NATIONAL WOMEN'S LAW CENTER
EXPANDING THE POSSIBILITIES

TAX & BUDGET

REPORT

President Obama's Fiscal Year 2015 Budget: Key Provisions for Women and Their Families

March 2014

President Obama's budget for Fiscal Year (FY) 2015, released March 4, 2014, proposes significant initiatives to expand opportunity, reduce poverty, create jobs, and strengthen the economy for women and their families. The budget proposes substantial new investments in early care and education for children birth to age five that will help more low-income families afford high-quality early learning opportunities for their children. It would expand the Earned Income Tax Credit for workers without dependent children, including 6.1 million women, helping these workers lift themselves out of poverty. And it would create a $56 billion "Opportunity, Growth, and Security Initiative," split evenly between defense and non-defense spending, which would support investments in early learning, job training, paid leave, research, and infrastructure improvements. These valuable investments would be financed by closing some tax loopholes for wealthy individuals and corporations and by an increased tax on tobacco products, which would have the added health benefit of reducing teen smoking. The budget also calls for raising the minimum wage; making improvements in tax credits for low- and moderate-income families permanent; restoring federal unemployment insurance benefits for long-term jobless workers; and enacting comprehensive immigration reform.

However, the President's basic budget operates within the tight spending caps set by the Budget Control Act of 2011 as modified by the Bipartisan Budget Act of 2013. The 2013 budget agreement provided only limited relief from sequestration in FY 2015. The $56 billion in the President's "Opportunity, Growth, and Security Initiative" represents sufficient funding to replace the sequestration cuts in FY 2015 and 2016. But, even with this additional funding, overall funding for non-defense programs in FY 2015 would be 10 percent below the 2010 level, adjusted for inflation.[1]

Women who head families and elderly women are especially reliant on programs for low-income people

Many low-income assistance programs are designed to improve the lives of poor children – and more than half (56 percent) of all poor children live in single-mother families. Four in ten single-mother families, and roughly one in two black, Latina and Native American single-mother families, were poor in 2012.

Women are over two-thirds of the elderly poor, and one in nine women 65 and older was poor in 2012. Elderly women of color and elderly women who live alone are particularly vulnerable: in 2012, roughly one in five black and Latina elderly women, as well as elderly women living alone were poor.[2]

What is sequestration?

Sequestration, or "the sequester," refers to a set of automatic, across-the-board cuts required by the Budget Control Act (BCA) of 2011. These cuts, totaling about $1.2 trillion (including interest savings) over nine years, began March 1, 2013 and are scheduled to remain in effect through FY 2021. While Social Security benefits and mandatory programs for low-income people (including Medicaid, SNAP/Food Stamps, Temporary Assistance for Needy Families, and the Child and Adult Care Food Program) generally are exempt from sequestration, many discretionary programs that women and their families depend on – such as Head Start, child care, education, and women's health services – are subject to cuts.[3]

Under a budget agreement reached in December 2013 and FY 2014 appropriations legislation implementing the agreement, approximately $45 billion in FY 2014 sequestration cuts have been replaced with other cuts and revenues,[4] and funding for some affected programs, such as Head Start, has been restored for the remainder of the fiscal year.[5] However, the budget agreement reduced the sequester only slightly for FY 2015 and not at all for fiscal years 2016 through 2021.[6]

These constraints mean that although the basic budget maintains current funding levels for most of the programs women and their families depend on, including implementation of the Affordable Care Act, funding for many programs fails to keep up with inflation. This is especially troubling in light of persistently high poverty and years of freezes and cuts in many programs that have increased unmet needs in many areas. And there are some troubling cuts; for example, the budget would cut funding for low-income home energy assistance by nearly 20 percent, eliminate a program focused on increasing opportunities for women in non-traditional occupations and apprenticeships, and cut funding for the Women's Bureau in the Department of Labor by over 20 percent.

The President's budget raises needed revenue and promotes tax fairness by closing tax loopholes and limiting tax breaks for very high-income taxpayers. Part of that revenue would be used to pay for the EITC expansion and other initiatives and part would be devoted to deficit reduction. Temporary revenue increases from certain corporate tax reforms would be invested in infrastructure improvements. But, although the budget proposes to close a number of additional corporate tax loopholes, it would devote all of that revenue to lowering corporate tax rates and paying for new or extended corporate tax breaks.

The President's budget raises needed revenue and promotes tax fairness by closing tax loopholes and limiting tax breaks for very high-income taxpayers. But although the budget identifies a number of corporate tax loopholes that should be closed, it devotes all of that revenue to paying for new or extended business tax breaks and lowering corporate tax rates, shortchanging needed investments and leaving the entire burden of deficit reduction on individuals and families.

