

Congressional Budget Office**Estimate for the House Amendment to the Senate Amendment to H.R. 925, the Heroes Act, as Passed by the House of Representatives on October 1, 2020**

The Congressional Budget Office and the staff of the Joint Committee on Taxation have completed an estimate of the budgetary effects of H.R. 925, the Heroes Act, as passed by the House of Representatives on October 1, 2020. The Heroes Act would provide funding, expand eligibility for existing programs, and establish new programs to provide assistance to individuals, businesses, and state, local, tribal, and territorial governments in response to the coronavirus pandemic. CBO estimates that the act would increase the deficit by \$2.4 trillion over the 2021-2030 period. Major provisions are described below.

Division A would provide supplemental appropriations for federal agencies to respond to the novel coronavirus pandemic and provide assistance to nonfederal entities.

Division B would suspend or extend the suspension of payments, interest accrual, and involuntary collections for federal student loans, amend the terms of Public Service Loan Forgiveness, and make other changes to federal funding for postsecondary education.

Division D: Title II would replace a portion of reimbursements from the child nutrition program that some schools lost between March and June 2020 because of the pandemic.

Division E would extend the Small Business Administration's Paycheck Protection Program and debt relief for new and existing borrowers, create several new grant programs, extend a program to modify existing loans to small businesses, and expand eligibility for Economic Injury Disaster Loans.

Division F (Revenue Provisions): Title I would provide additional recovery rebates of \$1,200 per qualifying adult and \$500 per qualifying dependent, modify and expand several tax credits, and increase allowable deductions for state and local taxes for 2020. Title II would modify and expand the employee retention and rehiring credit. Title III would impose limits on using business losses to offset nonbusiness income and restrict the use of operating losses to offset prior-year income.

Division G: Title I would provide financial assistance to certain multiemployer pension plans that are insured by the Pension Benefit Guaranty Corporation (PBGC). It also would increase the share of benefits that PBGC would pay in the event of a plan's failure. Title II would temporarily reduce funding requirements for single-employer pension plans.

Division I: Title I would extend several programs established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, including Pandemic Unemployment Assistance, Pandemic Emergency Unemployment Compensation, and Federal Pandemic Unemployment Compensation. Title II would allow unemployed workers to claim up to 13 weeks of additional benefits if they exhausted other benefits before the end of January 2021. People receiving regular unemployment insurance benefits who also have some self-employment income could collect additional benefits. Title III would shift some funding of unemployment benefits from states and employers to the federal government.

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Division J: Title I would provide funds for emergency services for disadvantaged households. Title III would eliminate liability for overpayments in Social Security and Supplemental Security Income benefits made from March 2020 through January 2021.

Division K: Title I would increase the additional federal matching rate as enacted in the Families First Coronavirus Response Act for most Medicaid service spending from 6.2 percentage points to 14 percentage points for fiscal year 2021, increase the federal matching rate by 10 percentage points for home health care services authorized under the program for fiscal year 2021, and clarify an option that allows states to provide testing and treatment for COVID-19 (the disease caused by the coronavirus) to uninsured people who are ineligible to receive full Medicaid services under current law.

Title II would eliminate cost sharing for certain treatments for Medicare beneficiaries who are diagnosed with COVID-19. Title III would provide a special enrollment period and increased marketplace subsidies for people who receive unemployment insurance and temporarily modify limitations on the reconciliation of premium tax credits.

Division L would increase payment rates for disability compensation to certain severely disabled veterans, defer collection of certain debts from veterans, and require the Department of Veterans Affairs to pay for emergency health care for veterans who are treated at nondepartmental facilities.

Division N would provide payments and support programs for livestock and poultry producers, dairy producers, renewable-fuels producers, domestic cotton users, and specialty

crop producers. Division N also would increase Supplemental Nutrition Assistance Program benefits, expand eligibility, and provide funds to states for administering the program.

Division O would suspend evictions and foreclosures, suspend involuntary debt collections on student loans and consumer debt, make payments on certain private student loans, provide low-interest loans to city and state governments, and provide assistance to restaurants and bars. Division O also would direct the Treasury to make capital investments in qualifying financial institutions and establish a program to deposit funds in minority depository institutions, among others.

Division Q: Title I would provide funding to air carriers and related contractors using procedures similar to those under Title IV of the CARES Act. Title II would increase spending from the Federal Emergency Management Agency's Disaster Relief Fund by increasing the share of costs covered by the federal government, expanding the scope of activities eligible for assistance, and establishing grants for state and local governments to mitigate the risks of the novel coronavirus.

