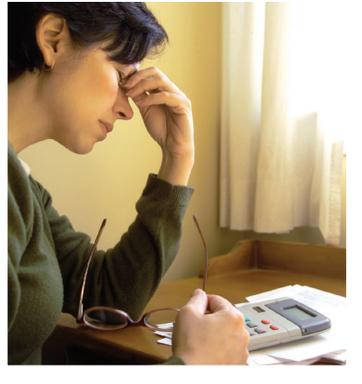
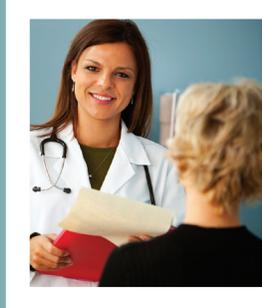




NATIONAL  
WOMEN'S  
LAW CENTER  
EXPANDING THE POSSIBILITIES



fy2013

# PRESIDENT OBAMA'S BUDGET

SUPPORTING KEY INVESTMENTS FOR WOMEN AND FAIRER TAXES

THE NATIONAL WOMEN'S LAW CENTER is a nonprofit organization that has been working since 1972 to advance and protect women's legal rights. NWLC focuses on major policy areas of importance to women and their families, including employment, education, health and reproductive rights, and family economic security—with special attention given to the needs of low-income women.

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11 Dupont Circle, Suite 800  
Washington, DC 20036  
202.588.5180 | fax 202.588.5185  
[www.nwlc.org](http://www.nwlc.org)

# TABLE OF CONTENTS

<b>INTRODUCTION</b>	<b>7</b>
<b>HEALTH AND REPRODUCTIVE RIGHTS</b>	<b>9</b>
<b>EARLY CHILDHOOD CARE AND DEVELOPMENT</b>	<b>10</b>
<b>EDUCATION</b>	<b>12</b>
<b>EMPLOYMENT AND TRAINING</b>	<b>14</b>
<b>ASSISTANCE TO UNEMPLOYED WORKERS</b>	<b>16</b>
<b>CIVIL RIGHTS AND WORKER PROTECTIONS</b>	<b>17</b>
<b>TAX ASSISTANCE FOR WORKING FAMILIES</b>	<b>19</b>
<b>SAFETY NET PROGRAMS</b>	<b>20</b>
<b>VIOLENCE AGAINST WOMEN</b>	<b>23</b>
<b>SOCIAL SECURITY AND RETIREMENT</b>	<b>24</b>
<b>TAX REFORMS</b>	<b>25</b>
<b>ENDNOTES</b>	<b>27</b>

# INTRODUCTION

At a time when the economic recovery is picking up steam, but millions of women and men are still struggling to get back on their feet,<sup>1</sup> President Obama's budget takes the right approach overall: proposing investments to strengthen the economy and protect the most vulnerable while seeking increased revenues from those with the greatest ability to pay.

The President's budget would create jobs for women and men and grow the economy, now and for decades to come. It generally protects funding for programs important to women and their families, despite the cuts in funding for discretionary programs required by the Budget Control Act enacted in August. The budget demonstrates the President's commitment to funding and implementing the Affordable Care Act, which will eventually extend affordable health insurance to 17 million currently uninsured women. It protects Social Security benefits. It also increases funding for child care and early education, child nutrition, health services for women veterans, enforcement of civil rights and labor laws by the Equal Employment Opportunity Commission and Wage and Hour Division, and provides incentives for states to pass through more of the child support paid on behalf of children that received public assistance to the family, rather than retaining it to reimburse welfare costs. In addition, the President's budget makes permanent improvements in tax credits for lower-income working families that were part of the 2009 American Recovery and Reinvestment Act (ARRA) and increases the Child and Dependent Care Tax Credit for low- and middle-income families with child care expenses. Finally, the budget takes key steps toward a tax system that would require millionaires and corporations to pay their fair share of taxes.



However, there are some areas in the budget of particular concern to women. While the budget makes substantial investments to increase manufacturing in the United States, it cuts programs that could help ensure that these new opportunities are available to women, including the Women in Apprenticeship and Nontraditional Occupations program (eliminated) and Women's Bureau in the Department of Labor (reduced funding). The President's proposals for Medicare and Medicaid preserve these critical programs overall; however, there is a risk that proposed cuts could shift costs to beneficiaries or states that might further reduce services, increase the financial burden on states, or drop people from the rolls altogether. And the budget proposes cuts to some programs serving low-income people, including the Community Services Block Grant and Low Income Housing and Energy Assistance Program, and would require the lowest-income families receiving housing assistance to pay more for rent.

In the face of continued high unemployment and poverty,<sup>2</sup> even more should be done to create jobs, provide help for those in need, and improve tax fairness. Nevertheless, the President's budget presents a stark contrast to that advanced by Republican leaders last year and represents an important step toward a more equitable society.

*(Technical note: In this report, NWLC compares President Obama's budget for fiscal year (FY) 2013 to "current funding" – that is, the level of funding a program has for FY 2012 under enacted legislation, not the level proposed in President Obama's FY 2012 budget. All comparisons are made in nominal dollars and do not account for inflation; thus, programs whose funding would be maintained at current levels would actually lose ground to inflation.)*

NWLC analyzes provisions in the budget of special importance to women and families:

- Health and Reproductive Rights
- Early Childhood Care and Development
- Education
- Employment and Training
- Assistance to Unemployed Workers
- Civil Rights and Worker Protections
- Tax Assistance for Working Families
- Safety Net Programs
- Violence Against Women
- Social Security and Retirement
- Tax Reforms

# HEALTH AND REPRODUCTIVE RIGHTS

The President's budget shows a strong commitment to ensuring the full implementation of the Affordable Care Act and making sure all Americans have access to affordable, quality health care, although funding for some important programs would be frozen or cut.

## THE AFFORDABLE CARE ACT

Once fully implemented, the **Affordable Care Act** (ACA) will provide over 17 million currently uninsured women with access to affordable, comprehensive health coverage.<sup>3</sup> The President's budget demonstrates a commitment to implementing this important law by providing the Centers for Medicare and Medicaid Services with \$1 billion for the funding of a federal exchange and other costs associated with ACA implementation<sup>4</sup> as well as funding to the Treasury Department for implementation of ACA tax provisions.<sup>5</sup> The budget also proposes expanding tax credits that will help small businesses purchase insurance for their employees.<sup>6</sup>

## 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 2010, the program served over 5 million people, 92 percent of whom were women.<sup>7</sup> The President's budget proposes to maintain funding for Title X at the levels initially enacted in FY 2012,<sup>8</sup> which are not nearly enough to serve the more than 17 million women<sup>9</sup> in need of publicly funded family planning services.