Yet the President's budget shows that the nation cannot afford to give more tax breaks to corporations; without those revenues, critically needed investments will be severely shortchanged for years to come. After FY 2016, the budget provides no relief from sequestration or the increasingly tight caps imposed by the Budget Control Act. As a result, by 2017, funding for non-defense discretionary programs will be at their lowest level as a share of the economy in over 50 years.[7]

The analysis below examines what the President's budget would mean for women, especially low-income women and their families, detailing proposed funding levels and policy changes for programs in the following categories:

- Early Learning Initiative & Supports for Children
- Women's Health
- Tax Assistance for Individuals and Families
- Nutrition Programs
- Income & Work Supports
- Violence Against Women
- Fair Pay
- Education & Training
- Housing Assistance
- Revenues

Technical note: In this report, unless otherwise noted, NWLC compares President Obama's budget for Fiscal Year (FY) 2015 to "current funding" – that is, the estimated level of funding a program has for FY 2014. All comparisons are made in nominal dollars and do not account for inflation – thus, programs whose funding would be maintained at current levels – and even some with slight increases – would actually lose ground to inflation.

Early Learning Initiative & Supports for Children

Preschool for All

The President proposes to invest $75 billion over 10 years in a major new initiative to expand access to high-quality preschool through federal-state partnerships, starting with low- and moderate-income four-year-olds.[8] This preschool initiative would be paid for with a tobacco tax increase, which would help discourage smoking, particularly among teens, and therefore would have substantial health benefits.[9] ***For more information on this initiative, see NWLC, President Obama's Early Learning Proposal***.

Preschool Development Grants

The President's budget provides an additional $500 million for **Preschool Development Grants** in FY 2015, which together with FY 2014 funding would bring total funding for the grants to $750 million.[10] The additional funding would be partially supported by funding from the base budget ($250 million) and partially supported by funding from the Opportunity, Growth, and Security Initiative ($250 million). The grants will be awarded competitively to states to build their capacity to develop, enhance, or expand high-quality preschool programs for children from families at or below 200 percent of the federal poverty level. With this funding, Preschool Development Grants will reach two-thirds of states by 2015.[11]

The Child Care and Development Block Grant (CCDBG)

The **Child Care and Development Block Grant** (CCDBG) program helps low-income working families afford child care and supports activities that improve the quality of care for all families. CCDBG served a monthly average of more than 900,000 families with over 1.5 million children in FY 2012.[12] Eighty-six percent of the families served by CCDBG were single-parent households.[13]

Under the President's budget, CCDBG would receive an increase of $57 million in discretionary funding, to $2.4 billion in FY 2015.[14] Of this total, $200 million would be reserved to help states support improvements in the quality of care.[15] In addition, CCDBG would receive an increase of $750 million in mandatory funding, to $3.7 billion.[16] This additional funding would help maintain low-income families' access to help paying for child care, supporting 1.4 million children in FY 2015.[17]

Head Start and Early Head Start

The **Head Start** program provides grants to public and private agencies to provide comprehensive early education and child development services to low-income children and families, helping preschool-age children build their reading, arithmetic, social, physical, and other learning skills to prepare them for school. The **Early Head Start** program provides child and family development services to low-income pregnant women and families with children under age three. In 2012, the Head Start preschool program served more than 946,000 young children nationwide,[18] and Early Head Start served more than 151,300 children under three and nearly 16,200 pregnant women.[19] Nearly six in ten families served by both Head Start and Early Head Start were headed by a single parent.[20]

The President's budget funds Head Start at $8.9 billion in FY 2015, an increase of $270 million over FY 2014 levels.[21] This increase would include a $100 million increase for cost-of-living adjustments for current grantees.[22] It would also include a $150 million increase for **Early Head Start-Child Care Partnerships**, to $650 million.[23] The Early Head Start-Child Care Partnerships, which are aimed at expanding access to high-quality early care and education for infants and toddlers, would receive an additional $800 million through the Opportunity, Growth, and Security Initiative.[24] With the additional funding from all sources, the Partnerships would be able to serve more than 100,000 young children.[25]

Maternal, Infant, and Early Childhood Home Visiting

The **Maternal, Infant, and Early Childhood Home Visiting** program offers parent education and connects parents with resources that help them promote their children's health, well-being, learning, and development. The budget proposes the funding for the program be increased to $500 million in FY 2015 and then expanded over the following decade, proposing an investment of $15 billion through 2024 for home visiting programs to support vulnerable families with young children.[26]

