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BROOKINGS

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EXECUTIVE SUMMARY

Research suggests that investing in young children can help build a strong future workforce, improve children's educational success and health, and potentially reduce some of the social ills that drain the nation's resources and will. To have an informed conversation about future investments, it is important to start from an understanding of the baseline: What investments does this nation currently make in young children? Which programs and purposes are currently supported by federal investments, and which are not?

This report provides such a baseline understanding and informs a national conversation about how best to invest the country's resources by examining federal expenditures on infants and toddlers, defined as children under age 3. The report looks at more than 100 programs through which the federal government spends money on children and calculates the amount spent on this population. These baseline estimates provide a place to start in gauging the priority the nation places on investing in very young children and in comparing the expenditure patterns to researchers' findings about investments that work.

Experts make six compelling points about the value of investing in young children:

- A child's earliest years are pivotal to development.
- Poverty and toxic stress can adversely affect infant and toddler development.
- Significant numbers of infants and toddlers are vulnerable to poverty and toxic stress.
- Scientifically rigorous evaluations have identified interventions that work to improve vulnerable children's development.
- High-quality services for infants and toddlers require significant investments.
- Substantial returns can be realized when investing in disadvantaged children early.

Given this research documenting the value of investing in young children, how much does the federal government spend on infants and toddlers, and where and how is the money being spent? Analyses reveal the following:

- Early care and education programs make up a relatively small share of all federal funding on infants and toddlers, despite expert findings that show the demonstrated benefits of these programs during this pivotal stage in development. Spending on Early Head Start, Part C of the Individuals with Disabilities Education Act, and child care assistance under spending and tax programs represents 7 percent of all spending on infants and toddlers. By comparison, 17 percent of federal spending on all children goes to early care and education, and high levels of state spending on education for these older children mean that the total public investment is far higher.
- Federal spending on infants and toddlers is more concentrated in health and nutrition than federal spending on all children, with the health portion driven largely by spending on Medicaid, specifically on costs in the first two years of life. An estimated 38 percent of all federal spending on infants and toddlers

is on health and nutrition programs, compared with 25 percent of federal spending on all children under 18. In fact, 21 percent of federal spending on infants and toddlers comes in the Medicaid program alone, compared with 12 percent of spending on all children.

- Most spending on infants and toddlers flows through programs that do not explicitly focus on young children but serve all children (e.g., the child tax credit) or low-income individuals of different ages (e.g., Medicaid).
- Federal programs serving children tend to be targeted on low-income families, and this is particularly true for expenditures on infants and toddlers; more than two-thirds of expenditures are focused on low-income families.
- Infants and toddlers receive very little cash assistance. Programs providing regular cash payments compose only 2 percent of total spending on infants and toddlers, compared with 9 percent of expenditures on all children. Relatively few infants and toddlers receive Social Security survivors' benefits, qualify as disabled under Supplemental Security Income, or receive child support payments.
- The federal government spent $44 billion in outlays and an additional $13 billion in tax expenditures on infants and toddlers in 2007. As these numbers are baselines, it is not possible to know if this represents an increase or decrease from prior years. In addition, while state expenditures are outside the scope of this report, findings from other research suggests that states spend little on this age group, compared with older children.

While answering important questions about federal spending on very young children, these estimates also allow policymakers, advocates, and the public to ask several new questions that could not be asked before, in light of the case experts are making for investment in very young children:

- Do current spending levels, particularly for early care and education programs, address the full range of developmental needs of infants and toddlers, given this pivotal stage in life?
- Do current allocations allow programs to reach the children most vulnerable to poverty and toxic stress during these critical years to improve their life trajectories?
- Do evaluations of what works suggest the need for greater investment in certain program areas?
- Are investment levels sufficient to ensure high-quality services for enough of the infants and toddlers who need them?

This report provides valuable information to a new presidential administration and Congress that will make critical budgetary decisions in troubled economic times. Given the developmental importance of children's early years, the interest in investing in young children (especially the most vulnerable), and the potential for return on this investment, the well-being of young children may figure more prominently in these future decisions. To inform these discussions, this report estimates federal expenditures on infants and toddlers and differentiates the key sources and types of funding that support them. In doing so, it brings into clearer focus the choices the nation faces in deciding how much to invest in its youngest citizens and how to make that investment.

INTRODUCTION

Research suggests that investing in young children can help build a strong future workforce, improve children's educational success and health, and potentially reduce some of the social ills that drain the nation's resources and will. To have an informed conversation about future investments, it is important to start from an understanding of the baseline: What investments does this nation currently make in young children? Which programs and purposes are currently supported by federal investments, and which are not?

The purpose of this report is to provide such a baseline understanding and inform a national conversation about how best to invest the country's resources, by examining federal expenditures on infants and toddlers, defined as children under age 3. We look at more than 100 programs through which the federal government spends money on children and calculate the amount spent on this population. Because this is the first year of this research, we cannot assess trends over time, and we cannot estimate state resources, only federal. Moreover, we cannot say from these results anything about the success, efficiency, or merit of a particular type of spending. Nor does the level of spending on very young children demonstrate how much help is needed. However, these baseline estimates provide a place to start in gauging the priority the nation places on investing in very young children and in comparing the expenditure patterns to researchers' findings about investments that work.

Experts make six compelling points about the value of investing in young children:

- *A child's earliest years are pivotal to development.* During the first years of life, a child's brain grows substantially in size and in architecture. An estimated 700 new neural connections are created every second (Center on the Developing Child 2008). These new connections help form more complex brain circuits that are paramount in the development of vision, hearing, and language skills, along with higher cognitive functioning. Additionally, interactions with caregivers are critical. Attachments very young children form with caregivers early in life largely shape their later relationships (Ainsworth 1985; Bowlby 1969; National Scientific Council on the Developing Child 2004).
- *Poverty and toxic stress can adversely affect infant and toddler development.* Extreme poverty can weaken a child's brain architecture by inhibiting the development of neural connections (Center on the Developing Child 2008). Hart and Risley (2003) estimate that by the age of 3 the language experiences between children of higher and lower socioeconomic status differ by 30 million words, setting the stage for persistent achievement gaps. Toxic stressors (e.g., recurrent child abuse or neglect, severe maternal depression, parental substance abuse, or family violence) can lead to persistent elevations of stress hormones and altered levels of key brain chemicals. These physiological changes weaken the architecture and

chemistry of the developing brain (Center on the Developing Child 2007).

- *Significant numbers of infants and toddlers are vulnerable to poverty and toxic stress.* In 2007, 5.4 million, or 43 percent, of the nation's infants and toddlers lived in low-income families (families with incomes below 200 percent of the federal poverty level), a percentage higher than most groups of older children (Douglas-Hall and Chau 2008). Beyond poverty, other forms of toxic stress can afflict the early development of thousands of infants and toddlers. For example, nearly one-third of the over 900,000 victims of child maltreatment in 2006 were age 3 or younger (U.S. Department of Health and Human Services [HHS] 2008b). Additionally, as many as 40 to 60 percent of low-income mothers of young children and pregnant and parenting teens report depressive symptoms (Knitzer, Theberge, and Johnson 2008).
- *Scientifically rigorous evaluations have identified interventions that work.* Early Head Start (EHS), which provides comprehensive and intensive services to poor families with children under age 3 in centers or through visits to families' homes, is shown to improve home environments and outcomes for children and parents (HHS 2002). The Nurse Family Partnership (NFP), which regularly sends trained nurses into family's homes to help parents develop positive parenting skills, reduces the incidence of abuse or neglect, improves mothers' prenatal health, reduces the likelihood of an early second pregnancy, and improves language development and behavior of children of more psychologically vulnerable mothers (Goodman 2006). Children served by the Abecedarian Program, which provided a full-day, center-based education program for at-risk children from early infancy to school entry, had better academic achievement in reading and math, completed more years of education, were more likely to attend a four-year college, and were older on average when their first child was born.[1] The evaluations of all these programs employed scientifically rigorous methods, using randomly assigned treatment and comparison groups.
- *High-quality services for infants and toddlers require significant investments.* Child care services for infants and toddlers are more costly than services for older children, largely because of the lower child-to-staff ratios needed to provide quality care at this age. For example, recommended child-to-staff ratios range from 3:1 to 5:1 for infants and toddlers, compared with ratios between 8:1 and 10:1 for 4-year-olds (Children's Defense Fund 2004). The higher costs of services for very young children are also reflected in the difference between the cost of Head Start and Early Head Start services. Head Start costs on average $7,200 per 3- to 5-year-old, while Early Head Start costs $10,500 per 0- to 2-year-old (Isaacs 2008). A look at medical expenses also reveals the high cost of infant and toddler care. For example, one study estimates Medicaid costs for a low-weight infant in South Carolina in 2006 at almost $29,000 for a year of coverage (Henderson 1994; Hueston, Quattlebaum, and Benich 2008).
- *Investing in disadvantaged children early can produce substantial returns.* Nobel prize–winning economist James Heckman suggests that investing in disadvantaged children early has high rates of return that promote productivity in the economy and society at large (Heckman 2006). The Partnership for America's Economic Success estimates that if the Abecedarian Program were implemented nationwide, reaching 20 percent of the most disadvantaged children, in 75 years the U.S. federal government's revenues would increase $134 billion (in 2007 dollars) and the nation's gross domestic product would increase 1.1 percent (Bartik, Dickens, and Baschnagel 2008). Similarly, the Partnership estimates that if the NFP home visiting pro-

gram were implemented nationally, by 2088 it would produce just under a half-million new jobs. Federal Reserve economists Rob Grunewald and Arthur Rolnick describe returns on investment in early education as "extraordinary whether compared to most dollars invested in conventional economic development or even to opportunities in the private sector" (2006, 4).

Given this research documenting the value of investing in young children, how much does the federal government spend on infants and toddlers, and where and how is the money spent? This first-time report provides initial estimates to answer these questions. Analyses reveal the following:

- Early care and education programs make up a relatively small share of all federal funding on infants and toddlers. Spending on Early Head Start, Part C of the Individuals with Disabilities Education Act, and child care assistance under spending and tax programs represents 7 percent of all spending on infants and toddlers. By comparison, 17 percent of federal spending on all children goes to early care and education. High levels of state spending on education for these older children mean that the total public investment is far higher.
- Federal spending on infants and toddlers is more concentrated in health and nutrition than federal spending on all children, with the health portion driven largely by spending on Medicaid. An estimated 38 percent of all federal spending on infants and toddlers is on health and nutrition programs, compared with 25 percent of federal spending on all children under 18. In fact, 21 percent of federal spending on infants and toddlers comes in the Medicaid program alone, compared with 12 percent of spending on all children.
- Most spending on infants and toddlers flows through programs that do not explicitly focus on young children but serve all children or low-income individuals of different ages.
- Federal programs serving children tend to be targeted on low-income families. This is particularly true for expenditures on infants and toddlers; more than two-thirds are focused on low-income families.
- Infants and toddlers receive very little cash assistance. Programs providing regular cash payments compose only 2 percent of total spending on infants and toddlers, compared with 9 percent of expenditures on all children.
- The federal government spent $44 billion in outlays and an additional $13 billion in tax expenditures on infants and toddlers in 2007. As these numbers are baselines, it is not possible to know if this represents an increase or decrease from prior years. In addition, findings from other research suggests that states spend little on this age group, compared with older children.

METHODS

Estimating federal expenditures on infants and toddlers is a challenging proposition. How does one define an infant and a toddler? Which federal programs provide benefits to infants and toddlers? Should the analysis include tax provisions that benefit young children? What are the best data sources? How much of a benefit to families with children goes to the infants and toddlers compared with their older siblings or parents? For many of these questions, there is no simple answer. Instead, researchers must make judgments based on expert advice and available data.

Fortunately, our task was greatly simplified, as we built on the methods and estimates developed for prior work on children's budgets conducted at the Urban Institute. We already had estimates of federal expenditures in 2007 on children under age 19 from *Kids' Share 2008: How Children Fare in the Federal Budget* (Carasso et al. 2008).[2] Below we summarize the key methods used for estimating federal expenditures on children in the Urban Institute's earlier work, and we describe how these estimates were further refined in this new analysis of expenditures on infants and toddlers. Further information is provided in the data appendix*, Federal Expenditures on Infants and Toddlers in 2007,* a separate publication.[3]

The key decisions and methodological approaches used in estimating expenditures on children in *Kids' Share 2008* and in this report can be summarized as follows:

- *Definition of Children:* Children are defined as residents of the United States under age 19. We draw a line at the end of high school in adding up children's benefits. Thus, we exclude federal spending in the form of college or postsecondary vocational training, such as Pell grants, Stafford or Perkins loans, Hope Scholarship tax credits, Job Corps for youth over age 18, and the like.
- *Programs Included:* More than 100 programs through which the federal government spends money on children are classified into several major categories:
    1. *Health* (e.g., Medicaid and the State Children's Health Insurance Program [SCHIP])
    2. *Nutrition* (e.g., Supplemental Nutrition Assistance Program [SNAP], formerly known as Food Stamps, and Child Nutrition)
    3. *Housing* (e.g., Section 8 Low-Income Housing Assistance and Low Income Home Energy Assistance)
    4. *Income security* (e.g., Temporary Assistance for Needy Families [TANF] and Supplemental Security Income [SSI])
    5. *Social services* (e.g., Head Start, child care, and foster care)
    6. *Education and training* (e.g., Education for the Handicapped (Part C))
    7. *Refundable tax credits* (e.g., the refundable portions of the earned income tax credit [EITC] and the child tax credit [CTC])
    8. *Reductions in taxes* (e.g., the dependent exemption, the child and dependent

care credit, and the nonrefundable portions of the EITC and CTC)

For a full list of spending and tax programs, see table 1, which lists more than two dozen major programs directly in the table and many smaller programs in the notes.

In this report, the tax programs are split into two categories: the refundable portions of the EITC and the CTC, which provide cash to families and are classified as outlays in budgetary documents; and all other tax credits and tax exemptions, which provide an offset to taxes owed and are classified as tax expenditures in budgetary documents. This split allows us to provide two estimates of total spending on children. For most purposes, we present total expenditures, the sum of all eight categories, including tax expenditures, to provide a comprehensive picture of government expenditures on children. However, our figures also show an outlay subtotal (the sum of the first seven categories), a useful figure for making apple-to-apple comparisons to other spending estimates in the federal budget, as well as most other estimates of spending on children.

- *Criteria for Inclusion:* For a program to be included in this analysis, it must meet one of the following criteria:

  1. benefits go entirely to children (e.g., the child tax credit),
  2. the benefit level increases with the inclusion of children in the application for the benefit (e.g., Medicaid, SNAP/Food Stamps, or Low-Rent Public Housing), or
  3. children are necessary to qualify for any benefits (e.g., TANF or Head Start).

- *Calculation of Share Expended on Children:* There are a number of different ways one could conceptualize the share of benefits expended on children. In the children's budget reports, we define federal spending on children as equal to the amount families with children receive less the amount, if any, they would receive if they did not have children. Our analysis does not include many programs that benefit families with and without children, such as roads, communications, national parks, tax benefits for homeownership, or the salaries of federal employee parents. Likewise, we do not subtract from children's spending the amount of a child's benefit, such as the child tax credit, that parents may spend on themselves.
- *Data Sources:* Analyses draw primarily on data from the federal *Budget of the United States Government* (fiscal year 2009 and past years), its appendices, and special analyses for historical data and projections. For most programs, we start with outlay estimates from the *Appendix to the Federal Budget* or, in the case of tax expenditures, from the *Analytical Perspectives* volume of the budget. All budget numbers presented in this report represent fiscal years and are always expressed in 2007 dollars, unless otherwise indicated.

  Much of the quantitative effort goes into estimating the portions of programs, such as Food Stamps, Medicaid, or SSI, that go just to children. For these calculations, the most frequently used data sources are the House Ways and Means Committee's *Green Book* (various years), the *Annual Statistical Supplement to the Social Security Bulletin* (various years), reports from the agencies that administer the programs, and discussions with agency staff. For program-by-program detail on data sources and allocation assumptions, see the data appendix.

Federal Expenditures on Infants and Children in 2007 builds on this methodology to further examine expenditures on children by estimating those solely focused on infants and toddlers. To generate these estimates we applied a three-step process.

- *Define Infants and Toddlers:* Infants and toddlers are defined as residents of the United

TABLE 1. Federal Expenditures on Infants and Toddlers, by Category and for Major Programs

	Spending (millions)	As percent of total expenditures on infants and toddlers	As percent of total program spending
Medicaid	$12,018	21%	6%
State Children's Health Insurance Program	$827	1%	14%
Immunization	$442	1%	77%
National Institute for Child Health & Human Development	$195	*	16%
Maternal and Child Health Block Grant	$138	*	20%
Other health	$206	*	—
Health total	**$13,827**	**24%**	—
Women, Infants and Children Food Program	$3,857	7%	73%
Supplemental Nutrition Assistance Program/Food Stamp Program	$3,501	6%	10%
Child nutrition	$535	1%	4%
Other nutrition	$6	*	—
Nutrition total	**$7,899**	**14%**	—
Section 8 housing	$3,944	7%	16%
Low-rent public housing	$599	1%	16%
Low income home energy assistance	$205	*	7%
Other housing	$90	*	16%
Housing total	**$4,839**	**8%**	—
Temporary Assistance for Needy Families	$2,564	4%	16%
Supplemental Security Income	$504	1%	1%
Child support enforcement	$340	1%	9%
Social Security	$350	1%	*
Other income security	$200	*	*
Income security total	**$3,957**	**7%**	—
Child Care and Development Block Grant	$1,678	3%	33%
Head Start	$686	1%	10%
Foster care	$359	1%	8%
Social services block grant	$177	*	9%
Other social services	$318	1%	—
Social services total	**$3,218**	**6%**	—
Education for the Handicapped/Individuals with Disabilities Education Act	$434	1%	4%
Other education programs	$0	0%	0%
Training programs	$0	0%	0%
Education and training total	**$434**	**1%**	—
Earned income tax credit (outlays)	$7,050	12%	18%
Child tax credit (outlays)	$2,830	5%	18%
Tax credits (outlays)	**$9,881**	**17%**	—
Total outlays on infants and toddlers	**$44,054**	**77%**	—
Child tax credit (nonrefundable portion)	$5,414	9%	18%
Dependent exemption	$4,900	9%	15%
Earned income tax credit (nonrefundable portion)	$919	2%	18%
Child and dependent care credit	$856	2%	31%
Exclusion of employer-provided child care	$374	1%	32%
Adoption credit and exclusion	$234	*	63%
Other tax provisions	$254	*	—
Tax expenditures total	**$12,951**	**23%**	—
Total expenditures on infants and toddlers (outlays and tax expenditures)	**$57,005**	**100%**	—

* = < 1 percent.

Notes: Other health includes lead hazard reduction, Healthy Start, children's graduate medical education, birth defects/developmental disabilities, universal newborn hearing, adolescent family life, emergency medical services for children, and abstinence education. Other nutrition includes commodity supplemental food program and special milk. Other housing includes rental and supplemental housing assistance. Other income security includes veterans benefits, railroad retirement, and black lung disability. Other social services includes children and families services programs, family preservation and support, adoption assistance, child welfare services, child welfare training community services block grant, children's research and technical assistance, missing children, independent living, and juvenile justice. There is no infant or toddler spending in other education programs or any training programs. Other tax provisions include tax exclusions for public assistance benefits, certain foster care payments, veterans death benefits and disability compensation, Social Security disability benefits, Social Security retirement and dependents and survivors' benefits, veterans pensions, special benefits for disabled coal miners, and railroad retirement benefits, along with assistance for adopted foster children and the employer-provided child care credit.

States between ages 0 and 2, with a focus on expenditures beginning after the child is born. We considered expanding the definition to include federal coverage of prenatal care. Such expenditures undoubtedly benefit children, and many analysts are beginning to define “early childhood” as the period spanning “prenatal to five.” However, one can also argue for a conceptual definition distinguishing costs spent on infants once they are born and are part of the infant and toddler population. Indeed, we were pushed toward this choice by data constraints. Our Medicaid and SCHIP data sources do not allow us to easily capture spending that is linked to the mother’s health record as opposed to the infant’s health record, and thus we are missing the vast majority of federal spending on prenatal, birth, and postpartum costs. Although we cannot estimate from the Medicaid records themselves, a back-of-the-envelope calculation suggests Medicaid spends roughly $7.6 billion on birth and delivery costs, most of which are missing from the figures reported here.[4] For consistency sake, we also excluded $894 million in spending on pregnant and postpartum women from the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) program, the Maternal and Child Health Block Grant (MCHBG), and three smaller programs.[5]

- *Calculate Share of Children’s Benefits Expended on Children Age 0 to 2:* We gathered program-level data (when available) to estimate the percentage of program funding devoted to children age 0 to 2 as a percentage of estimated spending on children 0 to18. However, many data sources used to determine spending on children overall (cited above) do not break down spending into detailed age groups, and so we often had to ask agency staff or in-house experts within the Urban Institute to produce specialized tabulations by age of program-level data. Where we could not find program-level data, we relied on the surveys such as Current Population Survey—sometimes augmented through the Transfer Income Model 3 (TRIM3)—to estimate the age of children receiving benefits.[6]

  When data were sufficiently detailed, we used total *program dollars* devoted to infants and toddlers to construct the share of spending on infants and toddlers, a percentage we refer to in the accompanying data appendix as the “infants and toddlers multiplier.” In this manner, we are able to take into account not only the share of recipients who are infants and toddlers, but also how much their average benefits are higher or lower than those of older children. Child care assistance (under both spending and tax programs) and Medicaid are examples of programs where our estimates are significantly higher (and more accurate) because we took into account the higher expenses associated with benefits for infants, as well as their share in the recipient population. In some cases however, due to the lack of detailed programmatic data, the number of infants and toddlers that are *program recipients* was used for the multiplier. For example, our estimate of TANF expenditures benefiting children 0 to 2 relies on counts of recipient children by age, without adjustment for possible differences in the size of TANF benefits to families with very young children. We also used a number of other approaches, tailored to specific programs. In the case of both Head Start and Education for the Handicapped, budgetary reports explicitly split spending on children under 3, through the Early Head Start program and Early Intervention Part C programs, respectively. In other cases, such as adoption assistance and immunizations, we relied on custom-built models and other resources to generate our multiplier estimate. Finally, for some smaller programs without data on spending or recipients by age, we simply assumed that spending on children was distributed equally

among all ages of children (e.g., family preservation and support, Community Services Block Grant, and children's emergency medical services).

- *Apply Multiplier to Kids' Share Estimates:* Finally, we applied the infants and toddlers multiplier to estimates of program spending on all children, which are published in *Kids' Share 2008: How Children Fare in the Federal Budget*. In a few cases, we refined the estimate provided in the *Kids' Share 2008* report to more accurately capture federal spending devoted to children. As noted above, we excluded some WIC and other health program expenditures that were directed more toward pregnant women than toward children. In addition, close examination of spending by age resulted in discovery of some program spending that was on "children" age 19 and older, and these also were excluded from our "all children" spending totals. Hence, total spending for children under 19 in this report is reestimated as $345 billion rather than the $354 billion originally estimated by the *Kids' Share 2008* report.

HOW MUCH IS SPENT ON INFANTS AND TODDLERS?

Federal expenditures on infants and toddlers totaled an estimated $57.0 billion in 2007 (figure 1). Of this, $44.1 billion was outlays and $13.0 billion was tax expenditures. The $44.1 billion in outlays includes $9.9 billion on the refundable portion of refundable tax credits, which means that tax programs in total account for $22.8 billion in expenditures ($9.9 billion in outlays and $13.0 in tax expenditures).

The total federal expenditures of $57 billion represent 16.5 percent of the $345 billion in expenditures on all children in 2007.[7] Similarly, outlays of $44 billion represent 16.3 percent of the $270 billion in outlays for all children in 2007. Moreover, these proportions roughly match the 16.1 percent of children who are infants and toddlers, according to Census Bureau population estimates.[8]

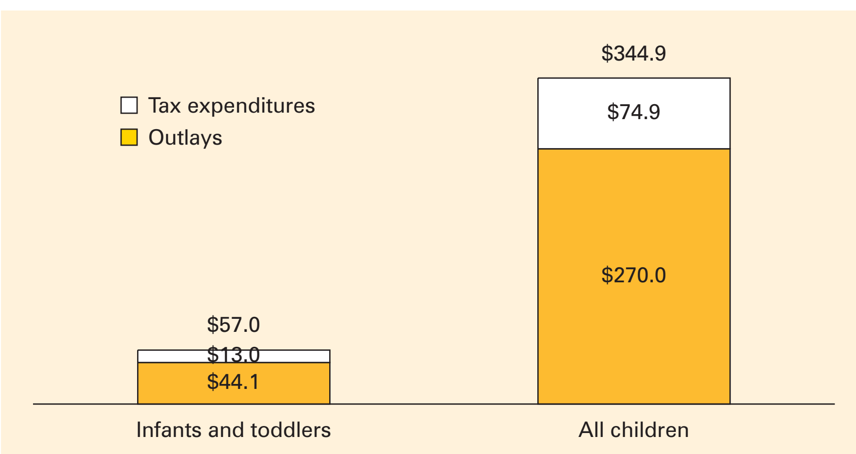
It is important to note that this report only provides baseline numbers. It is not possible to know whether the $44 billion in outlays or the $57 billion in total expenditures represents an increase or decrease from prior years.

There are different ways to think about "how much" $57 billion expended on infants and toddlers represents. One way to conceptualize this amount is to calculate spending on infants and toddlers as a share of the total federal budget and as a share of domestic spending. Another way is to make comparisons to other federal programs, which can shed light on specific federal spending priorities relative to infants and toddlers. One can also consider expenditures per child, calculated by dividing the total amount of spending by the number of all infants and toddlers in the United States. Individual infants and toddlers will, of course, receive more or less depending on their needs and their eligibility for different programs. For example, spending is likely to be much higher on a special needs child than on a healthy infant. Finally, tracking expenditures over time, which this baseline report does not do, can also provide perspective on "how much" is $57 billion.

Share of Federal and Domestic Budget

Around $44.1 billion, or 1.6 percent of the total $2.73 trillion in federal outlays, is focused on

FIGURE 1. Federal Expenditures on Children (billions of dollars)



Source: The Urban Institute and The Brookings Institution, 2008. Authors' estimates based on the *Budget of the United States Government, Fiscal Year 2009.*

infants and toddlers. As a share of domestic outlays (which exclude defense, homeland security, and international affairs spending), federal spending allocated to children age 0 to 2 is 2.1 percent. By comparison, infants and toddlers represented 4.2 percent of the United States population in July 1, 2007. For an apples-to-apples comparison, we do not include the $13 billion in tax expenditures on infants and toddlers when comparing with other spending programs in the federal budget.

Relative to Other Federal Spending

Looking at spending on other national programs can provide additional context. The $44 billion in outlays on infants and toddlers is substantial when compared with many important functions in the federal budget. For example, it is larger than the $31.8 billion in outlays spent on natural resources and the environment in 2007, and it is similar in size to spending on ground transportation ($46.8 billon in 2007). Yet it is less than one-twelfth the size of spending on Social Security (outlays of $586.2 billion in 2007) or national defense (outlays of $552.6 billion in 2007) (Office of Management and Budget [OMB] 2008b, table 3.2). Additionally, the federal government spent more than twice the amount it did for infants and toddlers on procurement outlays for the Department of Defense in 2007 ($99.6 billion) (OMB 2008b, table 9.4).

Expenditures per Child

Considering average expenditures per child, the federal government spent approximately the same per capita on infants and toddlers as it did for all children in 2007. Federal outlays for both groups are similar on a per capita basis, $3,510 for infants and toddlers compared with $3,454 for all children. Similarly when tax expenditures are included, per capita estimates were $4,542 for children age 0 to 2 compared with $4,413 for children age 0 to 18. An equal per capita breakdown suggests that the overall distribution of federal dollars devoted to children is not weighted more heavily toward the youngest of children. However, as discussed later, some types of spending (e.g., health and nutrition) are more heavily weighted toward very young children while other types of spending (e.g., education and training) are more heavily weighted toward older children.