## TEEN PREGNANCY PREVENTION PROGRAM

About one-third of teenage girls in the United States will become pregnant and these pregnancies will cost taxpayers almost \$11 billion every year.<sup>10</sup> The President's budget funds the **Teen Pregnancy Prevention Program** at \$105 million, the same level as last year,<sup>11</sup> and gives the Centers for Disease Control \$15 million for evidence-based teen pregnancy prevention programs.<sup>12</sup> The budget also funds a new program aimed at preventing pregnancy among foster children.<sup>13</sup> Unfortunately, the President's budget still includes \$50 million for mandatory Title V abstinence-only programs.<sup>14</sup>



## COMMUNITY HEALTH CENTERS

**Community Health Centers** are an important source of primary and preventive care, especially for low-income women and women living in medically underserved areas. The President's budget shows a strong commitment to these important health care providers by proposing a funding increase to \$3 billion, which would allow health centers to serve 300,000 new patients.<sup>15</sup>

## MATERNAL AND CHILD HEALTH BLOCK GRANT

The **Maternal and Child Health Block Grant** funds prenatal care for 2.5 million women and primary and preventive care services for 34.5 million children,<sup>16</sup> including many children with special needs. The President's budget keeps funding for this important program level with FY 2012.<sup>17</sup>

## HEALTH CARE FOR WOMEN VETERANS

There are 1.8 million women veterans in the U.S. today and the number of female veterans seeking **Veterans Affairs (VA) health care** is expected to grow.<sup>18</sup> By 2020 women are expected to comprise 15 percent of VA health care users,<sup>19</sup> so it is vital that the VA is able to meet the health needs of women. The budget includes a 17 percent increase in funding for gender-specific health care for women veterans.<sup>20</sup>

## MEDICAID

More than 21 million women get their health coverage from **Medicaid**, 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.<sup>21</sup> Women make up two-thirds of adult Medicaid recipients.<sup>22</sup> Two worrisome items in the President's budget are a decrease in the Medicaid provider tax and a change in Medicaid reimbursement formulas,<sup>23</sup> which could ultimately cause states to cut back on Medicaid services.

# EARLY CHILDHOOD CARE AND DEVELOPMENT



The President's budget proposes some promising investments for children and low-income women who benefit from early childhood programs. The President's budget increases funding for the Child Care and Development Block Grant (CCDBG) by \$825 million and provides small increases for several other early childhood programs as well. These increases are welcome but with many families struggling to make ends meet and many states making cutbacks in their child care and prekindergarten funding, further investments in early childhood programs will be essential to help children and families succeed.

## CHILD CARE AND DEVELOPMENT BLOCK GRANT

The **Child Care and Development Block Grant** would receive an \$825 million increase. This includes an increase in the mandatory portion of funding (which is set through a process separate from the annual appropriations process) from \$2.917 billion in FY 2012 to \$3.417 billion in FY 2013,<sup>24</sup> and an increase in the discretionary portion of funding from \$2.278 billion in FY 2012 to \$2.603 billion in FY 2013.<sup>25</sup> The increased funding level would allow a total of 1.5 million children to receive child care assistance.<sup>26</sup> Out of the discretionary funding increase, \$300 million would be targeted for a new initiative to support child care quality infrastructure, rating systems to help parents identify high-quality child care, and teacher quality improvement.<sup>27</sup> A portion of these new quality funds would be distributed on a

formula basis and a portion would be distributed on a competitive basis to states.

## HEAD START

Funding for **Head Start** would be increased by \$85 million, to \$8.054 billion.<sup>28</sup> This funding level would allow a total of 962,000 young children, including approximately 114,000 infants and toddlers in Early Head Start, to continue to receive comprehensive early education services.<sup>29</sup> The increase would include \$45 million for cost-of-living adjustments for existing programs and \$40 million over two years to implement the re-competition process, which requires grantees that are not meeting quality measures to compete to continue receiving funding, and minimize disruptions for children during this process.<sup>30</sup>

## RACE TO THE TOP

**Race to the Top**, competitive grants for education reform, would receive \$850 million in funding. A portion of this Race to the Top funding would be used for Early Learning Challenge Grants for systemic improvements in early care and education programs.<sup>31</sup>

## THE GRANTS FOR INFANTS AND FAMILIES PROGRAM UNDER THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

The **Grants for Infants and Families program under the Individuals with Disabilities Education Act (IDEA)**, which provides early intervention services for infants and toddlers with disabilities and their families, would receive an increase of \$20 million, to \$462.7 million.<sup>32</sup>

## THE PRESCHOOL GRANTS PROGRAM UNDER IDEA

The **Preschool Grants program under IDEA**, which provides formula grants to states to support early education for children with disabilities ages three through five, would be level-funded at \$372.6 million.<sup>33</sup>

## 21ST CENTURY COMMUNITY LEARNING CENTERS

**21st Century Community Learning Centers**, which support school-age programs, would be level-funded at \$1.152 billion. In addition to supporting before- and after-school enrichment programs, the funds could be used to extend the regular school day.<sup>34</sup>

## PROMISE NEIGHBORHOODS

Funding for **Promise Neighborhoods**, which provides competitive grants to help low-income neighborhoods develop and implement comprehensive projects aimed at improving education and life outcomes for children and youth, would increase by \$40.1 million over the FY 2012 level, to \$100 million.<sup>35</sup>

## TITLE I GRANTS TO LOCAL EDUCATION AGENCIES (LEAs)

**Title I Grants to Local Education Agencies (LEAs)** under the Elementary and Secondary Education Act would receive \$14.516 billion in funding in FY 2013, the same as in FY 2012.<sup>36</sup> Local districts can use Title I funding to support early education programs for children from birth to age five.