Child Support Enforcement

The **child support enforcement program** serves nearly one in four children – more than 17 million – and distributed more than $26 billion in child support to families in 2012.[27] For poor families who receive it, overwhelmingly headed by single mothers, child support represents a major share of family income: over 50 percent in 2011.[28] And, although eligibility for services does not depend on income, it lifted nearly 1 million people from poverty in 2012.[29]

The President's budget invests $1.8 billion over 10 years in new initiatives designed to increase the support provided to families, including by encouraging states to give more of the child support that noncustodial parents pay on behalf of children receiving TANF to their families (rather than retaining the money to reimburse welfare costs) and helping states increase their efficiency by upgrading technology.[30] Nevertheless, the budget shows a decline in federal funding for child support enforcement of over $366 million in FY 2015.[31] The reason is that most federal funding for child support enforcement is based on a formula that provides matching funds to the states based on what the states spend on child support enforcement, and most states have reduced their investments in child support enforcement in recent years.[32] The budget could encourage states to increase their funding for child support by restoring the federal match for reinvested incentive funds, a source of federal funding that was cut by the Deficit Reduction Act and only temporarily restored for FY 2009 and 2010 by the American Recovery and Reinvestment Act of 2009.[33] However, this budget, like the President's FY 2014 budget, fails to include such a proposal.[34]

Women's Health

The Affordable Care Act

The President's budget provides continued funding for the implementation of the **Affordable Care Act**, ensuring that women are protected from discriminatory health insurance practices, have access to more affordable, higher-quality health coverage, and have coverage for many of the health services they need. Proposed funding includes $1.83 billion for marketplace operation and outreach in 2015[35] and $1.3 billion over ten years to extend and simplify small-business tax credits that help these firms purchase coverage for their employees.[36]

Medicaid

Over 22 million women get their health coverage from **Medicaid**,[37] which provides health care coverage to low-income individuals who are elderly and live with disabilities, as well as low-income children, parents, and pregnant women. More than two-thirds of adult Medicaid recipients are women,[38] and up to nearly 3 million women are newly eligible for Medicaid in the states that have expanded coverage through Medicaid.[39]

The President's budget protects women's access to this vital program and continues Medicaid's investment in primary care. The budget proposes $5.4 billion over the next two years to extend increased payments to Medicaid providers for primary care services, includes an extension of the program that provides states with 100 percent federal funding to cover Medicare premiums for low-income beneficiaries, and proposes targeted policies to lower drug prices including strengthening the Medicaid Drug Rebate Program and using generic prices to calculate the Medicaid Federal Upper Limits.[40]

Title X Family Planning Program

The **Title X family planning program** provides comprehensive family planning and related preventive health services to low-income women. In 2012, the program served 4.8 million people, 92 percent of whom were women.[41] The President's budget maintains funding for Title X in FY 2015 at $286 million.[42]

Maternal and Child Health Block Grant

The **Maternal and Child Health Block Grant** provided prenatal care for more than 2.3 million women and primary and preventive care services for nearly 36 million children in FY 2012,[43] including many children with special needs. The President's budget maintains funding for the Maternal and Child Health Block Grant at $634 million in FY 2015.[44]

For more information on the health care proposals in the President's budget, see NWLC, The President's FY 2015 Budget and Women's Health.

Tax Assistance for Individuals and Families

Expanded Earned Income Tax Credit for Workers without Qualifying Children

The budget expands the **Earned Income Tax Credit** (EITC) for childless workers in two important ways. First, it extends eligibility—currently limited to workers aged 25-64—to those aged 21-66, providing a benefit to both younger and older workers who do not currently qualify for the credit.[45] Second, it doubles the maximum amount of the credit to $1,000, and raises the amount of income that a worker can earn and remain eligible for the credit, promoting employment and reducing poverty among this group of workers.[46] The expansion would benefit 6.1 million working women – including financially independent students, mothers of grown children, and older women seeking to increase or supplement modest Social Security benefits.[47]

Improved Refundable Tax Credits

The budget makes permanent three important improvements in refundable tax credits that were enacted in 2009 and extended for five years (through 2017) by the American Taxpayer Relief Act of 2012. These include the expansion of the refundable **Child Tax Credit**, improvements in the EITC (additional marriage penalty relief and an increased credit for families with three or more children) and the **American Opportunity Tax Credit** (a refundable tax credit for expenses of post-secondary education).[48] These proposals are included in the 2015 budget baseline.[49]