This approach to looking at spending on infants and toddlers, however, has some limitations, especially for this particular age group. Most notably, if per capita estimates were calculated using federal and state spending, rather than just federal, spending estimates would be much lower for infants and toddlers because of states' substantial expenditures on public education for older children.

A detailed 50-state analysis of state and local spending on children in 2004 by researchers at the Rockefeller Institute finds that such expenditures are predominantly spent on elementary and secondary education, and thus on children age 5 and older (Billen et al. 2007). While the analysis does not investigate state and local spending by age, relatively little of the $467 billion in state and local spending is in programmatic areas that include infants and toddlers. The Rockefeller researchers estimate that $420 billion (90 percent of the total) is spent on elementary and secondary education, leaving only $29 billion on health and $18 billion on all other programs included in the analysis.[9]

Two earlier analyses of child development and education spending by age in selected states further support the conclusions that states and localities spend much more on school-age children than on young children; the latest of these analyses estimates that total public investments (across federal, state, and local sources) provide only 9 cents for infants and toddlers for every $1 for school-age children, at least in the area of child development and education among the 10 states studied (Bruner et al. 2004; Voices for America's Children and Child and Family Policy Center 2005). Overall, the $44 billion in outlays and $57 billion in total federal support for infants and toddlers represents the majority of public investment in these critical years.

Expenditures over Time

Given these estimates are baselines, future tracking of spending on infants and toddlers would provide trends over time. This could be particularly important in the next several years as sizable children's programs and tax credits come before the next Congress and administration for reauthorization (box 1). Reauthorization presents an opportunity to revise aspects of program policy and consider funding levels. Given the substantial portion of resources that most of these programs allot to infants and toddlers, any changes in policy or funding could affect trends in spending levels for this population.

BOX 1. Selected Programs Facing Reauthorization

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Expenditures on infants and toddlers: 73 percent of program expenditures /$3.9 billion
WIC is a primary nutritional support program to ensure the healthy development of infants and toddlers. The program provides nutritional supplementation, education, counseling, and referrals to health care for eligible infants, children under age 5, and pregnant, breastfeeding, and postpartum women. The program is up for reauthorization in the next Congress. In 2007, 73 percent of program expenditures for WIC were on infants and toddlers, which totaled $3.9 billion.

Child Care and Development Block Grant (CCDBG)
Expenditures on infants and toddlers: 33 percent of program expenditures /$1.7 billion
The CCDBG is the primary funding stream for child care and after-school assistance for low-income working families. CCDBG expired in September 2002 and has been functioning without reauthorization since then. Depending on the timelines of the new Congress and the administration, it may come up for reauthorization in 2009. In 2007, a third of expenditures for CCDBG, or $1.7 billion, were on infants and toddlers.

Child Tax Credit (CTC)
Expenditures on infants and toddlers: 18 percent of expenditures /$2.8 billion in outlays and $5.4 billion in tax expenditures
The CTC is the largest cash assistance program for children, providing families with requisite earnings a tax credit for children under age 17. Changes made to the child tax credit in 2001 and 2003 doubled the maximum credit from $500 to $1,000 per child. These changes are scheduled to sunset after 2010, and the credit would revert back to $500 per child. In 2007, 18 percent of the CTC outlays and the nonrefundable portion were for infants and toddlers, translating into $2.8 billion in outlays and $5.4 billion in the nonrefundable portion.

Child and Dependent Care Tax Credit (CDCTC)
Expenditures on infants and toddlers: 31 percent of expenditures /$856 million
The CDCTC is a tax credit that reimburses a percentage of qualified families' child care costs. The maximum child care costs against which this percentage (which varies between 35 percent at lower incomes and 20 percent at higher incomes) can be applied is $3,000 for one child and $6,000 for two or more children. After 2010, allowable child care costs will fall to $2,400 and $4,800, respectively, and the percentage reimbursement will range from 30 to 20 percent. In 2007, nearly a third (31 percent) of CDCTC expenditures were directed at infants and toddlers, or $856 million.

Earned Income Tax Credit (EITC)
Expenditures on infants and toddlers: 18 percent of expenditures /$7.1 billion in outlays and $919 million in tax expenditures
The EITC is the second-largest cash assistance program for children, providing qualifying low-income working families with tax refunds. The credit value phases out at relatively low incomes. The 2001 tax cut slightly extended the income phaseout credit point for married couples, thus preserving more of the credit for children in these families and penalizing marriage and children less—a provision that will also expire at the end of calendar year 2010. In 2007, 18 percent of EITC expenditures were for infants and toddlers, translating into $7.1 billion in outlays and $919 million in nonrefundable expenditures.

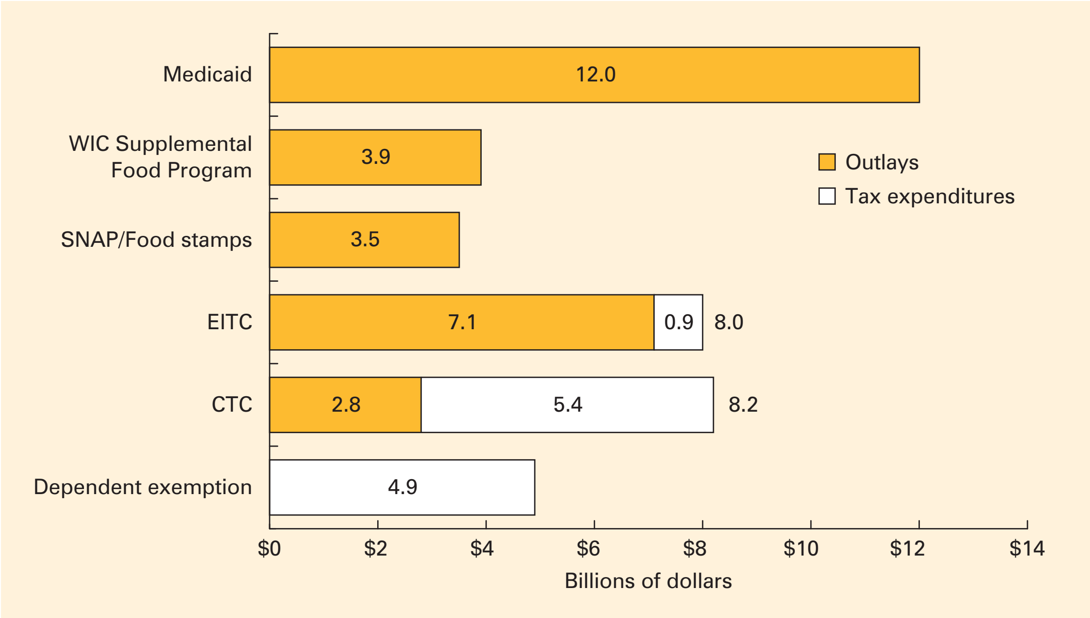
WHERE ARE FUNDS SPENT?

Six programs account for 71 percent of the $57 billion in expenditures on infants and toddlers (figure 2a). These six programs include one health program (Medicaid), two nutrition programs (WIC and SNAP/Food Stamps), and three tax programs (EITC, CTC, and the dependent exemption). Notably, only one of these six programs, WIC, particularly emphasizes serving infants and toddlers. That is, most spending on infants and toddlers flows through programs not specifically focused on them.

Programs centered on serving infants and toddlers (Early Head Start, WIC, Early Intervention Part C, and CCDBG), as described in box 2, represent only 12 percent of all spending on infants and toddlers. Similarly, early care and education programs make up 7 percent of all funding on infants and toddlers, despite the expert findings cited earlier that show the demonstrated benefits of these programs, particularly for disadvantaged children (figure 2b).

Overall, spending for infants and toddlers is relatively high in the areas of health and nutrition, particularly compared with spending on all children, but less in the areas of housing, income security, and social services (figure 3).

FIGURE 2A. Six Largest Programs by Expenditure on Infants and Toddlers



Source: The Urban Institute and The Brookings Institution, 2009. Authors' estimates based on the *Budget of the United States Government, Fiscal Year 2009.*
Note: See table 1 for further detail.

Health
($13.8 billion on infants and toddlers)

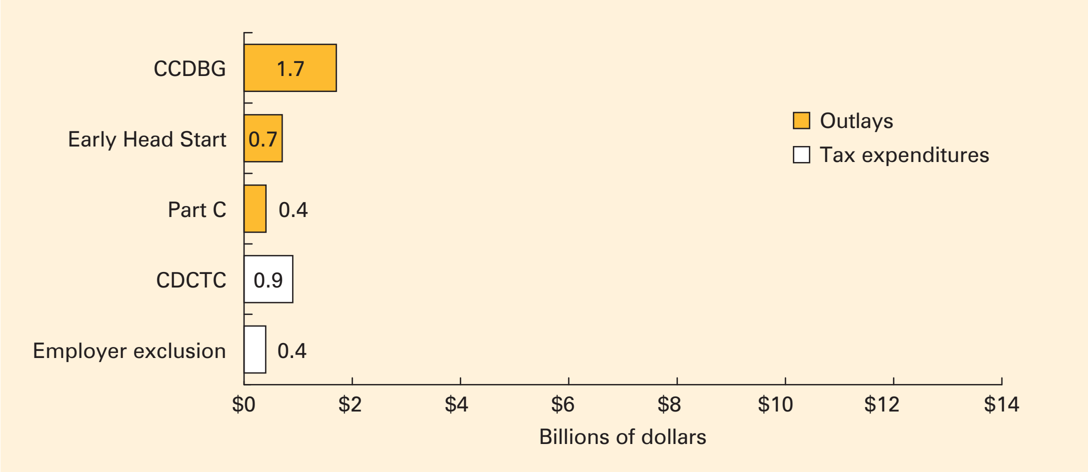
Health spending on children is heavily concentrated on young children, with an estimated $13.8 billion going to infants and toddlers—almost a quarter of total infant and toddler expenditures (24 percent). In contrast, only 15 percent of total expenditures on all children are delivered through health programs, such as Medicaid and SCHIP. The driving force behind this difference can be traced to Medicaid spending, which is 21 percent of total expenditures on infants and toddlers, compared with 12 percent of expenditures on children 0 to 18. In fact, 6 percent of all Medicaid spending goes to infants and toddlers.

A number of factors contribute to the prominence of infants and toddlers in Medicaid's budget. To begin with, infants have much higher rates of Medicaid enrollment than other children because of lower eligibility thresholds for children age 0 and 1, high poverty rates among young children, and lingering effects of concerted efforts to enroll families in Medicaid at the time of birth. In addition, families can accrue large health costs during a child's first year of life. Low-birth weight infants generate vastly higher first-year health costs ($28,887 in 2006 dollars) than infants with normal birth weights ($3,169 in 2006 dollars) (Hueston et al. 2008). In addition, even among healthy children, the normal schedule of well-child visits and immunizations requires more trips to the doctor in the early years of life. As a result of all these factors, our Medicaid estimates suggest that over 80 percent of federal Medicaid dollars directed at infants and toddlers go to 0- and 1-year-olds, with spending on 2-year-olds more closely resembling that on older children.

Nutrition
($7.9 billion on infants and toddlers)

Infants and toddlers also receive a disproportionate share of nutrition spending; overall, the federal government spent nearly $8 billion on infant and toddler nutrition in 2007, totaling 14 percent of all infant and toddler expenditures (table 1). In comparison, nutrition spending accounted for 10 percent of expenditures on children 0 to 18. The WIC program, along with SNAP (formerly Food Stamps), are the main contributors to nutrition spending; together the programs account for more than 90 percent of spending in that category. WIC, which has the word "infants" in its title and devoted 73 percent of its program's funding to infants and toddlers in 2007, spent

FIGURE 2B. Expenditures on Five Early Care and Education Programs



Source: The Urban Institute and The Brookings Institution, 2009. Authors' estimates based on the *Budget of the United States Government, Fiscal Year 2009.*
Note: See table 1 for further detail.

BOX 2. Selected Programs Focused on Infants and Toddlers

Early Head Start (EHS)

Early Head Start, established in 1994 in recognition of the importance of the early years in shaping children's life trajectories, is a federally funded program administered by the Department of Health and Human Services to provide comprehensive and intensive services to poor families with children under age 3. EHS offers a flexible model for providing services. Services may be offered in centers or through visits to families' homes, while some programs combine both approaches. The program is part of the Head Start program, established in 1965 to provide a comprehensive, center-based child-development program to economically disadvantaged preschoolers. EHS was originally funded through a set-aside from Head Start that had reached 10 percent of all Head Start funds (Wilen 2003). Reauthorization of Head Start in 2007 increased funding for the program and changed the funding structure so half of expansion funding was authorized for EHS and at least 20 percent of training dollars were allocated to EHS. A scientifically rigorous evaluation of the program strongly suggests that Early Head Start programs lead to improved home environments and outcomes for children and parents by the time children reach the age of 3 and that these outcomes are still present when children are about age 5 (HHS 2002, 2006). In 2006, 85,831 children infants and toddlers and 10,825 pregnant women participated in more than 700 Early Head Start programs nationwide. This total represents only 2.4 percent of the eligible population of infants and toddlers (Center for Law and Social Policy 2008).

Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

WIC, originally authorized in the Child Nutrition Act of 1966, is administered by the Department of Agriculture. The program provides nutritional supplementation, education, counseling, and referrals to health care for eligible infants, children under age 5, and pregnant, breastfeeding, and postpartum women. To be eligible, participants must be at nutritional risk and meet the program's specified income requirements. States are required to set income limits between 100 and 185 percent of the national poverty guidelines. In 2007, an average of 8.3 million participants were enrolled in WIC.[a] The program currently reaches most low-income infants (83 percent of all who are eligible in 2003), meaning it touches the lives of most newly born vulnerable infants and their mothers (USDA 2006). Results from the national WIC evaluation suggest that WIC participation is associated with improved dietary intake for children, particularly among children who are poor, black, or in single-parent or large families. The program also is linked to higher rates of immunization and more frequent use of health care, but not necessarily of preventive health services. Research also identifies gains for vocabulary, digit memory, and some additional child behaviors (Rush et al. 1988).

Early Intervention Programs (PART C)

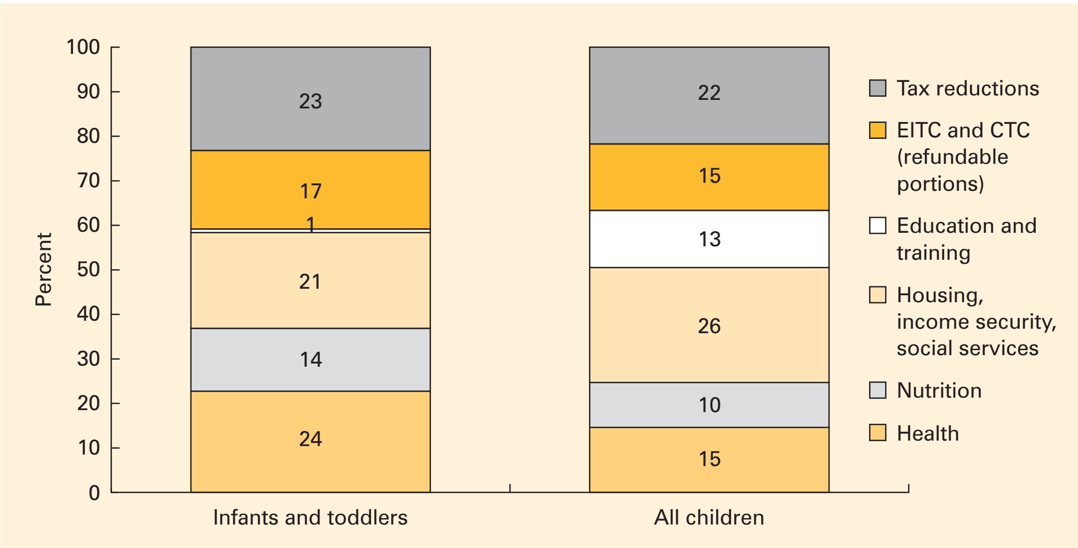
The Early Intervention Program for Infants and Toddlers with Disabilities, added to the Individuals with Disabilities Education Act (IDEA) in 1986, is administered by the Department of Education. This legislation provides funding to states to build service systems for children under the age of 3 with developmental delays and disabilities or who have a high probability of developmental delays or disabilities. Services, which vary widely by state, include screening and assessment services; family resources coordination; occupational and physical therapy; and health, nutrition, speech, and psychological services. In 2003, 272,000 infants and toddlers were receiving services under IDEA, an increase from 165,000 in 1994 (U.S. Department of Education 2005).

Child Care and Development Block Grant (CCDBG)

CCDBG consists of several funding streams to states, including mandatory funding, discretionary funding, and state maintenance of effort and matching funds. The current funding structure was established under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) and is administered by the Department of Health and Human Services (HHS) Child Care Bureau. CCDBG provides states with funds to subsidize child care as well as improve its quality and availability. States subsidize child care by providing vouchers for eligible families or by paying child care providers directly to open slots for children from eligible families (U.S. House of Representatives 2004). According to Matthews (2008), infants and toddlers in 2006 composed 28 percent of the children receiving funds through the CCDBG. In any given month in 2006, about a half-million infants and toddlers were recipients of child care services supported by the CCDBG; of these, over half were served in center-based care (Matthews 2008). In 2005, 32 percent of children age 0 to 2 eligible under state-established CCDBG limits received child care assistance under CCDBG, TANF, or the Social Services Block Grant (HHS 2008a). Approximately $100 million has been designated over the past several years to help states improve the quality of infant and toddler child care (Zero to Three 2003). This funding, together with other sources like TANF, helped states initiate various strategies to address quality-of-care issues for infants and toddlers (Schumacher et al. 2006).

a. See U.S. Department of Agriculture, Food and Nutrition Service, "WIC Program Participation and Costs," http://www.fns.usda.gov/pd/wisummary.htm.

FIGURE 3. Federal Expenditures, by Category of Expenditure



Source: The Urban Institute and The Brookings Institution, 2008. Authors' estimates based on the *Budget of the United States Government, Fiscal Year 2009* and U.S. Census Bureau, Monthly Postcensal Resident Population: July 2007.

only slightly more on infants and toddlers than the broader SNAP/Food Stamp Program.

Housing
($4.8 billon on infants and toddlers)

Housing programs spent roughly $4.8 billion on infants and toddlers, which amounts to 8 percent of all expenditures in this age group (table 1). Contributing nearly $4 billion, the Section 8 Low-Income Housing Assistance Program accounts for the majority of federal spending on infant and toddler housing.

Income Security
($4.0 billion on infants and toddlers)

The federal government directed $4.0 billion toward infants and toddlers through income security programs in 2007. Major programs in the income security category include Social Security, TANF, child supprt enforcement (CSE), SSI, and veteran's benefits. TANF accounts for over 60 percent of the income security spending on infants and toddlers; it devotes 16 percent of the program's funding toward that age group (table 1).

Despite receiving relatively high shares of TANF spending, infants and toddlers receive less in income security than children age 0 to 18. In particular, income security programs contribute to 7 percent of total expenditures on infants and toddlers but are 13 percent of total expenditures on all children. Infants are less likely than older children to receive survivors' and dependent benefits under Social Security; infants and toddlers received roughly $350 million in Social Security payments whereas all children collected over $19.6 billion. Additionally, per capita, CSE, SSI, and veteran's benefits provide approximately half as much funding to infants and toddlers as they do to older children. Less funding for the youngest children may reflect the fact that it takes time to establish and collect child support enforcement orders, or time for a child's disability to be identified and recognized by SSI.

Social Services
($3.2 billion on infants and toddlers)

The Child Care and Development Block Grant (CCDBG), also known as the Child Care and Development Fund (CCDF), spent over $1.6

billion on infants and toddlers in 2007, a third of total program expenditures. Head Start spent 10 percent of its budget, or less than $700 million, on Early Head Start, which targets children under age 3. Other social service programs with significant spending on infants and toddlers include the foster care program and the Social Services Block Grant.

Early care and education programs compose a relatively small share of all funding on infants and toddlers. Spending on early care and education represents 7 percent of all expenditures on infants and toddlers, even though early care and education is defined to include not only spending on Early Head Start and CCDBG, but also child care assistance provided through tax programs and early intervention under Part C of the Individuals with Disabilities Education Act (discussed below).[10] By comparison, 17 percent of federal spending on all children goes to early care and education, including 12 percent on education and 5 percent on Head Start and child care assistance.

Education and Training
($0.4 billion on infants and toddlers)

Education and training programs primarily serve children older than 3, as the federal government spent only $434 million on infant and toddler education in 2007. No training programs and only one part of one education program—Part C of Education for the Handicapped (also the Individuals with Disabilities Education Act)—serves children younger than age 3. Part C devotes money toward infants and toddlers—a relatively small amount that is 1 percent of total infant and toddler expenditures (table 1). In comparison, education and training programs accounted for 12 percent of total expenditures on all children in 2007.

Refundable Taxes
($9.9 billion on infants and toddlers)

Refundable taxes, represented by the refundable portions of both the EITC and the CTC, contributed almost $10 billion to infants and toddlers in 2007 (table 1). This amount totaled 17 percent of all expenditures on this age group. Responsible for the majority of refundable tax spending, the EITC devoted over $7 billion to infants and toddlers in 2007. In addition, the EITC and the CTC both allocate 18 percent of their total program funding to infants and toddlers. When looking just at spending on children under 17 (the CTC is limited to children under 17), a higher portion of the EITC (22 percent) than the CTC (18 percent) is directed to infants and toddlers.

Nonrefundable Taxes
($13.0 billion on infants and toddlers)

Responsible for nearly a quarter (23 percent) of total expenditures on infants and toddlers, nonrefundable taxes supplied $13.0 billion in expenditures on infants and toddlers (table 1 and figure 2a). As the primary programs within the tax expenditure category, the CTC (nonrefundable portion) and the dependent exemption each contribute roughly $5 billion to infants and toddlers (table 1).

HOW ARE FUNDS SPENT?

Federal programs serving children tend to be targeted toward low-income families. This is particularly true for expenditures on infants and toddlers; more than two-thirds of expenditures on infants and toddlers were focused on low-income families.

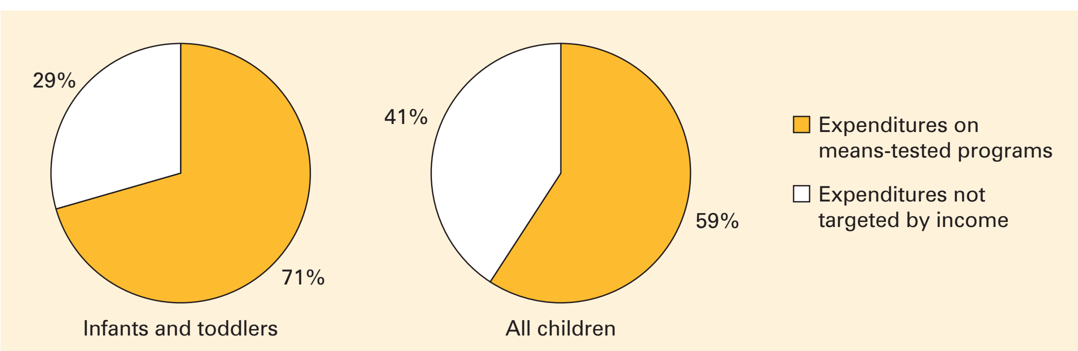
In thinking about who might need benefits the most, it is helpful to understand some demographic characteristics of infants and toddlers. Probably the most critical demographic fact is that infants and toddlers are disproportionately low income. In 2007, 5.4 million, or 43 percent, of the nation's infants and toddlers lived in low-income families, a percentage higher than most groups of older children (Douglas-Hall and Chau 2008). The same year, half (54 percent) of infants and toddlers in low-income families also lived with a single parent—a family type commonly considered vulnerable. Additionally, one in five infants and toddlers living in low-income families did not have an employed parent, and more than one in four lived with parents that had less than high school educations. Infants and toddlers living in low-income families also moved substantially more often than those in higher-income families; 1 million (18 percent) had moved in the past year (Douglas-Hall and Chau 2008).

The distribution of expenditures is evaluated by looking at the portion of expenditures on infants and toddlers that is targeted to them based on their families' incomes. To examine how benefits are provided, four expenditure categories are considered: in-kind benefits, cash payments, the refundable portions of tax credits, and tax reductions.

Targeting on Low-Income Children

Federal expenditures on infants and toddlers are more narrowly targeted on low-income children than expenditures on all children. In fiscal year 2007, more than two-thirds (71 percent) of expenditures on infants and toddlers were attributable to programs targeted to low-income children, while 29 percent of expenditures were on programs not targeted by income (figure 4). In comparison, 59 percent of spending on all children was on programs targeted to low-income children.

FIGURE 4. Percent of Federal Expenditures Targeted on Low-Income Children



Source: The Urban Institute and The Brookings Institution, 2008. Authors' estimates based on the *Budget of the United States Government, Fiscal Year 2009.*
Notes: Figure includes tax expenditures on infants and toddlers. See notes in table 2.

How often targeting by income, or means-testing, occurs differs by type of expenditure (table 2). A striking 94 percent of spending from government programs is through programs directed toward infants and toddlers in low-income families. Some of these programs are restricted to families with incomes below 130 percent of the federal poverty level (e.g., Head Start and SNAP/Food Stamps), some are focused on families below 185 percent of the federal poverty level (e.g., WIC and reduced-price school meals), and some are governed by limits set by states (e.g., Medicaid and child care assistance). Recall from above that Social Security and public education—the prime examples of programs that are universally provided without income testing—provide relatively few benefits to infants and toddlers.

A smaller but still large proportion (71 percent) of expenditures on infants and toddlers under the refundable portions of tax programs is targeted by income. Of the two tax programs providing a refundable credit, the EITC is targeted toward low- and moderate-income families, while the CTC is not.

Finally, a very small share of tax expenditures is attributable to provisions targeted toward low-income families (8 percent). Only the EITC (nonrefundable portion) and the exclusion of public assistance benefits from taxable income fall into the "targeted by income" category of tax expenditures. In contrast, other tax programs are classified in our analysis as "not targeted by income" because they are available to families across a broad spectrum of the income distribution. Note, however, that tax programs do contain elements of income targeting; the CTC, for example, phases out for higher-income families, and tax exemptions and nonrefundable credits provide little or no benefit to families whose income is so low that they do not pay taxes.

In-Kind Benefits

The majority of federal expenditures (58 percent) on infants and toddlers in fiscal year 2007 was paid out in the form of in-kind, or noncash, benefits. In-kind benefits include programs providing services (such as education, health services, or social services) as well as programs providing house-

TABLE 2. Federal Expenditures on Children, by Program Targeting

	Expenditures targeted on low-income children (billions of dollars)	Expenditures NOT targeted by income (billions of dollars)	Total expenditures (billions of dollars)	Percent targeted on low-income children
	Expenditures on Infants and Toddlers			
Spending programs	32.2	2.0	34.2	94%
EITC and child tax credit (refundable portions)	7.1	2.8	9.9	71%
Total spending	**39.2**	**4.8**	**44.1**	**89%**
Reductions in taxes	1.0	11.9	13.0	8%
Total spending and tax expenditures	**40.3**	**16.7**	**57.0**	**71%**
	Expenditures on All Children			
Spending programs	164.2	54.3	218.5	75%
EITC and child tax credit (refundable portions)	35.3	16.2	51.4	69%
Total spending	**199.5**	**70.5**	**270.0**	**74%**
Reductions in taxes	5.0	70.0	74.9	7%
Total spending and tax expenditures	**204.5**	**140.4**	**344.9**	**59%**

Source: The Urban Institute and Brookings Institution, 2008. Authors' estimates based on the *Budget of the United States Government, Fiscal Year 2009.*
Notes: Among other tax programs, the "reductions in taxes" categories include the nonrefundable portions of both the EITC and the child tax credit. Apart from the EITC and the exclusion from public assistance benefits, tax programs that are broadly available are characterized as "expenditures not targeted by income," even though several of them, such as the child tax credit and the child and dependent care tax credit, phase out at high-income thresholds.

holds with vouchers for specific benefits (such as WIC, SNAP/Food Stamps, or Section 8 Low-Income Public Housing Assistance). The TANF program, which provides both cash and in-kind benefits, is classified as providing in-kind benefits. Of total spending on children age 0 to 18, 54 percent of expenditures were in-kind benefits.