## THE CHILD CARE ACCESS MEANS PARENTS IN SCHOOL PROGRAM

The **Child Care Access Means Parents in School program**, which supports campus-based child care for low-income parents in postsecondary education, would be level-funded at \$16 million.<sup>37</sup>

## MILITARY CHILD CARE AND YOUTH PROGRAMS

Funding for **Military Child Care and Youth Programs** would increase from \$1.2 billion in FY 2012 to \$1.3 billion in FY 2013. This funding level would support child care spaces for a total of over 200,000 children.<sup>38</sup>

## CHILD NUTRITION PROGRAMS

The President's FY 2013 budget proposes over \$19.9 billion in funding for **child nutrition programs**, an increase of \$1.632 billion from current funding levels.<sup>39</sup> This increase is partly driven by new nutrition standards for school meals, enacted during the recent reauthorization of this program.<sup>40</sup> Child nutrition programs include the National School Meals

Programs, which are federally assisted meal programs that exist in more than 101,000 public and non-profit private schools and residential child care facilities providing breakfast, lunch, and milk to children.<sup>41</sup> The National School Lunch Program provided nutritious lunches to more than 31.8 million children each school day in FY 2011, two-thirds of which were served as free or reduced price meals.<sup>42</sup> The National School Breakfast Program served meals to almost 12.2 million children each school day in FY 2011, about 84 percent of which were free or reduced price meals.<sup>43</sup> Roughly two-thirds (65 percent) of single-mother families, or over 6.5 million single-mother families, were eligible to receive free or reduced price meals in 2010.<sup>44</sup> Child nutrition programs also include the Child and Adult Care Food Program, which provided nutritious meals and snacks to over 3.2 million children in day care, Head Start or outside-school-hours care centers as well as 115,000 adults in adult day care facilities in 2010.<sup>45</sup> In FY 2011, the program served more than 1.9 billion meals, more than 1.8 billion of which were served in day care homes and child care centers.<sup>46</sup> Free and reduced price meals accounted for almost 82 percent of all meals served.<sup>47</sup>

## THE CHILD AND DEPENDENT CARE TAX CREDIT

The budget would expand the **Child and Dependent Care Tax Credit**, which helps parents cover a portion of their child care expenses.<sup>48</sup> Families earning up to \$75,000 would be eligible for a tax credit equal to 35 percent of qualified child care expenses up to \$3,000 for one child and \$6,000 for two or more children. The percentage would phase down to 20 percent for families earning above \$103,000. Currently, the percentage starts phasing down for families with incomes above \$15,000, so families with incomes between \$15,000 and \$103,000 could see an increase under this proposal. For example, for a family earning \$50,000, the change could increase the maximum credit from \$1,200 to \$2,100. However, the proposal would not make the credit refundable, so families with little or no federal tax liability would continue to receive little or no benefit from the credit.

# EDUCATION

A quarter of girls don't graduate from high school on time<sup>49</sup> – if at all. And the rates are worse for girls of color – nearly 40 percent of Latina and African-American girls don't graduate on time, nor do 45 percent of Native American girls.<sup>50</sup> Many who do graduate are not college- and career-ready. But without a good education, their prospects for economic security are dim. The federal government's investment in education is critical to ensuring that all students, including minorities and those at-risk, have access to high-quality schools that are conducive to learning and achievement.

Overall, President Obama's proposed FY 2013 Department of Education budget would increase federal funding for education by 2.5 percent above current spending levels,<sup>51</sup> signaling the Administration's commitment to education initiatives. (See Early Childhood Development and Education).

## ELEMENTARY AND SECONDARY EDUCATION ACT

The President's budget demonstrates a commitment to reauthorizing the **Elementary and Secondary Education Act** (ESEA), proposing \$24.5 billion in funds for ESEA.<sup>52</sup> Title I Part A, the program that provides school districts money for more than 21 million disadvantaged children,<sup>53</sup> would be level-funded at \$14.5 billion.<sup>54</sup> The continued investment in ESEA is to be applauded, but the funding is not enough to meet increasing need. Investment in K-12 education is critical not only to the future economic security of women and families, but also to our country's future economic success. It is therefore very important that the reauthorization of ESEA – and, in the interim, the individual state packages waiving certain ESEA requirements that the Department of Education is currently reviewing – ensure that school interventions take into account the needs of subgroups of students who are most at risk, so that no child is left behind. To do so, there must be transparent reporting of data on subgroups of students and meaningful accountability for the success or failure of all students.

The **Carol White Physical Education Program**<sup>55</sup> is the only federal program focused solely on physical education.<sup>56</sup> Given the many physical and psychological benefits of physical activity, increasing physical education is important – particularly for girls who are still offered fewer opportunities in school sports programs. The President's budget proposes to consolidate this program and fold it into a larger program entitled "Successful, Safe and Healthy Students."<sup>57</sup> The details of the program are still emerging.

## FINANCIAL AID

The President's budget maintains a small scheduled increase to the maximum **Pell Grant** award, increasing it by \$85 to \$5,635,<sup>58</sup> 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. More than 9.7 million students are expected to receive Pell Grants in the 2013-2014 academic year.<sup>59</sup> In 2001, when women represented 56 percent of college students,<sup>60</sup> approximately 60 percent of Pell Grant recipients who graduated were women.<sup>61</sup> More recent data on the gender of Pell Grant recipients are not available, but in 2009 women represented 57 percent of college students.<sup>62</sup> The budget maintains funding for the Supplemental Educational Opportunity Grant (SEOG) program, which provides additional grants of up to \$4,000 to the lowest-income Pell Grant recipients, reaching nearly 1.4 million of the nation's neediest students.<sup>63</sup>

Additionally, the proposed budget increases funding for federal work-study programs by \$150 million for FY 2013, which would provide aid for an estimated 793,000 students to work and study at the same time.<sup>64</sup> This is a step in the right direction for low-income and nontraditional students who rely on work-study programs to help finance their postsecondary education.

## CAREER AND TECHNICAL EDUCATION

**Career and Technical Education** (CTE)<sup>65</sup> 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**.<sup>66</sup> 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.

The President also proposes \$8 billion over three years for a joint initiative between the Department of Education and the Department of Labor called the "Community College to Career Fund," which aims to link employers in growth industries with students at community colleges.<sup>67</sup> The program would work with industry leaders to identify the specific skills and training necessary to fill future positions, and would support unpaid internships for low-income community college students, among other initiatives. Because women have particularly struggled to find jobs during the recovery,<sup>68</sup> and because of decreased funding for Department of Labor programs that help women to gain training and skills for employment in growth industries (see Employment and Training), it is critical that this initiative include a focus on improving job training opportunities for women, particularly in nontraditional fields.