In addition, the budget proposes to simplify eligibility rules for the EITC for taxpayers without qualifying children. The budget would allow taxpayers who would otherwise be eligible for the EITC for childless adults, but for residing with a qualifying child they do not claim, to claim the credit available to childless adults.[50]

Child and Dependent Care Tax Credit

The budget proposes an additional child and dependent care credit for families with children under the age of five. The current **Child and Dependent Care Tax Credit**, which helps offset parents' work related child and dependent care expenses, provides a maximum benefit of $2,100, and begins to phase out when a family's income rises above $15,000. Under the President's proposal, families earning up to $61,000 would be eligible for an additional tax credit equal to 30 percent of qualified child care expenses (up to $4,000 for one child and $8,000 for two children), for a maximum credit of $2,400. For families with incomes above $61,000, the percentage of expenses used to calculate the credit would phase down gradually, phasing out completely for families with incomes over $119,000.[51] Like the existing Child and Dependent Care Tax Credit, this additional credit would not be refundable, and would therefore offer limited assistance to those families with little or no federal tax liability.[52]

Retirement-Related Provisions

The President's budget proposes to require employers in business for at least two years with more than ten workers who do not offer retirement plans to offer an **automatic IRA** (Individual Retirement Account) option to which employees could contribute by payroll deduction. (Employers would not be required to contribute.) Employers could claim a temporary tax credit for establishing auto-IRAs. Employees would be automatically enrolled, but could choose to opt out or increase or reduce their contributions.[53] The budget does not proposing making the non-refundable Savers' Credit refundable.

Nutrition Programs

Supplemental Nutrition Assistance Program (SNAP)/Food Stamps

The President's budget fully funds the **Supplemental Nutrition Assistance Program (SNAP)/Food Stamps** at $84.2 billion including $5 billion for the SNAP Contingency Fund.[54] SNAP currently feeds more than 47 million people a month,[55] helping families put food on the table and stimulating local economies.[56] In FY 2012, women were 61 percent of nonelderly adult recipients and 65 percent of elderly adults receiving benefits.[57] More than half (57 percent) of all SNAP households with children were headed by a single adult, 92 percent of whom were women.[58]

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

The President's budget requests $6.8 billion for the **Women, Infants, and Children** (WIC) program, which provides grants to states for supplemental foods, health care referrals, and nutrition education for low-income pregnant, breastfeeding and postpartum women, and to infants and children up to age five. WIC provided nutritious food to approximately 8.7 million low-income pregnant women, new mothers, and young children each month in FY 2013.[59] This slight increase in funding is expected to be sufficient to serve all eligible women and children who seek assistance in FY 2015.[60]

Commodity Supplemental Food Program (CSFP)

The **Commodity Supplemental Food Program** (CSFP) provides nutritious food to low-income elderly adults, pregnant and breastfeeding women, children, and infants. CSFP food packages provide a good source of nutrients often lacking in the diets of these populations. In FY 2012, CSFP served an average of nearly 580,000 people a month, including 564,700 elderly people and 15,100 pregnant and breastfeeding women and young children.[61] The President's budget proposes funding CSFP at $209 million, slightly higher than last year;[62] enough to support the caseload in the 39 states that currently participate, but not enough to bring the program to additional states.[63]

Child Nutrition Programs

The President's budget proposes $20.7 billion in funding for child nutrition programs in FY 2015, an increase of about $1.25 billion from current funding levels to support anticipated participation and food cost inflation.[64] Child nutrition programs include the national school meals programs. The **National School Lunch Program** provided nutritious lunches to 30.6 million children each school day in FY 2013, over 70 percent of which were served as free or reduced-price meals.[65] The **School Breakfast Program** served breakfast to nearly 13.2 million children each school day in FY 2013, about 85 percent of which were served as free or reduced-price meals.[66] Roughly two-thirds (66 percent) of single-mother families, or over 6.6 million single-mother families, were eligible to receive free or reduced-price meals in 2012.[67]

Child nutrition programs also include the **Child and Adult Care Food Program**, which provided nutritious meals and snacks to over 3.4 million children in day care, Head Start or outside-school-hours care centers as well as over 118,000 adults in adult day care facilities in 2012.[68] In FY 2013, the program served nearly 2.0 billion meals, nearly 1.9 billion of which were served in day care homes and child care centers.[69] Free and reduced-price meals accounted for nearly 82 percent of all meals served.[70]

Income and Work Supports

Temporary Assistance for Needy Families (TANF)

