
CBO Estimate of the Statutory Pay-As-You-Go Effects for H.R. 5297, the Small Business Jobs and Credit Act of 2010, incorporating both Amendment 4499 and Amendment 4500

	By Fiscal Year, in Millions of Dollars												
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2010-2015	2010-2020
NET INCREASE OR DECREASE (-) IN THE ON-BUDGET DEFICIT													
Total On-Budget Changes	42,075	41,677	-11,110	-13,977	-11,204	-48,520	13,145	-4,842	-3,385	-2,541	-2,390	-1,059	-1,072
Less:													
Current-Policy Adjustment for Tax Provisions ^a	0	2,789	1,845	-1,529	-966	-702	-543	-343	-194	-94	-44	1,436	218
Statutory Pay-As-You-Go Impact	42,075	38,888	-12,955	-12,448	-10,238	-47,818	13,688	-4,499	-3,191	-2,447	-2,346	-2,496	-1,291

Sources: Congressional Budget Office and the staff of the Joint Committee on Taxation.

Note:

Components may not sum to totals because of rounding.

- a. Section 7 of the Statutory-Pay-As-You-Go Act of 2010 provides for current-policy adjustments related to increases in the limitations on expensing depreciable business assets for small businesses under section 179(b) of the Internal Revenue Code.
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