# EMPLOYMENT AND TRAINING

Since the beginning of the economic recovery in June 2009, women gained only eight percent of the 1.9 million net jobs added to the economy through January 2012.<sup>69</sup> And although women make up nearly half of the workforce, they remain dramatically underrepresented in many fields that offer relatively high pay for workers with relatively low education levels. For example, women are not sharing in the recovery that has begun in the manufacturing sector: between 2010 and 2011, men's annual average employment in manufacturing increased by 230,000 jobs while women's dropped by 25,000 jobs.<sup>70</sup>

Investment in job training programs is essential to the economic recovery. In order to be successful in serving all sectors of the workforce, job training programs must be held accountable for reaching underrepresented populations, including women, who often make up only a small percentage of participants in programs preparing workers for highly-skilled and high-paying jobs.<sup>71</sup>

President Obama's proposed FY 2013 Department of Labor (DOL) budget would decrease funding for the Employment and Training Administration by about six percent from current funding levels.<sup>72</sup> Though the budget proposes a new initiative, the Community College to Career Fund (see Education), which would link employers in growing fields with students, this program does not include any provisions to target women and other underrepresented populations. The budget would also decrease or eliminate funding for several critical programs that enable underserved populations to gain training and skills for employment in growth industries.

## WOMEN IN APPRENTICESHIP AND NONTRADITIONAL OCCUPATIONS

The budget eliminates funding for the **Women in Apprenticeship and Nontraditional Occupations (WANTO)** grant program,<sup>73</sup> which, through the Women's Bureau and the Employment and Training Administration, has provided community-based organizations with grants to enable them to assist employers and labor unions in encouraging the recruitment, hiring, training, and retention of women in apprenticeships and nontraditional occupations. This elimination, which could slow women's entrance into traditionally male-dominated fields like construction and manufacturing, contrasts sharply with the substantial investments the budget makes in promoting job growth in these areas and gives rise to concerns that women may be left out of potential growth industries.

## WOMEN'S BUREAU

The **Women's Bureau** is the only federal office concerned exclusively with serving and promoting the interests of female workers. The President's budget cuts funding for the Women's Bureau by more than 20 percent,<sup>74</sup> reducing the number of regional offices to six<sup>75</sup> from the current ten.<sup>76</sup>

## SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM

The President's budget proposes steady funding for the **Senior Community Service Employment Program**, at nearly \$450 million in FY 2013,<sup>77</sup> but this follows a substantial cut in funding of more than 45 percent between FY 2010 and FY 2011.<sup>78</sup> This important program provides job training and employment opportunities for disadvantaged older workers; 64 percent of participants in the program are women.<sup>79</sup>

## BUREAU OF LABOR STATISTICS AND THE WORKFORCE DATA QUALITY INITIATIVE

Programs that track demographic trends in employment are critical to ensuring that women have the tools to pursue equal pay and equal career opportunities. The budget slightly increases funding for the **Bureau of Labor Statistics** but slightly decreases funding for the **Workforce Data Quality Initiative**, a program which was already cut nearly in half between FY 2011 and FY 2012.<sup>80</sup>

## STATE PAID LEAVE PROGRAM

This year's budget includes \$5 million for the **State Paid Leave Program**,<sup>81</sup> which would provide start-up grants and technical assistance to aid states in implementing innovative paid leave insurance programs. 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 a seriously ill family member. 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.

## WAGE AND HOUR DIVISION

The budget provides \$238 million to the **Wage and Hour Division**, an \$11 million increase compared to current funding levels,<sup>82</sup> for the enforcement of a range of worker protection laws, including minimum wage, overtime pay, and family and medical leave. The budget also includes funds to combat worker **misclassification** (see Tax Reforms). 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.<sup>83</sup>

# ASSISTANCE TO UNEMPLOYED WORKERS

Although there are signs that the recovery is picking up steam, it has largely left women behind<sup>84</sup> and has a long way to go. In fiscal year 2013, unemployment is expected to remain above 8 percent.<sup>85</sup> As of January 2012, over 40 percent of all jobless adult workers were still looking for work after six months.<sup>86</sup> **Unemployment insurance** (UI) benefits provide a lifeline for jobless workers and their families; UI benefits kept over 3.2 million people (including nearly 900,000 children and over 1.0 million women) from falling out of the middle class and into poverty in 2010.<sup>87</sup> The President's budget would renew federal emergency UI benefits for long-term unemployed workers – which Congress has never allowed to lapse when unemployment was above 7.2 percent<sup>88</sup> – through December 2012. The budget also includes a proposal to relieve pressure on state unemployment insurance systems, already strained by the widespread and prolonged unemployment, to protect both jobless workers and employers.

## FEDERAL EMERGENCY UNEMPLOYMENT INSURANCE BENEFITS

Since 2008, the federal government has funded **extended unemployment benefits** for workers unemployed for more than six months, allowing workers to receive up to 99 weeks of unemployment insurance in states with high unemployment. To continue helping those who are struggling to find jobs in an economy that has about four job seekers for every job opening,<sup>89</sup> the President's budget extends federally funded unemployment insurance benefits through December 2012.<sup>90</sup>

## STATE UNEMPLOYMENT INSURANCE PROGRAMS

Currently, **28 states' UI programs** are in debt, forcing them to borrow billions of dollars from the federal government in order to continue paying benefits.<sup>91</sup> To repay these loans, federal UI taxes on employers are automatically scheduled to increase in a number of states. The President's budget would provide short-term relief to states with indebted UI systems by suspending interest payments on their debt, helping to avert tax increases on employers while the economy is weak. Over the longer term, the proposal would help shore up state UI trust funds. Starting in 2015, the federal government would gradually raise the amount of wages subject to the federal UI tax from \$7,000 to \$15,000 per worker.<sup>92</sup> This would bring the UI taxable wage base to roughly the same amount, in real terms, as it was in 1983, when the level was last changed.<sup>93</sup>

At the same time, the federal unemployment insurance tax rate would decrease to make the change revenue-neutral for the federal government. But, because the increased federal taxable wage base would raise the floor for the taxable wage base in the states, this change would help states to rebuild their strained UI programs and help avert cuts to UI benefits.

# CIVIL RIGHTS AND WORKER PROTECTIONS

This year's budget affirms the importance of federal civil rights guidance and enforcement in helping to ensure that women do not experience discrimination in such crucial areas as employment, education, and medical care. Adequate funding for civil rights agencies gives teeth to critical laws that protect women, including the Equal Pay Act, Title VII, and Title IX.

## EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

The U.S. **Equal Employment Opportunity Commission** (EEOC) is responsible for enforcing federal antidiscrimination laws, including the Equal Pay Act and Title VII of the Civil Rights Act of 1964, which protect employees from sex and pregnancy discrimination, discriminatory pay practices, and sexual harassment. This agency is therefore vital to ensuring that women have equal opportunity to succeed in the workplace. In FY 2011, the EEOC, in conjunction with state and local Fair Employment Practices agencies, resolved more than 1,100 charges of discrimination under the Equal Pay Act; nearly 6,500 pregnancy discrimination charges; nearly 32,800 sex discrimination charges; and roughly 12,500 sexual harassment charges, more than 80 percent of which were filed by women.<sup>94</sup> Under President Obama's budget, funding for the EEOC would increase by \$14 million to a total of \$374 million.<sup>95</sup> A well-funded EEOC means the agency can enforce the antidiscrimination laws that promote equal employment opportunity for women.