Division T: Title III would increase spending from the Crime Victims Fund.

Division U: Title IV would reduce budget authority currently available to the Treasury for the credit subsidy cost of federal loans, loan guarantees, and grants for various business and state and local governments, including assistance provided through the Federal Reserve. CBO estimates that those amounts would not be spent under current law; thus, rescinding the budget authority would not affect outlays.

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Table 1. Summary of Estimated Budgetary Effects

By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021-2025	2021-2030
Increases or Decreases (-) in Discretionary Appropriations (Division A)												
Budget Authority	1,169	0	0	0	0	0	0	0	0	0	1,169	1,169
Estimated Outlays	719	215	128	66	20	9	4	*	0	0	1,148	1,161
Increases or Decreases (-) in Revenues (Divisions B Through U)												
Estimated Revenues	-5	-3	-4	-6	-7	2	20	23	24	24	-26	68
Increases or Decreases (-) in Direct Spending (Divisions B Through U)												
Estimated Budget Authority	953	18	13	12	11	10	10	10	10	10	1,006	1,055
Estimated Outlays	1,187	38	16	11	10	9	8	9	9	9	1,261	1,304
Net Increases or Decreases (-) in the Deficit												
TOTAL	1,911	256	148	83	38	16	-8	-14	-16	-16	2,434	2,398
<i>On-budget</i>	1,911	256	148	83	38	16	-8	-13	-16	-15	2,435	2,400
<i>Off-budget</i>	*	*	*	*	*	*	*	*	*	*	-1	-2

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

Components may not sum to totals because of rounding.

CBO's estimates are relative to the March 2020 baseline, except as noted. Enactment is assumed early in fiscal year 2021.

The staff of the Joint Committee on Taxation provided estimates for the tax provisions. See Joint Committee on Taxation, *Estimated Revenue Effects of the Revenue Provisions Contained in the Heroes Act, as Passed by the House of Representatives on October 1, 2020* (Rules Committee Print 116-66), JCX-21-20 (October 14, 2020), www.jct.gov/publications/jcx-21-20.

* = between -\$500 million and \$500 million.

H.R. 925 would provide funding, expand eligibility for existing programs, and establish new programs to provide assistance to individuals, businesses, and state, local, tribal, and territorial governments in response to the novel coronavirus pandemic. The Heroes Act is appropriation legislation, but section 1306 specifies requirements for the budgetary treatment of divisions B through U. Consistent with those requirements, and at the direction of the House Committee on the Budget, those divisions are considered authorizing legislation rather than appropriation legislation. As a result, the estimated direct spending and revenue effects of divisions B through U are subject to pay-as-you-go procedures. However, section 1306 also would require the estimated budgetary effects stemming from those divisions to be excluded from the pay-as-you-go scorecards maintained by the Senate and the Office of Management and Budget. In addition, section 1306 would designate the budgetary effects of divisions B through U as an emergency requirement in accordance with section 4(g) of the Statutory-Pay-As-You-Go Act of 2010 and section 4112(a) of H. Con. Res. 71.

The act contains intergovernmental and private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA). CBO estimates that the costs of the mandates would exceed the thresholds established in UMRA (\$84 million and \$168 million, respectively, adjusted annually for inflation). The most significant mandates would result from provisions in Division C related to new occupational safety and health standards and the expansion of paid sick, family, and medical leave, and from provisions in Division O that would prohibit foreclosure or eviction proceedings.

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Table 2. Discretionary Spending Under Division A, the Coronavirus Recovery Supplemental Appropriations Act, 2021