Cash Payments

Cash payments were the smallest form of expenditures in 2007. Programs providing cash payments, such as SSI and CSE, made up 2 percent of total spending on infants and toddlers (figure 5). A larger percentage—9 percent of federal expenditures on all children—was cash payments, driven by the higher payments in the income security program area (e.g., Social Security survivors' and dependent benefits, SSI, and CSE).

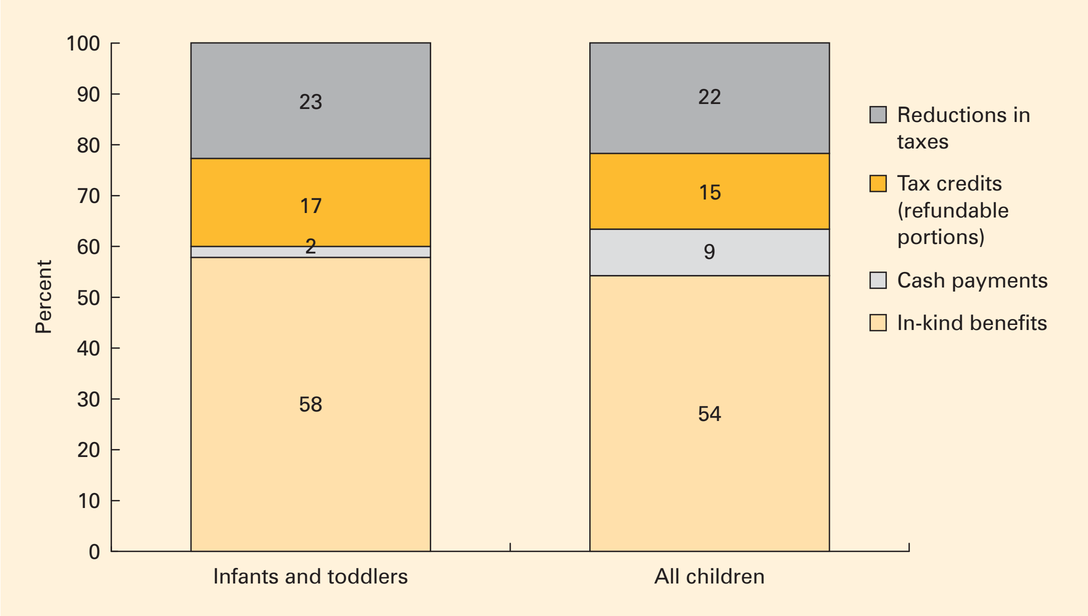
Tax Credits (Refundable Portions)

Figure 5 also presents the contribution of tax assistance programs to total spending on infants and children, which includes tax credits (refundable portions) and reductions in taxes (nonrefundable portions). The two child-related tax credits that have refundable portions are the EITC and the CTC. In fiscal year 2007, refundable tax credits from these two programs made up 17 percent of spending on infants and toddlers. Total spending on all children in the form of refundable tax credits was 15 percent.

Reductions in Taxes

Nearly one-quarter (23 percent) of expenditures on infants and toddlers is in the form of reductions in taxes (the dependent exemption, the nonrefundable portions of the CTC, the CDCTC, the exclusion for employer-provided child care, the adoption credit and exclusion, and a number of smaller exclusions). Of total spending on all children, 22 percent was in reductions in taxes. The CDCTC is one of the few tax provisions that has a distinct age bias in it, with higher spending on infants and toddlers because of higher child care expenses for this age group.

FIGURE 5. Federal Expenditures, by Type of Expenditure



Source: The Urban Institute and The Brookings Institution, 2008. Authors' estimates based on the *Budget of the United States Government, Fiscal Year 2009*.

CONCLUSION

To inform a national conversation about how best to invest the country's resources, this report provides first-time baseline estimates of federal expenditures on infants and toddlers in 2007. It offers critical contextual information for considering policies that will shape future levels of investment in young children. Results also enable policymakers to assess for the first time the amount of spending dedicated to infants and toddlers in over 100 federal programs. The findings answer three questions:

1. **How much does the federal government spend on infants and toddlers?**
   The federal government expended $44 billion in outlays and an additional $13 billion in tax expenditures on infants and toddlers in 2007. As these numbers are baselines, it is not possible to know if they represent an increase or decrease from prior years.
2. **Where are funds being spent?**
   Early care and education programs compose a relatively small share of all funding on infants and toddlers. Spending on Early Head Start, Part C of the Individuals with Disabilities Education Act, and child care assistance under spending and tax programs represents 7 percent of all spending on infants and toddlers. Spending for infants and toddlers is relatively high in the areas of health and nutrition, particularly when compared with spending on all children. Moreover, the health portion is driven largely by spending on Medicaid and specifically on costs in the first two years of life. It is also notable that most spending on infants and toddlers flows through programs that do not focus explicitly on young children but that serve all children (such as the CTC) or poor individuals of different ages (such as Medicaid).
3. **How are funds being spent?**
   More than two-thirds of expenditures on infants and toddlers are targeted toward low-income children; targeting by income is even stronger for infants and toddlers than among all children.

In addition to answering important questions about federal spending on very young children, these estimates also allow policymakers, advocates, and the public to ask several new questions that could not be asked before in light of the case experts are making for investment in very young children:

- Do current spending levels, particularly for early care and education programs, address the full range of developmental needs of infants and toddlers, given this pivotal stage in life?
- Do current allocations allow programs to reach the children most vulnerable to poverty and toxic stress during these critical years to improve their life trajectories?
- Do evaluations of what works suggest the need for greater investment in certain program areas?
- Are investment levels sufficient to ensure high-quality services for enough of the infants and toddlers who need them?

This report provides valuable information to a new presidential administration and Congress that will make critical budgetary decisions in troubled economic times. Given the developmental importance of children's early years, the interest in investing in young children (especially the most vulnerable), and the potential for return on this investment, the well-being of young children may figure more prominently in these future decisions. To inform these discussions, this report estimates federal expenditures on infants and toddlers and differentiates the key sources and types of funding that support them. In doing so, it brings into clearer focus the choices the nation faces in deciding how much to invest in its youngest citizens and how to make that investment.

NOTES

1. FPG Child Development Institute, “The Carolina Abecedarian Project, Major Findings,” http://www.fpg.unc.edu/~abc/#major_findings.
2. The analysis in *Kids’ Share 2008: How Children Fare in the Federal Budget* was itself preceded by two earlier works: *Kids’ Share 2007: How Children Fare in the Federal Budget* (Carasso, Steuerle, and Reynolds 2008) and *Federal Expenditures on Children: 1960–1997* (Clark et al. 2000).
3. The data appendix is available at http://www.urban.org/url.cfm?ID=411875.
4. Our estimate of $7.6 billion is based on the following. A memo from the March of Dimes projected the average birth covered by Medicaid cost $6,800 in 2003 (roughly $7,600 in 2007 dollars) (Colleen A. Sonosky, letter to Jeanne De Sa, March 15, 2007). Additionally, according to a 2007 report from the National Center for Health Statistics, close to 4.3 million children were born in 2006 (Hamilton, Martin, and Ventura 2007). If we assume that 40.7 percent of these births are covered by Medicaid (NGA Center for Best Practices 2006), total birth and delivery Medicaid costs totaled roughly $13.3 billion in 2007, including $7.6 billion in federal expenditures. This estimate does not include prenatal costs in Medicaid, or birth and delivery costs funded by SCHIP in those states that provide SCHIP coverage to pregnant women. Also note that our Medicaid and SCHIP figures in the report may include some birth and delivery costs, to the extent such costs were attached to the infant rather than the maternal Medicaid claim. However, we cannot estimate to what extent, due to both state and individual case variation in claiming practices (NGA Center for Best Practices 2006).
5. Specifically, we excluded costs associated with services to pregnant teens or non-breastfeeding-women rather than infants totaling $738 million from WIC, $96 million from MCHBG, $51 million from Healthy Start, $7 million from Adolescent Family Life (AFL), and $1 million from the Commodity Supplemental Food Program (CSFP). (See data appendix for details on each program.)
6. TRIM 3 is maintained and developed by the Urban Institute, under primary funding from the Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation (HHS/ASPE). TRIM3 requires users to input assumptions and/or interpretations about economic behavior and the rules governing federal programs. Therefore, the conclusions in this report are attributable only to the authors of this report.
7. The programs evaluated are identical to those analyzed in *Kids’ Share 2008: How Children Fare in the Federal Budget* (Carasso et al. 2008). Close examination of spending by age resulted in some modifications to further specify only spending on children and specifically children under 19. Hence, total spending for children under 19 in this report is reestimated as $345 billion rather than the $354 billion originally estimated by the Kids’ Share 2008 report.
8. For 0–2-year-olds as a percentage of all 0–18-year-olds, as of July 2007, see http://www.census.gov/popest/national/asrh/2007-nat-detail.html.
9. Because of the challenge of collecting data across 50 states, the Rockefeller report focuses on fewer programs than our report, providing expenditure information for a dozen major programs, including elementary and secondary education, state programs associated with major federal programs (Medicaid, SCHIP, MCHBG, TANF, CSE, child care, child welfare, etc.), and state earned income tax credits. While it does not fully capture expenditures on state-only programs, it is the best available source of recent data on state and local spending. Patricia Billen, coauthor of the report on state and local expenditures, consulted with the authors of this report and earlier children’s budget reports in an effort to improve consistency in methodological approaches in measuring federal and state and local expenditures. Both sets of reports, for example, start with a definition of children as those 18 and under, and the state and local expenditure report added an analysis of state earned income tax credits in response to the emphasis on tax programs in the federal expenditure reports. However, many differences remain between the reports; the federal expenditure reports provide more recent data and cover a more comprehensive list of spending and tax programs.
10. The estimate of 7 percent of infant and toddler expenditures spent on early education and care does not include child care expenditures under TANF; including such expenditures would likely increase the estimate to 8 percent.

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Data Appendix

Federal Expenditures on Infants and Toddlers in 2007

Adam Kent, Tracy Vericker, Paul Johnson, Julia Isaacs, Jennifer Macomber, Gillian Reynolds, Elizabeth Bell, Rebecca Clark, Rosalind Berkowitz King, Chris Spiro, C. Eugene Steuerle, and Adam Carasso

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Contents

I. INTRODUCTION

This data appendix expands on the appendix created by Gillian Reynolds, Adam Carasso, Tracy Vericker, Jenifer Macomber, Elizabeth Bell, Rebecca L. Clark, Rosalind Berkowitz King, Christopher Spiro, and C. Eugene Steuerle in support of "Kids' Share 2008: How Children Fare in the Federal Budget," a report published by the Urban Institute in 2008. Authors of Kids' Share 2008 compiled the appendix to detail the specific data collection and analysis procedures involved in estimating the share of the federal budget spent on children. Building on their work, this appendix provides the relevant aspects of the "Kids' Share 2008" methodology and outlines the methodology used in our analysis to determine the share of federal expenditures on infants and toddlers in 2007.

Although Kids' Share 2008 evaluates federal expenditures on all children dating back to 1960, "Federal Expenditures on Infants and Toddlers in 2007" focuses solely on 2007 federal spending. In particular, we use fiscal year (FY) 2007 program-specific spending estimates provided in Kids' Share 2008 and apply an infants and toddlers multiplier to calculate the amount of federal dollars each program devotes to children age 0–2. In a few cases, we adjust the estimate provided in Kids' Share 2008 to more accurately capture federal spending devoted to all children.

Below, we first provide a general overview of the data sources and methodology behind the Kids' Share 2008 report, which provides the 2007 federal spending estimates on *all* children. We then outline the general methodology used to calculate the infants and toddlers multiplier which we apply to the 2007 program estimates of spending on all children. Finally, we describe each program included in our analysis, divided by program category (e.g., health, income security, etc.). Each program description includes the specific data and methodology used to generate the Kids' Share 2008 estimate of spending on *all* children, along with the data and methodology applied to generate the infants and toddlers multiplier.

Kids' Share 2008 Data Sources and Methodology

The primary data source used in Kids' Share 2008 is the *Budget of the United States Government, Fiscal Year 2009* and past years dating back to 1960. For most of the 100 or so major children's programs examined, expenditure data are taken from the budget for the *second fiscal year after the desired year* to get an actual expenditure amount rather than an estimate—for example, using the FY 2009 budget to get the actual expenditure for 2007. Kids' Share 2008 draws heavily from the *Appendix to the Federal Budget*, one of the annual budget volumes, for individual program expenditure data. In most cases, the budget provides outlays for the individual programs. In cases where a single outlay figure is given for a group of programs of interest, the authors assumed that the relationship between outlays (the amount spent) and obligations (the amount appropriated) is the same for all programs within a group: the obligation figure for the individual program was multiplied by the total outlay figure for the group and then divided by the total obligation figure.[1] The authors also had to look elsewhere when a program was not broken out as a line-item that year but was lumped in with other programs.

Alternative sources for historical data on expenditures, programmatic scope, and beneficiaries served included the “Green Book,” published every few years by the U.S. House of Representatives Ways and Means Committee, and the Annual Statistical Supplement to the Social Security Bulletin, published by the Social Security Administration. When multipliers (used to estimate the percentage of all expenditures that went to children age 0–18) were necessary, information on recipients usually came from the Green Book or the Annual Statistical Supplement.

When even these sources did not provide sufficient information, the authors contacted the federal agencies that administered the programs in question. The Annual Statistical Supplement provides the names of contacts, as does *Serving America’s Youth: A Directory of HHS Programs*, published by the U.S. Department of Health and Human Services (HHS). Additionally, the authors used the federal yellow pages and contacts from within the Urban Institute. Expenditure and multiplier data for some programs, such as Medicaid, were provided by Urban Institute staff who are experts on these programs.

Much of the quantitative effort in Kids’ Share 2008 went to estimating the portions of programs, such as food stamps, Medicaid, or Supplemental Security Income, that go just to children when individual breakouts of program expenditures on children were not available. Estimates were easiest to generate for 1980, 1985, 1990, and 1993. The authors were able to obtain federal budgets from 1967 on, and the Green Books usually provided information from 1970 or 1975 on. The Annual Statistical Supplement also provided historical data, usually for several decades. But many agencies did not begin to collect detailed program data on beneficiaries by age group until relatively recently. Programs have also changed names and departments over the years, which adds to the challenge of tracking them over time. Fortunately for our 1960 estimates, most of these programs did not exist until the mid-1960s.

Most programs directed at children define a child as an individual who is under age 19. Some programs include 19-year-olds who have not yet graduated from high school, but the authors felt that this inclusion would not significantly affect the estimates. Kids’ Share 2008 specifically excludes all higher education programs, even if some of these funds go to those under the age of 19. When a program included 19- to 21-year-olds, the authors made adjustments to eliminate them from the estimates if an age breakdown of participants was available. For a few programs (noted in the descriptions), no age breakdown was available, so these adjustments could not be made. For programs directed at all ages, the authors obtained at minimum, a breakout of youth versus adult and were usually able to include only those under age 19. Again, exceptions are noted.

[1] This method is difficult when monies were carried over from previous years and were included in the program group totals. In these cases, the authors attempted to find expenditure information elsewhere.

For projections of outlay and tax expenditure programs from 2008 to 2018—and sometimes for recent years, such as 2004–2006, when federal budget data were not available at the needed level of detail—the authors relied on the Congressional Budget Office's (CBO) *Budget and Economic Outlook, FY 2008–18* and updated baseline projections from its *An Analysis of the President's Budgetary Proposals for Fiscal Year 2009*; the FY 2009 federal budget, and the Department of the Treasury's *General Explanation of the Administration's FY 2009 Revenue Proposals*. The authors also employed their own assumptions.

Federal Expenditures on Infants and Toddlers in 2007 Data Sources and Methodology

To calculate the multipliers for determining the share of spending in each program on infants and toddlers, we first had to define infants and toddlers. For this report, we define this population as residents of the United States between 0 and 2, focusing on expenditures beginning after the child is born. We considered expanding the definition to include federal coverage of prenatal care. Such expenditures undoubtedly benefit children, and many analysts are beginning to define "early childhood" as the period spanning "prenatal to five." However, one can also argue for a clean conceptual definition distinguishing costs spent on infants once they are born and are part of the infant and toddler population. Indeed, we were pushed toward this choice by data constraints. Our Medicaid and State Children's Health Insurance Program (SCHIP) data sources do not allow us to easily capture spending that is linked to the mother's health record as opposed to the infant's health record, and thus we are missing the vast majority of federal spending on prenatal, birth, and postpartum costs. For consistency's sake, we also excluded $890 million in spending on pregnant and postpartum women from the Supplemental Nutrition for Women, Infants, and Children (WIC) program, the Maternal and Child Health Block Grant, and three smaller programs.[2]

Next, to calculate the multipliers, we gathered program-level data (when available) to estimate the percent of program funding devoted to children age 0–2 as a percentage of estimated spending on children 0–18. However, many of the data sources used to determine spending on children overall (cited above) do not break down spending into detailed age groups, so we often had to ask agency staff or in-house experts within the Urban Institute to produce specialized tabulations by age of program-level data. Where we could not find program-level data, we relied on the surveys such as Current Population Survey—sometimes augmented through the Urban Institute-HHS Transfer Income model (TRIM3)—to estimate the age of children receiving benefits.

[2] Specifically, we excluded costs associated with services to pregnant teens or women rather than infants totaling $738 million in the WIC program, $96 million in the Maternal and Child Health Block Grant (MCHBG), $51 million from Healthy Start, $7 million from Adolescent Family Life, and $1 million from the Commodity Supplemental Food Program (CSFP).

When data were sufficiently detailed, we used total *program dollars* devoted to infants and toddlers to construct the share of spending on infants and toddlers, a percentage we refer to as the infants and toddlers multiplier. In this manner, we are able to take into account not only the share of recipients who are infants and toddlers, but also how much their average benefits are higher or lower when compared to those of older children. Medicaid and child care spending and tax programs are examples of programs where our estimates are significantly higher (and more accurate) because we took into account the higher expenses incurred by infants, as well as their share in the recipient population. In some cases however, due to the lack of detailed programmatic data, the number of infants and toddlers that are *program recipients* was used for the multiplier. For example, our estimate of child support enforcement (CSE) expenditures benefiting children 0–2 relies on counts of children, based on estimates from the Current Population Survey, without adjustment for possible differences in CSE expenditures per capita by age. We also used a number of other approaches, tailored to specific programs. In the case of both Head Start and Education for the Handicapped, budgetary reports explicitly split out spending on children under 3, through the Early Head Start program and Early Intervention Part C programs, respectively. Additionally, in other cases, such as Adoption Assistance and Immunizations, we relied on custom-built models and other resources to generate our multiplier estimate. Finally, for some smaller programs without data on spending or recipients by age, we simply assumed that spending on children was distributed equally among all ages of children (e.g., Family Preservation and Support, Community Services Block Grant, Children’s Emergency Medical Services).

Next we describe the specific calculations and data sources for each multiplier. The program descriptions and all web addresses cited in this document are current as of January 2009.

II. INCOME SECURITY

Social Security, Old Age and Survivors Benefits and Disability Benefits (Social Security Act of 1935)

Description: Old Age and Survivors Insurance (OASI) was authorized in 1935. Benefits for dependents and survivors were added in 1939. Disability Insurance (DI) benefits were authorized in 1956. Survivors' benefits are available to the unmarried children or eligible dependent grandchildren of a retired or deceased worker who was fully insured or currently insured[3] at death. Children or grandchildren are eligible if they are under age 18, full-time elementary or secondary school students under age 19, or age 18 or older and disabled, if the disability began before age 22. Generally grandchildren are eligible if the grandchild had been adopted by the grandparent or relied on the grandparent because the parents were disabled, incarcerated, or had died. The cash benefit amount is based on the worker's earnings history. The 1972 and 1977 amendments tied benefit computation to increases in the consumer price index and changes in the economy, respectively. Amendments in 1996 relaxed earning limits for seniors, and these limits were eliminated completely with another amendment passed in 2000 (U.S. House of Representatives [hereafter referred to as the "Green Book"] 2004, 1-2, 1-3, 1-16, 1-31).

Budget: Outlays are available in the Appendix of the Federal Budget and Supplemental Tables of the CBO's Budget and Economic Outlook. As noted above, actual numbers are expenditure data and are taken from the budget for the second fiscal year after the desired year, because the federal budget for a given year includes estimates for that year and the previous year and actual data for the second previous year. For example, the FY 1997 budget has the actual data for 1995 only. In the specific page numbers that follow, the "FY" denotes the year of the budget, not the year of the data or the year of publication. Past budgets for FY 1996–2008 can be found on the Office of Management and Budget (OMB) web site here. **OASI**: FY 1967, p. 357; FY 1972, p. 476; FY 1977, p. 371; FY 1982, p. I-K60; FY 1987, p. I-L1; FY 1992, p. IV-677; FY 1997, p. 941; FY 1998, p. 1004; FY 1999, p. 1029; FY 2000, p. 1098; FY 2001, p. 1099; FY 2002, p. 1104; FY 2003, p. 1069; FY 2004, p. 998; FY 2005, p. 1080; FY 2006, p. 1112. **DI**: FY 1967, p. 357; FY 1972, p. 477; FY 1977, p. 372; FY 1982, p. I-K63; FY 1987, p. I-L3; FY 1992, p. IV-678; FY 1997, p. 942–43; FY 1998, p. 1005; FY 1999, p. 1030; FY 2000, p. 1099, FY 2001, p. 1100; FY 2002, p. 1105; FY 2003, p. 1070; FY 2004, p. 999; FY 2005, p. 1081; FY 2006, p. 1114. For 2005–07, data for OASI and DI are from the CBO's January 2007 and March 2008

[3] According to the *1994 Green Book*, "Workers are fully insured for [OASI] benefits for themselves and for their families if they have one quarter of coverage (earned at any time after 1936) for every four quarters after 1950, or the year of reaching age 21, if later, up to the year in which they reach age 62, become disabled or die. . . . Workers are currently insured if they have six quarters of coverage during the thirteen calendar quarters ending with the quarter in which they died" (Green Book 1994, 8). "Workers are *insured for disability* if they are fully insured and, except for persons who are blind or disabled before age 31, have a total of at least 20 quarters of coverage during the 40-quarter period in which the worker became disabled. Workers who are disabled before age 31 must have total quarters of coverage equal to half the calendar quarters which have elapsed since the worker reached age 21, ending in the quarter in which the worker became disabled. However, a minimum of six quarters is required" (50).

Supplemental Tables, which report Social Security outlays by the status of the recipient—specifically, children.

Multiplier: For OASI, we divided benefits for children of retired and deceased workers by total benefits. For DI, we divided benefits for children of disabled workers by total benefits. The data are from the 2005 Annual Statistical Supplement of the Social Security Bulletin, (HHS 2005f, tables 5.A4 and 5.F4). For 1996–99, the 2003 Supplement was used, because it is the latest Supplement to give that breakout. For 1975 and 1985, the 1996 Supplement was used for table 5.F4, because these years are not broken out in later versions. These data can be found on the SSA web site here. For 1960, we used outlays numbers from the old report and the new multiplier to estimate total expenditures. For 2005–07, the multiplier is 1, because CBO reports the benefits going only to children.

Infants and Toddlers: The Social Security Administration's beneficiary database contains the number of recipients and average benefit amount by age for each type of beneficiary. Of the eleven types of beneficiaries, three refer to children. We combined the 2007 figures from the "Child of retired worker" and "Child of deceased worker" to come up with the OASI multiplier for children age 0–2, while the "Child of disabled worker" category was used for the DI multiplier. Specifically, we divided the total monthly benefits going to children age 0–2 by the total monthly benefits going to children age 0–18. The monthly benefits going to children in each age group were calculated by multiplying the number of children in that age group by the average monthly benefit for that age group. Note that the universe of those defined as a child is not age-dependent and instead based on when the benefit is first received. To address this issue, we subtracted 30.9 percent from the Kids' Share 2008 OASI spending estimate and 6.7 percent from the DI spending estimate to exclude spending on persons over age 18.
Multiplier – OASI: 0.014
Multiplier – DI: 0.026

Temporary Assistance for Needy Families/
Aid to Families with Dependent Children (Social Security Act of 1935, Title IV-A)

Description: The program was authorized in 1935 as Aid to Dependent Children and became Aid to Families with Dependent Children (AFDC) in 1962. AFDC benefits children who have been deprived of parental support or care because of a parent's continuous absence from home, incapacity, death, or unemployment. The family assistance unit also includes any parents and dependent siblings. The amount of benefits received is based on the assistance unit's income and assets (Green Book 1994, 327). In 1996, AFDC was repealed and replaced by Temporary Assistance for Needy Families (TANF) under the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA, Public Law 104-193). TANF differs from AFDC in that it provides states with fixed block grants "to operate programs of their own design, but imposes work-trigger time limits, lifetime benefit-cutoff time limits, and minimum work participation rates" (Green Book 2004, 7-2). TANF combined into a single block grant peak-year federal funding levels of AFDC benefits and administration, Emergency Assistance to Needy Families, and Job Opportunities and Basic Skills Training program. Only families that include a minor child or pregnant woman are eligible and they must assign child/spousal support rights to the state. The contingency fund was established in 1996 and "provides matching grants for States that experience high and increasing unemployment rates or increased Food Stamp caseloads" (Green Book 2004, 7-1 - 7-3, 7-20).

Budget: Outlays are available in the Appendix of the federal budget. **AFDC/TANF**: FY 1972, p. 458; FY 1977, p. 360; FY 1982, p. I-K53; FY 1987, p. I-K42; FY 1992, p. IV-666; FY 1997, p. 494; FY 1998, pp. 515–16 (TANF & AFDC); FY 1999, pp. 420–21 (TANF & AFDC); FY 2000, pp. 452–54 (TANF & AFDC); FY 2001, pp. 462–63 (TANF & AFDC); FY 2002, pp. 464–65 (TANF & AFDC); FY 2003, pp. 457–58 (TANF & AFDC); FY 2004, pp. 429–30 (TANF & AFDC); FY 2005, pp. 451–52 (TANF & AFDC); FY 2006, pp. 457–58 (TANF & AFDC); FY 2007, p. 453; FY 2008, p. 424; FY 2009, p. 454. **Contingency Fund:** FY 1998, p. 515; FY 1999, p. 420; FY 2000, p. 453; FY 2001, p. 462; FY 2002, p. 465; FY 2003, p. 458; FY 2004, p. 430; FY 2005, p. 452; FY 2006, p. 458; FY 2007, p. 453; FY 2008, p. 424; FY 2009, p. 455. AFDC expenditures for 1960 and 1965 are from the National Center for Social Statistics (NCSS) Report A-4 (71) (p. 9) and do not include administrative costs. Reimbursement from child support collections are shown on a separate line. Child support reimbursement figures for 1980–1990 are available through these older editions of the Green Book: 1980 from the 1998 Green Book, table 8-1; 1985 from the 1994 Green Book, table 11-1; and 1990 from the 2004 Green Book, table 8-1. These numbers match the 1980 hard copy version of the Office of Child Support Enforcement (OCSE) annual report. The 1985 and 1990 numbers are slightly lower (most likely because of revisions to exclude foster care payments). Child support reimbursement figures from 1995 to 2005 were taken directly from the OCSE annual reports, available from 1993 to 2006 on the OCSE web site; for 2007, data is from the CBO's March 2007 Supplemental Tables. We used the federal share of "assistance reimbursement" in the financial overview of the OCSE reports. For FY 1998–2006, we added the AFDC line item under the "Family Support Payments to States" category to TANF outlays, because AFDC was converted to TANF in 1996. We also subtracted Emergency Assistance from these AFDC line items to avoid double counting, placing it in its own category.