## DEPARTMENT OF EDUCATION – OFFICE FOR CIVIL RIGHTS

The **Department of Education Office for Civil Rights** (OCR) serves the vital mission of ensuring equal access to education, including enforcement of the Title IX protections in federally funded education programs and activities. The President's budget increases funding for the OCR by almost \$2.7 million from

current levels, the majority of which would go to fund the Civil Rights Data Collection survey.<sup>96</sup> Data collection allows the OCR to ensure that institutions receiving federal financial assistance are complying with civil rights laws.<sup>97</sup> This funding is much needed, as the OCR expects to handle nearly 8,000 complaints in 2013 – a more than 26 percent increase from 2008.<sup>98</sup>

## DEPARTMENT OF EDUCATION – TRAINING AND ADVISORY SERVICES

Proposed funding for **Training and Advisory Services** is level at \$7 million.<sup>99</sup> These funds support ten regional Equity Assistance Center grantees, which help provide school districts with the services and information they need to address and prevent race, sex, and national-origin discrimination.

## HEALTH & HUMAN SERVICES – OFFICE FOR CIVIL RIGHTS

The President's budget for the **HHS Office of Civil Rights** (HHS OCR) would decrease funding by approximately \$2 million from current levels.<sup>100</sup> By enforcing civil rights laws in health and social service programs, including the Affordable Care Act's prohibition on sex discrimination in health programs and activities operated or funded by the federal government, HHS OCR helps ensure women's rights to nondiscrimination in health care and in services such as adoption, foster care, and TANF.

## DEPARTMENT OF LABOR – CIVIL RIGHTS CENTER

Funding for the **Civil Rights Center** (CRC) would remain level at about \$7 million.<sup>101</sup> The budget would support CRC's and the Secretary of Labor's goal of "good jobs for everyone" by continuing to enforce anti-discrimination laws in the programs that DOL funds and conducts and within DOL itself. The CRC's programs help ensure that the millions of women served by these programs will not be victims of discrimination.

## DEPARTMENT OF LABOR – OFFICE OF FEDERAL CONTRACT COMPLIANCE PROGRAMS

Funding for the **Office of Federal Contract Compliance Programs** (OFCCP), which is responsible for enforcing nondiscrimination and affirmative action in federal contractor workplaces, remains level at about \$106 million.<sup>102</sup> OFCCP works to ensure that workers employed by federal contractors—close to a quarter of the civilian workforce—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.

## DEPARTMENT OF JUSTICE – CIVIL RIGHTS DIVISION

The President’s budget increases funding for the **Civil Rights Division** by \$8.8 million to \$153.3 million in FY 2013.<sup>103</sup> The Civil Rights Division enforces numerous laws that are important to women, including Title VII, Title IX, and the Freedom of Access to Clinic Entrances Act. For FY 2013, the Civil Rights Division plans to focus resources on housing and lending discrimination; voting rights; hate crimes; and employment discrimination, all programs critical to ensuring that women have access to housing, fair lending, and equal employment opportunities.

## U.S. COMMISSION ON CIVIL RIGHTS

The **U.S. Commission on Civil Rights** studies civil rights violations, producing research on topics such as voting rights and sex discrimination to aid in the formation of effective public policy. Funding for this Commission remains level at just over \$9 million.<sup>104</sup>

# TAX ASSISTANCE FOR WORKING FAMILIES

The budget would make permanent provisions of the 2001 to 2003 tax cuts that benefit households with incomes below \$250,000 (\$200,000 for individuals) and improvements in refundable tax credits for low-income families that were enacted as part of the 2009 American Recovery and Reinvestment Act.<sup>105</sup> The budget also would expand the Child and Dependent Care Tax Credit for low- and middle-income families. In addition, the budget funds taxpayer services to help elderly and lower-income households file their taxes and claim the credits for which they are eligible.<sup>106</sup>

## TAX CREDITS FOR LOWER-INCOME FAMILIES

The budget would make permanent a number of refundable tax credits created or expanded in the American Recovery and Reinvestment Act.<sup>107</sup> These include the reduction in the earnings threshold for the refundable **Child Tax Credit**, which increases this credit by about \$1,500 for a full-time, minimum wage worker with two children; the increase in the **Earned Income Tax Credit** for families with three or more children, worth up to an additional \$655 in 2012; additional marriage penalty relief in the EITC; and the refundable **American Opportunity Tax Credit for higher education expenses**, which replaced the nonrefundable Hope Scholarship Credit.

In addition, the budget would simplify eligibility rules for the **Earned Income Tax Credit** for taxpayers without qualifying children.<sup>108</sup> Currently, low-income taxpayers who would otherwise be eligible for the EITC for workers without children cannot claim the EITC if they reside with a qualifying child they do not claim (often because the child is claimed by another individual in the household), which is confusing to taxpayers and limits the number of low-income individuals who can receive the credit. The budget would allow taxpayers otherwise eligible for the EITC, but for residing with a qualifying child they do not claim, to claim the credit available to childless adults.

The budget would expand the **Child and Dependent Care Tax Credit**, which helps parents cover a portion of their child care

expenses.<sup>109</sup> Families earning up to \$75,000 would be eligible for a tax credit equal to 35 percent of qualified child care expenses up to \$3,000 for one child and \$6,000 for two or more children. The percentage would phase down to 20 percent for families earning above \$103,000. Currently, the percentage starts phasing down for families with incomes above \$15,000, so families with incomes between \$15,000 and \$103,000 could see an increase under this proposal. For example, for a family earning \$50,000, the change could increase the maximum credit from \$1,200 to \$2,100. However, the proposal would not make the credit refundable, so families with little or no federal tax liability would continue to receive little or no benefit from the credit.

## TAXPAYER SERVICES

The President's budget provides \$2.25 billion to continue delivering services to taxpayers using a variety of in-person, telephone, and web-based methods to help taxpayers understand their obligations, correctly file their returns, and pay taxes in a timely manner, including pre-filing assistance and education, filing and account services, and other services.<sup>110</sup> This amount is a slight increase from current spending levels of \$2.24 billion, but does not keep pace with inflation.