The **Temporary Assistance for Needy Families** (TANF) program is a block grant to states to fund cash assistance, work supports, and other services for low-income children and parents. In FY 2013, nearly 1.7 million families and over 2.9 million children received TANF assistance.[71] In FY 2011, nearly 85 percent of adults served by TANF were women.[72] The budget maintains current total funding levels for TANF in FY 2015 at $17.35 billion, while modifying the funding structure to shift $602 million from the Contingency Fund to a new Pathways to Jobs initiative, which would support state-subsidized employment opportunities for low-income parents and youth.[73]

Funding for the basic TANF block grant has not increased since the program was enacted in 1996, and the levels maintained in the President's budget are inadequate to meet current needs; only a quarter of poor families with children receive TANF (compared to 68 percent of poor families in 1996), and TANF benefit levels in every state leave a family of three below 50 percent of the poverty line.[74] However, the budget does state: "When Congress takes up reauthorization, the Administration will be prepared to work with lawmakers to strengthen the program's effectiveness…[by] using performance indicators to drive program improvement and ensuring that states have the flexibility to engage recipients in the most effective activities to promote success in the workforce, including families with serious barriers to employment."[75]

Unemployment Insurance (UI)

Unemployment insurance (UI) benefits provide temporary income support to jobless workers who have lost employment through no fault of their own and meet other state requirements. During periods of high unemployment, the federal government typically funds additional weeks of emergency unemployment benefits to supplement state UI benefits for long-term jobless workers (those unable to find work after searching for six months or more), though these funds were allowed to lapse at the end of 2013.[76] Nationwide, federal and state UI benefits kept 1.7 million people out of poverty in 2012, including 446,000 children and 655,000 women.[77] The President's budget supports Congressional action to renew federal UI benefits for long-term unemployed workers.[78] The budget also includes several initiatives designed to improve reemployment opportunities for jobless workers.[79]

State Paid Leave

This year's basic budget includes $5 million for the **State Paid Leave Fund**, which would provide start-up grants and technical assistance to aid states considering paid leave programs.[80] The budget also provides $100 million as part of the Opportunity, Growth, and Security Initiative to support this effort.[81] State paid leave insurance programs help workers who need to take time off for reasons covered by the Family and Medical Leave Act, such as caring for a newborn or recently adopted child or for their own a family member's serious health condition. Without these programs, workers who cannot afford to take unpaid leave are forced to choose between the care their families need and the paychecks their families rely on.

Social Security

Social Security is a social insurance program, funded by payroll taxes separately from the rest of the federal budget, that protects workers and their families when income is lost due to retirement, disability, or death. It covers nearly all workers and their families, not just those with low income, but is the nation's most successful anti-poverty program. Social Security is especially important to women's economic security: for nearly three in ten female beneficiaries 65 and older (29 percent), Social Security is virtually the only source of income.[82] The average Social Security benefit for women 65 and older is modest – about $13,100 per year – but without Social Security, nearly half of women 65 and older would have been poor in 2012.[83]

President Obama's FY 2015 budget, in contrast to his FY 2014 budget, does not propose reducing benefits by adopting the chained Consumer Price Index (CPI) to calculate the cost-of-living adjustment (COLA) for Social Security and certain other programs.[84] The chained CPI would lower the annual COLA, reducing the value of Social Security benefits by an amount that gets larger the longer a beneficiary lives.[85] However, the budget proposes to reduce **Disability Insurance** (DI) benefits for individuals also receiving unemployment insurance benefits.[86] Individuals receiving both disability and unemployment insurance benefits are not double-dipping; individuals with disabilities are encouraged to work to the extent they are able, and allowed to retain up to $1,070 per month in earnings in 2014 to supplement modest disability insurance payments.[87] Cutting benefits for DI beneficiaries who have been laid off through no fault of their own and become eligible for unemployment insurance discourages work and hurts this already economically vulnerable population.

The FY 2015 budget would modestly increase administrative funding for the Social Security Administration to improve customer service, which has suffered from years of funding cuts.[88] However, the President's budget request of $12.1 billion[89] still falls short of the $12.7 billion[90] requested by the Commissioner of Social Security.

