ISSUE BRIEF

President Obama's Fiscal Year 2016 Budget: Investing in Women and Their Families

March 2015

After years of stagnant wages, budget cuts, and growing inequality, President Obama's budget for Fiscal Year (FY) 2016, released February 2, 2015, recognizes the need for new investments and new approaches to enable more Americans to share in the nation's growing prosperity. It proposes a number of major initiatives that would expand opportunity and increase economic security for women and their families and strengthen the economy for all.

The President's budget makes significant investments in child care and early education and post-secondary education—essential to success in a 21st century economy. It supports fair treatment for women in the workplace, including a higher minimum wage, paid leave, and stronger enforcement of civil rights and worker protection laws. It ensures that millions of women and their families will continue to secure high-quality, affordable health care coverage through the Affordable Care Act, and increases funding for critical family planning services and evidence-based teen pregnancy prevention programs, although it fails to lift federal restrictions that withhold insurance coverage of abortion. The budget also calls for expanding tax credits for low- and moderate-income individuals and families; reforming the unemployment insurance system so that it can respond more effectively during economic downturns; and enacting comprehensive immigration reform.

To improve tax fairness and pay for new investments—and provide relief from the senseless sequestration cuts (see sidebar) that have slashed programs for low-income families and undermined the economic recovery—the President's budget closes tax loopholes and limits tax breaks for very wealthy investors, corporations and large financial institutions. However, considerable revenue raised from closing corporate tax loopholes would ultimately be dedicated to lowering corporate tax rates and creating some new, permanent corporate tax breaks.

The President's budget would eliminate sequestration cuts to non-defense discretionary programs in FY 2016, but funding for these programs would still be modest. The President's budget operates within the low spending caps set by the Budget Control Act of 2011 and reduces, but does not eliminate, sequestration cuts to non-defense discretionary programs in fiscal years 2018 through 2021. As a result, overall non-defense discretionary funding in FY 2016 would still be 11 percent below the 2010 level (adjusted for inflation), and by 2019, this funding would be at its lowest level as a share of the economy in over 50 years.[1]

What is sequestration?

Sequestration, or "the sequester," refers to a set of automatic budget cuts required by the Budget Control Act (BCA) of 2011. The sequestration cuts were on top of tight caps on discretionary spending also established by the BCA. The sequestration 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.[2]

The budget agreement reached in December 2013 and appropriations legislation implementing the agreement mitigated the impact of the sequester in fiscal years 2014 and 2015 by replacing some sequestration cuts with other cuts and revenues,[3] allowing funding for some affected programs, such as Head Start, to be restored. [4] However, under current law, the full sequester remains in effect for fiscal years 2016 through 2021.[5]

Accordingly, while the President's budget makes important investments in a number of programs that women and their families depend on, it freezes funding for many others, failing to keep up with inflation—or with current need. This is especially troubling in light of persistently high poverty, especially among women and children (see sidebar), and years of freezes and program cuts that have increased unmet needs in many areas. Funding for more than 135 programs that serve low-income and vulnerable people has decreased since FY 2010, taking account of inflation.[6] And the budget does make some potentially damaging cuts; for example, it would eliminate a program focused on increasing opportunities for women in non-traditional occupations and apprenticeships and require new Medicare enrollees to pay higher costs.

While more must be done to ensure that the economic recovery reaches millions of families who are still struggling, the President's FY 2016 budget represents a critical shift away from misguided austerity and toward more broadly shared prosperity.

The summary below highlights major policy changes proposed in the President's budget in areas of particular importance for women, especially low- and moderate-income women and their families: child care and early education; education and job training; fair pay and workplace policies; tax assistance for individuals and families; women's health; violence against women; retirement security; and revenues.

<u>Technical note</u>: In this report, unless otherwise noted, NWLC compares President Obama's budget for Fiscal Year (FY) 2016 to "current funding"—that is, the estimated level of funding a program has for FY 2015. All comparisons are made in nominal dollars and do not account for inflation; thus, programs for which funding would be maintained at current levels—and even some with slight increases—would actually lose ground to inflation.