Consistent with previous years, funding for taxpayer services includes \$5.6 million for the **Tax Counseling for the Elderly** program (TCE), which assists taxpayers with pension and retirement issues unique to seniors, and \$12 million for the **Community Volunteer Tax Assistance** matching grants program (VITA), which provides filing assistance for taxpayers with incomes of \$50,000 or less.<sup>111</sup> Together, TCE and VITA sites prepared more than 3 million returns in FY 2010.<sup>112</sup>

The budget also proposes \$205 million in funding for the **Taxpayer Advocate Service**,<sup>113</sup> which obtained relief for over 200,000 taxpayers in resolving issues with the IRS in FY 2010,<sup>114</sup> and \$9.75 million in funding for **Low-Income Taxpayer Clinic** grants, which provide low-income taxpayers with representation in tax disputes.<sup>115</sup>

# SAFETY NET PROGRAMS



While recent months have seen some signs of economic recovery, job growth has largely left women behind, and unemployment rates are especially high for single mothers and women of color.<sup>116</sup> The poverty rate is over 15 percent; nearly one in four children lives in poverty, the majority with single mothers.<sup>117</sup> At the same time, states facing ongoing budget shortfalls are likely to continue cutting deeply into supports for vulnerable people.<sup>118</sup> While the President's budget proposes some much-needed increases in assistance for people in need, it also proposes some painful cuts, especially to the Community Services Block Grant and low-income energy assistance.

## SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP)/FOOD STAMPS

The President's budget increases funding for **Supplemental Nutrition Assistance Program (SNAP)/Food Stamps**, a program that currently feeds more than 46 million people a month<sup>119</sup> (a number expected to rise to nearly 47 million in FY 2013<sup>120</sup>), helping families put food on the table and stimulating local economies.<sup>121</sup> In FY 2010, women were 62 percent of nonelderly adult recipients and 66 percent of elderly adults receiving benefits. Additionally, more than half (56 percent) of all SNAP households with children were headed by a single adult, 93 percent of whom were women.<sup>122</sup> The budget proposes to increase overall funding for SNAP by nearly \$1.6 billion compared to current levels (excluding ARRA), a level of funding that keeps pace with inflation.<sup>123</sup> The President's budget also proposes to expand coverage for adults without dependents by suspending the time limits for benefits for another year, a proposal which would lead to an additional increase in funding of \$376 million, and extend the availability of enhanced SNAP benefits through March 2014.<sup>124</sup>

## SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)

The President's budget maintains support 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.<sup>125</sup> WIC provided nutritious food to more than 8.9 million low-income pregnant women, new mothers, and young children each month in FY 2011,<sup>126</sup> a number expected to increase to 9.1 million in FY 2013.<sup>127</sup> The program served nearly 2.1 million women, over 2.1 million infants, and nearly 4.8 million children in each month in FY 2011.<sup>128</sup> Funding for WIC in the President's budget is essentially flat at just over \$7 billion.<sup>129</sup>

## 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.<sup>130</sup> In FY 2011, CSFP served an average of over 588,100 people a month, including 568,900 elderly people and 19,200 pregnant and breastfeeding women and young children.<sup>131</sup> The President's budget proposes funding CSFP at \$187 million, a \$10 million increase compared to current funding levels and sufficient to keep pace with anticipated need.<sup>132</sup>

## 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 2011, nearly 1.89 million families and almost 3.4 million children received TANF assistance on average each month.<sup>133</sup> In FY 2009, nearly nine in ten (86 percent) adults served by TANF

were women.<sup>134</sup> The budget maintains current total funding levels for TANF in FY 2013 at \$17.351 billion, while modifying the funding structure to shift \$319 million from the Contingency Fund to Supplemental Grants.<sup>135</sup>

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.<sup>136</sup> However, the budget does state: "When Congress takes up reauthorization, ACF will 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. ACF also wants to work with Congress to revise the Contingency Fund to make it more effective during economic downturns."<sup>137</sup>

### 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 in extreme weather conditions. An estimated 7.3 million households received LIHEAP assistance in FY 2009.<sup>138</sup> The typical household receiving assistance in FY 2009 had income below the HHS Poverty Guidelines,<sup>139</sup> and survey data indicate that nearly all (92 percent) households who received LIHEAP had at least one vulnerable household member (someone who was elderly, a child or a person with disabilities).<sup>140</sup>

The President's budget proposes to cut LIHEAP by about 13 percent, from the current level of \$3.47 billion to \$3.02 billion (including a \$200 million contingency fund).<sup>141</sup> Although budget documents note that the FY 2013 request is intended to reflect expected winter fuel costs and target assistance to those most in need, an estimated one million households would lose LIHEAP assistance if the President's proposal is enacted.<sup>142</sup>

### CHILD SUPPORT ENFORCEMENT PROGRAM

The **child support enforcement program** serves one in four children – more than 17 million<sup>143</sup> – and distributes about \$24.5 billion in child support to families annually.<sup>144</sup> Child support represents 40 percent of family income for poor families who receive it,<sup>145</sup> and, although eligibility for services does not depend on income, it lifted nearly a million people from poverty in 2010.<sup>146</sup> Among other proposals, the President's budget

proposes an important initiative to increase child support for families by encouraging states to give more of the child support noncustodial parents pay on behalf of children receiving TANF to the family, rather than retaining the money to reimburse welfare costs.

The budget allocates an additional \$1.37 billion over ten years in support of this initiative, including nearly \$800 million over ten years in funding to help states implement the reforms.<sup>147</sup> Unfortunately, this budget does not propose to restore the federal match for reinvested incentive funds that was cut by the Deficit Reduction Act and restored for FY 2009 and 2010 by ARRA. Thus, if funded at the requested level, states will have less federal support for core child support enforcement services in FY 2013 than they have had since FY 2007, making it more difficult to maintain services and implement new initiatives.<sup>148</sup>

### ADMINISTRATION ON AGING (AOA)

The **Administration on Aging (AoA)** supports a broad range of program activities for older Americans and their caregivers, including home- and community-based supportive services, caregiver support services, nutrition services, prevention of elder abuse and neglect, and programs to modernize long-term care and expand access to services. In FY 2010, AoA programs served nearly 11 million seniors – nearly 20 percent of the country's elderly population – and provided support to about 760,000 caregivers.<sup>149</sup> These services are especially important to women, who represent a majority of caregivers<sup>150</sup> and over two-thirds of the elderly poor.<sup>151</sup>

The President's budget requests \$1.978 billion for the Administration on Aging in FY 2013.<sup>152</sup> Although the overall AoA budget appears substantially higher than current levels, this primarily reflects the transfer of the Senior Community Services Employment Program (see Employment and Training) from the Department of Labor to AoA.

