



TAX & BUDGET

## PRESIDENT OBAMA'S FISCAL YEAR 2017 BUDGET: INVESTING IN WOMEN AND THEIR FAMILIES

In the final year of his administration, President Obama's budget for Fiscal Year (FY) 2017 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 steps up efforts to alleviate poverty, with new resources dedicated to combating child hunger, ending homelessness, and helping families in crisis. 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. 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 long-term relief from the senseless sequestration cuts 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.

While the President's budget makes important investments and raises much-needed revenue to fund programs especially important to women and families, it also falls short in some areas. The budget proposes some potentially damaging cuts—for example, it eliminates a program focused on increasing opportunities for women in non-traditional occupations and decreases funding for a grant program focused on reducing violence against women—and it fails to lift federal restrictions on abortion. In addition, some of the revenue raised would ultimately be dedicated to business tax cuts.

The national economy has improved dramatically since President Obama took office, but sustained, comprehensive efforts are necessary to reverse the long-term trends of stagnant wages and growing inequality—including measures that go beyond what the President has proposed. Overall, however, the President's FY 2017 budget builds on a legacy of progress toward more inclusive economic growth and proposes smart, ambitious policies that would help women and their families succeed at school, at work, and in their communities.

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; workplace justice; supports for low-income individuals and families; women's reproductive rights and health; violence against women; retirement security; and revenues.

*Technical note: In this report, unless otherwise noted, NWLC compares President Obama's budget for Fiscal Year (FY) 2017 to "current funding"—that is, the estimated level of funding a program has for FY 2016. 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.*



## Child Care & Early Education

The President's budget would:

- **Expand access to affordable child care** by investing an additional \$82 billion in mandatory funding over 10 years for the Child Care and Development Block Grant (CCDBG) to make child care assistance available to all children under age 4 in low- and moderate-income families (under 200 percent of poverty).<sup>1</sup> This proposal would expand access to child care assistance to over 1.15 million more children by 2026.<sup>2</sup> The budget also proposes \$201 million in additional discretionary funding in FY 2017 for CCDBG to help states implement the provisions of the 2014 CCDBG reauthorization and pilot strategies to meet the child care needs of more working families.<sup>3</sup>
- **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.<sup>4</sup> 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 4-year-olds** in low- and moderate-income families through state-federal partnerships, at a cost of \$75 billion over 10 years,<sup>5</sup> paid for with a tobacco tax increase.<sup>6</sup>
- **Boost funding for Head Start/Early Head Start** to \$9.6 billion next year to allow more Head Start programs to operate for a full school day and full school year and to maintain enrollment in Head Start and Early Head Start while keeping pace with rising costs.<sup>7</sup>

## Education & Job Training

The President's budget would:

- **Increase and expand Pell Grants**, which would help low-income students finish their degrees on time.<sup>8</sup> More than 6 in 10 undergraduate Pell Grant recipients are women.<sup>9</sup> The budget raises the amount of the Pell Grant (beyond inflation) and provides summer grants for full-time students, as well as restores Pell Grant eligibility for incarcerated individuals who are eligible for release.<sup>10</sup> Unfortunately part-time students, who are disproportionately likely to be student parents,<sup>11</sup> are not included in these improvements.

- **Make two years of community college free** by investing \$1.26 billion in FY 2017 in the America's College Promise program, which provides funding to states that (1) waive tuition and fees for community colleges for responsible students, (2) commit to investing in the program themselves, and (3) enact key reforms.<sup>12</sup> This proposal also provides funding for four-year HBCUs and MSIs to offer low-income students up to two years of substantially reduced or free tuition.<sup>13</sup> This proposal is especially important for women; women account for the majority (56 percent) of community college students<sup>14</sup> and on average, when women borrow to attend community college, they take out \$2,000 more in student loans than men do.<sup>15</sup>
- **Invest in apprenticeship** by requesting \$90 million in funding for ApprenticeshipUSA Grants, to support states in registering apprenticeships that create pathways into higher-paying careers,<sup>16</sup> and investing \$2 billion in a new Apprenticeship Training Fund to double the number of apprentices nationally.<sup>17</sup> While women make up 47 percent of the workforce,<sup>18</sup> they account for only 6.3 percent of apprentices.<sup>19</sup> It is therefore 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.<sup>20</sup> 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.<sup>21</sup>

## Workplace Justice

The President's budget would:

- **Boost pay for workers** by supporting an increase in the federal minimum wage.<sup>22</sup> The budget also would eliminate a tax credit that encourages certain employers to rely more on tips to pay their workers, 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.<sup>23</sup>
- **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.<sup>24</sup> Participating states would receive set-up funds and assistance with benefit costs over the first three years of their programs.<sup>25</sup>
- **Modernize state unemployment insurance (UI) systems** by ensuring that (1) vulnerable and low-income workers, including part-time workers and workers who leave work for compelling family reasons (including fleeing domestic violence), are covered; (2) states provide up to 26 weeks



of benefits; (3) additional weeks of federally-funded benefits are automatically provided during times of high unemployment; and (4) states are required to have sufficient UI trust fund reserves to meet needs.<sup>26</sup>

- **Protect workers' rights and civil rights by increasing funding for enforcement agencies**, including the Department of Education's Office for Civil Rights (by 29 percent),<sup>27</sup> the Department of Labor's Wage and Hour Division (by 17 percent),<sup>28</sup> Office of Federal Contract Compliance Programs (by 8 percent),<sup>29</sup> and Civil Rights Center (by 17 percent),<sup>30</sup> and the Office for Civil Rights at the Department of Health and Human Services (by 10 percent).<sup>31</sup>
- **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.<sup>32</sup>
- **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<sup>33</sup>—key issues for women in a changing economy.

## Supports for Low-Income Individuals & Families

The President's budget would:

- **Increase funding for the Temporary Assistance for Needy Families (TANF) block grant** and improve the program's effectiveness. Since TANF's inception in 1996, funding for the core block grant has been frozen—and its value has eroded by nearly one-third over the past 20 years due to inflation.<sup>34</sup> The President's budget would help make TANF a more effective anti-poverty program by adding \$8 billion to the core block grant over five years; reforming program rules to ensure that more TANF dollars are dedicated to providing cash assistance and helping recipients obtain jobs and child care; funding subsidized jobs programs and two-generation initiatives that can improve outcomes for both parents and children; and establishing a new Economic Response Fund (\$2 billion over five years) to provide targeted assistance during periods of high unemployment.<sup>35</sup>
  - **Establish new Emergency Aid and Service Connection grants** to help families in crisis. The budget provides \$2 billion over five years to encourage communities and states to test promising strategies to help families resolve short-term problems—like a broken-down car or overdue rent—that, if unaddressed, can lead to job loss and homelessness,
- as well as strategies to help families who have already experienced such crises find a path back to stability and self-sufficiency.<sup>36</sup>
- **Fund initiatives to improve mobility for low-income families and end family homelessness.** The President's budget fully funds the Housing Choice Voucher program, which provides rental assistance to approximately 2.2 million low-income households, 43 percent of which are female-headed households with children.<sup>37</sup> It also provides \$15 million to implement a demonstration project testing strategies to help families with housing vouchers move to higher-opportunity neighborhoods,<sup>38</sup> requests \$11 billion for a new 10-year initiative to provide housing vouchers and rapid rehousing grants, with the goal of ending homelessness among families with children;<sup>39</sup> and includes a down payment of funding for 10,000 new housing vouchers for homeless families with children in FY 2017.<sup>40</sup>
  - **Increase investments to reduce child hunger.** The budget includes \$12 billion over 10 years to provide additional food benefits to low-income families with school-aged children during the summer.<sup>41</sup> This initiative would serve an estimated 1 million children in the first year and expand gradually over time.<sup>42</sup>
  - **Double the maximum Earned Income Tax Credit (EITC) for low-income workers without qualifying children** from about \$500 to about \$1,000. The President's proposal would also raise the amount of income that a childless worker can earn and remain eligible for the credit and expand the age range of workers who qualify.<sup>43</sup> Building on the permanent improvements to the EITC and the refundable Child Tax Credit (CTC) that were secured in 2015, which will benefit up to 50 million people, including up to 25 million children,<sup>44</sup> the proposed expansion could benefit an additional 13.5 million workers without qualifying children—the only group that the federal tax system currently pushes into, or deeper into, poverty.<sup>45</sup>
  - Provide \$2.4 billion to support taxpayer services 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. This funding includes \$6.5 million for the **Tax Counseling for the Elderly** program (TCE), which assists taxpayers with pension and retirement issues unique to seniors, and at least \$15 million for the **Community Volunteer Tax Assistance** matching grants program (VITA), which provides filing assistance for low- and moderate-income taxpayers.<sup>46</sup> Together, TCE and VITA sites prepared more than 3.6 million returns in FY 2015.<sup>47</sup> The budget



also proposes \$206 million in funding for the **Taxpayer Advocate Service** and \$12 million in funding for **Low-Income Taxpayer Clinic** grants, which provide low-income taxpayers with representation in tax disputes.<sup>48</sup>