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 (59 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 2013.

Women are over two-thirds of the elderly poor, and one in nine women 65 and older was poor in 2013. Elderly women of color and elderly women who live alone are particularly vulnerable: in 2013, roughly one in five black, Latina, and Native American elderly women, as well as elderly women living alone, were poor.[7]

Child Care & Early Learning

The President's budget would:

- **Expand access to affordable child care** by investing an additional $82 billion over 10 years for the Child Care and Development Block Grant (CCDBG), to make child care assistance available to all children under age four in low- and moderate-income families (under 200 percent of poverty).[8] This proposal would expand access to child care assistance to over 1.1 million more children by 2025, for a total of more than 2.6 million children receiving child care assistance each month.[9]

- **Increase the Child and Dependent Care Tax Credit** (CDCTC) to help families meet their work-related child care expenses, up to a maximum credit of $3,000 for a family with one child under age 5 in child care and $6,000 for a family with two or more children under age 5, for families with incomes up to $120,000.[10] The credit would also increase for many families with children age 5 and older. However, because the credit would remain non-refundable, lower-income families with little or no federal income tax liability would receive little or no benefit from the CDCTC expansion.

- **Make preschool available to all four-year-olds** in low- and moderate-income families through state-federal partnerships, at a cost of $75 billion over 10 years[11] paid for with a tobacco tax increase.[12]

- **Boost funding for Head Start** by $1 billion next year to allow all Head Start programs to operate for a full school day and full school year.[13]

See NWLC's full analysis of the proposals affecting child care & early learning in the President's budget here: <u>http://www.nwlc.org/resource/president-obama's-fy-2016-budget-early-learning-proposals</u>.

Education & Job Training

The President's budget would:

- **Increase funding for enforcement of Title IX**, which prohibits sex discrimination in federally funded schools. The budget would add 200 full-time employees to the Department of Education's Office for Civil Rights to help it respond to "complaints of sexual assault, discriminatory disciplinary practices, and inequitable access to educational resources including effective educators, rigorous coursework, and safe and healthy facilities."[14]

- **Make two years of community college tuition-free** by investing $60 billion over 10 years in the new America's College Promise program. Students who are enrolled at least half-time in a community college, maintain a 2.5 G.P.A. or higher and make progress toward completing their programs would be eligible.[15] This proposal is especially important for women; women account for the majority (56 percent) of community college students[16] and on average, when women borrow to attend community college, they take out $2,000 more in student loans than men do.[17] If every state participates in America's College Promise (which would be 75 percent federally-funded and 25 percent state-funded),[18] about 9 million students could benefit each year.[19]
- **Establish a $200 million American Technical Training Fund**,[20] which would support job training to help low-income individuals reach the middle class, and invest an additional $100 million in Apprenticeship Grants to support states in registering apprenticeships that create pathways into higher-paying careers. [21] It is critical that these initiatives include a focus on improving job training opportunities for women—especially in light of the President's proposal to eliminate funding for the Women in Apprenticeship and Nontraditional Occupations (WANTO) grant program.[22] WANTO is dedicated to giving women the opportunity to enter high-wage, nontraditional jobs, which helps reduce occupational segregation, in turn reducing the wage gap and improving women's economic security.[23]
- **Make permanent the American Opportunity Tax Credit** (AOTC). The President's budget proposes to make permanent and expand the AOTC, a credit first enacted in 2009 and scheduled to expire in 2017, to provide increased tax assistance for college expenses. The expanded AOTC would be available for the first five years of post-secondary education; be available to students attending less than half-time; increase the value of the refundable portion of the credit to $1,500; and index the expense limits and refundable amount for inflation.[24]

Fair Pay & Workplace Policies

The President's budget would:

- **Increase pay for workers** by, for example, raising the federal minimum wage[25] and expanding overtime pay protections.[26] The budget also would eliminate a tax credit that encourages certain employers to rely more on tips to pay their workers by repealing the Federal Insurance Contributions Act (FICA) tip credit, which allows restaurants and bars to receive an income tax credit for employer-paid payroll taxes on employee tips.[27]
- **Support state paid leave programs** by investing $2.2 billion in a Paid Leave Partnership Initiative to help up to five states launch paid leave programs.[28] Participating states would receive set-up funds and up to 50 percent of benefit costs over the first three years of their programs.[29] The budget further proposes an additional $35 million for the State Paid Leave Fund, which would provide start-up grants and technical assistance to aid states considering paid leave programs.[30]
- **Reform the Unemployment Insurance (UI) system** by establishing a new permanent Extended Benefits program that would respond more quickly and provide more federal assistance in times of high unemployment. It also would increase grants to states to help rebuild and grow their UI trust funds, and improve connections to job training and employment.[31]
- **Protect workers' rights and civil rights by increasing funding for enforcement agencies,** including the Department of Labor's Wage and Hour Division (by 18 percent),[32] Office of Federal Contract Compliance Programs (by 7 percent),[33] and Civil Rights Center (by 16 percent),[34] as well as civil rights divisions and offices at the Department of Justice (by 19 percent),[35] the Department of Health and Human Services (by 10 percent),[36] and the Department of Education (by 31 percent).[37]
- **Prevent misclassification of workers as independent contractors,** which wrongfully deprives them of employment protections and entitlements (such as overtime pay, unemployment benefits, and employer contributions to Social Security), by providing $10 million to continue state grants to improve worker misclassification detection efforts.[38]
- **Increase the budget for the Bureau of Labor Statistics** to collect additional data on contingent workers and alternative work arrangements, as well as issues of workplace flexibility and work-family balance[39] —key issues for women in a changing economy.

See NWLC's full analysis of the proposals affecting fair pay & workplace policies in the President's budget here: http://www.nwlc.org/resource/president-obama%E2%80%99s-fy-2016-budget-promoting-work-place-opportunities-and-fairness.

Tax Assistance for Individuals and Families

The President's budget would:

- **Increase the Child and Dependent Care Tax Credit** (see Child Care & Early Learning, above).
- **Provide a second-earner tax credit** for married couples of up to $500 to offset some of the additional expenses families face when both spouses work.[40]
- **Double the maximum Earned Income Tax Credit (EITC) for low-income workers without qualifying children** from about $500 to about $1,000. The proposal would also raise the amount of income that a worker can earn and remain eligible for the credit and expand the age range of workers who qualify.[41]
- **Make permanent the improvements to the Earned Income Tax Credit (EITC) and refundable Child Tax Credit (CTC)**, originally enacted in 2009.[42] The EITC improvements include a larger maximum credit for families with three or more children, and increasing the income level at which the EITC begins to phase out for married couples. The CTC improvement extends eligibility for a refund from the CTC to families with lower earnings. Failure to extend these improvements (which are currently scheduled to expire in 2017) would push about 16.4 million more people into, or deeper into, poverty.[43]
- **Make permanent the American Opportunity Tax Credit** (see Education & Job Training, above).

See NWLC's full analysis of the proposals affecting tax assistance for individuals and families in the President's budget here: http://www.nwlc.org/resource/president-obama%E2%80%99s-fy-2016-budget-tax-assistance-individuals-families.

Women's Health

The President's budget would:

- **Require traditional Medicaid plans to expand coverage of preventive health care** and tobacco cessation services for adults to match the coverage currently available through most employers, Marketplace plans, and Medicaid expansion programs (where available), which have full coverage of recommended preventive services without cost-sharing.[44] Coverage without copayments of important women's preventive services, including breastfeeding support and supplies, immunizations and well-woman visits, would be required. States would also need to cover all FDA-approved birth control methods and related education and counseling.
- **Maintain increased payment rates for primary care services in Medicaid** though the end of 2016.[45] This ACA provision, which would otherwise expire, has already improved patient access to primary care.
- **Eliminate the restriction that bars the District of Columbia from covering abortions for low-income women with its own funds.**[46] However, the budget otherwise leaves in place restrictions that severely limit abortion coverage for federal employees, low-income women, members of the military, Peace Corps volunteers, Native Americans, and women in prison. Lack of insurance coverage for abortion is a major barrier for many women, particularly lower-income women and women of color, in need of this vital health service.
- **Make various changes to Medicare.** Some of the proposed changes would raise out-of-pocket costs for beneficiaries, such as increasing cost-sharing for new enrollees, increasing income-related premiums, and introducing a surcharge for generous Medigap policies. The budget also proposes payment and delivery system reforms for post-acute care and reforms that would reduce prescription drug costs for the Medicare program.[47]