Multiplier: We used the number of recipients who are children divided by the total number of recipients. Data for 1970 through 1993 are from the Green Book (1996, table 8-25; 1994, 395), and are based on *fiscal* years. Data for the 1960s are from the Annual Statistical Supplement to the Social Security Bulletin (HHS 1994b, 343), which reports data for *calendar* years. Enrollment data for 1975–2002 are in the 2004 Green Book, table 7-6, p. 7-31. Enrollment data are available in the 2000 Green Book, table 7-4. An electronic copy of the 2004 Green Book is available on the House Ways and Means web site. Old editions of the Green Book are available online here. The percentage of recipients who are children was very similar when comparing fiscal year and calendar year numbers for the years for which we had both types of estimates, so the switch from calendar to fiscal year should not affect our results. For 2003–06, these data can be found on the Office of Family Assistance web site here. For 2007 we use the 2006 multiplier as an estimate because data for this year have not yet been released.

Infants and Toddlers: We used a special tabulation from ACF (the Administration for Children and Families) which was obtained via a request using ACF's FAQ Support system (http://faq.acf.hhs.gov/cgi-bin/acfrightnow.cfg/php/enduser/acct_login.php) to calculate the multiplier. This table is based on the 2006 TANF sample data and includes children as old as 19. Due to lack of data, the multiplier is based only on caseloads for cash assistance; however, it is applied across all TANF programs. We assumed that benefits to children were distributed equally among all ages, therefore the multiplier was calculated as the percent of all TANF child recipients that are age 0–2.
Multiplier: 0.212

Child Support Enforcement (Title IV-D of the Social Security Act)

Description: This program was enacted in 1975. It provides states with funds to enforce child support orders that have been determined by the courts in divorce or custody proceedings.

> When a family applies for TANF, the custodial parent must assign to the State the right to collect both current child support payments and past-due child support obligations which accrue while the family is on the TANF rolls. Arrearages that accrued to the family before it went on public assistance are called "preassistance" arrearages; those that accrue while the family is on public assistance are called "permanently-assigned arrearages." While the family receives TANF benefits, the State is permitted to retain any current support and any arrearages it collects up to the cumulative amount of TANF benefits which has been paid to the family. Before the 1996 reforms, States were required by Federal law to pay (or "pass through") the first $50 of child support collections to the family. This provision was repealed by the 1996 legislation and States were given the right to decide for themselves how much, if any, of their collections would be passed through to the family, although they must pay the Federal share of collections. Thus, amounts passed through come entirely out of the State share of collections. States also have the right to decide whether they treat any child support passed through to the family as income, in which case the child support collections may reduce or even eliminate TANF payments to the family. Distribution rules after the family leaves public assistance are far more complicated.

For non-TANF families, all monies collected are paid directly to the family (Green Book 2004, 8-58). Parents who receive or formerly received benefits under AFDC/TANF, Medicaid, or foster care automatically receive CSE services. These services are free for them, but others are charged up to $25 for these services. Under PRWORA, each state must operate a CSE program that meets federal requirements to receive TANF grants. Such requirements demand increases in the percentage of noncustodial parents identified and implementation of more enforcement techniques (Green Book 2004, 8-3).

Budget: For 1980–90, OCSE outlays are available in various Green Book editions: 1980: 1998 Green Book, table Child 8-1; 1985: 1994 Green Book, table 11-1; 1990: 2004 Green Book, table 8-1. The 1980 number has been revised from the hard copy of the 1980 OCSE Annual Report. For 1995 onward, outlays for this program are available online at the OCSE web site. In the OCSE tables and the Green Books, outlays are classified as "administrative expenditures" and divided into federal and state shares. Later OCSE reports (starting with FY 1999) have revised expenditures for past years as well. For 2007, data are from the CBO's 2007 March Supplemental Tables, listed as "Child Support Administration."

Multiplier: 1

Infants and Toddlers: No data directly report the ages of children receiving CSE services. However, every two years the Child Support Supplement (CSS) is administered as part of the Current Population Survey (CPS). The supplement focuses on child support and identifies children under 21 who live with one parent and have an absent parent. While it does not indicate whether the child is served by the CSE program, the Urban Institute has undertaken work (based on an approach developed by the Department of Health and Human Services under the Assistant Secretary for Planning and Evaluation) to try to infer whether families in the CPS-CSS are served by the CSE program. Using this method on the 2004 CPS-CSS, we were able to calculate counts of children participating in the CSE program by age. The CPS-CSS data only include children up to age 20, while the total expenditure figure used in the 2008 Kids' Share report includes older children as well. The only information available as to the number of older children served by CSE is provided by a report from the Office of Child Support Enforcement—"Demographic Survey Results from Nine-State IV-D Survey"—which shows (in table 4) that of the eight states that provided age information, 21.7 percent of the participating children were 18 or older. Therefore, we first calculated the multiplier as the percentage of children *under 18* participating who were age 0–2 (expenditures are assumed to be distributed equally across ages). We used the number of children under 18 as the denominator rather than the number under 19, since that was the age break used in the above report. To account for the fact that the total expenditure figure used in the Kid's Share report includes children older than 17, the initial multiplier was reduced by 21.7 percent.
Multiplier: 0.091

Emergency Assistance (Title IV-A of the Social Security Act)

Description: The program was authorized in 1967 by an amendment to the Social Security Act. States may opt to operate an Emergency Assistance (EA) program to provide limited-term financial assistance "for needy families with children (whether or not eligible for AFDC) if the assistance is necessary to avoid the destitution of the child or to provide living arrangements in a home for the child" (Green Book 1994, 360). Federal matching is only available for EA benefits provided for 30 or fewer consecutive days in any 12-month period. Examples of qualifying emergencies include natural disasters, eviction or foreclosure, loss of heating energy supply or equipment, civil disorders, and emergency medical needs.

Budget: PRWORA eliminated the Emergency Assistance program. After FY 1996, funds from the EA program were included in the TANF block grant (see Green Book 2004, 7-58).[4] Federal payments to states for this program, however, are broken out in the Appendix of the federal budget through 1998: FY 1972, p. 458; FY 1977, p. 360; FY 1982, p. I-K54; FY 1987, p. I-K42; FY 1992, p. IV-666; FY 1997, p. 494; FY 1998, p. 515; FY 1999, p. 421; FY 2000, p. 454.

Multiplier: Because the program was eliminated, EA age distribution data are not available. The AFDC multiplier is used instead.

Infants and Toddlers: This program is now part of TANF.
Multiplier: 0

Supplemental Security Income (SSI) (Title XVI of the Social Security Act)

Description: This program was authorized by the 1972 amendments to the Social Security Act (Public Law 92-603) and began in 1974. It provides a monthly cash benefit to needy aged, blind, and disabled persons, including children. Children may be "under age 18 (or under 22 if a full-time student), unmarried, and meet the applicable SSI disability or blindness, income, and resource requirements" (Green Book 2004, 3-4). Income limits include in-kind benefits although those provided by federal, state, or local government are generally excluded. Furthermore, PRWORA established a new definition of disability that requires a child to have "a medically determinable physical or mental impairment which results in marked and severe functional limitations and which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months." This more stringent definition resulted in benefit termination for many children (Green Book 2004, 3-2, 3-4, 3-9).

Budget: Outlays are available in the Appendix of the federal budget. FY 1977, p. 367; FY 1982, p. I-K53; FY 1987, p. I-K41; FY 1992, p. IV-665; FY 1997, p. 940; FY 1998, p. 1002; FY 1999, p. 1026; FY 2000, p. 1096; FY 2001, p. 1096; FY 2002, p. 1103; FY 2003, p. 1068; FY 2004, p. 996; FY 2005, p. 1077–78; FY 2006, p. 1110; FY 2007, p. 1102. Budget documents are on the OMB web site. For 2003–07, data are from the CBO's January 2006 and March 2008 Supplemental Tables that report SSI outlays by the status of the recipient—specifically children. Outlays in the Appendix differ from those given in the Historical Tables of the federal budget, which represent only direct payments to individuals, thus those tables cannot be used.

[4] Note that the outlays from the 1994 Green Book mentioned above include both state and federal shares of EA payments and thus are not the correct figures to use for only federal payments. See the alternate entry in the "State and Local" section.

Multiplier: The multiplier data are from the Social Security Administration's (SSA) Annual Statistical Supplement, various years; we divided expenditures on children under 18 (Kahn 1995, 2005) by total expenditures. Data for children from 1975 to 1999 was sent by Arthur Kahn, research analyst, Social Security Administration, page numbers (year listed is year of Supplement, not year of data or publication): 1976, table 171, p. 183; 1981, table 175, p. 237; 1991, table 9.C1, p. 294; 1996, table 7.C1, p. 312; 1997, table 7.C1, p. 296; 1998, table 7.C1, p. 297; 1999, table 7.C1, p. 297; 2000, tables 7.C1 p. 274. Total benefit information from 1975 to 1995 and from 2000 to 2002 is from the 2005 Supplement, table 7.A4. Total benefit information for 1996–99 is broken out in the 2002 Supplement, table 7.A4, p. 278. Supplements for 2000–05 are available electronically on the SSA web site. Note that total benefits must be divided by 12 to match monthly benefits for children, and data are based on calendar years. For 2003 to 2007 the multiplier is 1, because CBO reports the benefits going only to children.

Infants and Toddlers: The multiplier is calculated using data from the 2006 report "Children Receiving SSI," published by the Social Security Administration. Table 7 contains children recipient numbers by age, but does not include 18-year-olds. The SSA report does not show benefits paid to children by age (only the number of recipients), and the SSA does not publish any such numbers, nor do they indicate if benefits vary significantly by age. However, since SSI eligibility and benefits do not directly depend upon age, and about 60 percent of children recipients receive the maximum allowable benefit, we believe that benefits probably do not vary significantly by age and can be assumed to be evenly distributed among all ages. Therefore, the multiplier was calculated as the percent of children receiving SSI benefits who are age 0–2.
Multiplier: 0.075

Railroad Retirement

Description: The program was authorized under the Railroad Retirement Act of 1934. According to the 1987 federal budget,

> All railroad retirees receive the equivalent of a social security benefit, and they may also receive other additions including rail industry pension payments, windfall payments, and supplemental annuities. . . . To ensure and protect the integrity of social security benefits to railroad retirees, the Railroad Retirement Solvency Act of 1983 mandated that beginning in 1985, the financing and payment of federal social security benefits be separated from the rail industry pension trust fund (OMB 1986b, I-Z106).

Benefits go to retirees, their spouses, and survivors (Green Book 2004, 5-24).

Budget: Benefit payments data are available in the 2004 Green Book, table 5-2, p. 5-8, for 1950–2002. Benefit payments data for 2003–06 are available on the Railroad Retirement Board web site's annual report in its statistical tables. For 2007, data are from the CBO's March 2007 Supplemental Tables. The historical numbers in these tables are consistent with the Green Book numbers (add together "survivor" and "retirement" benefits).

Multiplier: Annual report volumes from the Railroad Retirement Board give total expenditures for monthly annuities and expenditures by recipient categories (Huddleston 1995; Railroad Retirement Board 1998, 64). We divided expenditures to children by total expenditures. Other tables give breakout of "child" recipients by age; many are disabled "children" over age 18. We multiplied the percentage of expenditures to "children" by the percentage of child recipients under age 18. Estimates for 1960 and 1965 include 19-year-olds, who could not be separated out. For 1998–2006 the multiplier data are taken from the Railroad Retirement Board's online statistical tables; the total benefits to children data are available in table B3. The percent of child recipients under 18 is available in table B24. Note that benefits awarded categories must be used and *not* benefits in current payment status. Table B24 is not available for 2005, so the percent of child recipients under age 18 for 2005 is estimated using data from 2005 table B22 and 2004 table B24. For 2007 we use the 2006 multiplier as an estimate because data for this year have not yet been released by the Railroad Retirement Board.

Infants and Toddlers: The Railroad Retirement Board online table B24 provided the population breakdown of recipients who are children age 0–9 and 10–17 as of September 2007. Further communication with the agency provided a breakdown of children age 0–4 and 5–9 as of December 2006. We used the December 2006 data to estimate the percentage of children age 0–4 as of September 2007, and assumed that there were equal numbers of children in each age group; thus, three-fifths of those 0–4 were age 0–2. We were unable to include 18-year-olds in the multiplier since the published age breaks are ages 0–17 and 18–21. We assumed that benefits to children were distributed equally among all ages, so the multiplier was calculated as the percentage of children beneficiaries under 18 who are age 0–2.
Multiplier: 0.016

Veterans' Benefits

Description: The current system was authorized in 1958 (U.S. Code 1988). "Compensation is paid to veterans for disabilities incurred in or aggravated during active military service. Dependency and Indemnity Compensation is paid to survivors of veterans whose death occurred while on active duty or as a result of service-connected disabilities…Pension benefits may be paid to veterans or their survivors. A veteran's entitlement is based on active duty service of a specific length (normally 90 days or more) during a designated war period, disabilities considered permanent and total, and countable income below established levels. There is no disability requirement for survivor cases or veterans age 65 or older" (OMB 2007a, 897-898).

Budget: Data for 1960–98 are taken from the Veterans Administration's Annual Reports, various years. For 1999 onwards, the Veterans Administration does not publish outlays for

Compensation, Dependency and Indemnity Compensation (DIC), Disability, or Non-Service Connected Death (Pension). Instead outlays are taken from the Appendix of the federal budget: compensation and DIC is under the "compensation—survivors" section, disability is under the "compensation—veterans" section, and non-service connected death is under the "pensions—survivors" section. **Compensation and DIC:** 1960, p. 244; 1965, p. 278; 1970, p. 120; 1975, p. 184; 1980, p. 175; 1985, p. 239; 1990, p. S-95; 1995, p. 137;1996, p. 137; 1997, p. 126; 1998, p. 96; FY 2001, p. 879; FY 2002, p. 888; FY 2003, p. 856; FY 2004, p. 816; FY 2005, p. 876; FY 2006, p. 903; FY 2007, p. 964, FY 2008, p. 897; FY 2009, p. 984. **Disability:** 1960, p. 238; 1965, p. 270; 1970, p. 119; 1975, p. 181; 1980, p. 174; 1985, p. 238; 1990, p. S-94; 1995, p. 136; 1996, p. 136; 1997, p. 125; 1998, p. 95; FY 2001, p. 879 FY 2002, p. 888; FY 2003, p. 856; FY 2004, p. 816; FY 2005, p. 876; FY 2006, p. 903; FY 2007, p. 964, FY 2008, p. 897; FY 2009, p. 984. **Non-Service-Connected Death (Pension):** 1960, p. 249; 1965, p. 283; 1970, p. 122; 1975, p. 185; 1980, p. 179; 1985, p. 241; 1990, p. S-95; FY 1992, p. VI-961; 1995, p. 140;1996, p. 140; 1997, p. 129; 1998, p. 100; FY 2001, p. 880; FY 2002, p. 888; FY 2003, p. 856; FY 2004, p. 823; FY 2005, p. 883; FY 2006, p. 910; FY 2007, p. 964, FY 2008, p. 898; FY 2009, p. 986.[5]

Multiplier: We calculated three multipliers following rules suggested by Michael Wells of the National Center for Veterans Analysis and Statistics (Wells 1995):

For Compensation and DIC and Non-Service Connected Death (Pensions):

Spouse and children—1/2 to children
Spouse, children, and one parent—1/3 to children
Spouse, children, and two parents—1/4 to children
Children only—all to children
Children and one parent—1/2 to children
Children and two parents—1/3 to children

For Disability payments (where recipiency units include the veteran):

Spouse and children—1/3 to children
Spouse, children, and parent(s)—1/4 to children
Children only—1/2 to children
Children and parent(s)—1/3 to children

We calculated the multiplier by totaling "children expenditures" in each category and divided them by total payments. Benefit distribution data for 1960–98 are from the aforementioned Veterans Administration Annual Reports and for 1999–2007 are from Kathleen McManaman at the Department of Veterans Affairs, Veterans Benefits Administration (McManaman 2006, 2008). For 2000–07, the Department of Veterans Affairs changed their reporting system and no longer report payments by recipiency units for DIC and Pensions. Therefore, we adjust the percentage of recipiency units that are children to the percentage of payments that go to children

[5] If no year is listed, the source is the Veterans Administration's Annual Reports; "FY" indicates the source is the federal Budget Appendix.

based on an average adjustment factor for the preceding four years where data is available. For 2007, data used to compute the Disability multiplier are estimated. For 1990 and 1999, we used the average of the 1985 and 1995 and the 1998 and 2000 Pensions multiplier as an estimate because data were not available.[6]

Infants and Toddlers: Based on a special tabulation of the March 2008 CPS, a count was made (by age) of children in families where the family head or their spouse received veteran benefits. We assumed that benefits going to children are spread evenly across all ages, therefore the multiplier was calculated as the percentage of children in such families age 0–2. Note that to be eligible, children must be under 18, or 18–23 and in school, thus some of those classified as "children" may actually be over 18.
Multiplier: 0.092

Special Benefits for Disabled Coal Miners (Part B); Black Lung Disability (Part C)

Description: Special Benefits were authorized in 1969 through the Federal Coal Mine Health and Safety Act (Public Law 91-173, now codified at 30 U.S.C. 901 et seq.). Administration of the black lung benefits program by the Department of Labor began July 1, 1973 (OMB 1976a, 522). The Black Lung Disability Trust Fund was created in 1978, through the Black Lung Benefits Revenue Act of 1977. Benefits peaked in 1991 and are now declining as older beneficiaries die and fewer new claimants enter the program (Green Book 1994, 849).

The program pays a monthly cash benefit (untaxed by the federal government) to a claimant and any dependents (or to survivors and dependents, if the miner has died) if the miner is (or was) totally disabled by pneumoconiosis and contracted the disease through working in coal mines (Green Book 1992, 1720). Part B payments ceased in 2001.

Budget: Outlays for **Part B**, which is administered by the Social Security Administration, are given in the Appendix to the federal budget: p. FY 1972, p. 471; FY 1977, p. 366; FY 1982, p. I-K52; FY 1987, p. I-K40; FY 1992, p. IV-664; FY 1997, p. 939; FY 1998, p. 1002; FY 1999, p. 1026; FY 2000, p. 1095; FY 2001, p. 1096; FY 2002, p. 1102; FY 2003, p. 1065; FY 2004, p. 664; FY 2005, p. 722; FY 2006, p. 733; FY 2007, p. 735; FY 2008, p. ; FY 2009, p. 251. For **Part C**, which is administered by the Employment Standards Administration within the Department of Labor: FY 1977, p. 522; FY 1982, p. I-O16; FY 1987, p. I-P17; FY 1992, p. IV-834; FY 1997, p. 684; FY 1998, p. 722; FY 1999, p. 648; FY 2000, p. 684; FY 2001, p. 693; FY 2002, p. 698; FY 2003, p. 675; FY 2004, p. 665; FY 2005, p. 723; FY 2006, p. 735; FY 2007, p. 736; FY 2008, p. 697; FY 2009, p. 252. Outlays for Part C include interest on advances to the trust fund. Since 1981, the trust fund has been financed through an excise tax on the coal mine

[6] The benefits to a recipiency unit are not proportional to the number of people in the unit. For example, in 1993, monthly death compensation benefits to a lone spouse averaged $808.97, whereas monthly benefits to a spouse with child or children averaged $856.91. Therefore, we could not simply divide the number of child beneficiaries into the total number of beneficiaries.

industry. When monies collected are not sufficient to meet program obligations, the trust fund is permitted to borrow from the Treasury. The fund began borrowing in 1981, but since 1991, advances have all gone toward paying interest on the fund's indebtedness. In 1994, interest payments made up more than 40 percent of trust fund obligations (OMB 1995c, 679).

Multiplier: The Social Security Administration provided data on Part B benefits payments to children for 1980 through 1995. We divided these expenditures by total expenditures for Part B. The 1980 multiplier is used for 1970 and 1975. These estimates should be viewed with caution, however; the SSA could not provide the definition of children, so these numbers include disabled dependents who are no longer under age 18.[7]

For Part C, the Department of Labor provided a breakdown of types of beneficiaries, monthly benefit amounts, and total annual benefits (U.S. Department of Labor [DOL] 1994, 34–40). We used the percentage of "other primary beneficiaries" who are children in 1993 (which is nearly 100 percent) from table MIS #16 (Peed 1995) and multiplied by number of "other primary beneficiaries" according to the Office of Workers Compensation Programs (OWCP) Annual Report (DOL 1994, 36) to estimate the number of child beneficiaries. We then multiplied by the monthly benefit for the appropriate fiscal year (DOL 1994, 38) by 12 for an estimated annual expenditure. We divided this estimate into total annual benefits (DOL 1994, 37). We used this multiplier on total outlays, which include administration and interest payments. These data are not available after 1997, so we used the 1997 multiplier as an estimate for 1998 onwards.

Infants and Toddlers: We know of no readily available data that break down expenditures by age, therefore, expenditures are assumed to be spread evenly across all children.
Multiplier: 0.158

[7] The only way to form a cleaner estimate would be to make a special data request through "proper channels" (L. Gray 1995).

III. NUTRITION

Food Stamps

Description: "The program began as a pilot project in 1961 and was authorized as a permanent program to operate at State option in 1964. Expansion of the program occurred most dramatically after 1974 when Congress required all States to offer food stamps to low-income households. . .participation peaks in periods of high unemployment, inflation, and recession" (U.S. Department of Agriculture [USDA] 1992, 11).

Beneficiaries receive food coupons they can use to buy "any food or food product for human consumption, and seeds and plants for use in home gardens to produce food" (USDA 1992, 8). Households may not purchase items such as alcoholic beverages, vitamins, pet foods, or prepared foods intended to be heated or eaten in the store; they may not exchange food stamps for cash (USDA 1992, 8).

"After a household is certified for food stamps, its monthly food stamp benefit is computed on the basis of its net monthly income, the benefit reduction rate, and the maximum food stamp benefit for its household size and location" (Heiser 1992). Food stamp benefits are not based on age, so a child receives the same amount as any other recipient. Food stamp households with children usually receive higher than average benefits because these households tend to be of above average size (Heiser 1992).

Under PRWORA, states are allowed a number of significant options in how they implement the Food Stamp Program. States may establish their own administrative standards in areas such as counting child support payments in benefit calculations. "In addition, states can use most of the rules they have established for TANF and Medicaid programs when deciding what income and resources (assets) to exclude in food stamp eligibility and benefit determinations, and may grant 5-month "transitional" food stamp benefits to those leaving the TANF program (without requiring them to reapply for food stamps)" (Green Book 2004, 15-8). Until age 16, children are exempt from work requirements as are those between the ages of 16 and 18 if they are not head of households or are attending school or a training program (Green Book 2004, 15-14).

The 2008 reauthorization of the Farm Bill renamed the Food Stamps Program the Supplemental Nutrition Assistance Program (SNAP), while raising and indexing to inflation SNAP's minimum benefit and standard deduction.

Budget: Outlays are given in the Appendix to the federal budget: FY 1967, p. 196; FY 1972, p. 146; FY 1977, p. 176; FY 1982, p. I-E98; FY 1987, p. I-E105; FY 1992, p. IV-422; FY 1997, p. 240; FY 1998, p. 239; FY 1999, p. 165; FY 2000, p. 166; FY 2001, p. 165; FY 2002, p. 173; FY 2003, p. 176; FY 2004, p. 169; FY 2005, p. 176; FY 2006, p. 176; FY 2007, p. 174; FY 2008, p. 162; FY 2009, p. 178.

Multiplier: We used the proportion of recipients who are children, according to data from *Characteristics of Food Stamp Households*, various years. Links to the reports from 1997 to 2006 are available on the USDA/FNS web site. Archived reports for selected years are linked here. For 1997–2006, the multiplier is constructed using the proportion of *recipients* that were children. Additionally, prorated total monthly benefits for participants are not available before 1997, so the proportion of children who are participants (which tracks closely with the proportion of benefits that go to children) is used. These data are available electronically back to 1980, with the exception of 1985, which is not archived on the FNS web site. Note that *household* data are available back to 1975, but not *participant data*. Because the proportion of *households with children* is significantly higher than *participants that are children*, this number cannot be used. Because the proportion of participants that are children has remained steady over time, the 1980 number is used for 1965–75.

The following are page numbers from the *Characteristics of Food Stamp Household* reports. The year refers to the year in the title of the report, not the publication year. Exceptions are noted: 1980, p. 62; 1985, p. 79; 1996, p. 58; 1997, p. 90; 1998, p. 61; 1999, p. 61; 2000, p. 62; 2001, p. 57; 2002, p. 57; 2003, p. 57; 2004, p. 57; 2005, p. 57; 2006, p. 57. Data for 1990 and 1995 were taken from an updated time series in the 2004 report, p. 61. For 2007 we use the 2006 multiplier as an estimate because data for this year have not yet been released.

Infants and Toddlers: Table A-24 from the 2006 Characteristics of Food Stamp Household report shows the number of participants 0–2 years old. We assume that benefits are distributed equally among participants, so the multiplier is calculated as the proportion of child participants that are age 0–2. Note that "child participants" does not include 18-year-olds (table A-23).
Multiplier: 0.204

Child Nutrition

Description: Child Nutrition programs include the National School Lunch Program (NSLP, permanently authorized in 1946), the School Breakfast Program (SBP, established in 1966), the Child and Adult Care Food Program (CACFP, established as a pilot program in 1968), and the Summer Food Service Program (SFSP). These programs provide meals for needy children in school, in day care centers, and summer recreational programs (USDA 1992, 20–33). Income limits determine whether the meals are fully or partially subsidized; however, "children in Temporary Assistance for Needy Families (TANF) and food stamp households may automatically qualify for free school meals without an income application, and the majority actually receive them" (Green Book 2004, 15-109).

Budget: Outlays are given in the Appendix to the federal budget: FY 1967, p. 196; FY 1972, p. 147; FY 1977, p. 177; FY 1982, p. I-E100; FY 1987, p. I-E107; FY 1992, p. IV-423; FY 1997, p. 241; FY 1998, p. 240; FY 1999, p. 167; FY 2000, p. 167; FY 2001, p. 167; FY 2002, p. 174; FY 2003, p. 178; FY 2004, p. 170; FY 2005, p. 177; FY 2006, p. 177; FY 2007, p. 175; FY 2008, p. 163; FY 2009, p. 179. Because the Special Milk Program (see below) is included in the Child Nutrition Program from FY 1997 to 2007 (1995–2005), the numbers in the tables for those years represent total Child Nutrition outlays minus Special Milk outlays.

Multiplier: 1

Infants and Toddlers: To estimate the percent of participants under 3 from the child nutrition programs, we looked at each program separately (e.g., NSLP, SBP, CACFP, and SFSP).

The Food and Nutrition Service of the USDA confirmed that nearly zero children age 0–2 receive NSLP and SBP, so we used a multiplier of zero for these programs. Additionally, the Food and Nutrition Service (FNS) confirmed that no program data are available for the SFSP. FNS was clear that some children under age 3 likely receive benefits, but few do, given the nature of the program. We assumed that only 2-year-olds receive the benefits of this program, as they are old enough to consume the types of foods commonly offered. We additionally assumed that the benefits they receive are proportional to other children (i.e., they receive 1/19 of SFSP benefits).

To calculate the percent of participants who are children under age 3 for CACFP, we used two sources. First, we used data from the Child & Adult Care Food Program web site to calculate the percent of participants who are children. Second, we used data from the *Early Childhood and Childcare Study* (Glantz et al. 1997) to estimate the proportion of participants under 3. By multiplying these sources together we found the percentage of CACFP participants under 3.

Finally, we took the percentage of participants in each program under 3 and multiplied this by the percent of 2007 obligations that went to each program found in the 2009 Appendix to the federal budget.
Multiplier: 0.041

Special Milk Program

Description: The program was established in 1954 and was permanently authorized in 1970. The program provides milk for children who attend schools and institutions that do not participate in other federal meal service programs. All children in eligible institutions may participate.

Schools provide milk in one of three ways: they sell milk to all children at a locally set sales price; they provide free milk to low-income children and sell it to all other children; they provide free milk to all children and receive partial federal reimbursement (USDA 1992, 34).