## Women's Reproductive Rights and Health

The President's budget would:

- Extend to the 19 states that have yet to **expand Medicaid programs** the same financial incentive provided by the Affordable Care Act to states that expanded in 2014: three years of full federal support, followed by a phase down, regardless of when they extend coverage.<sup>49</sup> States' refusal to expand coverage thus far has left 1.5 million women with no pathway to health insurance.<sup>50</sup>
- Make it clear that states must **offer comprehensive coverage to all pregnant women** in the Medicaid program.<sup>51</sup>
- Ensure that Medicaid beneficiaries receive the Affordable Care Act's full scope of **preventive health services without cost-sharing**.<sup>52</sup> This benefit requires coverage without additional cost for a number of services important to women, including the full range of FDA-approved birth control methods and breastfeeding supports and supplies.<sup>53</sup>
- **Increase funding for critical family planning services** provided by the Title X program by \$14 million dollars.<sup>54</sup>
- **Increase funding for evidence-based teen pregnancy prevention programs**<sup>55</sup> while eliminating funding for abstinence-only programs.<sup>56</sup>
- **Eliminate the restriction that bars the District of Columbia from covering medically necessary abortions** for low-income women with its own funds.<sup>57</sup> However, the budget fails to lift long-standing and harmful federal restrictions on abortion, including the Weldon Amendment<sup>58</sup> and the Hyde Amendment,<sup>59</sup> which denies insurance coverage of abortion for women who are enrolled in Medicaid except in the most extreme circumstances. 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.<sup>60</sup>

## Violence Against Women

The President's budget would:

- **Increase overall funding for the Department of Justice's Office on Violence Against Women** to \$489 million, though the majority of this funding (\$326 million) is requested to come from the Crime Victims Fund.<sup>61</sup>
- Increase investments in certain areas, including an additional **\$6 million investment in Campus Violence**

compared to last year, but reduce funding in some areas, such as STOP Grants to Combat Violence Against Women.<sup>62</sup>

- **Increase funding by 50 percent for the National Domestic Violence Hotline** to improve the technological infrastructure of the hotline.<sup>63</sup>

## 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.<sup>64</sup>
- **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.<sup>65</sup> Nearly two-thirds of part-time workers are women.<sup>66</sup>
- Permit unaffiliated employers who had not offered a retirement plan in the prior three years to **adopt a defined contribution multiemployer plan (MEP)** that would be treated as a single plan under federal law. The proposal sets forth certain administrative and fiduciary requirements for the entity that serves as a provider for the MEP. The proposal also may facilitate self-employed individuals forming pooled defined contribution plans.<sup>67</sup>

## 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 from 23.8 percent to 28 percent<sup>68</sup> and close a loophole that lets the very wealthy avoid capital gains taxes altogether on inherited, appreciated assets.<sup>69</sup> Together, these two reforms would raise \$235.2 billion over 10 years.<sup>70</sup>
- **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,<sup>71</sup> which would raise \$645.5 billion over 10 years.<sup>72</sup>



- **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.<sup>73</sup> This would raise \$37.5 billion over 10 years.<sup>74</sup>
- **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.<sup>75</sup> This change and other proposed estate, gift, and generation-skipping tax reforms would raise \$201.8 billion over 10 years.<sup>76</sup>
- **Impose new taxes on foreign earnings.** It would require that U.S.-based companies pay an immediate 14 percent tax on previously untaxed corporate profits now stockpiled offshore,<sup>77</sup> which would raise \$299.4 billion over 10 years.<sup>78</sup> 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,<sup>79</sup> which would raise \$350.4 billion over 10 years.<sup>80</sup>
- **Impose a fee on very large, highly leveraged financial institutions.** A small fee would be assessed against the liabilities of firms with assets above \$50 billion.<sup>81</sup> This would discourage excessive borrowing, reducing risks to the larger economy, and raise \$111.4 billion over 10 years.<sup>82</sup>
- **Increase the tax on cigarettes and other tobacco products and index for inflation.** This would discourage children from smoking as well as fund the proposed expansion of preschool,<sup>83</sup> raising \$115.1 billion over 10 years.<sup>84</sup>

1 U.S. Dep't of Health & Human Servs. (HHS), Fiscal Year 2017 Budget in Brief, at 140 (Feb. 2016), *available at* <http://www.hhs.gov/sites/default/files/fy2017-budget-in-brief.pdf>.