See NWLC's full analysis of the proposals affecting women's health in the President's budget here: http://www.nwlc.org/resource/presidents-fy2016-budget-and-womens-health.

Violence Against Women

The President's budget would:

- **Establish the VAWA 20/20 Initiative**, investing $21 million in FY 2016 to improve law enforcement and prosecutorial handling of sexual assault.[48]
- **More than double funding for the Campus Violence initiative** to support and implement the recommendations of the White House Task Force on Protecting Students from Sexual Assault, and expand victim safety and offender accountability on campuses.[49]
- **Nearly triple funding for the National Domestic Violence Hotline** to increase the response rate and the technological infrastructure of the hotline.[50]

Retirement Security

The President's budget would:

- **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.[51]

- **Require 401(k) plans to expand eligibility to participate to part-time employees** (those working 500 hours per year, or just under 10 hours per week) who have worked for the same employer for at least three years. Each year in which the employee had worked 500 hours would count toward vesting requirements. The retirement plan would not be required to expand eligibility for employer matching contributions.[52] About two-thirds of part-time workers are women.[53]

- **Ensure that all Social Security benefits, including for disabled workers and their families, can be paid in full until 2033**[54] by proposing to rebalance the Social Security Trust Funds.[55]

- **Amend the Social Security Act to ensure same-sex married couples receive spousal and family benefits,** regardless of state of residence.[56]

Revenues

The President's budget would:

- **Reform capital gains taxation.** It would raise the top tax rate on capital gains and dividends for high-income households—those with incomes over $430,000 ($500,000 for couples)—from 23.8 percent to 28 percent[57] and close a loophole that lets the very wealthy avoid capital gains taxes altogether on inherited, appreciated assets.[58] Together, these two reforms would raise $207.9 billion over 10 years.[59]

- **Limit the tax subsidies the wealthiest taxpayers get from itemized deductions and certain other tax preferences.** It would limit the tax subsidy for taxpayers in the top three tax brackets to 28 percent,[60] which would raise $603.2 billion over 10 years.[61]

- **Impose a new minimum tax on very high-income taxpayers to ensure they do not pay a lower income tax rate than middle-class families.** Taxpayers with incomes above $1 million would pay a minimum tax of up 30 percent on ordinary income, less a credit for charitable contributions.[62] This would raise $35.2 billion over 10 years.[63]

- **Restore a fair estate tax.** The budget would restore the estate tax to its 2009 levels, with an exemption of $3.5 million per person ($7 million for couples) and a maximum tax rate of 45 percent on amounts above the exemption.[64] This change and other proposed estate, gift, and generation-skipping tax reforms would raise $214.4 billion over 10 years.[65]

- **Impose new taxes on foreign earnings.** It would require that U.S.-based companies pay an immediate 14 percent tax on previously untaxed $2 trillion in corporate profits now stockpiled offshore.[66] This would raise an estimated $238 billion in one-time transitional revenue earmarked for the Highway Trust Fund and another $29.7 billion for deficit reduction.[67] It also would impose a 19 percent minimum tax on future foreign earnings of U.S. companies, regardless of whether the earnings are repatriated to the United States,[68] which would raise $206 billion over 10 years.[69]

- **Impose a fee on very large, highly leveraged financial institutions.** A small fee would be assessed against the liabilities of the roughly 100 firms with assets above $50 billion.[70] This would discourage excessive borrowing, reducing risks to the larger economy, and raise $111.8 billion over 10 years.[71]

- **Increase the tax on cigarettes and other tobacco products.** This would discourage children from smoking as well as fund the expansion of preschool.[72] This would raise $95.1 billion over 10 years.[73]

See NWLC's full analysis of the proposals affecting revenues in the President's budget here: http://www.nwlc.org/resource/president-obama%E2%80%99s-fy-2016-budget-revenues.