### HOUSING CHOICE VOUCHER PROGRAM

The **Housing Choice Voucher program (Tenant-Based Rental Assistance)** provides core rental assistance to over 2.1 million vulnerable families.<sup>153</sup> In 2011, 82 percent of households served by Section 8 TBRA were headed by women and half were families with children.<sup>154</sup> The President's budget proposes an increase of \$859 million (nearly 5 percent more than current levels), which would help more families with very low incomes retain and obtain safe, clean housing.<sup>155</sup> Despite this increase,

however, HUD has also proposed some troubling changes to Section 8 TBRA that would increase costs for beneficiaries, including raising the minimum rent level for the lowest-income beneficiaries and increasing the threshold for beneficiaries to deduct medical expenses.<sup>156</sup>

### HOUSING FOR THE ELDERLY

The **Housing for the Elderly program** (Section 202) works to increase the availability of affordable housing for the low-income elderly. Recipients are primarily single elderly women with incomes between \$5,000 and \$15,000.<sup>157</sup> The President's budget would increase funding by \$100 million to \$475 million, an increase of more than 26 percent from FY 2012,<sup>158</sup> but still substantially below enacted funding levels of recent years (the program's enacted funding level was \$825 million in FY 2010 and \$765 in FY 2009).<sup>159</sup>

### COMMUNITY DEVELOPMENT FUND (CDF)

The **Community Development Fund** (CDF) would be cut by \$265 million, nearly eight percent, under the President's budget.<sup>160</sup> Ninety-four percent of the proposed CDF funding would go to the Community Development Block Grant (CDBG),<sup>161</sup> which supports programs for low- and moderate-income Americans including housing rehabilitation, job creation and retention, child care, domestic violence shelters,<sup>162</sup> and other services, such as services for battered and abused spouses, which benefited almost 143,000 people in FY 2011.<sup>163</sup>

### COMMUNITY SERVICES BLOCK GRANT (CSBG)

The **Community Services Block Grant** (CSBG) provides assistance to states and localities through a network of CSBG-eligible community-based organizations. CSBG-funded entities help reduce poverty and revitalize communities by providing a broad range of programs and services to low-income Ameri-

cans, including emergency services and programs to support education, employment, housing, nutrition, and health. For example, in FY 2010, CSBG-eligible entities helped 5.6 million low-income people obtain or prepare for employment and provided emergency assistance to 14.2 million people.<sup>164</sup>

The President's budget cuts funding for CSBG nearly in half, from the current \$677 million level to \$350 million in FY 2013.<sup>165</sup> The budget proposes to introduce federal standards and a competitive grant process with the goal of directing program funds to high performing CSBG-eligible organizations.

### SOCIAL SERVICES BLOCK GRANT (SSBG)

The **Social Services Block Grant** (SSBG) provides funds to states that may be used to support a range of social services – such as child care, services for people with disabilities, protective services, transportation, and housing assistance – based on the needs of the population within the state. In 2009 (the last year for which federal data are available), nearly 23 million people, including more than 11 million children, received services supported by the SSBG program.<sup>166</sup> The President's budget maintains the current funding level of \$1.785 billion for SSBG in FY 2013.<sup>167</sup>

### SUPPLEMENTAL SECURITY INCOME (SSI)

**Supplemental Security Income** (SSI) provides income support for low-income individuals who are elderly, blind or living with disabilities. In 2010 SSI served 7.9 million people, including over 1.2 million children.<sup>168</sup> The majority of adults in the program in 2010 were women – nearly six in ten – and two-thirds of elderly SSI beneficiaries were women.<sup>169</sup> The President's budget maintains funding for SSI in FY 2013, requesting just over \$58 billion to ensure coverage for additional recipients and cost-of-living adjustments.<sup>170</sup>

# VIOLENCE AGAINST WOMEN

Although crimes of domestic and sexual violence are highly underreported, studies have found that approximately one in four women have been the victims of severe physical violence by an intimate partner, and nearly one in five women have been raped in their lifetimes.<sup>171</sup> During the recession, family economic pressures have escalated intimate partner violence and made it more difficult for women to leave abusive situations. Meanwhile, several states, their own budgets tight, have cut funding for shelters, hot lines, counseling, and legal assistance even as demand increased. At this critical time, the President's budget would slightly increase funding for services to combat violence against women to \$599 million, a \$6.5 million increase over current funding.<sup>172</sup> Specific program initiatives are discussed below.

## OFFICE ON VIOLENCE AGAINST WOMEN

The President's budget allocates \$412.5 million to the **Office on Violence Against Women** (OVW), the same as last year's allocation.<sup>173</sup> Of the total funding, \$268 million would be directly funded, while the remaining \$144.5 million would come from the Crime Victims Fund,<sup>174</sup> leaving less funding for other services provided by the Crime Victims Fund. In addition to adminis-

tering justice and victims' services, OVW administers 18 federal grant programs and provides federal leadership and technical assistance in implementing the Violence Against Women Act.<sup>175</sup> 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.<sup>176</sup> Funding for the **Sexual Assault Services Program**, which provides crisis intervention, criminal justice advocacy, and support during forensic exams, remains flat at \$23 million.<sup>177</sup> The **Transitional Housing Assistance Program** is funded at \$22 million, down \$3 million from FY 2012.<sup>178</sup> Civil **legal assistance for victims (the LAV grant program)** of domestic violence and sexual assault would be flat-funded at \$41 million.<sup>179</sup>

## DOMESTIC VIOLENCE HOTLINE

The budget also includes \$4.5 million for the **domestic violence hotline**,<sup>180</sup> an important resource for victims of domestic violence as well as their friends and families. This is a \$1.3 million increase from estimated obligations in FY 2012.