2 *Id.*

3 *Id.* at 132, 134.

4 U.S. Dep't of Treasury, General Explanations of the Administration's FY 2017 Revenue Proposals, at 120 (Feb. 2016), *available at* <https://www.treasury.gov/resource-center/tax-policy/Documents/General-Explanations-FY2017.pdf> [hereinafter U.S. Dep't of Treasury, Fiscal Year 2017 Greenbook].

5 U.S. Dep't of Education, Fiscal Year 2017 Budget, Summary and Background Information, at 12 (Feb. 2016), *available at* <http://www2.ed.gov/about/overview/budget/budget17/summary/17summary.pdf>.

6 The White House, Summary Tables, Table S-2. Effect of Budget Proposal on Projected Deficits, at 116-117 (Feb. 2016), *available at* <https://www.whitehouse.gov/sites/default/files/omb/budget/fy2017/assets/tables.pdf>.

7 HHS, Fiscal Year 2017 Budget in Brief, *supra* note 1, at 8.

8 U.S. Dep't of Education, Fiscal Year 2017 Budget, *supra* note 5, at 2.

9 U.S. Dep't of Education, National Center for Education Statistics (NCES), 2011-12 National Postsecondary Student Aid Study (NPSAS:12). NWLC calculation using NCES QuickStats on March 5, 2014, *available at* <http://nces.ed.gov/datalab/quickstats/default.aspx>.

10 U.S. Dep't of Education, Fiscal Year 2017 Budget, *supra* note 5, at 51.

11 Mark Huelsman & Jennifer Engle, Institute for Women's Policy Research, Student Parents and Financial Aid, at 3 (July 2013), *available at* <http://www.iwpr.org/publications/pubs/student-parents-and-financial-aid>.

12 U.S. Dep't of Education, Fiscal Year 2017 Budget, *supra* note 5, at 59.

13 *Id.* at 59-60.

14 NWLC calculations based on U.S. Dep't of Education, NCES, IPEDS Data Center, <http://nces.ed.gov/ipeds/datacenter/> (last visited Feb. 17, 2016). "Community college students" are undergraduate students in two-year public degree-granting institutions that participate in Title IV federal financial aid programs.

15 U.S. Dep't of Education, NCES, NPSAS:12, *supra* note 9. NWLC calculation using 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.

16 U.S. Dep't of Labor (DOL), Fiscal Year 2017 Budget in Brief, at 12 (Feb. 2016), *available at* [http://www.dol.gov/sites/default/files/documents/general/budget/FY2017BIB\\_0.pdf](http://www.dol.gov/sites/default/files/documents/general/budget/FY2017BIB_0.pdf).

17 *Id.* at 2, 24.

18 NWLC calculations based on U.S. Bureau of Labor Statistics, Current Population Survey, Table 3. Employment status of the civilian noninstitutional population by age, sex, and race (Annual averages for 2012), *available at* <http://www.bls.gov/cps/aa2012/cpsaat03.htm>. Figures are based on employed workers.

19 NWLC, Women in Construction: Still Breaking Ground, at 3 (2014), *available at* [http://www.nwlc.org/sites/default/files/pdfs/final\\_nwlc\\_womeninconstruction\\_report.pdf](http://www.nwlc.org/sites/default/files/pdfs/final_nwlc_womeninconstruction_report.pdf). Figures are for 2012.

20 DOL, Fiscal Year 2017 Budget in Brief, *supra* note 16, at 13-14.

21 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](http://www.nwlc.org/sites/default/files/pdfs/final_nwlc_equal_pay_report.pdf).

22 DOL, Fiscal Year 2017 Budget in Brief, *supra* note 16, at 5.

23 U.S. Dep't of Treasury, Fiscal Year 2017 Greenbook, *supra* note 4, at 117.

24 DOL, Fiscal Year 2017 Budget in Brief, *supra* note 16, at 30.

25 *Id.*

26 *See id.* at 21; *see also* DOL, Fiscal Year 2017 Budget Fact Sheet, at 3-4 (Feb. 2016), *available at* [http://www.dol.gov/sites/default/files/documents/general/budget/FY2017DOLFACTSHEET\\_0.pdf](http://www.dol.gov/sites/default/files/documents/general/budget/FY2017DOLFACTSHEET_0.pdf).