Budget: Outlays are given in the Appendix to the federal budget: FY 1967, p. 196; FY 1972, p. 145; FY 1977, p. 176; FY 1982, p. I-E99; FY 1987, p. I-E106; FY 1992, p. IV-422; FY 1997, p. 241; FY 1998, p. 240; FY 1999, p. 166; FY 2000, p. 167; FY 2001, p. 166; FY 2002, p. 174; FY 2003, p. 177; FY 2004, p. 169; FY 2005, p. 176; FY 2006, p. 177; FY 2007, p. 175; FY 2008, p. 163; FY 2009, p. 179. In 1960, this program is included in Child Nutrition.

Multiplier: 1

Infants and Toddlers: This program is directed at school-age children, in which children younger than 3 are a very small portion.
Multiplier: 0

Special Supplemental Food Program for Women, Infants, and Children (WIC)

Description: Initially, this program was authorized in the Child Nutrition Act of 1966 (U.S. General Accounting Office [GAO] 1985, 55). It became a permanent program in 1972 (Macro International 1995, I-1). “The WIC program provides supplemental foods, plus health care referrals and nutrition education at no cost to low-income pregnant, breastfeeding and nonbreastfeeding postpartum women, infants and young children up to 5 years of age who are found to be at nutritional risk” (USDA 1992, 14).

Budget: Outlays are given in the Appendix to the federal budget: FY 1977, p. 174; FY 1982, p. I-E102; FY 1987, p. I-E108; FY 1992, p. IV-424; FY 1997, p. 2412; FY 1998, p. 241; FY 1999, p. 167; FY 2000, p. 168; FY 2001, p. 167; FY 2002, p. 175; FY 2003, p. 179; FY 2004, p. 171; FY 2005, p. 178; FY 2006, p. 178; FY 2007, p. 177; FY 2008, p. 164; FY 2009, p. 180.

Multiplier: 1

Infants and Toddlers: Benefits for breastfeeding women, infants, and children less than age 3 are included in the multiplier. To estimate the total portion of WIC benefits that go to these participants, we multiplied average monthly participants in 2007 by aggregate participant category (e.g., women, infants, and children) found on FNS’s web site (http://www.fns.usda.gov/pd/37WIC_Monthly.htm) by the distribution of participants within subcategories (e.g., women by category type and children by age) found in *WIC Participant Characteristics 2006*. We then multiplied these detailed participation numbers by the average monthly food package cost in 2005 (pre-infant formula rebate) by participant category (http://www.fns.usda.gov/oane/WICFoodCosts/FY2005/FY2005.pdf) to get a weighted benefit amount going to each type of participant. We then summed the total food benefits going to breastfeeding women, infants, and children under age 3 and divided this by total food benefits, which excluded postpartum and pregnant women. Additionally, we assumed that administrative

costs are evenly distributed across participant groups. Finally, to generate our spending estimate for children 0–2, we subtracted 13.9 percent from the Kids' Share 2008 spending estimate to exclude the funding directed at postpartum and pregnant women.
Multiplier: 0.844

Commodity Supplemental Food Program (CSFP)

Description: The program was authorized by the Agriculture and Consumer Protection Act of 1973 (OMB 1986b, I-E108). "CSFP provides commodity foods to supplement the diets of low-income infants; children up to age 6; pregnant, postpartum and breastfeeding women; and persons 60 years of age and over" (USDA 1992, 17).

Budget: The Commodity Supplemental Food Program is included in the Commodity Assistance Program. Outlays are given in the Appendix to the federal budget: FY 1982, p. I-E102; FY 1987, p. I-E109; FY 1992, p. IV-425; FY 1997, p. 242; FY 1998, p. 242; FY 1999, p. 168; FY 2000, p. 169; FY 2001, p. 168; FY 2002, p. 175; FY 2003, p. 179; FY 2004, p. 171; FY 2005, p. 178; FY 2006, p. 178; FY 2007, p. 177; FY 2008, p. 165; FY 2009, p. 181. In 1975, this program is included in WIC.

Multiplier: Initially, the program only benefited children, pregnant women, and postpartum women, so the multiplier for 1975 and 1980 is 1. Since then, the proportion of elderly served by the program has steadily increased. The multiplier for this period is calculated by dividing the average monthly participation of children, pregnant women, and postpartum women by the total average monthly participation. The multiplier data can be found on the USDA/FNS web site's Food Distribution Program Tables back to 1969, specifically here.

Infants and Toddlers: Given both programs serve the same populations, we used the WIC program multiplier for the CSFP multiplier. Additionally, we subtracted 13.9 percent from the Kids' Share 2008 spending estimate to exclude the funding directed at postpartum and pregnant women.
Multiplier: 0.844

IV. HOUSING

Low Income Home Energy Assistance Program (LIHEAP)

Description: This program was authorized in 1980 to provide funds to help low-income households pay residential heating or cooling costs, purchase and install weatherization materials, and face energy-related emergencies. The Department of Health and Human Services uses an allocation formula to determine the size of LIHEAP block grants to states, which then determine their own household eligibility standards within the parameters of federal guidelines. Eligible households must earn between 110 and 150 percent of the federal poverty income guidelines. Most recipients of AFDC, SSI, food stamps, and veterans pensions or compensation benefits are also categorically eligible for LIHEAP. States also determine their own benefit levels; they are required only to provide the greatest benefits to households most in need. States provide benefits in cash payments, vendor lines of credit, vouchers, and tax credits (Burke 1991, 190–91).

Budget: Outlays are available in the Appendix to the federal budget: FY 1987, p. I-K46; FY 1992, p. IV-667; FY 1997, p. 494; FY 1998, p. 516; FY 1999, p. 422; FY 2000, p. 455; FY 2001, p. 464; FY 2002, p. 466; FY 2003, p. 459; FY 2004, p. 431; FY 2005, p. 453; FY 2006, p. 460; FY 2007, p. 455; FY 2008, p. 426; FY 2009, p. 456.

Multiplier: We used the percentage of all recipiency units that are families with children (Litow 1995). We used the following multipliers: 1985: 50 percent; 1990: 46 percent. For 1995–2002 and 2004–06 CPS runs using household-level data, and the variable "henrgy" from www.unicon.com provided a multiplier. Data for 2003 are based on a survey run by the LIHEAP program, sent from the Office of Community Services, Division of Energy Assistance (Litow 2006). For 2007 we use the 2006 multiplier as an estimate because data for this year have not yet been released.

Infants and Toddlers: We completed a tabulation of the March 2006 CPS to show the amount of benefits going to children (by age) in households receiving energy assistance. We assumed that the household's energy assistance benefit was equally distributed among all members of the household, and the multiplier was calculated as the percentage of children's benefits that went to children under 3.
Multiplier: 0.175

Public Housing

Description: Under this program, low-income families and eligible single persons may receive rental units in conventional public housing if their household income is less than 80 percent of the area median income, adjusted for household size. Most rental units are reserved for households earning below 50 percent of the area median. No more than 15 percent of the units may be rented to households earning more than 50 percent of the median. Eligible tenants pay the highest of: (a) 30 percent of counted income, (b) 10 percent of gross income, or (c) that portion of a family's welfare payment, if any, designated for housing (Burke 1991, 112–14).

Budget: Outlays are available in the Appendix to the federal budget: FY 1977, p. 395; FY 1982 I-L4; FY 1987, p. I-M18; FY 1992, p. IV-704; FY 1997, p. 507; FY 1998, p. 534; FY 1999, p. 442; FY 2000, p. 477; FY 2001, p. 485; FY 2002, p. 485; FY 2003, p. 476; FY 2004, p. 479; FY 2005, p. 517; FY 2006, p. 531; FY 2007, p. 534; FY 2008, p. 509; FY 2009, p. 545.[8]

Multiplier: We used the multiplier calculated for federal AFDC expenditures. Based on comparable income eligibility requirements, we believe that the AFDC/TANF multiplier is a reasonable proxy to apply to low-income housing programs.

Infants and Toddlers: To be consistent with the 2008 Kids' Share report, we used the AFDC/TANF multiplier.
Multiplier: 0.212

Section 8 Low-Income Housing Assistance

Description: This program was authorized under the 1974 Amendments to the Housing Act of 1937 (Section 8a of the U.S. Housing Act of 1937, as amended). It provides rent subsidies to families (defined as two or more related persons) and eligible single persons (at least 62 years old, disabled, handicapped, displaced by government action or natural disaster, or the remaining member of an eligible tenant family) with incomes at or below 80 percent of the area median. "Eligible tenants may rent from private owners, cooperatives, or public housing agencies that own a Section 8 project" (Burke 1991).

The federal government provides benefits in two ways. As the program was originally developed, the tenant pays a set percentage of income (between 10 and 30 percent, depending on when the tenant joined the program and how income is defined) as rent, and the government pays the difference between that amount and the contract rent. Beginning with a demonstration program in 1985, the federal government started providing a voucher with "no restrictions on rents the tenants may pay. The voucher amount is based on the difference between (a) a payment standard equivalent to the fair market rent and (b) 30 percent of the tenant's income" (Burke 1991, 108–11).

Budget: Outlays are available in the Appendix to the federal budget: FY 1977, p. 395;[9] FY 1982

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[8] In FY 1972, "public housing operating fund" does not exist. Therefore, we have left blanks in these fields, although "low rent public housing annual contributions" do exist for these years.
[9] FY 1977 does not break out outlays by program, therefore we used the distribution of funds for this program compared to overall spending for "Subsidized Housing Programs" in FY 1982 and applied that percentage (46.45 percent) to the total outlays in FY 1977 for "Housing Payments" to estimate outlays.

I-L2; FY 1987, p. I-M2; FY 1992, p. IV-686; FY 1997, p. 523; FY 1998, p. 548; FY 1999, p. 461; FY 2000, p. 501; FY 2001, p. 506; FY 2002, p. 504; FY 2003, p. 496; FY 2004, p. 498; FY 2005, p. 536; FY 2006, p. 550; FY 2007, p. 553; FY 2008, p. 506-508; FY 2009, pp. 540–43. Section 8 outlays are not broken out in the FY 2008 and FY 2009 budget appendices. According to Nita Nigam from the Department of Housing Urban Development (HUD), this outlay is comprised of the expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs for these years (Nigam 2008).

Multiplier: We used the multiplier calculated for federal AFDC expenditures. Based on comparable income eligibility requirements, we believe that the AFDC/TANF multiplier is a reasonable proxy to apply to low-income housing programs.

Infants and Toddlers: To be consistent with the 2008 Kids' Share report, we used the AFDC/TANF multiplier.
Multiplier: 0.212

Rent Supplement

Description: This program was authorized in 1965. Rent supplements are made available to tenants whose incomes make them eligible for local public housing with preference given to occupants of substandard housing. HUD makes subsidy payments to owners of housing rented to low-income tenants, and the tenants are required to pay at least 30 percent of either their adjusted income or the market rent, whichever is higher (Burke 1991, 125).

Budget: Outlays are available in the Appendix to the federal budget: FY 1972, p. 521;[10] FY 1977, p. 395; FY 1982, p. I-L2; FY 1987, p. I-M2; FY 1992, p. IV-686; FY 1997, p. 523; FY 1998, p. 548; FY 1999, p. 461; FY 2000, p. 501; FY 2001, p. 506; FY 2002, p. 504; FY 2003, p. 496; FY 2004, p. 498; FY 2005, p. 536; FY 2006, p. 550; FY 2007, p. 553; FY 2008, p. 526; FY 2009, p. 563.

Multiplier: We used the multiplier calculated for federal AFDC expenditures. Based on comparable income eligibility requirements, we believe that the AFDC/TANF multiplier is a reasonable proxy to apply to low-income housing programs.

Infants and Toddlers: To be consistent with the 2008 Kids' Share report, we used the AFDC/TANF multiplier.
Multiplier: 0.212

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[10] FY 1972 does not break out outlays by program, therefore we used the distribution of obligations for this program compared with overall obligations and applied that percentage (4.01 percent) to the total outlays in FY 1972 for "Low Rent Public Housing" to estimate outlays.

Rental Housing Assistance

Description: The program provides financial assistance to tenants whose incomes are at or below 80 percent of the area median income. HUD provides a subsidy to the unit's owner to reduce mortgage costs and negotiates a lower rental rate for the tenant. Tenants who still cannot afford this reduced rent may also receive Section 8 assistance (Burke 1991, 118–19).

Budget: Outlays are available in the Appendix to the federal budget: FY 1972, p. 521; FY 1977, p. 395;[11] FY 1982, p. I-L2; FY 1987, p. I-M2; FY 1992, p. IV-686; FY 1997, p. 523; FY 1998, p. 548; FY 1999, p. 461; FY 2000, p. 501; FY 2001, p. 506; FY 2002, p. 504; FY 2003, p. 496; FY 2004, p. 498; FY 2005, p. 536; FY 2006, p. 550; FY 2007, p. 553; FY 2008, p. 526; FY 2009, p. 563.

Multiplier: We used the multiplier calculated for federal AFDC expenditures. Based on comparable income eligibility requirements, we believe that the AFDC/TANF multiplier is a reasonable proxy to apply to low-income housing programs.

Infants and Toddlers: To be consistent with the 2008 Kids' Share report, we used the AFDC/TANF multiplier.
Multiplier: 0.212

[11] FY 1977 does not break out outlays by program, therefore we used the distribution of funds to this program from FY 1982 compared with overall spending for "Subsidized Housing Programs" and applied that percentage (14.48 percent) to the total outlays in FY 1977 for "Housing Payments" to estimate outlays.

V. TAX CREDITS

Earned Income Tax Credit (EITC)

Description: The EITC was enacted in 1975 to provide a credit to low-income working taxpayers with qualifying children. The value of credit awards varies depending upon number of children being claimed, household income, and filing status. Beginning in tax year 1994, taxpayers without a qualifying child became eligible to claim this credit. However, the amount of the credit allowable for claimants without children is substantially less than the credit for claimants with children (U.S. Code 1995). The credit take-up rate among individuals without children is low relative to families with children. EITC is broken into two parts: (1) the revenue loss ("nonrefundable") portion or tax expenditure and (2) the outlay ("refundable") portion. The EITC is initially credited against a taxpayer's federal income tax, and if any credit amount remains, it is sent as a direct transfer payment to the taxpayer. In 1987, the credit was indexed for inflation. "In 1990 and again in 1993, Congress enacted substantial expansions to the credit…The Taxpayer Relief Act of 1997 included provisions to improve compliance," and the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) "made several changes to the EITC to provide marriage penalty relief and promote simplification" (Green Book 2004, 13-35, 13-39).

Budget: Data are given in the Analytical Perspectives (before 1990, Special Analyses) section of the federal budget.

The nonrefundable portion of the EITC that affects tax receipts is available on these pages: FY 1982, p. 229; FY 1987, p. G-40; FY 1992, p. 3-36; FY 1997, p. 64; FY 1998, p. 74; FY 1999, p. 93; FY 2000, p. 109; FY 2001, p. 111; FY 2002, p. 65; FY 2003, p. 100; FY 2004, p. 105; FY 2005, p. 289; FY 2006, p. 319; FY 2007, p. 289; FY 2008, p. 289; FY 2009, p. 290.

The refundable portion of the EITC that affects outlays is available on these pages: FY 1982, p. 230, footnote 3; FY 1987, p. G-41, footnote 3; FY 1992, p. 3-37, footnote 3; FY 1997, p. 64, footnote 2; FY 1998, p. 75, footnote 2; FY 1999, p. 93, footnote 3; FY 2000, p. 109, footnote 3; FY 2001, p. 111, footnote 3; FY 2002, p. 65, footnote 4; FY 2003, p. 101, footnote 4; FY 2004, p. 105, footnote 3; FY 2005, p. 289, footnote 4; FY 2006, p.319, footnote 3; FY 2007, p. 290, footnote 3; FY 2008, p. 290, footnote 4; FY 2009, p. 291, footnote 4.

Multiplier: 0.97; the proportion of benefits that go to childless households remains small. This study uses 2000 CPS data, table I.1, and finds that 97 percent of benefits go to children (Meyer 2001).

Infants and Toddlers: Data on EITC receipt for 2004 were provided by the Urban Institute-HHS TRIM3 model (a microsimulation model that uses the CPS to simulate the value to individuals of government tax and transfer programs). These results do not separate the refundable and nonrefundable portions of the credit. A unit's benefits are allocated equally to all

eligible children as old as age 23. To address this issue, we subtract 5.0 percent from the Kids' Share 2008 spending estimate to capture spending on children 0–18. The multiplier is then calculated by taking the benefit amount going to children age 0–2 and dividing that by the total benefit amount going to children age 0–18.
Multiplier: 0.200

Child and Dependent Care Credit

Description: Under the Child and Dependent Care Credit, taxpayers can claim "a nonrefundable credit against income tax for up to 35 percent of a limited amount of employment-related dependent care expenses;" the limit is determined by the number of qualifying dependents (Green Book 2004, 13-43). The credit is generally not allowed if the household includes a nonworking spouse. The Tax Reform Act of 1976 replaced the dependent deduction with a nonrefundable credit and greatly broadened eligibility; the credit amount was substantially increased under the Economic Recovery Tax Act of 1981. "The Family Support Act of 1988 reduced to 13 the age of a child for whom the dependent care credit may be claimed," and "the Small Business Job Protection Act of 1996 required a tax identification number (TIN) for all children for whom a dependent care credit may be claimed." Finally, "EGTRRA increased the credit rate for lower-income taxpayers, as well as the maximum eligible expense amount for the credit for all taxpayers" (Green Book 2004, 13-43).

Budget: Revenue loss data can be found in the Analytical Perspectives section of the federal budget: FY 1982, p. 228; FY 1987, p. G-39; FY 1992, p. 3-36; FY 1997, p. 63; FY 1998, p. 74; FY 1999, p. 92; FY 2000, p. 108; FY 2001, p. 110; FY 2002, p. 64; FY 2003, p. 100; FY 2004, p. 104; FY 2005, p. 288; FY 2006, p. 318; FY 2007, p. 289; FY 2008, p. 288; FY 2009, p. 290.

Multiplier: We used an IRS database to estimate the percentage of families using the credit for children rather than for other dependents (care of dependents who are not children is also covered). Because a family can claim exemptions for dependent children, for other dependents, or for both, we estimated the multiplier in two ways. First, we assumed that if a taxpayer took the credit and used the exemption for a dependent child, it went for the child, regardless of whether the taxpayer also claimed an exemption for a non-child. Second, we assumed that if a taxpayer took the credit and used the exemption for an "other dependent," it went for a "non-child" dependent, regardless of whether the taxpayer also claimed an exemption for a child. The two methods yielded nearly identical estimates (Sabelhaus 1995). We calculated multipliers for 1995–1997 and used the average of these three multipliers for all years.

Infants and Toddlers: In consultation with Adam Carasso, former coauthor in the budget series, and experts in the Tax Policy Center, we adjusted the Kids' Share 2008 estimate upward after discovering the estimate for 2007 did not accurately break out children from older dependents (Carasso 2008). Age estimates for 2004 were then provided by the Urban Institute-HHS TRIM3 model. These estimates include the child portion of the credit only (nonchild dependents are not

modeled). A unit's benefits are allocated equally to all eligible children. Since only children under 13 are eligible for this credit, the denominator for the multiplier only includes children up to 12 years old. Specifically, the multiplier is calculated by taking the benefit amount going to children age 0–2 and dividing that by the total benefit amount going to children age 0–12.
Multiplier: 0.320

Child Tax Credit

Description: "The Taxpayer Relief Act of 1997 provided for a $500 ($400 for taxable year 1998) tax credit for each qualifying child under the age of 17. A qualifying child is defined as an individual for whom the taxpayer can claim a dependency exemption and who is a son or daughter of the taxpayer (or a descendant of either), a stepson or stepdaughter of the taxpayer, or an eligible foster child of the taxpayer. For taxpayers with modified adjusted gross income (AGI) in excess of certain thresholds, the allowable child credit is phased out. EGTRRA increased the child credit on a phased-in basis, reaching $1,000 in 2011, and provided for limited refundability of the credit. The Job Creation and Worker Assistance Act of 2002 (JCWAA) accelerated this increase in the credit to $1,000, effective for 2003 and 2004, and expanded the refundability of the credit" (Green Book 2004, 13-59).

Budget: Revenue loss ("nonrefundable") and effect on outlays ("refundable") data can be found in the Analytical Perspectives (before 1990, Special Analyses) section of the federal budget.

The nonrefundable portion of the Child Tax Credit (CTC, the revenue loss portion that affects tax receipts) is available on the following pages: FY 2000, p. 108; FY 2001, p. 110; FY 2002, p. 64; FY 2003, p. 100; FY 2004, p. 104; FY 2005, p. 288; FY 2006, p.318; FY 2007, p. 289; FY 2008, p. 288; FY 2009, p. 290.

The refundable portion of the CTC (the effect on outlays) is available on the following pages: FY 2001, p. 111, footnote 2; FY 2002, p. 65, footnote 3; FY 2003, p. 101, footnote 3; FY 2004, p. 105, footnote 2; FY 2005, p. 289, footnote 3; FY 2006, p. 319, footnote 2; FY 2007, p. 290, footnote 2; FY 2008, p. 290, footnote 2; FY 2009, p. 291, footnote 2.

Multiplier: 1

Infants and Toddlers: Data on receipt of the child tax credit for 2004 were provided by the Urban Institute-HHS TRIM3 model. These results do not separate the refundable and nonrefundable portions of the credit. A unit's benefits are allocated equally to all eligible children. Since only children under 17 are eligible for this credit, the denominator for the multiplier only includes children up 16 years old. Specifically, the multiplier is calculated by taking the benefit amount going to children age 0–2 and dividing that by the total benefit amount going to children age 0–16.
Multiplier: 0.175

Dependent Exemption

Description: A qualifying child dependent is a child under age 19 supported by a tax filer for more than half of a calendar year. The tax law stipulates five tests to determine whether a filer may claim a child as a dependent and thus qualify for an exemption: a relationship test, a joint return test, a citizen-or-resident test, an income test, and a support test. In 2007, a tax filer could reduce taxable income by $3,400 for each dependent exemption. That amount is indexed for inflation.

Budget: Data from the Internal Revenue Service's Statistics on Income (SOI) division allow for calculation of the value of the dependent exemption as it applies to children fairly directly (but with some imputation), so the multiplier is 1. What follows is a description of how we distribute the number of exemptions that go to children across tax returns and marginal tax rates.

Years 1960–95: Using tables 2.3, 2.4, and 3.4 from SOI publication 1304 for each year, we distributed the number of children's dependent exemptions (both living at home and away from home) across all taxable and nontaxable returns, by marginal statutory tax rate (including the 0 percent rate). We excluded returns filed on forms 8615 or 8814, or returns whose top marginal tax rates are the capital gains rates. Because the requisite tables were not available, we assumed single filers did not claim exemptions for children. For a given marginal statutory tax rate, federal expenditure = # child exemptions × dollar value of exemption × marginal tax rate. We summed across marginal tax rates for the total.

Years 1995–2005: The methodology employed is very similar to that detailed above. We used Microsoft Excel tables published by IRS that come from SOI publication 1304 to distribute the number of children's dependent exemptions (both living at home and away from home) across all taxable and nontaxable returns, by marginal statutory tax rate. Table 1 gives the number of returns filing at each marginal statutory tax rate (including the 0 percent rate), by filing status. We excluded returns that filed forms 8615 or 8814, or returns whose top rates are the capital gains rates. Table 2.3 gives the number of returns and exemptions by AGI class, and for taxable versus nontaxable returns. Table 2.4 gives the number of child dependent exemptions (both for children residing in the home and away from home) by filing status (including for married filing separate and for singles). The files can be downloaded from the IRS web site for years 1996–2003. Using table 3.4 (referred to as table 1 online), table 2.3, and table 2.4 in conjunction, we distribute the total number of child dependent exemptions across both taxable and nontaxable returns. For a given marginal tax rate, federal expenditure = # child exemptions × value of exemption × marginal tax rate. We sum across marginal tax rates for the total.

Year 2005–07: In a change from the Kids Share 2007 report, estimates for these years (as well as projections, discussed in a later section) were produced by Greg Leiserson at the Urban Institute, using the Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-1).

Estimates are static revenue estimates for repeal of the selected provisions and fiscal year revenue numbers assume a 75-25 split. Levels calculated for prior years 1995 through 2004 were then multiplied by an adjustment factor so as to better align with these new estimates from the model.

Multiplier: 1

Infants and Toddlers: Data on receipt of the dependent exemption for 2004 were provided by the Urban Institute-HHS TRIM3 model. The value of the exemption is calculated as the additional taxes a unit would pay if the exemption was repealed. A unit's benefits are allocated equally to all eligible children. The multiplier is calculated by taking the benefit amount going to children age 0–2 and dividing that by the total benefit amount going to children age 0–18.
Multiplier: 0.149

Employer-Provided Child Care Exclusion

Description: The Economic Recovery Tax Act of 1981 (Public Law 97-34) included a provision that allows taxpayers to "exclude up to $5,000 of payments made by their employers for child care—even though the employer's costs for the child care are a deductible business expense" (OMB 2007c, 309).

Budget: Outlays are available in the Analytical Perspectives (before 1990, Special Analyses) section of the federal budget: FY 1987, p. G-39; FY 1992, p. 3-35; FY 1997, p. 63; FY 1998, p. 74; FY 1999, p. 92; FY 2000, p. 118; FY 2001, p. 121; FY 2002, p. 64; FY 2003, p. 100; FY 2004, p. 104; FY 2005, p. 288; FY 2006, p. 318; FY 2007, p. 288; FY 2008, p. 288; FY 2009, p. 290.

Multiplier: 1

Infants and Toddlers: The proportion of benefits going to children age 0–2 was assumed to be the same as under the Child and Dependent Care Credit.
Multiplier: 0.320

Employer-Provided Child Care Credit

Description: Under Section 45f of 20EGTRRA (Public Law 107-16), businesses may claim a tax "credit equal to 25 percent of qualified expenses for employee child care and 10 percent of qualified expenses for child care resource and referral services. Employer deductions for such expenses are reduced by the amount of the credit. The maximum total credit is limited to $150,000 per taxable year" (OMB 2007c, 309).

Budget: Outlays are available in the Analytical Perspectives section of the federal budget: FY 2003, p. 100; FY 2004, p. 104; FY 2005, p. 288; FY 2006, p. 318; FY 2007, p. 288; FY 2008, p. 288; FY 2009, p. 290.

Multiplier: 1

Infants and Toddlers: The proportion of benefits going to children age 0–2 was assumed to be the same as under the Child and Dependent Care Credit.
Multiplier: 0.320

Assistance for Adopted Foster Children

Description: "Taxpayers who adopt eligible children from the public foster care system can receive monthly payments for the children's significant and varied needs and a reimbursement of up to $2,000 for nonrecurring adoption expenses. These payments are excluded from gross income" (OMB 2007c, 309).

Budget: Outlays are available in the Analytical Perspectives section of the federal budget: FY 1999, p. 92; FY 2000, p. 118; FY 2001, p. 121; FY 2002, p. 64; FY 2003, p. 100; FY 2004, p. 104; FY 2005, p. 288; FY 2006, p. 318; FY 2007, p. 288; FY 2008, p. 288; FY 2009, p. 290.

Multiplier: 1

Infants and Toddlers: The proportion of expenditures going to children age 0–2 was assumed to be the same as under the Adoption Assistance program.
Multiplier: 0.033

Adoption Credit and Exclusion

Description: "The Small Business Job Protection Act of 1996 (Public Law 104-188) enacted two tax provisions designed to reduce economic barriers to adoption. First, a tax credit of up to $5,000 (or $6,000 for special-needs children from the United States) was created to help defray one-time adoption expenses (Code section 23)" (Green Book 2004, 13-58). The credit was phased out for families with incomes above a certain level. "Second, employees could receive an income tax exclusion of up to $5,000 per child (or $6,000 in the case of special-needs children) for employer-provided adoption assistance (Code section 137)" (Green Book 2004, 13-58). It expired at the end of 2001 but was renewed and increased under EGTRRA and JCWAA (Public Law 107-47). The credit amounts and the phase-out thresholds were indexed for inflation beginning in 2003 (Green Book 2004, 13-58, 13-59). "Unused credits may be carried forward and used during the five subsequent years. The same expenses cannot qualify for tax benefits under both programs; however, a taxpayer may use the benefits of the exclusion and the tax credit for different expenses. Stepchild adoptions are not eligible for either benefit" (OMB 2007c, 309).