Supplemental Security Income (SSI)

Supplemental Security Income (SSI) provides income support for low-income individuals who are elderly or living with disabilities. In 2012, SSI served nearly 8.3 million people, including more than 1.3 million children.[91] The majority of adults in the program in 2012 were women – nearly six in ten – and over two-thirds of elderly SSI beneficiaries were women.[92] The President's budget requests just over $60 billion for SSI in FY 2015, a slight increase over last year.[93] The budget also proposes excluding state and local Earned Income Tax Credits (EITC) and Child Tax Credits (CTC) from income when determining SSI eligibility (the federal EITC and CTC are already excluded).[94]

Fair Pay

Minimum Wage

The President's budget calls on Congress to **raise the federal minimum wage**, currently $7.25 per hour, to $10.10 per hour.[95] Women represent nearly two-thirds of minimum wage workers – and since they are a large majority of this workforce, raising the minimum wage would help close the wage gap.[96]

Department of Labor, Office of Federal Contract Compliance Programs (OFCCP)

The President's budget proposes funding for the **Office of Federal Contract Compliance Programs** (OFCCP), which is responsible for enforcing nondiscrimination and affirmative action in federal contractor workplaces, increase by nearly $3 million to $108 million in FY 2015.[97] OFCCP works to ensure that workers employed by federal contractors — more than 20 percent of the civilian workforce[98] — receive equal pay for equal work and that companies that are building our nation adhere to principles of nondiscrimination. OFCCP's role is essential to ensuring that women receive employment opportunities and fair compensation from government contractors during tough economic times. Over $1.1 million of the proposed increase for FY 2015 is to increase enforcement efforts to fight gender-based pay discrimination.[99]

Department of Labor, Wage and Hour Division

The budget provides $266 million to the **Wage and Hour Division**, a more than $41 million increase compared to current funding levels, targeted at the enforcement of a range of worker protection laws, including minimum wage, overtime pay, and family and medical leave, especially focused on industries most likely to violate these rules.[100] This additional funding is critical for enforcement given the incredibly high rates of wage theft from workers in low-wage jobs.[101] The budget also includes funds to combat worker misclassification. Employees who are misclassified as independent contractors are wrongfully deprived of employment protections and entitlements, such as overtime pay, unemployment benefits, and employer contributions to Social Security. In an effort to target such misclassification, the budget includes $10 million in state grants and nearly $4 million for enforcement by the Wage and Hour Division.[102]

Education & Training

Pell Grants

The President's budget adheres to a scheduled increase to the maximum **Pell Grant** award, raising it by $100 to $5,830 in 2015-2016,[103] which – while critical for improving access to higher education for low-income women and men – still falls far short of covering the cost of college tuition. Nearly 8.9 million students are expected to receive Pell Grants in the 2015–16 academic year.[104] In 2011-2012, the latest year for which data are available, 62 percent of Pell Grant undergraduate recipients were women.[105]

The budget slightly increases funding for the **Supplemental Educational Opportunity Grant** (SEOG) program, which provides additional grants of up to $4,000 per year to the lowest-income Pell Grant recipients, reaching over 1.6 million of the nation's neediest students.[106]

Career and Technical Education (CTE)

Career and Technical Education (CTE) programs are a critical component of education for girls and women, as they remain vastly underrepresented in traditionally male CTE courses that can lead to high-skill, high-wage, and high-demand jobs. The President's budget maintains funding for Career and Technical Education, proposing an investment of $1.1 billion to support the reauthorization of the Perkins Career and Technical Education Act.[107] Perkins-funded programs are critical for improving job opportunities for women because Perkins holds states accountable for ensuring that women and men participate in and complete training programs in fields where they are traditionally underrepresented.

Workforce Development

The President's budget proposes workforce development programs such as the Community College Job-Driven Training Fund at the Department of Labor (DOL), New Career Pathways, and Jobs-Plus job training for public housing residents, as well as investments in infrastructure and manufacturing centers as part of his **Opportunity, Growth, and Security Initiative**.[108]

It is critical that these initiatives include a focus on improving job training opportunities for women, particularly in nontraditional fields – especially in light of the President's proposal to eliminate funding for the **Women in Apprenticeship and Nontraditional Occupations** (WANTO) grant program and reduce funding for the DOL **Women's Bureau** by over 20 percent.[109] WANTO is the only workforce program dedicated to giving women the opportunity to enter high-wage, nontraditional jobs.[110] Moving women into these fields helps reduce occupational segregation, in turn reducing the wage gap and improving women's economic insecurity.[111] The Women's Bureau serves to provide education for workers and employers about women's rights in the workplace. Cuts to these programs – which deal a blow to women's opportunities – are especially ill-timed since women are already losing traction in nontraditional fields. Women accounted for just 10 percent of the 272,000 jobs added in the construction and manufacturing industries in 2013, despite comprising 22 percent of these industries.[112]