By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021-2025	2021-2030
Increases in Discretionary Spending												
Fiscal Relief for State and Local Governments and Multistate Agencies												
Budget Authority	436.1	0	0	0	0	0	0	0	0	0	436.1	436.1
Estimated Outlays	436.1	0	0	0	0	0	0	0	0	0	436.1	436.1
Department of Education (a)												
Budget Authority	225.2	0	0	0	0	0	0	0	0	0	225.2	225.2
Estimated Outlays	48.0	68.1	60.2	32.2	10.5	4.2	2.1	0	0	0	218.9	225.2
Public Health and Social Services Emergency Fund												
Budget Authority	146.0	0	0	0	0	0	0	0	0	0	146.0	146.0
Estimated Outlays	68.5	51.1	21.1	2.1	1.0	0	0	0	0	0	143.9	143.9
Department of Housing and Urban Development												
Budget Authority	67.8	0	0	0	0	0	0	0	0	0	67.8	67.8
Estimated Outlays	6.7	20.6	21.0	18.2	1.2	0.1	0.1	0.1	0	0	67.6	67.7
Administration for Children and Families												
Budget Authority	65.2	0	0	0	0	0	0	0	0	0	65.2	65.2
Estimated Outlays	34.5	18.2	5.9	3.2	1.1	0	0	0	0	0	62.9	62.9
SBA Emergency EIDL Grants (a)												
Budget Authority	50.0	0	0	0	0	0	0	0	0	0	50.0	50.0
Estimated Outlays	50.0	0	0	0	0	0	0	0	0	0	50.0	50.0
Department of Transportation												
Budget Authority	48.1	0	0	0	0	0	0	0	0	0	48.1	48.1
Estimated Outlays	33.3	13.1	0.4	0.3	0	0	0	0	0	0	47.1	47.1
Homeowner Assistance Fund												
Budget Authority	21.0	0	0	0	0	0	0	0	0	0	21.0	21.0
Estimated Outlays	0.4	2.3	2.7	4.2	4.8	4.0	2.1	0.4	0	0	14.5	21.0
Federal Communications Commission												
Budget Authority	15.2	0	0	0	0	0	0	0	0	0	15.2	15.2
Estimated Outlays	1.0	5.1	5.9	2.6	0.6	0.1	0	0	0	0	15.1	15.2
Postal Service												
Budget Authority	15.0	0	0	0	0	0	0	0	0	0	15.0	15.0
Estimated Outlays	10.0	5.0	0	0	0	0	0	0	0	0	15.0	15.0
Centers for Disease Control and Prevention												
Budget Authority	13.7	0	0	0	0	0	0	0	0	0	13.7	13.7
Estimated Outlays	4.9	6.3	1.8	0.3	0.2	0	0	0	0	0	13.6	13.6
Other (a, b)												
Budget Authority	65.4	0	0	0	0	0	0	0	0	0	65.4	65.4
Estimated Outlays	25.1	25.7	8.6	2.6	0.9	0.3	0.1	0	0	0	63.0	63.5

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Table 2. Discretionary Spending Under Division A, the Coronavirus Recovery Supplemental Appropriations Act, 2021, continued

By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
	Increases in Discretionary Spending											
Total Changes in Discretionary Spending												
Budget Authority	1,168.7	0	0	0	0	0	0	0	0	0	1,168.7	1,168.7
Estimated Outlays	718.6	215.4	127.5	65.8	20.3	8.7	4.3	0.5	0	0	1,147.7	1,161.2

Source: Congressional Budget Office.

Estimates are relative to the March 2020 baseline, except as noted. Enactment is assumed early in fiscal year 2021.

AWIU = average weekly insured unemployment; EIDL = Economic Injury Disaster Loan; SBA = Small Business Administration.

This table displays CBO’s estimate for division A, which would provide supplemental appropriations for federal agencies to respond to the novel coronavirus pandemic and provide assistance to nonfederal entities. Almost all discretionary spending resulting from division A would be designated as an emergency requirement, in keeping with section 251 of the Balanced Budget and Emergency Deficit Control Act of 1985. The limits on discretionary budget authority established by the Budget Control Act of 2011 (Public Law 112-25), as amended, would be adjusted to accommodate such spending.

Most of the budgetary effects of division A would fall within the jurisdiction of the Appropriations Committee's Subcommittee on Financial Services and General Government; the Subcommittee on Labor, Health and Human Services, and Education; and the Subcommittee on Transportation, Housing and Urban Development. (For a summary of spending within the jurisdiction of all subcommittees see the **Supplemental Table**.)

- a. An estimated \$51.4 billion in budget authority and outlays under division A would stem from changes to mandatory programs administered by the Department of Education, the SBA, and the Department of Agriculture.
- b. Includes \$39 million in off-budget budget authority and outlays.

Of the \$65 billion in other discretionary spending, roughly three-quarters falls within five budget categories: health (\$25 billion); international affairs (\$10 billion); general government (\$6 billion); education, training, employment, and social services (\$5 billion); and income security (\$4 billion).

CBO estimates that two sections—603 and 1204—would affect regular discretionary spending (that is, spending that is subject to statutory limits under the Budget Control Act). CBO expects that both provisions would change the rate at which federal agencies would otherwise spend existing balances of regular funding. Taken together, CBO estimates, those sections would have no effect on budget authority but would increase outlays by \$230 million in 2021 and reduce them by \$200 million in 2022.