Budget: Outlays are available in the Analytical Perspectives section of the federal budget: FY 2002, p. 64; FY 2003, p. 100; FY 2004, p. 104; FY 2005, p. 288; FY 2006, p. 318; FY 2007, p. 288; FY 2008, p. 288; FY 2009, p. 290.

Multiplier: 1

Infants and Toddlers: Because the credit is for one-time expenses associated with adoption, we sought data on the age of children at the time of adoption. Such data were not found. However, we did find data from the Adoption and Foster Care Analysis and Reporting System (AFCARS) suggesting that 23 percent of children adopted with the assistance of public agencies are age 0–2 (averaging data for 2003 to 2006) (http://www.acf.hhs.gov/programs/cb/stats_research/index.htm). We estimated that public agency adoptions represent 40 percent of all adoptions in 2001, based on AFCARS estimates of public agency adoptions and HHS estimates of total adoptions in 2001 (http://www.childwelfare.gov/pubs/s_adopted/index.cfm).
We assumed that the vast majority (90 percent) of private domestic (non-stepparent) and international adoptions involve children age 0–2, resulting in the final multiplier (40 percent x 23 percent) + (60 percent x 90 percent) = 63 percent.
Multiplier: 0.632

Exclusion of Certain Foster Care Payments

Description: Under the Tax Reform Act of 1986 (Public Law 99-514), compensation paid to foster parents for providing "a home and care for children who are wards of the state…is excluded from their gross incomes of foster parents; the expenses they incur are nondeductible." The Fairness for Foster Care Families Act of 2001 expanded the scope of payments qualifying for this exclusion (OMBc 2007, 309).

Budget: Outlays are available in the Analytical Perspectives section of the federal budget: FY 1992, p. 3-36; FY 1997, p. 63; FY 1998, p. 74; FY 1999, p. 92; FY 2000, p. 118; FY 2001, p. 121; FY 2002, p. 64; FY 2003, p. 100; FY 2004, p. 104; FY 2005, p. 288; FY 2006, p. 318; FY 2007, p. 289; FY 2008, p. 289; FY 2009, p. 290.

Multiplier: 1

Infants and Toddlers: This multiplier is based on foster care children age 0–2 as a proportion of foster care children age 0–20 from preliminary 2006 data from AFCARS (http://www.acf.hhs.gov/programs/cb/stats_research/index.htm).
Multiplier: 0.187

Exclusion for Railroad Retirement Benefits

Description: "The exclusion from gross income of benefits paid under the Railroad Retirement System was enacted in the Railroad Retirement Act of 1935" (Green Book 2004, 13-18). However, as a result of the Railroad Retirement Solvency Act (Public Law 98-76), benefits became taxable after reaching certain thresholds starting in 1984 (Green Book 2004, 5-15). "A portion of the benefits payable under the Railroad Retirement System is equivalent to Social Security benefits" (Green Book 2004, 13-18). Therefore, the tax treatment of certain "railroad retirement benefits was modified in the Social Security Amendments of 1983 to conform to the tax treatment of Social Security benefits" (Green Book 2004, 13-18). The Consolidated Omnibus Budget Reconciliation Act of 1985, the Tax Reform Act of 1986, and the Omnibus Budget Reconciliation Act of 1993 further amended the taxation provisions (Green Book 2004, 5-15, 13-18, 13-19).

Budget: Outlays are available in the Analytical Perspectives (before 1990, Special Analyses) section of the federal budget: FY 1977, p. 126; FY 1982, p. 229; FY 1987, p. G-40; FY 1992, p. 3-36; FY 1997, p. 63; FY 1998, p. 74; FY 1999, p. 92; FY 2000, p. 118; FY 2001, p. 121; FY 2002, p. 64; FY 2003, p. 100; FY 2004, p. 104; FY 2005, p. 288; FY 2006, p. 319; FY 2007, p. 289; FY 2008, p. 289; FY 2009, p. 291. Data on tax expenditures are not available for 1960–1970, therefore we divide the exclusion of railroad retirement benefits by railroad retirement benefits in 1975 and apply that proportion to railroad retirement benefits in 1960–1970 to estimate tax expenditures for those years.

Multiplier: We used the multiplier calculated for Railroad Retirement.

Infants and Toddlers: We used the multiplier calculated for Railroad Retirement.
Multiplier: 0.016

Exclusion for Public Assistance Benefits

Description: Although "there is no specific statutory authorization, a number of revenue rulings under Code section 61 have held that specific types of public assistance payments are excludable from gross income. Revenue rulings generally exclude government transfer payments from income because they are considered to be general welfare payments…Cash payments come mainly from the AFDC and Supplemental Security Income (SSI) Programs. In-kind payments include food stamps, Medicaid, and housing assistance. None of these payments is subject to income tax" (Green Book 2004, 13-42).

Budget: Outlays are available in the Analytical Perspectives (before 1990, Special Analyses) section of the federal budget: FY 1977, p. 126; FY 1982, p. 229; FY 1987, p. G-40; FY 1992, p. 3-36; FY 1997, p. 63; FY 1998, p. 74; FY 1999, p. 92; FY 2000, p. 118; FY 2001, p. 121; FY 2002, p. 64; FY 2003, p. 100; FY 2004, p. 104; FY 2005, p. 288; FY 2006, p. 319; FY 2007, p. 289; FY 2008, p. 289; FY 2009, p. 291. Data on tax expenditures are not available for 1960–1970, therefore we divide the exclusion of AFDC benefits by AFDC benefits in 1975 and apply that proportion to AFDC benefits in 1960–70 to estimate tax expenditures for those years.

Multiplier: Because public assistance includes many different programs, we used the average of program multipliers for each respective year: AFDC/TANF, food stamps, WIC, low-rent public housing, Medicaid, and SCHIP. See those entries for calculation descriptions.

Infants and Toddlers: We used the average of the multipliers calculated for AFDC/TANF, food stamps, WIC, low-rent public housing, Medicaid, and SCHIP.
Multiplier: 0.317

Exclusion for Special Benefits for Disabled Coal Miners

Description: Under the Federal Coal Mine Health and Safety Act, "payments made to coal miners or their survivors for death or disability from black lung disease…are excluded from gross income" (Green Book 2004, 13-51). Claims filed before 1973 are not subject to federal income tax according to the act, and "later payments are excluded from gross income because they are considered to be in the nature of workers compensation" (Rev. Rul. 72-400, 1972-2 C.B. 75) (Green Book 2004, 13-51).

Budget: Outlays are available in the Analytical Perspectives (before 1990, Special Analyses) section of the federal budget: FY 1977, p. 126; FY 1982, p. 229; FY 1987, p. G-40; FY 1992, p. 3-36; FY 1997, p. 63; FY 1998, p. 74; FY 1999, p. 92; FY 2000, p. 118; FY 2001, p. 121; FY 2002, p. 64; FY 2003, p. 100; FY 2004, p. 104; FY 2005, p. 288; FY 2006, p. 319; FY 2007, p. 289; FY 2008, p. 289; FY 2009, p. 291.

Multiplier: We used the multiplier calculated for Black Lung Disability Part B.

Infants and Toddlers: We used the multiplier calculated for Black Lung Disability.
Multiplier: 0.158

Exclusion for Social Security Retirement and Dependents' and Survivors' Benefits

Description: "Beneficiaries with income (defined as adjusted gross income plus tax-exempt bond interest plus one half of Social Security benefits) above certain thresholds are required to include a portion of their Social Security benefits…in their federally taxable income" according to the Social Security Amendments of 1983(Green Book 2004, 1-25). The Omnibus Budget

Reconciliation Act of 1993 increased the amount of benefits subject to tax and increased the rate of tax for some benefit recipients. “By design, income thresholds are not indexed to wage growth. Thus, over time, an increasing number of individuals will be subject to the income tax on Social Security benefits” (Green Book 2004, 1-25).

Budget: Outlays are available in the Analytical Perspectives (before 1990, Special Analyses) section of the federal budget: FY 1977, p. 126; FY 1982, p. 229; FY 1987, p. G-40; FY 1992, p. 3-36; FY 1997, p. 64; FY 1998, p. 75; FY 1999, p. 93; FY 2000, p. 119; FY 2001, p. 122; FY 2002, p. 65; FY 2003, p. 101; FY 2004, p. 105; FY 2005, p. 289; FY 2006, p. 319; FY 2007, p. 289; FY 2008, p. 289; FY 2009, p. 291. Data on tax expenditures are not available for 1960–70, therefore we divide the exclusion of OASI benefits by OASI benefits in 1975 and apply that proportion to OASI benefits in 1960–70 to estimate tax expenditures for those years.

Multiplier: We used the multiplier calculated for OASI for 1975 through 2004. For 2005–07 we divided benefits for children of retired and deceased workers by total benefits from the supplemental tables of CBO’s March 2007 and March 2008 Supplemental Tables, which report Social Security outlays by the status of the recipient.

Infants and Toddlers: We used the multiplier calculated for OASI Social Security. To exclude spending on persons over age 18, we subtract 30.1 percent from the Kids’ Share 2008 spending estimate.
Multiplier: 0.014

Exclusion for Social Security Disability Benefits

Description: “Benefit payments from the Social Security Trust Fund for disability are partially excluded from a beneficiary’s gross incomes” (OMB 2007c, 312). See Exclusion of Social Security Retirement and Dependents’ and Survivors’ Benefits descriptions for further information.

Budget: Outlays are available in the Analytical Perspectives (before 1990, Special Analyses) section of the federal budget: FY 1977, p. 126; FY 1982, p. 229; FY 1987, p. G-40; FY 1992, p. 3-36; FY 1997, p. 64; FY 1998, p. 75; FY 1999, p. 93; FY 2000, p. 119; FY 2001, p. 122; FY 2002, p. 65; FY 2003, p. 101; FY 2004, p. 105; FY 2005, p. 289; FY 2006, p. 319; FY 2007, p. 289; FY 2008, p. 289; FY 2009, p. 291. Data on tax expenditures are not available for 1960–70, therefore we divide the exclusion of DI benefits by DI benefits in 1975 and apply that proportion to DI benefits in 1960–70 to estimate tax expenditures for those years.

Multiplier: We used the multiplier calculated for DI for 1975 through 2004. For 2005–07 we divided benefits for children of disabled workers by total benefits from the supplemental tables of CBO’s March 2007 and March 2008 Supplemental Tables, which report Social Security outlays by the status of the recipient.

Infants and Toddlers: We used the multiplier calculated for DI Social Security. To exclude spending on persons over age 18, we subtract 6.7 percent from the Kids' Share 2008 spending estimate.
Multiplier: 0.026

Exclusion for Veterans Death Benefits and Disability Compensation

Description: "All compensation due to death or disability paid by the Veterans Administration is excluded from taxable income" (OMB 2007c, 312).

Budget: Outlays are available in the Analytical Perspectives (before 1990, Special Analyses) section of the federal budget: FY 1977, p. 126; FY 1982, p. 229; FY 1987, p. G-40; FY 1992, p. 3-36; FY 1997, p. 64; FY 1998, p. 75; FY 1999, p. 93; FY 2000, p. 119; FY 2001, p. 122; FY 2002, p. 65; FY 2003, p. 101; FY 2004, p. 105; FY 2005, p. 289; FY 2006, p. 319; FY 2007, p. 289; FY 2008, p. 289; FY 2009, p. 291. Data on tax expenditures are not available for 1960–70, therefore we divide the exclusion of Veterans death and disability benefits by Veterans death and disability in 1975 and apply that proportion Veterans death and disability benefits in 1960–70 to estimate tax expenditures for those years.

Multiplier: We used the average of the multipliers calculated for Veterans Compensation and DIC and Veterans Disability.

Infants and Toddlers: We used the multiplier calculated for Veterans' Benefits.
Multiplier: 0.092

Exclusion for Veterans Pensions

Description: "Pension payments made by the Veterans Administration are excluded from gross income" (OMB 2009b, 314).

Budget: Outlays are available in the Analytical Perspectives (before 1990, Special Analyses) section of the federal budget: FY 1977, p. 126; FY 1982, p. 229; FY 1987, p. G-40; FY 1992, p. 3-36; FY 1997, p. 64; FY 1998, p. 75; FY 1999, p. 93; FY 2000, p. 119; FY 2001, p. 122; FY 2002, p. 65; FY 2003, p. 101; FY 2004, p. 105; FY 2005, p. 289; FY 2006, p. 319; FY 2007, p. 289; FY 2008, p. 289; FY 2009, p. 291. Data on tax expenditures are not available for 1960–70, therefore we divide the exclusion of Veterans Pensions benefits by Veterans Pensions in 1975 and apply that proportion to Veterans Pensions benefits in 1960–70 to estimate tax expenditures for those years.

Multiplier: We used the multiplier calculated for Veterans Non-Service Connected Death

(Pensions).

Infants and Toddlers: We used the multiplier calculated for Veterans’ Benefits.
Multiplier: 0.092

VI. HEALTH

Medicaid

Description: Medicaid, authorized in 1966 under Title XIX of the Social Security Act (Public Law 89-97), provides a wide range of medical services to low-income persons who are aged, blind, disabled, or members of families with dependent children; certain other pregnant women and children are also eligible. Medicaid is a state-administered federal-state matching program; the federal matching rate is inversely related to a state's per capita income and ranges between 50 and 83 percent.

Under PRWORA, children who are eligible for Temporary Assistance for Needy Families (TANF) are not automatically eligible for Medicaid. Under Section 1931, however, individuals who meet the requirements of the 1996 AFDC program qualify for Medicaid, and "states are required to cover all children "under age 6 with family incomes below 133 percent of the federal poverty level" and those over the age of five and under 19 who are in families with incomes below 100 percent of the federal poverty level" (Green Book 2004, 13-33, 15-34). Furthermore, states must provide Medicaid to recipients of adoption assistance, SSI, and foster care children under age 18. In 2003, JGTRRA (Public Law 108-27) increased the federal matching rate (federal medical assistance percentage, FMAP) to states through the third quarter of 2004 (Green Book 2004, 15-26, 15-33–15-35, 15-82).

Budget: Outlays for 1990–2003 and 2004–05 were estimated by Mindy Cohen and Dawn Miller, respectively, with the Health Policy Center at the Urban Institute (Cohen 2006; Miller 2008). Estimates on spending and enrollment for children on Medicaid for 2000–2003 were calculated using the person-level Medicaid Statistical Information System (MSIS) Summary File for FY 2000–03. Individuals were classified as children if they were between the ages of 0 and 18, including both disabled and nondisabled individuals. Children who were enrolled in either a Medicaid expansion SCHIP or a separate Title XXI SCHIP program were excluded from this analysis.

Estimates for 1990–1999 were derived using the aggregate Health Care Financing Administration (HCFA) 2082 data files, the precursor to MSIS data files. These files did not allow us to stratify based on age, only on the basis of eligibility groupings (BOE) and individuals age 19 and 20 may be classified as either an adult, child, or disabled individual in the BOE classification. These files also do not contain data on CHIP status. Therefore we used the BOE groupings for adults, children, and the disabled as a base for spending and enrollment and subtracted out a percentage of each group to narrow our population to individuals between ages 0 and 18 who were not enrolled in an SCHIP program. These percentages are based on average percentages from 2000 to 2003.

All dollar amounts were adjusted to the spending amounts reported on the CMS Form 64 for each fiscal year from 1990 to 2003.

Outlays for 1970, 1975, 1980, 1985, and 2006–07 were estimated by the authors. Data for 1975–85 are from *Health Care Financing Review: Medicare and Medicaid Statistical Supplement, 2005*, p. 237. We applied percentages provided by Dawn Miller to expenditures on children, disabled, and adults to determine the amount spent on disabled and nondisabled individuals under age 19. To estimate the federal share, we then used federal matching rate data from National Health Expenditure (NHE) historical tables and applied the appropriate FMAP to total expenditures for 1970–2006. FMAP data for 2007 were not available, so we used the 2006 FMAP as an estimate.

HCRF does not provide data on expenditures for 1970. Therefore, we calculated the percentage of total Medicaid expenditures attributable separately to children, disabled, and adults in 1975 from HCFR and used these percentages to estimate spending per group by applying it to 1970 data from NHE.

Data are also not available for 2006–07, so we used projected growth rates—separate for children, disabled, and adults—from *CBO's March 2006 Baseline* and *CBO's March 2007 Baseline* and applied them to their respective groups.

All dollar amounts for 1970–89 were adjusted to spending amounts in the FY 2007 Federal Budget Historical Tables, because HCFR underestimates this series, according to Mindy Cohen (OMB 2006a, 137–42).

Multiplier: 1

Infants and Toddlers: Estimates are provided by The Urban Institute's Health Policy Center and based on the 2005 MSIS data, which capture spending and enrollment for the 2005 federal fiscal year. Age-specific expenditure data were used to calculate the multiplier. The numbers exclude those who were only eligible through SCHIP for the entire year but may include children who were eligible for SCHIP expansion programs during part of the year, introducing some potential bias to the multiplier. MSIS spending values were adjusted to align with spending totals from the 2005 CMS-64 Medicaid expenditure report, which is thought to be a more reliable source of Medicaid expenditure data (we use MSIS because the CMS-64 does not breakdown spending by age or eligibility status). The overwhelming majority of enrollees in the 0–2 age group are nondisabled (less than 100) children were identified as eligible due to their disability status), so estimates were not produced by eligibility status.

Medicaid spending on 0–2-year-olds includes some, but not all, birth and delivery costs. Our figure does not include birth and delivery costs that are billed to the mother's Medicaid record, as is often the case. However, in some states, and in some instances, birth and delivery costs may be billed to the infant's Medicaid record, in which case they are included in our estimate of spending on 0–2-year-olds.
Multiplier: 0.293

Maternal and Child Health Block Grant (MCHBG)

Description: The Maternal and Child Health Block Grant (MCHBG) originated as the Maternal and Child Health Program, which was meant to carry out the provisions of Title X of the Public Health Service Act and Title V of the Social Security Act of 1935. In 1981, the block grant was created "to consolidate seven federal programs that provided health benefits to women and children: maternal and child health, supplemental security income for disabled children, prevention of poisoning from lead-based paint, genetic diseases, sudden infant death syndrome, hemophilia treatment and adolescent pregnancy" (Gold and Kenney 1985). The block grant provides states with funds to ensure and increase access to quality health care for pregnant women and children, especially those with low incomes (HHS 2006c).

Budget: Outlays are available in the Appendix to the federal budget. FY 1967, p. 260; FY 1972, p. 396; FY 1977, p. 325; FY 1982, p. I-K3; FY 1987, p. I-K4; FY 1992, p. IV-631; FY 1997, p. 473; FY 1998, p. 494; FY 1999, p. 397; FY 2000, p. 428; FY 2001, p. 436; FY 2002, p. 438; FY 2003, p. 430; FY 2004, p. 403; FY 2005, p. 423; FY 2006, p. 429; FY 2007, p. 424; FY 2008, p. 396; FY 2009, p. 426. Outlays are line items under general and special funds, "Health Resources and Services." Outlays for 1960 are from the U.S. Department of Health and Human Services (Kessel 1995).

Multiplier: 1

Infants and Toddlers: Data used to calculate the multiplier are available at the Maternal and Child Health Bureau's (MCHB) web site. Specifically, MCHB provides FY 2008 budget data broken down into explicit categories: pregnant women; infants less than 1; children 1–22; children with special health care needs (CSHCN); all others; and administrative. We assume no money under the pregnant women and all others categories go to children age 0–2. Thus, we subtract 13.6 percent from the Kids' Share 2008 spending estimate. We then estimate the amount spent on children age 0–2 in the infants less than 1, children age 1–22, and CSHCN categories and create the multiplier based on the calculated totals relative to all spending, which excludes the pregnant women and all others categories. We additionally assume administrative spending is spread equally across groups.
Multiplier: 0.227

Immunization

Description: This program was initially funded in 1956. "The long range goal is to eliminate poliomyelitis, rubella, mumps, diphtheria, pertussis, and tetanus as significant public health problems and eliminate indigenous measles from the United States" (OMB 1981a, p. I-K10). Almost all those serviced are children; the percentage of adults immunized through this program is not significant (Nickles 1995).

Budget: For 1960, 1965, and 1970 immunization program funding information is provided by the Centers for Disease Control and Prevention (CDC) (Nickles 1995). For 1980–2004, outlays are available in the Appendix to the federal budget as a line item in the CDC funding: FY 1982, p. I-K10; FY 1987, p. I-K11; FY 1992, p. IV-639; FY 1997, p. 481; FY 1998, p. 502; FY 1999, p. 406; FY 2000, p. 437; FY 2001, p. 446; FY 2002, p. 448; FY 2003, p. 440; FY 2004, p. 413; FY 2005, p. 433; FY 2006, p. 439. The FY 2007 budget inconveniently removes this line item, but data for 2005–07 are available on the CDC's Financial Management Office web site.

Multiplier: 1

Infants and Toddlers: Funding broken down by age for this program is unavailable, therefore, we construct the multiplier based on the 2008 *Summary of Recommendations for Childhood and Adolescent Immunization*, available on the CDC's web site. Specifically, we compare the number of dosages of the recommended vaccines for children age 0–2 to the number of dosages recommended for all children.
Multiplier: 0.771

National Institute of Child Health and Human Development (NICHHD)

Description: This institute, part of the National Institutes of Health, was authorized in 1964 (Artfried 1995). (The National Institutes of Health were authorized through Title IV-E of the Public Health Service Act of 1944.) "The National Institute of Child Health and Human Development conducts and supports research and training programs spanning the entire life cycle from conception through old age…The Institute's primary areas of concentration. . .include family planning and the attendant consequences of overpopulation, the healthy development of the unborn and newborn, the intellectual and physical development of the young, the prevention and amelioration of mental retardation, and an understanding of the aging process" (OMB 1971, 424).

Budget: Outlays are available in the Appendix to the federal budget. FY 1967, p. 253; FY 1972, p. 424; FY 1977, p. 330; FY 1982, p. I-K19; FY 1987, p. I-K19; FY 1992, p. IV-644; FY 1997, p. 483; FY 1998, p. 505; FY 1999, p. 408; FY 2000, p. 440; FY 2001, p. 448; FY 2002, p. 452; FY 2003, p. 444; FY 2004, p. 416; FY 2005, p. 437; FY 2006, p. 443; FY 2007, p. 437; FY 2008, p. 409; FY 2009, p. 439. Outlays are line items under "National Health Institutes."

Multiplier: 1

Infants and Toddlers: Research dollars are not broken down by age, thus expenditures are assumed to be spread evenly across all children age 0–18.
Multiplier: 0.158

Sudden Infant Death Syndrome (SIDS)

Description: This program only appears in the 1976 and 1980 federal budgets. Since 1981, states can receive funding for SIDS activities through the Maternal and Child Health Block Grant, although no money is specifically allocated for this purpose (Hancock 1995). Monies in 1980 funded 42 SIDS projects that provided counseling to 5,500 families (OMB 1981a, I-K3).

Budget: Outlay is given in the Appendix to the federal budget FY 1982, p. I-K3.

Multiplier: 1

Infants and Toddlers: The program is now a part of the Maternal and Child Health Block Grant.
Multiplier: 0

Healthy Start

Description: Healthy Start was authorized by the Public Health Service Act. Specifically, it provides grants "that use community-designed and evidence-supported strategies aimed at reducing infant mortality and improving perinatal outcomes" (2009).

Budget: Outlays are available in the Appendix to the federal budget. FY 1997, p. 473; FY 1998, p. 494; FY 1999, p. 397; FY 2000, p. 428; FY 2001, p. 436; FY 2002, p. 438; FY 2003, p. 430; FY 2004, p. 403; FY 2005, p. 423; FY 2006, p. 429; FY 2007, p. 424; FY 2008, p. 396; FY 2009, p. 426. Outlays are line items under general and special funds, "Health Resources and Services."

Multiplier: 1

Infants and Toddlers: We subtract 50 percent from the Kids' Share 2008 spending estimate to exclude spending on women (we assume women are over age 18). The multiplier thus represents spending on children 0–2 as a percentage of children 0–18.
Multiplier: 1

Emergency Medical Services for Children (EMSC)

Description: This program was authorized in 1985. It funds state programs designed to prevent injuries among children, to provide information on pediatric emergencies and how medical services currently handle them, and to train medical personnel to deal with pediatric emergencies

(HHS 2006c).

Budget: Outlays are available in the Appendix to the federal budget. FY 1992, p. IV-631; FY 1997, p. 473; FY 1998, p. 494; FY 1999, p. 397; FY 2000, p. 428; FY 2001, p. 436; FY 2002, p. 438; FY 2003, p. 430; FY 2004, p. 403; FY 2005, p. 423; FY 2006, p. 429; FY 2007, p. 424; FY 2008, p. 396; FY 2009, p. 426. Outlays are line items under general and special funds, "Health Resources and Services." Note that the name for the EMSC program varies by budget (Pediatric EMS, Emergency Medical Services for Children, Emergency Medical Services, etc.), but the series is consistent in spite of the inconsistent names (confirmed by EMSC staff).

Multiplier: 1

Infants and Toddlers: Funding is not broken down by age, thus expenditures are assumed to be spread evenly across all children age 0–18.
Multiplier: 0.158

State Children's Health Insurance Program (SCHIP)

Description: "The Balanced Budget Act of 1997 (BBA 97; Public Law 105-33) established the State Children's Health Insurance Program (SCHIP) under a new Title XXI of the Social Security Act. In general, the program offers federal matching funds to states and territories to provide health insurance to certain low-income children. Under SCHIP, states may cover children under age 19 in families with incomes that are above the state's Medicaid eligibility standard but less than 200 percent of the federal poverty level (FPL)" (2004 Green Book, 15-83).

Budget: Outlays are available in the Appendix to the federal budget. FY 2001, p. 456; FY 2002, p. 460; FY 2003, p. 452; FY 2004, p. 424; FY 2005, p. 446; FY 2006, p. 452; FY 2007, p. 446; FY 2008, p. 417; FY 2009, p. 447.

Multiplier: 1. Although five states from 1998 to 2002 (Arizona, Minnesota, New Jersey, Rhode Island, and Wisconsin) allowed adults to enroll in SCHIP demonstrations as an extension of their Medicaid programs, SCHIP benefits children almost exclusively (2004 Green Book, 15-SCHIP-4 to 15-SCHIP-4).

Infants and Toddlers: The multiplier is derived from the Urban Institute's Health Policy Center Medicaid/SCHIP eligibility simulation model and estimates of Medicaid expenditures from the 2005 MSIS. The simulation model uses state-level data on Medicaid and SCHIP eligibility requirements and compares this to person level data on family income, age and other characteristics on the March CPS. Because the CPS does not contain a reliable indicator for SCHIP enrollment, the enrollment estimates are based on the number of children who appear to be eligible for SCHIP and who report either Medicaid or SCHIP on the CPS. The enrollment estimates are based on the population of participating children, age 0–18, for the year 2004.

Additionally, we weight these SCHIP enrollment estimates using Medicaid per capita expenditure estimates also provided by the Urban Institute's Health Policy Center under the assumption that the variation in SCHIP per capita expenditures by age is roughly similar to that in Medicaid (i.e., with higher expenditures on younger children).

SCHIP spending on 0–2-year-olds includes some, but not all, birth and delivery costs. Our figure does not include birth and delivery costs that are billed to the teen mother's SCHIP record, as is often the case. However, in some states, and in some instances, birth and delivery costs may be billed to the infant's Medicaid record, in which case they are included in our estimate of spending on 0–2-year-olds.
Multiplier: 0.138

Adolescent Family Life

Description: Created in 1981 as Title XX of the Public Health Service Act, Adolescent Family Life supports both demonstration and research grants to serve pregnant women and mothers under age 19. The program develops, implements, and evaluates program interventions to promote abstinence from sexual activity among adolescents and to provide comprehensive health care, education, and social services to pregnant and parenting adolescents (HHS 2006b).