Violence Against Women

Office on Violence Against Women

TThe President's budget allocates $422.5 million for grants to the **Office on Violence Against Women** (OVW) in FY2015, an increase of $5.5 million from last year's allocation.[113] In addition to administering justice and victims' services, OVW administers 18 federal grant programs and provides federal leadership and technical assistance in implementing the Violence Against Women Act.[114] Funding for OVW also supports several special programs, including youth-oriented programs, sexual assault services, transitional housing for victims of domestic violence, victims' legal assistance, and training for courts.[115] The small increase in funding for the OVW does not keep pace with inflation and does not address the existing shortage of services for domestic violence victims. According to the National Network to the End Domestic Violence, in one 24-hour period in 2012, over 66,000 victims received lifesaving services at domestic violence programs nationwide, but during that time nearly 10,000 requests for services, about 60 percent of which were for housing assistance, went unmet in large part due to lack of funding.[116]

Funding for the **Sexual Assault Services Program**, which provides crisis intervention, criminal justice advocacy, and support during forensic exams, remains flat at $27 million.[117] The **Transitional Housing Assistance Program** is funded at $27 million, a slight increase from FY 2014. The President's budget includes $43 million (an increase of $5.5 million from FY 2014) for the **Legal Assistance for Victims Grant Program**, which provides civil and criminal legal assistance for victims of domestic violence and sexual assault.[118] The budget provides an additional $2 million for a total of $11 million for the **Campus Grant Program**, aimed at reducing sexual assault, domestic violence, dating violence, and stalking on higher education institutions.[119] However, **Rural Domestic Violence and Child Abuse Enforcement Assistance** saw its funding decrease by $3 million to $33 million.[120]

Domestic Violence Hotline

The budget maintains $4.5 million in funding for the **domestic violence hotline**, an important resource for victims of domestic violence as well as their friends and families.[121]

Sexual Assault Kits

The President's budget proposes $35 million for the grant program Community Teams to Reduce the Sexual Assault Kit Backlog.[122]

Housing Assistance

Rental Assistance

The Department of Housing and Urban Development (HUD) provided rental assistance to more than 5.4 million families in FY 2012 through various programs.[123] The **Housing Choice Voucher Program** (HCVP, also known as Section 8 Tenant-Based Rental Assistance) provides core rental assistance to about 2.2 million families with very low incomes; in 2013, 82 percent of households served were headed by women and half were families with children.[124] The President's budget requests just over $20 billion to fund HCVP, an increase of nearly $870 million from FY 2014 levels to ensure that participating families can continue to receive assistance.[125]

Low Income Home Energy Assistance Program (LIHEAP)

The **Low Income Home Energy Assistance Program** (LIHEAP) helps millions of low-income households afford to heat and cool their homes. An estimated 6.8 million families received LIHEAP assistance in FY 2011.[126] The typical household receiving assistance in FY 2011 had income below the HHS Poverty Guidelines,[127] and survey data indicate that in 2011, nearly 9 out of 10 households that received LIHEAP assistance had at least one vulnerable household member (someone who was elderly, a child or a person with disabilities).[128]

The President's budget proposes to cut LIHEAP by close to 20 percent, from the current level of $3.4 billion to $2.8 billion.[129] If the extreme weather much of the country experience in FY 2014 is repeated in FY 2015, this reduction could put many households at risk.

Revenue Proposals

Close Loopholes for High-Income Taxpayers

President Obama's budget includes several proposals to limit tax breaks for the wealthiest Americans.

Two of these measures – capping itemized deductions and other tax preferences at 28 percent, and implementing a minimum tax on high-income earners – are dedicated to deficit reduction. In addition, the President proposes to pay for the EITC expansion by closing tax loopholes that let some high-income professionals avoid income and payroll taxes that others have to pay.

The budget would **limit the tax subsidies the wealthiest taxpayers get from itemized deductions and certain other tax preferences** (such as tax-exempt interest) to 28 percent. For example, under current law, a wealthy taxpayer in the 39.6 percent tax bracket who pays $10,000 in mortgage interest gets a tax savings of $3,960. A middle-income taxpayer in the 15 percent tax bracket who pays the same $10,000 in mortgage interest gets a tax savings of only $1,500. The proposal would limit the tax subsidy for taxpayers in the top three tax brackets (roughly, the top three percent of households, with incomes above $226,000 for a couple, $186,000 for an individual) to 28 percent.[130] This proposal, which is part of the President's deficit-reduction package, would raise nearly $600 billion over ten years.[131]