- 27 U.S. Dep't of Education, Budget Tables: Fiscal Year 2017 President's Budget Request, at 14 (Feb. 2016), *available at* <http://www2.ed.gov/about/overview/budget/budget17/17pbapt.pdf>.
- 28 NWLC calculations based on DOL, Fiscal Year 2017 Budget in Brief, *supra* note 16, at 35.
- 29 *Id.* at 37.
- 30 *Id.* at 48.
- 31 NWLC calculations based on Appendix, Budget of the United States Government, Fiscal Year 2017, at 502 (Feb. 2016), *available at* <http://www.whitehouse.gov/sites/default/files/omb/budget/fy2017/assets/appendix.pdf>.
- 32 DOL, Fiscal Year 2017 Budget in Brief, *supra* note 16, at 20.
- 33 *Id.* at 46.
- 34 Liz Schott, LaDonna Pavetti, & Ife Floyd, Ctr. on Budget & Policy Priorities, How States Use Federal and State Funds Under the TANF Block Grant, at 19 (Oct. 2015), *available at* [http://www.cbpp.org/sites/default/files/atoms/files/4-8-15tanf\\_0.pdf](http://www.cbpp.org/sites/default/files/atoms/files/4-8-15tanf_0.pdf).
- 35 HHS, Admin. for Children & Families, Fiscal Year 2017 Justification of Estimates for Appropriations Committees, at 345-49 (Feb. 2016), *available at* [https://www.acf.hhs.gov/sites/default/files/olab/final\\_cj\\_2017\\_print.pdf](https://www.acf.hhs.gov/sites/default/files/olab/final_cj_2017_print.pdf).
- 36 *Id.* at 361-62.
- 37 U.S. Dep't of Housing & Urban Dev. (HUD), Fiscal Year 2017 Congressional Budget Justifications, Public and Indian Housing: Tenant-Based Rental Assistance, at 6-1, 6-2, 6-11 (Feb. 2016), *available at* [http://portal.hud.gov/hudportal/documents/huddoc?id=6-Tenant-Based\\_Rent\\_Assist.pdf](http://portal.hud.gov/hudportal/documents/huddoc?id=6-Tenant-Based_Rent_Assist.pdf).
- 38 *Id.* at 6-6.
- 39 See generally HUD, Fiscal Year 2017 Congressional Budget Justifications, Community Planning and Development: Homelessness Assistance for Families (Feb. 2016), *available at* [http://portal.hud.gov/hudportal/documents/huddoc?id=23-HomeAssist.for\\_Families.pdf](http://portal.hud.gov/hudportal/documents/huddoc?id=23-HomeAssist.for_Families.pdf).
- 40 HUD, Fiscal Year 2017 Congressional Budget Justifications, *supra* note 37, at 6-5.
- 41 U.S. Dep't of Agriculture, Fiscal Year 2017 Budget Summary, at 54-55 (Feb. 2016), *available at* <http://www.obpa.usda.gov/budsum/fy17budsum.pdf>.
- 42 *Id.*
- 43 U.S. Dep't of Treasury, Fiscal Year 2017 Greenbook, *supra* note 4, at 127-28.
- 44 Chuck Marr, Ctr. on Budget & Policy Priorities, Tax Deal Makes Permanent Key Improvements to Working-Family Tax Credits (Dec. 2015), *available at* <http://www.cbpp.org/sites/default/files/atoms/files/12-16-15tax.pdf>. See also Katherine Gallagher Robbins, Joan Entmacher, & Julie Vogtman, NWLC, Women Suffer Two-Thirds of Losses if Congress Fails to Save Key Provisions of Tax Credits for Working Families (July 2015), *available at* [http://nwlc.org/wp-content/uploads/2015/08/women\\_suffer\\_two-thirds\\_of\\_losses\\_if\\_congress\\_fails\\_to\\_july2015.pdf](http://nwlc.org/wp-content/uploads/2015/08/women_suffer_two-thirds_of_losses_if_congress_fails_to_july2015.pdf).
- 45 See Joan Entmacher, Amy Matsui, & Kate Gallagher Robbins, NWLC, Closing the Gap in the EITC Would Benefit 6.1 Million Working Women at All Stages of Their Lives (July 2015), *available at* [http://nwlc.org/wp-content/uploads/2015/07/closing\\_the\\_gap\\_in\\_the\\_eitc\\_would\\_benefit\\_6.1\\_million\\_working\\_women\\_at\\_all\\_stages\\_of\\_their\\_lives\\_july\\_2015.pdf](http://nwlc.org/wp-content/uploads/2015/07/closing_the_gap_in_the_eitc_would_benefit_6.1_million_working_women_at_all_stages_of_their_lives_july_2015.pdf). This analysis is based on an identical proposal in President Obama's FY 2016 budget.