1 David Reich & Joel Friedman, Ctr. on Budget & Policy Priorities, President's Sequestration Relief Would Ease Austerity Without Raising Deficits, at 2-3 (Feb. 2015), *available at* http://www.cbpp.org/files/2-3-15bud.pdf. If adjusted for population growth in addition to inflation the proposed level would be 15 percent below 2010.
2 "Discretionary programs" refer to federal programs for which spending must be newly appropriated each year through the annual congressional appropriations process. Sequestration also applies to some "mandatory" programs, including Medicare to a limited extent, but not to key safety net programs such as Medicaid, SNAP, and TANF.
3 *See* Sharon Parrott et al., Ctr. on Budget & Policy Priorities, Budget Deal is Small in Scale and Falls Short in Some Ways, But Represents Modest Step Forward, at 2-3 (Dec. 2013), *available at* http://www.cbpp.org/files/12-11-13bud.pdf.
4 *See* Helen Blank, A Step Forward for Early Learning, Womenstake, NWLC's Blog (Jan. 14, 2014), http://www.nwlc.org/our-blog/step-forward-early-learning (last visited Mar. 3, 2014).
5 *See* Parrott et al., *supra* note 3, at 3. The 2013 year-end budget agreement also extended sequestration cuts to mandatory programs through FY 2023.
6 NWLC calculation based on Coalition on Human Needs, Selected Human Needs Programs: Shrinking Funding Since 2010 (Jan. 2015), *available at* http://www.chn.org/wp-content/uploads/2015/01/Shrinking-Funding-Since-2010-Approps-FY10-FY15-1.30.15.pdf.
7 Joan Entmacher et al., NWLC, Insecure & Unequal: Poverty and Income Among Women and Families, 2000-2013 (Sept. 2014), *available at* http://www.nwlc.org/sites/default/files/pdfs/final_2014_nwlc_poverty_report.pdf.
8 U.S. Dep't of Health & Human Servs. (HHS), Fiscal Year 2016 Budget in Brief, at 9, 126 (Feb. 2015), *available at* http://www.hhs.gov/budget/fy2016/fy-2016-budget-in-brief.pdf.
9 *Id*. at 9.
10 U.S. Dep't of Treasury, General Explanations of the Administration's FY 2016 Revenue Proposals, at 127 (Feb. 2015), *available at* http://www.treasury.gov/resource-center/tax-policy/Documents/General-Explanations-FY2016.pdf [hereinafter U.S. Dep't of Treasury, FY 2016 Greenbook].
11 U.S. Dep't of Education, School Readiness: Fiscal Year 2016 Request, at B-13 (Feb. 2015),*available at* http://www2.ed.gov/about/overview/budget/budget16/justifications/b-schoolreadiness.pdf.
12 The White House, Summary Tables, Table S-2. Effect of Budget Proposal on Projected Deficits, at 92-93 (Feb. 2015), *available at* http://www.whitehouse.gov/sites/default/files/omb/budget/fy2016/assets/tables.pdf.
13 HHS, FY 2016 Budget in Brief, *supra* note 8, at 121.
14 U.S. Dep't of Education, Fiscal Year 2016 Budget Summary and Background Information, at 4 (Feb. 2015) *available at* http://www2.ed.gov/about/overview/budget/budget16/summary/16summary.pdf.
15 U.S. Dep't of Education, Higher Education, Fiscal Year 2016 Request, at S-149-50 (Feb. 2015), *available at* http://www2.ed.gov/about/overview/budget/budget16/justifications/s-highered.pdf.
16 NWLC calculations based on U.S. Dep't of Education, National Center for Education Statistics (NCES), IPEDS Data Center, http://nces.ed.gov/ipeds/datacenter/ (last visited Feb. 19, 2015). "Community college students" are undergraduate students in two-year public degree-granting institutions that participate in Title IV federal financial aid programs.