Budget: Starting in 1995, adolescent family life was consolidated in general department management funds. Before 1995, outlays are given in the Appendix to the federal budget: FY 1982, p. I-K38; FY 1987, p. I-K30; FY 1992, p. IV-655. Conveniently, the Office of Adolescent Pregnancy Programs has the program's expenditure history from 1982 to 2007 on its web site.

Multiplier: 1

Infants and Toddlers: In 2007, Adolescent Family Life (AFL) funded 35 prevention projects, 31 care projects, and 3 research projects. 2007 funding amounts are available on AFL's web site. Because care projects provide services to both pregnant and parenting teens, we calculate the multiplier by dividing half the funding for care projects by the AFL total grant funding (excluding research projects).
Multiplier: 0.228

Universal Newborn Hearing

Description: Universal Newborn Hearing Screening program supports testing of newborn infants before discharge from the hospital, testing again at 3 months of age, and intervention by 6 months of age (HHS 2006c).

Budget: Outlays are available in the Appendix to the federal budget: FY 2002, p. 438; FY 2003, p. 430; FY 2004, p. 403; FY 2005, p. 423; FY 2006, p. 429; FY 2007, p. 424; FY 2008, p. 396; FY 2009, p. 426.

Multiplier: 1

Infants and Toddlers Multiplier: 1

Abstinence Education

Description: Abstinence education funding began in 1998; in 2001 community-based abstinence grants were added. The program supports abstinence education—as defined by section 510(b)(2) of the Social Security Act—for adolescents ages 12 through 18. In 2005 this program became part of the Children and Families' Services Program (OMB 2006a, 462).

Budget: Outlays are available in the Appendix to the federal budget: FY 2000, p. 428; FY 2001, p. 436; FY 2002, p. 438; FY 2003, p. 430; FY 2004, p. 429; FY 2005, p. 423; FY 2006, p. 429; FY 2007, p. 458; FY 2008, p. 429; FY 2009, p. 459.

Multiplier: 1

Infants and Toddlers Multiplier: 0

Birth Defects/Developmental Disabilities/Disability and Health

Description: The mission of the National Center for Birth Defects and Developmental Disabilities Programs includes monitoring rates and trends, conducting research on causes, facilitating evidence-based prevention, and intervention activities for birth defects, developmental disabilities, and child development. It began in 2001 with the passage of the Children's Health Act—the activities may have been going on before, but the scope became much larger, as did the funding. The CDC began a reorganization in 2003, which had implications for programs such as this one—they were rolled up into the larger budget of "health promotion" (Kelly 2006).

Budget: Outlays are available in the Appendix to the federal budget: FY 2004, p. 413; FY 2005, p. 433; FY 2006, p. 439. For FY 2003 and FY 2007 estimates are not available in the budget, but were provided by Maggie Kelly (Kelly 2006). Data for 2006 and 2007 are available on the CDC's Financial Management Office web site.

Multiplier: Estimates were provided by Maggie Kelly and Adam Brush at CDC (Kelly 2006; Brush 2008).

Infants and Toddlers: Funding is not broken down by age, thus expenditures are assumed to be spread evenly across all children age 0–18.
Multiplier: 0.158

Children's Hospitals Graduate Medical Education Payment Program

Description: "The purpose of the Children's Hospitals Graduate Medical Education Payment Program (CHGME Payment Program), is to support graduate medical education (GME) training in freestanding children's teaching hospitals…The CHGME Payment Program supports the broad teaching mission of freestanding children's teaching hospitals, which includes conducting biomedical research, training health professionals, providing rare and highly specialized clinical services and innovating clinical care, and providing care to the poor and the underserved. …On average, freestanding acute care children's hospitals report devoting nearly half of their patient care to children who are assisted by public insurance (Medicaid, Medicare, SCHIP) and uninsured patients" (HHS 2007e).

Budget: Outlays are available in the Appendix to the federal budget: FY 2002, p. 438; FY 2003, p. 430; FY 2004, p. 403; FY 2005, p. 423; FY 2006, p. 429; FY 2007, p. 424; FY 2008, p. 396; FY 2009, p. 426. Outlays are line items under general and special funds, "Health Resources and Services."

Multiplier: 1

Infants and Toddlers: Funding is not broken down by age, thus expenditures are assumed to be spread evenly across all children age 0–18.
Multiplier: 0.158

Lead Hazard Reduction

Description: "Title X of the Housing and Community Development Act of 1992 (Public Law 102–550), known as the residential Lead- Based Paint Hazard Reduction Act, authorized the Secretary to establish the Lead-Based Paint Hazard Control Grant Program. The primary purpose of the program is to reduce the exposure of young children to lead-based paint and other environmental hazards in their homes, including protecting them from permanent developmental problems and asthma, and exposure to pesticides and carbon monoxide. The program is a major part of a 10-year strategy to eliminate by 2010 the number one environmental disease impacting children, lead poisoning" (OMB 2008a, p.584).

Budget: Outlays are available in the Appendix to the federal budget: FY 2001, p.525; FY 2002, p.524; FY 2003, p.515; FY 2004, p. 516; FY 2005, p. 553; FY 2006, p.570; FY 2007, p.574; FY

2008, p.547; FY 2009, p. 583.

Multiplier: 1

Infants and Toddlers: Public Law 102-550 stresses the danger of lead poisoning particularly for children under the age of 6. Thus, because we know of no spending data broken down by age, the multiplier for children age 0–2 is 3/6.
Multiplier: 0.500

VII. SOCIAL SERVICES

Social Services Block Grant (SSBG)

Description: This program was originally part of the Public Assistance programs authorized by the Social Security Act under Title XX (Public Law 93-647). The federal government made matching grants to states to provide social services; however, the Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35) amended Title XX to establish this as a block grant. The grants support a “wide range of social policy goals, which include preventing child abuse, increasing the availability of child care, and providing community-based care for the elderly and disabled” (Green Book 2004, 10-1). Ceilings for grants continued to be lowered first under PRWORA in 1996, then under the Transportation Equity Act (Public Law 105-178) in 1998, and continued to decline under the Consolidated Appropriations Act of 1999, 2000, and 2001 (Green Book 2004, 10-1, 10-12).

Budget: Outlays are given in the Appendix to the federal budget: FY 1972, p. 458; FY 1977, p. 360; FY 1982, p. I-K67; FY 1987, p. I-K47; FY 1992, p. IV-669; FY 1997, p. 496; FY 1998, p. 519; FY 1999, p. 425; FY 2000, p. 458; FY 2001, p. 467; FY 2002, p. 469; FY 2003, p. 462; FY 2004, p. 434; FY 2005, p. 456; FY 2006, p. 462; FY 2007, p. 458; FY 2008, p. 428; FY 2009, p. 458.

Multiplier: Multiplier data for 2001–2005 are from the SSBG Annual Reports. For each service (about 30), we calculated the percentage of recipients that were children and applied it to the expenditure to estimate expenditures on children only. For 1995–2000, multiplier data are from the 2000 and 2004 Green Books, table 10-4. Because this table provides data on expenditures but not on recipients, for each service we used the average percentage of recipients that were children from 2001 to 2004 and applied it to the expenditures. For 1970–90 we used the average of the 1995–2004 multipliers as an estimate; for 2006–07, we used the 2005 multiplier because data are not available for these years. Peter Thompson at ACF confirms that the proportion of SSBG funds that go to children has been consistent over time (Thompson 2006).

Infants and Toddlers: While states report children recipients separately from adult recipients, they do not separate children by age. Thus, expenditures are assumed to be spread evenly across all children age 0–18.
Multiplier: 0.158

Community Services Block Grant (CSBG)

Description: This program was authorized by the Community Services Block Grant Act of 1981. It provides block grants to states for various community-based antipoverty activities (Burke 1991, 167). CSBG-funded programs generally serve individuals with incomes no higher than the federal poverty income guidelines or, at the very highest, no more than 125 percent of the poverty income guidelines. Many of the antipoverty programs funded by CSBG also receive federal money from other sources (Burke 1991, 167).

Budget: Outlays are given in the Appendix to the federal budget: FY 1987, p. I-K52; FY 1992, p. IV-668; FY 1997, p. 497; FY 1998, p. 519; FY 1999, p. 426; FY 2000, p. 459; FY 2001, p. 468; FY 2002, p. 470; FY 2003, p. 462; FY 2004, p. 434; FY 2005, p. 456; FY 2006, p. 463; FY 2007, p. 458; FY 2008, p. 429; FY 2009, p. 459.

Multiplier: For 1995–2006, we used the proportion of recipients who are children, according to data sent by Jenae Bjelland from The National Association for State Community Services Programs (Bjelland 2008). Data are not available for 1985 and 1990 so we use the 1995 multiplier as an estimate. For 2007 we use the 2006 multiplier as an estimate because data for this year have not yet been released

Infants and Toddlers: Funding is not broken down by age, thus expenditures are assumed to be spread evenly across all children ages 0–18.
Multiplier: 0.158

Children and Families Service Program

Description: This program funds a wide range of services aimed at assisting children and families in crisis. Examples include programs serving runaway and homeless children and abandoned infants, mentoring children of prisoners, and advisory boards attempting to reduce child abuse and neglect (OMB 2007a, 428). The exact programs funded have changed over the decades. The original program, the Children's Bureau, was established in 1912. The Office of Child Development was established in 1969 but was not funded until 1971 (OMB 1971, 485). Most individual programs have their own authorization and laws. In some years, this program included services for the elderly or Native Americans; these services were excluded from our outlay estimates.

Budget: Outlays are given in the Appendix to the federal budget. FY 1967, p. 260 (Children's Bureau); FY 1977, p. 379 (Human Development); FY 1982, p. I-K68 (Human Development Services); FY 1987, p. I-K48 (Human Development Services); FY 1992, p. IV-670; FY 1997, p. 497; FY 1998, p. 519; FY 1999, p. 426; FY 2000, p. 459; FY 2001, p. 468; FY 2002, p. 470; FY 2003, p. 462; FY 2004, p. 434; FY 2005, p. 456; FY 2006, p. 463; FY 2007, p. 458, FY 2008, p. 429; FY 2009, p. 459. Information is not available for 1960 and 1970 (Hargrove 1995). Also, "adoption opportunities"—activities to eliminate barriers to adoption—were included in this program each year except 1985, when they were included with the foster care and adoption assistance programs (OMB 1986a, I-K49). In 1985, we included adoption opportunities in this program to be consistent with other years. To avoid double counting, we excluded Head Start, abstinence education, child welfare services, child welfare research, child welfare research, adoption assistance, and community services block grant because these programs are counted separately.

Multiplier: 1

Infants and Toddlers: Funding for this broad range of services is not broken down by age, thus expenditures are assumed to be spread evenly across all children age 0–18.
Multiplier: 0.158

Head Start

Description: Authorized by the Economic Opportunity Act of 1964, Head Start aims to "improve the social competence, learning skills, and health and nutrition status of low-income children so that they can begin school on an equal basis with their more advantaged peers" (Green Book 2004, 15-123). At each Head Start center, at least 90 percent of students must come from families whose income is below the poverty level, and 10 percent of slots must be made available to children with disabilities. About 21 percent of Head Start children come from families receiving TANF benefits (Green Book 2004, 15-123). Additionally, in 1994, Early Head Start was added to serve children 0-2.

Budget: The program was originally funded by the Office of Economic Opportunity. In 1972, the program was transferred to the Department of Health, Education, and Welfare. The budget figure for 1965 is from the National Head Start Association (Ketch 1995). For all other years, outlays are available in the Appendix to the federal budget: FY 1972, p. 99; FY 1977, p. 379; FY 1982, p. I-K68; FY 1987, p. I-K48; FY 1992, p. IV-670; FY 1997, p. 497; FY 1998, p. 519; FY 1999, p. 426; FY 2000, p. 459; FY 2001, p. 468; FY 2002, p. 470; FY 2003, p. 462; FY 2004, p. 434; FY 2005, p. 456; FY 2006, p. 463; FY 2007, p. 458; FY 2008, p. 429; FY 2009, p. 459. The Administration for Children and Families' Congressional Justification provides resources broken down into Head Start (age 3–5) and Early Head Start (age 0–2): FY 2009, p. D-32.

Multiplier: 1

Infants and Toddlers: To calculate the multiplier for age 0–2, we use the ACF's 2009 Congressional Justification Report. On page D-32, 2007 Head Start funding is divided into "Early Head Start" (age 0–2) and "Head Start" (age 3–5) for the Service Grants and the Training/Technical Assistance categories. The share of Early Head Start spending across these categories is used as the multiplier.
Multiplier: 0.101

Child Welfare (Title IV-B of the Social Security Act)

Description: This program line includes only programs described as "child welfare services," "child welfare training," or "child welfare research." These programs targeting child abuse and runaways are included in Child, Youth, and Families Social Service programs. "Child welfare services aim to improve the conditions of children and their families and to improve or provide substitutes for functions that parents have difficulty performing. Child welfare services encompass a broad range of activities, including protection of abused or neglected children, support and preservation of families, care of the homeless and neglected, support for family development, and provision of out-of-home care, including adoption" (Green Book 2004, 11-1). The program direct grants "to public and private organizations and institutions of higher education for research and demonstration projects on child welfare, and for training projects for personnel in the child welfare field" (Green Book 2004, 11-17).

Budget: Outlays are available in the Appendix to the federal budget: FY 1977, p. 360; FY 1982, p. I-K68; FY 1987, p. I-K49; FY 1992, p. IV-670; FY 1997, p. 497; FY 1998, p. 519; FY 1999, p. 426; FY 2000, p. 459; FY 2001, p. 468; FY 2002, p. 470; FY 2003, p. 462; FY 2004, p. 434; FY 2005, p. 456; FY 2006, p. 463; FY 2007, p. 459; FY 2008, p. 429; FY 2009, p. 459. In 1975, we used the "services" and "training" lines under Public Assistance programs within Social and Rehabilitation Service (with AFDC, Medicaid, etc.). In 1980, we used the "services" line from Grants to States for Social Services and the "training" line from Human Development Services.

Multiplier: 1

Infants and Toddlers: Funding for this broad range of services is not broken down by age, thus expenditures are assumed to be spread evenly across all children age 0–18.
Multiplier: 0.158

Violent Crime Reduction Programs

Description: These programs were authorized through the Community Schools Youth Services and Supervision Grant Program Act of 1994 and the Safe Homes for Women Act of 1994. In 1995, only two programs were funded: the community schools youth services and supervision and the domestic violence hotline.

Budget: Outlays are available in the Appendix to the federal budget: FY 1997, p. 498; FY 1998, p. 520; FY 1999, p. 427; FY 2000, p. 460; FY 2001, p. 469; FY 2002, p. 471; FY 2003, p. 464; FY 2004, p. 436; FY 2005, p. 458; FY 2006, p. 464; FY 2007, p. 460.

Multiplier: For 1995–2000, the Appendix provides data on the division of funds between women's shelters and youth programs. We divided benefits for children by total benefits. Data is unavailable for 2001-2005, so we used the 2000 multiplier as an estimate for 2001 onward. The multiplier was consistent over time.

Infants and Toddlers: Funding broken down by age for these programs is unavailable, thus

expenditures are assumed to be spread evenly across all children age 0–18.
Multiplier: 0.158

Foster Care (Title IV-E of the Social Security Act)

Description: The program was originally authorized as part of AFDC but has been authorized separately since 1980 under title IV-E. This program allocates open-ended matching funds to states for children in foster care who would have been eligible for AFDC at the same matching rate as Medicaid (about 57 percent nationally). Despite the repeal of AFDC under PRWORA, AFDC eligibility is still used to determine if children qualify. Recipient children may live in foster care family homes, private nonprofit child care facilities, or public child care institutions housing up to 25 people. States set their own basic family foster care maintenance rate, and thus, they vary widely. The 1997 Adoption and Safe Families Act requires states to meet many more requirements in monitoring and planning cases (Green Book 2004, 11-18, 11-22, 11-31).

Budget: Outlays are available in the Appendix to the federal budget: FY 1982, p. I-K68; FY 1987, p. I-K49; FY 1992, p. IV-671; FY 1997, p. 498; FY 1998, p. 521; FY 1999, p. 428; FY 2000, p. 460; FY 2001, p. 470; FY 2002, p. 472; FY 2003, p. 464; FY 2004, p. 436; FY 2005, p. 459; FY 2006, p. 465; FY 2007, p. 461; FY 2008, p. 431; FY 2009, p. 462. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."

Multiplier: 1

Infants and Toddlers: The proportion of expenditures on children age 0–2 was based on the proportion of children age 0–2 in foster care placements, weighted by an average payment by age.
Multiplier: 0.079

Adoption Assistance (Title IV-E of the Social Security Act)

Description: Adoption Assistance was authorized in 1980 under title IV-E. The program provides assistance payments for qualified children who are adopted, administrative payments for expenses associated with placing children in adoption, and training of professional staff and parents involved in adoptions. Like Foster Care, Adoption Assistance operates under open-ended matching federal funds. In 1986 the act was amended to provide funds for the one-time expenses of adopting special needs children who do not receive AFDC or SSI. Further, under 1997 Adoption and Safe Families Act, states were required to meet more stringent standards in monitoring adoptions (Green Book 2004, 11-33).

Budget: Outlays are available in the Appendix to the federal budget: FY 1987, p. I-K49; FY 1992, p. IV-671; FY 1997, p. 498; FY 1998, p. 521; FY 1999, p. 428; FY 2000, p. 460; FY 2001,

p. 470; FY 2002, p. 472; FY 2003, p. 464; FY 2004, p. 436; FY 2005, p. 459; FY 2006, p. 465; FY 2007, p. 461; FY 2008, p. 431; FY 2009, p. 462. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."

Multiplier: 1

Infants and Toddlers: The federal data collected through AFCARS does not provide an age breakdown of children *currently receiving* adoption assistance. Instead, it provides an age breakdown of children who *are adopted* in any year with the assistance of public agencies. Such data are available for 1998–2002 (final data, *AFCARS Report #1*2); 2003 (interim data, *AFCARS Report #10*) and 2004–06 (preliminary data, *AFCARS Reports # 11, 13, and 14*); (http://www.acf.hhs.gov/programs/cb/stats_research/index.htm).

We developed a small Excel-based simulation model to convert the flow of children entering the subsidy system over the past 18 years to the stock of children receiving subsidies in a recent year (2006). In this model, we assumed the age breakdown for children adopted in 1998–2002 also held in the earlier years (1988–97), consistent with a study reporting that the age at which foster care children were adopted changed little from 1990 to 1998 in several large states (Wulczyn and Hislop 2002; http://aspe.hhs.gov/hsp/fostercare-issues02/adoption/index.htm). We assumed a slight decline in the ages at which children were adopted in 2003–06, based on the AFCARS data. We assumed 89 percent of all public agency adoptions had a subsidy, as reported in AFCARS data, with no variation in receipt by age at adoption (based on a finding of little variation in earlier HHS study by Dalberth, Gibbs, and Berkman 2005). For the number of children adopted each year, we used AFCARS data in more recent years, and estimates from the Voluntary Cooperative Information System (VCIS) for earlier years, as reported in the Green Book and other documents.

We weighted our estimate of children age 0–2 receiving adoption assistance by estimated rates by age (interpolated from 2007 rates for the median state for ages 2, 9, and 16, reported in the Child Welfare League of America's National Data Analysis System) to estimate the percentage of program expenditures to children age 0–2.

Sensitivity tests determined that the results did not change significantly if we added a small decay factor (0.5 to 2 percent annually) for subsidies ending before age 18 (e.g., adoption disruption or other changes ending the subsidy) or if we varied rate of receipt by age at adoption. Neither refinement was included in the final model.
Multiplier: 0.033

Independent Living (Title IV-E of the Social Security Act)

Description: The Independent Living Program was authorized in 1985 in amendments to Title IV-E (Consolidated Omnibus Budget Reconciliation Act [Public Law 99-272]). It provides adolescents ages 16 to 18 in foster care with benefits to help them to make a successful transition from foster care to independent living. Benefits include basic skills training and education and employment initiatives. If they choose, states may expand eligibility to include youth up to age 21 (under Public Law 101-508). The program has seen increased funding and under the Foster Care Independence Act of 1999 (Public Law 106-169), the entitlement ceiling was doubled. Funds are allocated on the basis of each state's relative share of children receiving IV-E foster care in the most recent year data are available. In 2001 (Public Law 107-133), Congress expanded the program to include education and training vouchers. (Green Book 2004, 11-47).

Budget: Outlays are available in the Appendix to the federal budget: FY 1992, p. IV-671; FY 1997, p. 498; FY 1998, p. 521; FY 1999, p. 428; FY 2000, p. 460; FY 2001, p. 470; FY 2002, p. 472; FY 2003, p. 464; FY 2004, p. 436; FY 2005, p. 459; FY 2006, p. 465; FY 2007, p. 461; FY 2008, p. 431; FY 2009, p. 462. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."

Multiplier: 1

Infants and Toddlers Multiplier: 0

Childcare and Development Block Grant

Description: This block grant was authorized as an amendment to the 1990 Omnibus Budget Reconciliation Act and reauthorized and amended by PRWORA. It provides states with funds to subsidize child care as well as improve its quality and availability. It is funded by a combination of discretionary and entitlement amounts and allocation among states is "based on the each state's share of children under age 5, the state's share of children receiving free or reduced-price lunches, and state per capita income…Although no state match is required, to receive their full TANF allotment, states must maintain at least 75 percent of their previous welfare expenditures (i.e., "maintenance-of-effort" requirements), including previous expenditures for welfare-related child care, in fiscal year 1994" (Green Book 2004, 9-30, 9-34). States subsidize child care by funding child care providers and by either directly enrolling the children of eligible families with these providers or giving the families a voucher that can be used to purchase child care from one of the funded providers (Green Book 2004, 9-30–9-35).

Budget: Outlays are available in the Appendix to the federal budget: FY 1997, p. 496; FY 1998, p. 518; FY 1999, p. 425; FY 2000, p. 458; FY 2001, p. 467; FY 2002, p. 469; FY 2003, p. 461; FY 2004, p. 433; FY 2005, p. 455; FY 2006, p. 461; FY 2007, p. 457; FY 2008, p. 428; FY 2009, p. 458.

Multiplier: 1

Infants and Toddlers: To calculate the multiplier, we used 2006 Child Care and Development

Fund data supplied by the Child Care Bureau
(http://www.acf.hhs.gov/programs/ccb/data/ccdf_data/06acf800/table9.htm and
http://www.acf.hhs.gov/programs/ccb/data/ccdf_data/06acf800/table15.htm). Specifically, we used the percentage of children served by age and their weighted average monthly payment (across different care types) to construct the multiplier.
Multiplier: 0.327

Child Care Entitlement to States

Description: Although AFDC required states to "'guarantee' child care for recipients who need it to work or study, TANF has no child care requirement" (Green Book 2004, 7-10). Therefore, the 1996 PRWORA "created a mandatory block grant for child care to low-income" children and required states to combine these funds with the Child Care and Development Block Grant (Green Book 2004, 7-10, 7-11).

Budget: Outlays are available in the Appendix to the federal budget: FY 1999, p. 424; FY 2000, p. 457; FY 2001, p. 465; FY 2002, p. 468; FY 2003, p. 461; FY 2004, p. 433; FY 2005, p. 455; FY 2006, p. 461; FY 2007, p. 456; FY 2008, p. 427; FY 2009, p. 458.

Multiplier: 1

Infants and Toddlers: We used the same multiplier as the Child Care and Development Block Grant because the Child Care Entitlement to States is from the same funding stream.
Multiplier: 0.327

AFDC Childcare

Description: This program provides funding for child care for AFDC recipients who need it in order to work or participate in the JOBS program (Green Book 1994, 548).

Budget: Payments to the states are available in the Appendix to the federal budget: FY 1997, p. 494; FY 1998, p. 515, FY 1999, p. 421; FY 2000, p. 454; FY 2001, p. 463; FY 2003, p. 458. Expenditures for this program are not available in the FY 2002 budget (2000 data). This program was phased out with other AFDC programs.

Multiplier: 1

Infants and Toddlers Multiplier: 0

Transitional Childcare

Description: This program provides funding for child care for AFDC recipients who lose their AFDC eligibility because of increased income, if the child care is necessary for them to continue working. Assistance may last up to 12 months after the last month in which the family received AFDC (Green Book 1994, 549).

Budget: Payments to the states are available in the Appendix to the federal budget: FY 1997, p. 494; FY 1998, p. 515. This program was phased out after 1996 (FY 1998 budget), as AFDC was being replaced by TANF.

Multiplier: 1

Infants and Toddlers Multiplier: 0

At-Risk Childcare

Description: This program was authorized as part of the 1990 Omnibus Budget Reconciliation Act. It provides federal matching funds at the same rate as Medicaid but has a national ceiling of $300 million. Low-income families are eligible for subsidized child care if they: (1) are not enrolled in AFDC, (2) need child care in order to work, and (3) would be at risk of becoming eligible for AFDC in the absence of subsidized child care (Burke 1991, 174).

Budget: Payments to the states are available in the Appendix to the federal budget: FY 1997, p. 494; FY 1998, p. 515; FY 2000, p. 454. This program was phased out after 1998 (FY 2000 budget) with the majority of AFDC expenditures.

Multiplier: 1

Infants and Toddlers Multiplier: 0

Juvenile Justice

Description: In 1968, juvenile delinquency programs were authorized within the Department of Health, Education, and Welfare (OMB 1971, 466). In 1974, the Juvenile and Delinquency Prevention Act transferred these programs to the Department of Justice (DOJ). The program's goals are to "reduce incidents of child exploitation and abuse, including those facilitated by the use of computers and the Internet, improve juvenile justice outcomes, and address school safety needs." Programs include preparing juvenile offenders to return to their communities following release, dealing with chronic juvenile offenders, and dealing with the disproportionate confinement of minority youth (OMB 2007a, 675).

Budget: Outlays are available in the Appendix to the federal budget: FY 1967, p. 260; FY 1972,

p. 466; FY 1982, p. I-N24; FY 1987, p. I-O27; FY 1992, p. IV-817; FY 1997, p. 663 and 666; FY 1998, p. 697; FY 1999, p. 624; FY 2000, p. 660; FY 2001, p. 670; FY 2002, p. 678; FY 2003, p. 651; FY 2004, p. 644; FY 2005, p. 701; FY 2006, p. 711; FY 2007, p. 713; FY 2008, p. 674; FY 2009, p. 728. Outlays for 1975 are not available. The program was part of a block grant program (matching grants to improve and strengthen law enforcement) under the Law Enforcement Assistance Administration (OMB 1975).[12] This program was listed as a line item in Justice Assistance until FY 1997. Thereafter it is listed as a separate program. For FY 1997, it is listed as both, so we sum these expenditures.

Multiplier: 1

Infants and Toddlers Multiplier: 0

Missing Children

Description: The program was authorized under the Missing Children's Assistance Act in 1984 (Brown 1995). "Funds for this program will be used to reduce the incidence of crimes against children, particularly kidnapping and sexual exploitation, by assisting families, citizen groups, law enforcement agencies and government institutions in a national effort to insure the safety and protection of children" (OMB 2002a, 646).

Budget: Outlays are available in the Appendix to the federal budget: FY 1987, p. I-O27; FY 1992, p. IV-817; FY 1997, p. 663; FY 1998, p. 692; FY 1999, p. 618; FY 2000, p. 653; FY 2001, p. 663; FY 2002, p. 672; FY 2003, p. 645; FY 2004, p. 640; FY 2005, p. 694; FY 2006, p. 704; FY 2007, p. 706; FY 2008, p. 670; FY 2009, p. 722.

Multiplier: 1

Infants and Toddlers: We used data from the 2002 US Department of Justice's *National Estimates of Missing Children: An Overview* to construct the multiplier. Specifically, the multiplier is based on age-breakdown estimates of the number of missing children age 0-17 (reported and not reported).
Multiplier: 0.053

Family Preservation and Support/Promoting Safe and Stable Families (FY 2000)

Description: These programs were authorized in 1994 to provide family preservation services for children and families at risk or in crisis. The Adoption and Safe Families Act (Public Law

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[12] Note that only Title II expenditures, "juvenile justice and delinquency prevention," the first line item in "Juvenile Justice programs," are included here.