- 46 Appendix, *supra* note 31, at 1051.
- 47 Internal Revenue Service, Fiscal Year 2017 Budget In Brief, at 15 (Feb. 2016), *available at* <https://www.irs.gov/PUP/newsroom/IRS%20FY%202017%20BIB.pdf>.
- 48 Appendix, *supra* note 31, at 1051.
- 49 HHS, Fiscal Year 2017 Budget in Brief, *supra* note 1, at 94.
- 50 Rachel Garfield & Anthony Damico, The Kaiser Family Foundation, The Coverage Gap: Uninsured Poor Adults in State that Do Not Expand Medicaid- An Update (Jan. 2016), *available at* <http://kff.org/health-reform/issue-brief/the-coverage-gap-uninsured-poor-adults-in-states-that-do-not-expand-medicaid-an-update/>.
- 51 HHS, Fiscal Year 2017 Budget in Brief, *supra* note 1, at 97.
- 52 *Id.* at 96.
- 53 NWLC, Women's Preventive Services in the Affordable Care Act: Frequently Asked Questions (May 2013), *available at* <http://nwlc.org/resources/women%E2%80%99s-preventive-services-affordable-care-act-frequently-asked-questions/>.
- 54 HHS, Fiscal Year 2017 Budget in Brief, *supra* note 1, at 31.
- 55 Appendix, *supra* note 31, at 501; HHS, Admin. for Children & Families, *supra* note 35, at 411 (regarding PREP).
- 56 See Office of Management and Budget, Cuts, Consolidations, and Savings, at 112 (Feb. 2016), *available at* <https://www.whitehouse.gov/sites/default/files/omb/budget/fy2017/assets/ccs.pdf> (elimination of HHS Abstinence Education Program); Appendix, *supra* note 31, at 501 (elimination of abstinence-only-until marriage grant program); HHS, Admin. for Children & Families, *supra* note 35, at 405 (elimination of Title V "Abstinence Education").
- 57 Appendix, *supra* note 31, at 1267.
- 58 Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, §§ 507(d)(1) - (2) (2015).
- 59 Consolidated Appropriations Act, 2016, Pub. L. No. 114-113, §§ 506-507(a) - (c) (2015).
- 60 NWLC, The Hyde Amendment Creates An Unacceptable Barrier to Women Getting Abortions (July 2015), *available at* <http://nwlc.org/resources/hyde-amendment-creates-unacceptable-barrier-women-getting-abortions/>.
- 61 U.S. Dep't of Justice, Fiscal Year 2017 Request: State, Local and Tribal Law Enforcement Assistance, at 3 (Feb. 2016), *available at* <http://www.justice.gov/jmd/file/821941/download>.
- 62 *Id.*
- 63 HHS, Admin. for Children & Families, *supra* note 35, at 95.
- 64 U.S. Dep't of Treasury, Fiscal Year 2017 Greenbook, *supra* note 4, at 134-137.
- 65 *Id.* at 140-41.
- 66 Anne Morrison & Katherine Gallagher Robbins, NWLC, Part-Time Workers Are Paid Less, Have Less Access to Benefits—and Two-Thirds Are Women (Sept. 2015), *available at* [http://nwlc.org/wp-content/uploads/2015/08/part-time\\_workers\\_fact\\_sheet\\_8.21.1513.pdf](http://nwlc.org/wp-content/uploads/2015/08/part-time_workers_fact_sheet_8.21.1513.pdf).
- 67 U.S. Dep't of Treasury, Fiscal Year 2017 Greenbook, *supra* note 4, at 148-49.
- 68 *Id.* at 155.



- 69 *Id.*
- 70 *Id.* at 268.
- 71 *Id.* at 154.
- 72 *Id.* at 268.
- 73 *Id.* at 157-58.
- 74 *Id.* at 268.
- 75 *Id.* at 178.
- 76 *Id.* at 269.
- 77 *Id.* at 13.
- 78 *Id.* at 268.
- 79 *Id.* at 9-12.
- 80 *Id.* at 265.
- 81 *Id.* at 159.
- 82 *Id.* at 268.
- 83 *Id.* at 194. Regarding preschool, see The White House, Summary Tables, Table S-2, *supra* note 6, at 116-117.
- 84 U.S. Dep't of Treasury, Fiscal Year 2017 Greenbook, *supra* note 4, at 269.