17 U.S. Dep't of Education, NCES, 2011-12 National Postsecondary Student Aid Study (NPSAS:12). NWLC Computation by NCES PowerStats, http://nces.ed.gov/datalab/powerstats/output.aspx (last visited Feb. 19, 2015). Average>0 Cumulative amount borrowed for undergrad by Gender and NPSAS institution sector. Women who attended public two-year institutions and borrowed money for college borrowed an average of $12,597.92, while men borrowed an average of $10,575.11.
18 U.S. Dep't of Education, Higher Education, FY16 Request, *supra* note 15, at S-149-50.
19 The White House, Press Release, White House Unveils America's College Promise Proposal: Tuition-Free Community College for Responsible Students (Jan. 2015), *available at* http://www.whitehouse.gov/the-press-office/2015/01/09/fact-sheet-white-house-unveils-america-s-college-promise-proposal-tuitio.
20 U.S. Dep't of Labor (DOL), Fiscal Year 2016 Budget in Brief, at 3 (Feb. 2015), *available at* http://www.dol.gov/dol/budget/2016/PDF/FY2016BIB.pdf.
21 *Id*. at 12.
22 *Id*. at 15.
23 NWLC, 50 Years & Counting: The Unfinished Business of Achieving Fair Pay, at 17 (June 2013), *available at* http://www.nwlc.org/sites/default/files/pdfs/final_nwlc_equal_pay_report.pdf.
24 U.S. Dep't of Treasury, FY 2016 Greenbook, *supra* note 10, at 7-8 and 132.
25 DOL, Fiscal Year 2016—DOL Budget Fact Sheet, at 6 (Feb. 2015), *available at* http://www.dol.gov/dol/budget/2016/PDF/FY2016DOLFACTSHEET.pdf.
26 *Id*. at 7.
27 U.S. Dep't of Treasury, FY 2016 Greenbook, *supra* note 10, at 122.
28 DOL, FY 2016 Budget in Brief, *supra* note 20, at 34.
29 *Id*.
30 *Id*.
31 Office of Management & Budget, Fiscal Year 2016 Budget of the U.S. Government, at 41 (Feb. 2015), *available at* http://www.whitehouse.gov/sites/default/files/omb/budget/fy2016/assets/budget.pdf.
32 NWLC calculations based on DOL, FY 2016 Budget in Brief, *supra* note 20, at 41.
33 *Id*. at 43.
34 NWLC calculations based on U.S. Dep't of Labor, Summary of Discretionary Funds, FY 2007-2016, at 9 (Feb. 2015), *available at* http://www.dol.gov/dol/budget/2016/PDF/CBJ-2016-V1-02.pdf. Office is listed as "Civil Rights Activities."
35 NWLC calculations based on U.S. Department of Justice (DOJ), Summary of Budget Authority by Appropriation FY 2016, at 1 (Feb. 2015), *available at* http://www.justice.gov/sites/default/files/jmd/pages/attachments/2015/01/30/1_summary_of_budget_authority_by_appr.pdf.
36 HHS, FY 2016 Budget in Brief, *supra* note 8, at 15.
37 U.S. Dep't of Education, Budget Tables: Fiscal Year 2016 President's Budget Request, at 18 (Feb. 2015), *available at* http://www2.ed.gov/about/overview/budget/budget16/16pbapt.pdf.
38 DOL, FY 2016 Budget in Brief, *supra* note 20, at 24.
39 DOL, FY 2016 Budget in Brief, *supra* note 20, at 58.
40 U.S. Dep't of Treasury, FY 2016 Greenbook, *supra* note 10, at 150.
41 *Id*. at 147-48.
42 *Id*. at 2-6.
43 Chuck Marr, Bryann DaSilva, & Arloc Sherman, Ctr. on Budget & Policy Priorities, Letting Key Provisions of Working-Family Tax Credits Expire Would Push 16 Million People Into or Deeper Into Poverty (Dec. 2014), *available at* http://www.cbpp.org/files/11-12-14tax.pdf.
44 HHS, FY 2016 Budget in Brief, *supra* note 8, at 88, 94.

