
CBO ESTIMATE OF THE DIRECT SPENDING EFFECTS FOR S. 1950, THE COMPREHENSIVE VETERANS HEALTH AND BENEFITS AND MILITARY RETIREMENT PAY RESTORATION ACT OF 2014

	Outlays By Fiscal Year, in Millions of Dollars											2014- 2018	2014- 2023
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023			
Sec. 101. Extension of Increased DIC	0	4	5	5	5	5	6	6	6	6	6	19	48
Sec. 102. Benefits for Surviving Spouses who Remarry After Age 55	0	*	*	*	*	*	*	*	*	*	*	*	*
Sec. 105. Expansion of Marine Gunnery Sergeant John David Fry Scholarship	0	0	12	25	24	24	23	23	24	25	61	180	
Sec. 106. Expansion of Yellow Ribbon G.I. Education Enhancement Program	0	*	1	1	1	1	1	1	1	1	4	10	
Sec. 107. Benefits for Children with Spina Bifida	0	*	*	*	*	*	*	*	*	*	1	3	
Sec. 201. In-State Tuition for Post-9/11 GI Bill and Montgomery GI Bill Beneficiaries	0	-6	-13	-13	-14	-15	-16	-16	-17	-17	-46	-127	
Sec. 202. Extension and Expansion of Work-Study Program	1	2	0	0	0	0	0	0	0	0	3	3	
Sec. 206. Reduce Reporting Fees	0	-4	-4	-4	-4	-4	-4	-5	-5	-5	-17	-40	
Sec. 381. Authorization of Major Medical Facility Leases	2	11	83	382	459	345	137	0	0	0	937	1,419	
Sec. 401. Reauthorization of Veterans Retraining Assistance Program	218	548	380	0	0	0	0	0	0	0	1,146	1,146	
Sec. 402. Extension of Vocational Rehabilitation Benefits for Severely Injured or Ill Servicemembers	0	1	*	-1	0	0	0	0	0	0	*	*	
Sec 403. Extension of Vocational Rehabilitation Benefits for Veterans who Exhaust Unemployment Benefits	*	*	*	*	0	0	0	0	0	0	*	*	

(Continued)

TABLE CONTINUED

	Outlays By Fiscal Year, in Millions of Dollars											2014-	2014-
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2018	2023	
Sec. 601. Compensation Claims Based on Military Sexual Trauma	0	1	2	3	5	6	7	8	10	11	11	53	
Sec. 801. Repeal of COLA Reductions for Certain Military Retirees	0	0	141	332	467	657	807	941	1,148	1,169	940	5,662	
Sec. 802. Resources Disposed of for Less than Fair Market Value by Individuals Applying for Pensions	-1	-2	-3	-4	-5	-5	-5	-5	-5	-5	-15	-40	
Sec. 803. Extension of Reduced Pension for Certain Veterans in Medicaid Nursing Homes	0	0	0	-195	-238	0	0	0	0	0	-433	-433	
Sec. 809. Extension of Authority for VA to Obtain Information for IRS Income Verification Match	0	0	0	-4	-8	-7	-6	-5	-5	-4	-12	-39	
Sec. 810. Increase Fees for Guaranteed Loans	0	0	0	0	-206	0	0	0	0	0	-206	-206	
Total Changes in Direct Spending Estimated Outlays	220	555	604	527	486	1,007	950	949	1,158	1,182	2,392	7,639	

Notes: Details may not add to totals because of rounding.

DIC = Dependency and Indemnity Compensation; COLA = Cost-of-Living Adjustment; VA = Department of Veterans Affairs; IRS = Internal Revenue Service.

* = between -\$500,000 and \$500,000.

Enacting S. 1950 would increase direct spending, primarily by increasing pension payments for certain military retirees, authorizing the Department of Veterans Affairs to enter long-term leases for medical facilities, and extending a program to provide job training for unemployed veterans. The bill also would decrease revenues by an insignificant amount.

Annual budget authority equals outlays for all but two provisions. Budget authority for section 381, authorization for major medical facilities leases, is estimated at \$41 million in 2014, \$1,378 million in 2016, and zero in other years. Budget authority for section 801, repeal of COLA reductions for certain military retirees, would equal outlays over the 2014-2023 period.

In addition, CBO estimates that implementing S. 1950 would require additional appropriations totaling tens of billions of dollars over the 2014-2018 period, primarily to expand veterans' health care benefits.

Pursuant to section 604 of H. Con. Res. 25, the concurrent resolution on the budget for fiscal year 2014, and section 311 of S. Con. Res. 70, the concurrent resolution on the budget for fiscal year 2009, CBO estimates S. 1950 would increase direct spending by more than \$5 billion in at least one of the four consecutive 10-year periods beginning in 2024.