105-89), enacted in November 1997, reauthorized and changed the name of this program to Promoting Safe and Stable Families. The programs are designed “to reunite children with biological parents…or to place them with an adoptive family or other permanent arrangement…to provide follow-up services after a child has been returned to the family from foster care;” to provide respite care for temporary relief of parents and other caregivers; to improve parenting skills; to fund support services for children and families not yet in crisis; and to prevent child abuse or neglect. Community-based programs designed to assist family members and monitor child development are also included (Green Book 2004, 11-11–11-14).

Budget: Outlays are available in the Appendix to the federal budget: FY 1997, p. 495; FY 1998, p. 517; FY 1999, p. 423; FY 2000, p. 456; FY 2001, p. 465; FY 2002, p. 467; FY 2003, p. 460; FY 2004, p. 432; FY 2005, p. 454; FY 2006, p. 461; FY 2007, p. 456; FY 2008, p. 427; FY 2009, p. 457. In the FY 2000, the name of this program was changed to “Promoting Safe and Stable Families.”

Multiplier: 1

Infants and Toddlers: Funding broken down by age for this program is unavailable, thus expenditures are assumed to be spread evenly across all children age 0–18.
Multiplier: 0.158

Children’s Research and Technical Assistance

Description: This program was passed under PRWORA and provides funds for welfare research and technical support for states implement welfare reform. It supports activities such as training and technical assistance on child support enforcement activities, Federal Parent Locator Service, research in reducing welfare dependency and increasing the well-being of minor children (HHS 2005g, 9-10).

Budget: Outlays are available in the Appendix to the federal budget: FY 1999, p. 423; FY 2000, p. 456; FY 2001, p. 465; FY 2002, p. 467; FY 2003, p. 460; FY 2004, p. 432; FY 2005, p. 454; FY 2006, p. 461; FY 2007, p. 456; FY 2008, p. 430; FY 2009, p. 461.

Multiplier: 1

Infants and Toddlers: Funding broken down by age for this program is unavailable, thus expenditures are assumed to be spread evenly across all children age 0–18.
Multiplier: 0.158

VIII. EDUCATION

Infants and Toddlers: Because all education programs are directed at school-age children, in which children younger than 3 are a very small portion, all education multipliers for children age 0–2 are equal to 0 (with the exception of Education for the Handicapped).
Multiplier: 0

Educationally Deprived/Economic Opportunity Programs

Description: This program includes “economic opportunity programs, Indian education, Appalachian Regional Development Commission, Head Start preschool, Follow Through, Elementary and Secondary Education Act (Title I), handicapped children dropout prevention, bilingual education, Kendall School for the Deaf, Model Secondary School for the Deaf, and Indo-Chinese refugee assistance” (NCES 1981, 182).

Budget: Outlay is from the *Digest of Education Statistics, 1981* (p. 182). Unfortunately, the *Digest of Education Statistics* changed the way it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2007. Although there is a time series on p. 182 of the *Digest of Education Statistics*, *1981*, this time series is not categorically compatible with later reports, which do not contain data for 1960. Thus there is the strange listing of federal education expenditures on the expenditure table.

Multiplier: 1

Supporting Services

Description: This program includes “supplemental centers, school library materials, strengthening State education agencies, captioned films for the deaf, dissemination of information, school counseling and testing, American Printing House for the Blind, planning and evaluation, equipment and minor remodeling, and miscellaneous other support services expenditures” (NCES 1981, 182).

Budget: Outlay is from the *Digest of Education Statistics, 1981* (p. 182). Unfortunately, the *Digest of Education Statistics* changed the way it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2007. Although there is a time series on p. 182 of the *Digest of Education Statistics, 1981*, this time series is not categorically compatible with later reports, which do not contain data for 1960. Thus there is the strange listing of federal education expenditures on the expenditure table.

Multiplier: 1

Overseas Dependents' Schools

Description: Shortly after the end of World War II, the United States military established schools for the children of its servicemen and servicewomen stationed in Europe and the Pacific. Because military families are often expected to live abroad in areas where quality schools may be difficult to find, the Department of Defense (DoD) is required to provide the opportunity for military dependents to receive a quality education. The Department of Defense Education Activity (DoDEA) is the civilian agency of the U.S. Department of Defense that operates these DoD schools. DoDEA operates more than 200 public schools in 15 districts located in 13 foreign countries, seven states, Guam, and Puerto Rico (DoDEA web site).

Budget: Outlays are given in *Digest of Education Statistics,* 1981, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests,* not the publication year). Data for 1960 are available in *DES 1981*, table 161 (pp.182–83). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–95, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Excluding the 1960 numbers from *DES 1981*, data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from 1995 to 2007 are also posted.

Multiplier: 1

Assistance in Special Areas

Description: The program includes "funds for the District of Columbia, former Canal Zone, territories and dependencies, Cuban refugees, and payments in lieu of taxes other than P.L. 81-874 and P.L. 81-815 funds for federally affected areas" (NCES 1981, 182).

Budget: Outlay is from the *Digest of Education Statistics, 1981* (p. 182). Unfortunately, the *Digest of Education Statistics* changed the way it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2007. Although there is a time series on p. 182 of the *Digest of Education Statistics, 1981*, this time series is not categorically compatible with later reports, which do not contain data for 1960. Thus there is the strange listing of federal education expenditures on the expenditure table.

Multiplier: 1

Other

Description: Includes "elementary-secondary programs not otherwise included" (NCES 1981, 182).

Budget: Outlay is from the *Digest of Education Statistics, 1981* (p. 182). Unfortunately, the *Digest of Education Statistics* changed the way it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2007. Although there is a time series on p. 182 of the *Digest of Education Statistics, 1981*, this time series is not categorically compatible with later reports, which do not contain data for 1960. Thus there is the strange listing of federal education expenditures on the expenditure table.

Multiplier: 1

Impact Aid

Description: This program was initially authorized through a 1941 amendment to the Lanham Act of 1940. In 1950, the program was continued under Public Laws 815 and 874. It provides federal aid for construction, maintenance, and operation of schools in federally impacted areas.[13] Under the Impact Aid Reauthorization Act of 2001 (Public Law 106-398), the Impact Aid programs were reauthorized through FY 2003 (NCES 2006, 578, 590).

Budget: Outlays are given in *Digest of Education Statistics*, 1981, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1960 are available in *DES 1981*, table 161 (pp.182–83).[14] Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–95, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Excluding the 1960 numbers from *DES 1981*, data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Vocational (and Adult) Education

[13] Federally affected areas are include "school districts whose boundaries are the same as a military base, and school districts that enroll high proportions of federally connected children and meet certain fiscal requirements" (OMB 1996, 385).
[14] Note that "impact aid" is labeled "school assistance in federally affected areas" for 1960 data.

Description: Vocational education funding was initially authorized by the Smith-Hughes Act of 1917 and was expanded by the George-Barden Act of 1946 and the Vocational Education Act of 1963. The Carl D. Perkins Vocational Education Act of 1984 replaced the original acts. The program provides grants to states to support vocational education. The 1984 act expanded the program's scope to include aid to states to make vocational education programs accessible to the handicapped and disadvantaged, single parents and homemakers, and the incarcerated. The Carl D. Perkins Vocational and Applied Technology Education Amendments of 1998 (Public Law 105-332) revised, in its entirety, the Carl D. Perkins Vocational and Applied Technology Education Act, and reauthorized the act through FY 2003 (NCES 2006, 574–90).

Budget: Outlays are given in *Digest of Education Statistics*, 1981, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1960 are available in *DES 1981*, table 161 (pp.182–83).[15] Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–95, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Excluding the 1960 numbers from *DES 1981*, data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: Outlays under the Office of Vocational and Adult Education are divided into two programs: Vocational Education, also known as Perkins funds, and Adult Education. In 1960 only vocational education was funded. Funding descriptions for later years include both vocational and adult education. For 1960–75 we constructed a multiplier by multiplying the percentage of vocational and adult education funding that went to vocational education by the percentage of vocational funding that went to children (Muraskin 1994, chapter 1). For 2000–03, we used the weighted average of the percentage of recipients who were under 19 for vocational education and adult education. For adult education, outlays and the distribution of recipients by age are available online in the *Adult Education and Family Literacy Act Report to Congress on State Performance* here. For vocational education, 60 percent of funds is estimated to go to secondary education and 40 percent to postsecondary education "which essentially covers students in the 15–19 age cohort," and this split does " not usually fluctuate too much," according to Andrew Johnson from the Office of Vocational and Adult Education (Johnson 2008). For 1980–99 and 2004–07 we use the percentages of vocational and adult education, respectively, that went children from 2000 to 2003 and calculate multipliers by applying these percentages to the funding split between vocational and adult education. Funding levels are available online in the *Education Department Funding History Tables: 1980 to Present* here.

[15] Note that for the 1960 data, this program is called "vocational, technical, and work training."

Education for the Disadvantaged (Title I, Part A)

Description: These grants were authorized through the Elementary and Secondary Education Act of 1965. They provide funding for elementary and secondary school programs for children of low-income families, such as children of migratory farmworkers and fishers, and institutionalized children and youth. They also fund demonstration projects for new approaches to educating disadvantaged children and activities to evaluate Title I programs. Recent programs have stressed early literacy (OMB 2007a, 313).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–95, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

School Improvement

Description: School Improvement programs are authorized by the Elementary and Secondary Education Act of 1965. The programs have changed over the decades; recent examples include Chapter 2 State and Local Block Grants; the Safe and Drug-Free Schools and Communities Program; instruction in civics, government, and the law; education infrastructure; inexpensive book distribution; and arts in education. In addition, under the McKinney-Vento Homeless Assistance Act ([Public Law 100-77] reauthorized in 2001), School Improvement provides education for homeless youths (Public Law 107-279) (OMB 2007a, 315).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–95, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Indian Education

Description: The program was originally authorized through the Bureau of Indian Affairs within the Department of the Interior. The Education Amendments of 1972 (Public Law 92-318) shifted the program to the newly established Office of Indian Education within the Education Division of the Department of Health, Education, and Welfare. The program aims to improve teaching and learning for the nation's American Indian and Alaska Native children and adults. Formula and competitive grants support these initiatives (OMB 2007a, 316).

Programs remaining within the Department of the Interior serve two purposes. The Bureau of Indian Education operates 170 Tribal elementary and secondary schools and other education programs for elementary-aged Indian children (OMB 2007a, 478). Johnson-O'Malley assistance "provides funding for supplemental programs for eligible Indians in public schools" (NCES 1994, 374).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–95, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Bilingual and Immigrant Education/English Language Acquisition

Description: Funding was authorized through Title VII, the Bilingual Education Act of the 1968 Elementary and Secondary Education Act (Porter 1990). Under the No Child Left Behind Act of 2002 (Public Law 107-110), "Bilingual Education" or "Bilingual and Immigrant Education" was consolidated into a new, formula-based state grant program and renamed English Language Acquisition, in which "States are accountable for demonstrating that limited English proficient students are learning English and meeting the same high standards as all other students" (OMB 2007a, 320).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1970–95, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Education for the Handicapped/Special Education

Description: First authorized in 1958 through the Education of Mentally Retarded Children Act, this program provided federal assistance for training teachers of the handicapped. The Elementary and Secondary Education Amendments of 1966 authorized “grants to assist states in the initiation, expansion, and improvement of programs and projects for the education of handicapped children” (NCES 1994, 358). In 1990, the Education of All Handicapped Children Act (Public Law 94-142, originally passed in 1975) was renamed the Individuals with Disabilities Education Act. Amendments to the act in 1997 and 2004 expanded the definition of disabled children, increased academic expectations and accountability for these programs, and requires curricula for special education to more closely match regular curricula (OMB 2007a, 320).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–95 and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Infants and Toddlers: This program has a separate set of grants for children under age 3, Grants to States for infants and families (Part C). The multiplier is calculated by dividing 2007 Part C state grant costs by all state grants (Part B and Part C), as reported in the Department of Education *Fiscal Year 2009 Budget Request*. This multiplier was applied to total outlays, which means that spending on activities other than state grants (e.g., technical assistance, administrative costs) is allocated proportionally to state grants.
Multiplier: 0.038

Emergency School Assistance (Civil Rights Education)

Description: Funding was authorized in 1964 under Title IV of the Civil Rights Act. The original program was terminated in 1972 and replaced by the Emergency School Assistance Program. The program trains local school boards to deal with problems arising from desegregation of schools. It also funds federal employees to help local school boards design and implement desegregation plans (OMB 1971, 444). The program under departmental management is a different program.

Budget: Outlays are given in the Appendix to the federal budget: FY 1967, p. 247; FY 1972, p. 444; FY 1977, p. 347; FY 1982, p. I-I3.

Multiplier: 1

Education Reform: Goals 2000

Description: In 1994, *Goals 2000: Educate America Act* (Public Law 103-227) established a new federal partnership through a system of grants to states and local communities to reform the nation's education system. The act formalized the national education goals and established the National Education Goals Panel. It also created a National Education Standards and Improvement Council (NESIC) to provide voluntary national certification of state and local education standards and assessments and established the National Skill Standards Board to develop voluntary national skill standards (DES 2004).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1995, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Domestic Schools

Description: Domestic Schools, formerly called Section 6 of Public Law 81-874 (the former Impact Aid statute), was funded and administered by the U.S. Department of Education during 1951–81. This program allowed the secretary to make arrangements for the education of children who resided on federal property when no suitable local school district could or would provide for the education of these children. Since 1981, the provision had been funded by the Department of Defense and in 1994, when public law 81-874 was repealed, the Department of Defense was authorized to fund and administer similar provisions (U.S. Department of Defense 1997). This program is also called "Section VI Schools" and "Domestic Dependent Elementary and Secondary Schools" (DDESS).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1985–95, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Reading Excellence

Description: The Reading Excellence Act (Public Law 105-227), authorized in 1999, funds programs that support literacy in early childhood and "help ensure that all children read well and independently by the end of the third grade" by improving teaching practices, offering tutoring, and providing family literacy services. This program began being phased out in 2002, when it was replaced by Reading First—a program included in Grants for the Disadvantaged (OMB 1999a, 351).

Budget: Outlays are available in the Appendix to the federal budget: FY 2002, p. 350; FY 2003, p. 351; FY 2004, p. 326; FY 2005, p. 347; FY 2006, p. 347; FY 2007, p. 347; FY 2008, p. 317.

Multiplier: 1

American Printing House for the Blind

Description: The American Printing House for the Blind researches, develops, and manufactures products for people who are blind or visually impaired. Under the 1879 federal Act to Promote the Education of the Blind, it became the official supplier of educational materials for visually impaired students below the college level in the United States (U.S. Department of Education 2006, 234).

Budget: Outlays are available in the Appendix to the federal budget: FY 1965, p. 261; FY 1972, p. 481; FY 1977, p. 376; FY 1982, p. I-I27; FY 1987, p. I-I11; FY 1992, p. IV-573; FY 1997, p.

403; FY 1998, p. 424; FY 1999, p. 328; FY 2000, p. 355; FY 2001, p. 359; FY 2002, p. 357; FY 2003, p. 355; FY 2004, p. 332; FY 2005, p. 353; FY 2006, p. 354; FY 2007, p. 353; FY 2008, p. 323; FY 2009, p. 349.

Multiplier: 1

Gallaudet University

Description: Gallaudet University provides education programs for persons under age 19 who are deaf by supporting two federally funded elementary and secondary education programs on its campus as well as research and dissemination activities to such education. The Kendall Demonstration Elementary School (KDES) is its elementary school and the Model Secondary School for the Deaf (MSSD) is its secondary education program—both for deaf students (U.S. Department of Education 2006, 246).

Budget: Outlays are available in the Appendix to the federal budget: FY 1965, p. 262; FY 1972, p. 483; FY 1977, p. 377; FY 1982, p. I-I28; FY 1987, p. I-I11; FY 1992, p. IV-574; FY 1997, p. 404; FY 1998, p. 424; FY 1999, p. 329; FY 2000, p. 356; FY 2001, p. 360; FY 2002, p. 358; FY 2003, p. 356; FY 2004, p. 333; FY 2005, p. 353; FY 2006, p. 354; FY 2007, p. 354; FY 2008, p. 323; FY 2009, p. 350.

Multiplier: Breakouts on precollege and college programs are available for 1975–96. For 1965 and 1970 we used the 1975 multiplier as an estimate, and for 1997–2005 we use the 1996 multiplier as an estimate because data for these years are not available. The multipliers have been very consistent over time.

Education Research, Statistics, and Improvement/Institute of Education Sciences

Description: Authorized by the Education Sciences Reform Act of 2002 (Public Law 107-279), the Institute of Education Sciences consolidates several major programs in the Department of Education, such as the National Center for Education Statistics and the National Center for Education Research (which began in 1972 and 1974, respectively). Together these programs support research, evaluation, and development on effective educational practices, collection, analysis, and dissemination of education statistics, and research on special education for young children (OMB 2007a, 346–347).

Budget: Outlays are available in the Appendix to the federal budget: FY 1987, p. I-I28; FY 1992, p. IV-589; FY 1997, p. 427; FY 1998, p. 447; FY 1999, p. 352; FY 2000, p. 382; FY 2001, p. 383; FY 2002, p. 379; FY 2003, p. 378; FY 2004, p. 356; FY 2005, p. 375; FY 2006, p. 381; FY 2007, p. 373, FY 2008, p. 346; FY 2009, p. 373. We include programs which were subsumed into the Institute of Education Sciences, but began before FY 2004.

Multiplier: Estimated to be 1 (data not available).

Innovation and Improvement

Description: This office was created to help carry out the No Child Left Behind Act of 2001 (Public Law 107-110), but outlays did not begin until 2004. The Office of Innovation and Improvement provides guidance on the No Child Left Behind programs and provisions and makes strategic investments in innovative educational practice through grants, such as charter schools and performance-based teacher incentives (OMB 2007a, 318).

Budget: Outlays are available in the Appendix to the federal budget: FY 2006, p. 348; FY 2007, p. 348; FY 2008, p. 318; FY 2009, p. 344.

Multiplier: 1

Safe Schools and Citizenship Education

Description: Also created to support the No Child Left Behind Act of 2001 (Public Law 107-110), outlays began in 2006. The Office of Safe and Drug-Free Schools administers, coordinates, and recommends policy for improving drug and violence prevention through state grants and national programs, such as student drug testing and character education (OMB 2007a, 319).

Budget: Outlays are available in the Appendix to the federal budget: FY 2006, p. 349; FY 2007, p. 349; FY 2008, p. 319; FY 2009, p. 345.

Multiplier: 1—estimated by Jim Bradshaw at the U.S. Department of Education (Bradshaw 2006).

Hurricane Education Recovery

Description: Includes funds "to provide assistance or services to local educational agencies and nonpublic schools in Alabama, Louisiana, Mississippi, and Texas to help defray expenses related to the restart, reopening, and re-enrollment of students in elementary and secondary schools that serve an area in which a major disaster related to Hurricanes Katrina or Rita was declared…to local educational agencies (LEAs) to enable them to address the needs of homeless students displaced by Hurricanes Katrina and Rita. …to local educational agencies for the cost of educating students enrolled in public and nonpublic schools who were displaced by Hurricanes Katrina and Rita" (OMB 2006a, p.377).

Budget: Outlays are given in *Digest of Education Statistics*, 2007 (year represents the year in the title of the *Digest*, not the publication year). Data for 2006–07 are available in *DES 2007* (table 362). Data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Local Public Works Program – School Facilities

Description: Under the Department of Commerce, these funds "assisted in the construction of public facilities, such as vocational schools, through grants or loans. No funds have been appropriated for this program since FY 1977, and it was completely phased out in FY 1984" (NCES 2008, Table 362).

Budget: Outlays are given in *Digest of Education Statistics*, 2007 (year represents the year in the title of the *Digest*, not the publication year). Data for 2006–07 are available in *DES 2007* (table 362). Data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Junior R.O.T.C. (Reserve Officers' Training Corps)

Description: "A program that introduces students to the theory and practice of military science, life in the U.S. Army, and prepares them for cadet status. Programs are offered as adjuncts to regular high school" (U.S. Department of Defense 2008).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1970–95, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Excluding the 1960 numbers from *DES 1981*, data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Pre-Engineering Program

Description: This program was administered by the Department of Energy, but ceased outlays in 1995 (NCES 2008, Table 362).

Budget: Outlays are given in *Digest of Education Statistics*, 2002 and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–95 are available in *DES 2007* (table 362). Data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Education Expenses for Children of Employees, Yellowstone National Park

Description: "Revenues received from the collection of short-term recreation fees to the park are used to provide education facilities to pupils who are dependents of persons engaged in the administration, operation, and maintenance of Yellowstone National Park" (OMB 2008a, 652).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–95, 2000, and 2003–04 are available in *DES 2005* (table 358). Data for 1996–97 are available in *DES 1998* (table 361). Data for 1998–99 are available in *DES 2000* (table 361). Data for 2001–02 are available in *DES 2003* (table 368). Data for 2005–07 are available in *DES 2007* (table 362). Excluding the 1960 numbers from *DES 1981*, data are available online at the National Center for Education Statistics web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

IX. TRAINING

Infants and Toddlers: Because all training programs are geared toward children older than 2 years, all training program multipliers for children age 0–2 are equal to 0.
Multiplier: 0

Manpower Development and Training Act (MDTA) Institutional Training

Description: As part of the Manpower Development and Training Act of 1962 (Public Law 87-415) Title II, Parts A and B provide funds for institutional training. “The objectives of these programs are to increase the employability of the unemployed and underemployed through classroom occupational training and remedial education supplemented by supportive services” (OMB 1971, 662). Outlays ended in 1974.

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Manpower Development and Training Act On-the-Job Training (OJT)

Description: Again under MDTA, On-the-Job Training activities provide employment and training in the private and public sector “to unemployed, disadvantaged persons and to upgrade persons in low skill occupation” (OMB 1971, 662). Outlays ended in 1974.

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Neighborhood Youth Corps (NYC)

Description: Neighborhood Youth Corps was authorized under the Economic Opportunity Act of 1964 (Public Law 106-222) to help unemployed 14- to 21-year-olds from low-income families gain work experiences and earn income while completing high school. The program had had three components, “one for in-school youths, one for out-of-school unemployed youths, and a summer component for both groups” (MacLaury 1988, chapter 6). Local nonprofit sponsors administered it, and participants performed mainly public service jobs; outlays ended in 1974.

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Job Corps

Description: The Job Corps was initially authorized in 1964 under the Economic Opportunity Act (Public Law 106-222). Since 1982, it has been authorized under the Job Training Partnership Act (JTPA). The program serves economically disadvantaged youth ages 14 to 24. Youths are placed in a residential setting and provided with "basic education, vocational skill training, work experience, counseling, health care, and other supportive services" (Green Book 1994, 833).

Budget: For years before 1995, program cost information was provided by the U.S. Department of Labor, Employment and Training Administration (ETA) (Puterbaugh 1995). Data for 1995 and later can be found in the Appendix to the federal budget: FY 1997, p. 671; FY 1998, p. 707; FY 1999, p. 634; FY 2000, p. 668; FY 2001, p. 675; FY 2002, p. 683; FY 2003, p. 657; FY 2004, p. 647; FY 2005, p. 705; FY 2006, p. 716; FY 2007, p. 718; FY 2008, p. 679; FY 2009, p. 761.

Multiplier: Cathy Keiter at the Department of Labor provided estimates on the percentage of participants who were age 16–18 (Keiter 2006, 2008). For 2007 we used the 2006 multiplier as an estimate because data for this year are not available.

Job Opportunities in the Business Sector (JOBS)

Description: Another program under MDTA, the Job Opportunities in the Business Sector program forwarded the concept of "hire first and then train" (OMB 1971, 662). It compensates the private sector for hiring unemployed, disadvantaged workers.

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Work Incentive Program (WIN)

Description: The Work Incentive Program was established in the 1967 amendments to the Social Security (Public Act Law 90-248) and designed "to encourage and promote the employment, work experience, and training of public assistance recipients, primarily those receiving support from the aid to families with dependent children program. Training and incentives are administered by the Department of Labor, and childcare by the Department of Health, Education, and Welfare" (OMB 1971, 462).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Concentrated Employment Program

Description: The Concentrated Employment Program provided targeted MDTA services "to selected urban and rural areas of high unemployment." (OMB 1971, 662)

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Operation Mainstream

Description: Authorized until Title III of the Economic Opportunity Act (Public Law 106-222), Operation Mainstream was intended to help "workers with outdated skills by providing work experience on community projects that would improve the local environment. . .in areas with high unemployment or little industry" (MacLaury 1988, chapter 6).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Comprehensive Employment and Training Act (CETA)

Description: CETA was authorized in 1973 to provide opportunities for employment and training to unemployed and underemployed persons (NCES 1994, 360). Under CETA, programs moved to the state and local level through grants (OMB 1981a, I-03).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Youth Employment and Training Programs

Description: Under the Youth Employment and Demonstration Projects Act of 1977 (Public Law 95-93, Title II), this program "involved neighborhoods, local community organizations and local labor unions in job creation and training" (MacLaury 1988, chapter 8).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Summer Youth Employment

Description: This program was authorized in 1982 under JTPA. It provides summer employment and training programs for economically disadvantaged youths ages 14 to 21. Participants receive remedial education, classroom and on-the-job training, and work experience, for which they receive the minimum wage (Green Book 1994, 832).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Young Adult Conservation Corps (YACC)

Description: In another program authorized by the Youth Employment and Demonstration Projects Act of 1977 (Public Law 95-93, Title I), disadvantaged youths participated in conservation projects on public lands and waters (OMB 1982, I-O3). Activities included "outdoor work activities such as flood control, park maintenance, and forestry" (OMB 1981a, I-03).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Job Training Partnership Act (JTPA)

Description: JTPA, which replaced CETA, was authorized in 1982 and provided block grants to states to fund “basic skills instruction, occupational training, and on-the-job training” for economically disadvantaged individuals and dislocated workers (Green Book 1994, 830). It established a “partnership between business, labor and government at all levels to deliver the maximum amount of training per dollar spent” (MacLaury 1988, chapter 9).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

School-to-Work Opportunities

Description: The School-to-Work Opportunity Act of 1994 (Public Law 103-239) authorized grants to states and localities “to build systems that provide youth with the knowledge and skills necessary to make an effective transition from school to their first job through work-based learning, school-based education, and connecting activities.” The program is administered jointly by the Department of Labor and the Department of Education (OMB 1996a, 672).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Youth Offender Grants

Description: Authorized under sections 171 and 172 of the Workforce Investment Act (WIA, Public Law 105-220), Youth Offender Grants support “activities to help individuals exiting prison make a successful transition to community life and long-term employment,” through mentoring and job training. The program is funded through state and local grants (OMB 2007, 680).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Youth Opportunity Grants

Description: Title I, Sections 169 and 129 of WIA authorize the use of Youth Opportunity Grant funds to provide grants to increase the long-term employment of youth who live in high-poverty areas, such as "extended summer employment opportunities and end-of-summer bonuses for high academic achievement and job performance" (OMB 2000a, 676).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Workforce Investment Act (WIA) Youth Formula Grants

Description: Youth Formula Grants are made to local areas to fund "necessary supports to assist them in developing into responsible adults and to transition to post-secondary education and training and to careers." The programs have "strong academic and skills training components, leading to a high school diploma or its equivalent, advanced training and employment opportunities that lead to career paths, and follow-up services that lead to retention in employment" (U.S. Department of Labor 2002, 23–24).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

YouthBuild Grants

Description: "YouthBuild is a highly successful alternative education program that assists youth who are often significantly behind in basic skills, in obtaining a high school diploma or GED credential. The primary target populations for YouthBuild are adjudicated youth, youth aging out of foster care, out-of-school youth, and other at-risk populations" (U.S. Department of Labor 2006).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

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