45 *Id*.
46 Appendix, Budget of the United States Government, Fiscal Year 2016, at 1248 (Feb. 2015), *available at* http://www.whitehouse.gov/sites/default/files/omb/budget/fy2016/assets/appendix.pdf.
47 HHS, FY 2016 Budget in Brief, *supra* note 8, at 70-71.
48 U.S. Dep't of Justice, FY 2016 Congressional Budget Submission, Office of Violence Against Women, at 34-37 (Feb. 2015), *available at* https://edit.justice.gov/sites/default/files/jmd/pages/attachments/2015/02/02/30._office_on_violence_against_women_ovw.pdf.
49 *Id*. at 10 and U.S. Dep't of Justice, FY 2016 DOJ Request, State, Local and Tribal Law Enforcement Assistance, at 3 (Feb. 2015), *available at* http://www.justice.gov/sites/default/files/jmd/pages/attachments/2015/01/30/3_2016_state_and_local_chart.pdf.
50 HHS, Admin. for Children & Families, FY 2016 Justification of Estimates for Appropriations Committees, at 105, (Feb. 2015), *available at* https://www.acf.hhs.gov/sites/default/files/olab/2016_acf_cj_final_for_print_1_28_upted.pdf.
51 U.S. Dep't of Treasury, FY 2016 Greenbook, *supra* note 10, at 135-37.
52 *Id*. at 140.
53 NWLC calculations based on Bureau of Labor Statistics, Labor Force Statistics from the Current Population Survey, Household Data Annual Averages: Table 8, *available at* http://www.bls.gov/cps/cpsaat08.htm (last visited Feb. 12, 2015).
54 Kathy A. Ruffing & Paul N. Van de Water, Ctr. on Budget & Policy Priorities, Boosting Disability Insurance Share of Social Security Payroll Tax Would Not Harm Retirees; Would Protect Many Seniors, Allow Focus on Overall Solvency (Dec. 2014), *available at* http://www.cbpp.org/files/12-2-14ss.pdf.
55 Appendix, Budget of the United States Government, Fiscal Year 2016, SSA, at 1211 (Feb. 2015), *available at* http://www.gpo.gov/fdsys/pkg/BUDGET-2016-APP/pdf/BUDGET-2016-APP-1-30.pdf.
56 *Id*. at 1211.
57 U.S. Dep't of Treasury, FY 2016 Greenbook, *supra* note 10, at 155.
58 *Id*. at 157.
59 *Id*. at 296.
60 *Id*. at 155.
61 *Id*. at 296.
62 *Id*. at 158-59.
63 *Id*. at 296.
64 *Id*. at 193-94.
65 *Id*. at 297.
66 *Id*. at 9.
67 *See* The White House, Summary Tables, Table S-2, *supra* note 12, at 92-93. Business tax reform transition revenue finances the $126.5 billion in budget authority for new surface transportation investments (the PAYGO portion of the reauthorization proposal) plus $111.9 billion of cash transfers necessary to ensure Transportation Trust Fund solvency for all programs proposed to be funded via the Transportation Trust Fund over the six-year reauthorization period, leaving an additional $29.7 billion for deficit reduction.
68 U.S. Dep't of Treasury, FY 2016 Greenbook, *supra* note 10, at 17.
69 *Id*. at 292.
70 *Id*. at 160.
71 *Id*. at 296.
72 *Id*. at 211. Regarding preschool, *see* The White House, Summary Tables, Table S-2, *supra* note 12, at 92-93.
73 U.S. Dep't of Treasury, FY 2016 Greenbook, *supra* note 10, at 297.