The budget proposes **a new minimum tax – the Fair Share Tax – on very high-income taxpayers to ensure that they don't pay a lower income tax rate than middle-class families**, a principle known as the Buffett Rule. (Billionaire Warren Buffett famously called for reform of a tax code that allows him to pay a lower tax rate than his secretary.) The budget proposes a minimum tax on very high-income taxpayers: 30 percent of Adjusted Gross Income, less a credit for charitable contributions for households with incomes above $2 million. (The amount payable phases in starting at $1 million and is fully phased in at $2 million.) These thresholds are indexed for inflation beginning after 2015.[132] This proposal would raise more than $53 billion over 10 years.[133]

To offset part of the cost of expanding the EITC, the budget would **close the tax loophole that currently allows multi-millionaire managers of private investment funds to pay a lower tax rate on their compensation than ordinary working Americans** by reporting earnings from "carried (profits) interests" as capital gains income. The proposal would require this compensation to be reported as ordinary income[134] and is estimated to raise $13.8 billion over 10 years.[135]

Also to help pay for the EITC expansion, the budget would **close the tax loophole that allows certain business owners to avoid paying their fair share of payroll taxes**. Social Security and Medicare benefits are financed via payroll taxes that are supposed to be paid on income from work, by both wage-earners and self-employed people. Wages are subject to Federal Insurance Contributions Act (FICA) taxes, and individuals' self-employment earnings are subject to Self Employed Contributions Act (SECA) taxes. By setting themselves up as an "S corporation," employee-shareholders can arrange to take their compensation as profits rather than salary—and thereby avoid payroll taxes. The proposal would conform SECA tax requirements so that owners of S corporations could not avoid payroll taxes on professional services earnings.[136] This would raise $37.7 billion over 10 years.[137]

The budget would permanently **restore the estate tax at the 2009 rates and exemption levels** – a maximum rate of 45 percent and an exclusion of $7 million for couples, $3.5 million for individuals – starting in 2018.[138] This change and other proposed estate, gift, and generation-skipping tax reforms would raise more than $131 billion over ten years.[139]

The budget would **limit the total amount of money that can be accumulated in tax-favored retirement accounts**. Some taxpayers have managed to shelter millions of dollars in tax-favored retirement accounts despite contribution limits. The proposal would prohibit a taxpayer from making additional contributions or receiving additional accruals under the tax-favored retirement-system if they have accumulated balances in excess of the amount necessary to provide the maximum annuity permitted under current law (about $3.2 million this year).[140] This would raise $28.4 billion over 10 years.[141]

Increase Cigarette Tax

The budget would **increase the tax on cigarettes from just under $1.01 per pack to about $1.95 per pack**, increase taxes on other tobacco products by roughly the same proportion, and index for inflation. The proposal would help finance the President's early learning initiative, and the increased cost of cigarettes would help discourage teen smoking.[142] This change would raise an estimated $78 billion over ten years.[143]

Other Revenue-Raising Measures

The budget would **impose a new "financial crisis responsibility fee"** on the largest firms in the financial sector (those with assets in excess of $50 billion) to compensate taxpayers for the extraordinary support provided to the financial sector during the financial crisis, while discouraging excessive risk-taking.[144] This would raise an estimated $56 billion over 10 years.[145]

The budget proposes a number of measures to improve tax enforcement, including expanding information reporting, strengthening tax administration, and reducing misclassification of workers as independent contractors, a step which protects workers' rights and raises revenues. These proposals raise $75 billion over 10 years.[146]

Revenue-Neutral Corporate Tax Reform

The budget calls for corporate tax reform that is "revenue-neutral." Thus, although the budget proposes closing a number of corporate tax loopholes that would raise hundreds of billions of dollars, that revenue is devoted to lowering corporate tax rates and creating or extending other tax breaks for business, making it unavailable to pay for needed investments or contribute to deficit reduction. However, the President's budget would devote the temporary increase in revenue produced by certain reform, such as limiting accelerated depreciation, to infrastructure investments, at least ensuring that corporate tax reform does not add to long-term deficits.[147]

Corporate tax loopholes that would be closed and dedicated to revenue-neutral corporate tax reform include: reforms of the international tax system; elimination of preferences for the oil, gas and coal industries; reforms of the treatment of financial and insurance industry products; reforming certain accounting practices; and closing the corporate jet loophole. The package of reforms in this part of the budget would raise about $475 billion in revenue over 10 years.[148] Most of this revenue would be used to pay for extending or creating other business tax breaks, such as increased expensing, the research and development tax credit, and incentives for manufacturing and clean energy. The combination of revenue increases and new business tax expenditures would leave a reserve of $248.3 billion, which the budget would dedicate to lowering corporate tax rates.[149]

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