# SOCIAL SECURITY AND RETIREMENT



Achieving a secure retirement was already more difficult for women than men because of women's lower lifetime earnings<sup>181</sup> and longer lifespans, and the recession made it even harder. The value of retirement savings and homes has dropped, traditional pensions are disappearing at an accelerated rate, many employers have cut back or eliminated contributions to workplace savings plans, and jobs are harder to find for those who seek to remain in or return to the workforce. Social Security remains the foundation of a secure retirement, especially for women – but its benefits are modest, averaging only about \$12,100 annually for older women,<sup>182</sup> and even with Social Security, nearly one in every nine older women is poor.<sup>183</sup>

## SOCIAL SECURITY BENEFITS

President Obama's budget does not propose changes to **Social Security benefits**. It recognizes that "Social Security is indispensable to workers, retirees, survivors, and people with disabilities and that it is one of the most important and most successful programs ever established in the United States." Noting that Social Security can pay full benefits until 2036 according to current projections, the budget expresses the President's commitment "to making sure that Social Security is solvent and viable for the American people, now and in the future," and his strong opposition to privatizing Social Security.<sup>184</sup>

## SOCIAL SECURITY ADMINISTRATION

The President's budget provides \$11.7 billion for the operation of the **Social Security Administration (SSA)**,<sup>185</sup> a slight increase that does not even keep pace with inflation. It will be challenging for SSA to adequately serve the increasing number of applications from baby boomers reaching retirement age, resume mailing Social Security statements to the public, continue to reduce the backlog of disability applications, improve services for children with disabilities, and step up program integrity initiatives. For example, in FY 2013, SSA expects to handle over 5 million retirement, survivor, and Medicare claims, over 2.8 million Social Security and Supplemental Security Income (SSI) initial disability claims (see Safety Net), and 297,000 SSI claims for the elderly, and conduct 960,000 hearings, 663,000 reconsiderations, and 137,000 Appeals Council reviews.<sup>186</sup>

## AUTOMATIC IRA

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 contributions could be made by payroll deduction. Employees would be automatically enrolled, but could choose to opt out or increase or reduce their contributions. Employers could claim a temporary tax credit for establishing auto-IRAs.<sup>187</sup> The proposal may expand retirement savings, but it is unclear how much it would increase retirement income for lower-income workers, especially women.

# TAX REFORMS

Years of tax policies that have disproportionately benefited higher-income Americans and corporations have left the country with a tax code that is both unfair and insufficient to meet national needs.

President's Obama's budget would allow the Bush-era tax cuts for the very wealthy to expire as scheduled at the end of 2012 and limit tax subsidies for the very wealthy and corporations, while making permanent the improved tax credits for low-income working families (see Tax Assistance for Working Families). More broadly, the budget calls for comprehensive tax reform to simplify the tax code and lower tax rates, reform inefficient and unfair tax breaks that benefit the wealthy, decrease the deficit while protecting progressivity, and observe the "Buffett rule," so that those making over \$1 million pay no less than 30 percent of their income in taxes.<sup>188</sup>

The President's budget takes key steps toward requiring millionaires and corporations to pay their fair share of taxes – but even more could be done to promote tax fairness and ensure adequate revenues to meet growing needs.

## BUSH-ERA TAX CUTS

The budget proposes to **allow the Bush-era tax cuts for the highest-income households to expire** after December 31, 2012. The 39.6 percent and 36 percent top tax rates would be reinstated for couples making more than \$250,000 per year (or individuals making more than \$200,000). The phase-out of personal exemptions and limits on itemized deductions would also be reinstated for upper-income taxpayers. Together these provisions would raise an estimated \$606 billion over 10 years compared to current policy.<sup>189</sup>

## ESTATE TAX

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 \$3.5 million for individual decedents. Additionally, the **portability of unused exemption amounts** between spouses would be made permanent. This change, together with similar changes to the gift tax and generation skipping tax, would raise an estimated \$119 billion over 10 years compared to current policy.<sup>190</sup>

## CAPITAL GAINS AND DIVIDENDS

In 2003, the maximum **tax rate on long-term capital gains** was reduced from 20 percent to 15 percent. The maximum rate on **dividends**, which had been taxed as ordinary income, was also reduced to 15 percent. The Obama administration is proposing that the tax on long-term capital gains return to a 20 percent rate and that dividends again be taxed as ordinary income (at 15 to 39.6 percent rates) for couples with incomes above \$250,000 (and individuals with income above \$200,000). Lower rates would remain in effect for lower-income taxpayers. These changes would raise an estimated \$242 billion over 10 years compared to current policy.<sup>191</sup>

## VALUE OF ITEMIZED DEDUCTIONS AND OTHER TAX PREFERENCES

The budget would **limit the tax subsidies the wealthiest taxpayers get from itemized deductions and other tax preferences** (such as tax-exempt interest) to 28 percent. For example, under current law, a wealthy taxpayer in the 35 percent tax bracket who makes a \$1,000 charitable contribution gets a tax savings of \$350. A middle-income taxpayer in the 15 percent tax bracket who makes the same \$1,000 contribution gets a tax savings of only \$150. The proposal would reduce the tax subsidy for taxpayers with incomes above \$250,000 for a couple (\$200,000 for an individual) to 28 percent. This proposal would raise about \$584 billion over 10 years.<sup>192</sup>

### FINANCIAL CRISIS RESPONSIBILITY FEE

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 at the same time discouraging excessive risk taking. The fee would offset the cost of the President’s mortgage refinancing program for homeowners who are still suffering as a result of the crisis. The fee would be structured consistent with internationally agreed upon principles and in a way similar to fees in other countries. The new fee would raise an estimated \$61 billion over 10 years.<sup>193</sup>

### INTERNATIONAL TAX REFORM

The budget includes **international tax reform** proposals that target corporate tax avoidance, reduce incentives for corporations to shift jobs and profits offshore, and crack down on tax havens where corporations and wealthy individuals evade taxes. These proposals would raise \$147.5 billion over 10 years.<sup>194</sup>

### FOSSIL-FUEL PREFERENCES

The budget proposes to **eliminate fossil-fuel preferences** that impede investments in clean energy sources and undermine efforts to deal with climate change. Closing tax loopholes and eliminating tax breaks for oil, gas, and coal companies would raise \$29.5 billion over 10 years.<sup>195</sup>

### PRIVATE INVESTMENT FUND MANAGER LOOPHOLE

The President’s budget proposes to 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 “carried (profits) interests” as capital gains income rather than as ordinary income. The proposal is estimated to raise \$13.5 billion over 10 years.<sup>196</sup>

### WORKER RECLASSIFICATION

When employees are **misclassified as independent contractors**, they are deprived of workplace benefits and protections (see Employment and Training) to which they are legally entitled. Misclassification also has a budgetary impact, reducing employment tax revenue, including Social Security, Medicare, and Federal Unemployment Tax Act receipts. The President’s budget calls for \$13.8 million to fight misclassification including \$10 million in state grants and \$3.8 million for the Wage and Hour Division to investigate. It would raise \$8.4 billion over 10 years.<sup>197</sup>

### CORPORATE TAX REFORM

The President’s budget proposes a “roadmap” for **corporate tax reform** to make America more competitive and create jobs in this country. The budget calls for fundamental tax reform that would decrease both individual and corporate rates but does not provide details.<sup>198</sup>

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