Section 801 of division A would provide funding designated as an emergency requirement for the Department of Labor to allot to the states to administer unemployment insurance if AWIU exceeds 1,728,000 workers. Taking into account the likelihood that AWIU will exceed that threshold, CBO estimates that section 801 would provide \$925 million in emergency budget authority in 2021. (That estimate is based on estimates of AWIU derived from CBO's interim projection for the unemployment rate. See Congressional Budget Office, *Interim Economic Projections for 2020 and 2021*, May 2020, www.cbo.gov/publication/56351). The funding designated as an emergency requirement provided by H.R. 925 would replace nonemergency AWIU-related appropriations and authorities provided by the Continuing Appropriations Act, 2021 (division A of P.L. 116-159), thus effectively converting such funding from nonemergency to an emergency requirement.

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Table 3. Changes in Direct Spending Under Divisions B Through U

By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
Increases or Decreases (-) in Direct Spending												
Division B—Providing Relief to Students, Institutions of Higher Education, Local Educational Agencies, and State Vocational Rehabilitation Agencies												
Suspend payments, interest accrual, and involuntary collections on commercially held guaranteed loans, institutionally held Perkins loans, and HHS loans (a)												
Estimated Budget Authority	21.5	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	21.1	20.7
Estimated Outlays	21.5	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	21.1	20.7
Suspend payments, interest accrual, and involuntary collections on direct loans and department-held guaranteed loans (a)												
Estimated Budget Authority	14.0	*	*	*	*	*	*	*	*	*	14.0	14.0
Estimated Outlays	14.0	*	*	*	*	*	*	*	*	*	14.0	14.0
Amend Public Service Loan Forgiveness												
Estimated Budget Authority	6.9	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	8.0	9.6
Estimated Outlays	6.9	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	8.0	9.6
All other sections												
Estimated Budget Authority	0.1	*	*	*	*	*	*	*	*	*	0.1	0.2
Estimated Outlays	0.1	*	*	*	*	*	*	*	*	*	0.1	0.2
Division B Total												
Estimated Budget Authority	42.5	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	43.2	44.4
Estimated Outlays	42.5	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	43.2	44.4
Division C—Protection for Families and Workers												
Title I—Amendments to Emergency Family and Medical Leave Expansion Act and Emergency Paid Sick Leave Act												
Estimated Budget Authority	*	*	*	*	*	*	*	*	*	*	*	*
Estimated Outlays	*	*	*	*	*	*	*	*	*	*	*	*
Title III—COVID-19 Protections Under Longshore and Harbor Workers' Compensation Act of 1984												
Estimated Budget Authority	0.2	*	*	*	*	*	*	*	*	*	0.2	0.3
Estimated Outlays	0.2	*	*	*	*	*	*	*	*	*	0.2	0.3
Title IV—Workers' Compensation for Federal and Postal Employees Diagnosed With COVID-19												
Estimated Budget Authority	0.2	0.1	0.1	*	*	*	*	*	*	*	0.4	0.4
Estimated Outlays	0.2	0.1	0.1	*	*	*	*	*	*	*	0.4	0.4
Division C Total												
Estimated Budget Authority	0.4	0.1	0.1	*	*	*	*	*	*	*	0.6	0.7
Estimated Outlays	0.4	0.1	0.1	*	*	*	*	*	*	*	0.6	0.7

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By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
Increases or Decreases (-) in Direct Spending												
Division D—Human Services and Community Supports												
Title II—Child Nutrition and the Special Supplemental Nutrition Program for Women, Infants and Children												
Estimated Budget Authority	1.1	*	0	0	0	0	0	0	0	0	1.1	1.1
Estimated Outlays	1.1	*	0	0	0	0	0	0	0	0	1.1	1.1
Division D Total												
Estimated Budget Authority	1.1	*	0	0	0	0	0	0	0	0	1.1	1.1
Estimated Outlays	1.1	*	0	0	0	0	0	0	0	0	1.1	1.1
Division E—Small Business Provisions (b)												
Title I—Funding Provisions												
Sec. 101. Amount authorized for commitments												
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Outlays	89.3	0	0	0	0	0	0	0	0	0	89.3	89.3
Sec. 103. Direct appropriations												
Budget Authority	35.1	0	0	0	0	0	0	0	0	0	35.1	35.1
Estimated Outlays	26.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26.6	27.1
Title I—Funding Provisions Subtotal												
Estimated Budget Authority	35.1	0	0	0	0	0	0	0	0	0	35.1	35.1
Estimated Outlays	115.4	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	115.9	116.4
Title VI—Miscellaneous												
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Outlays	9.2	0	0	0	0	0	0	0	0	0	9.2	9.2
Division E Total												
Estimated Budget Authority	35.1	0	0	0	0	0	0	0	0	0	35.1	35.1
Estimated Outlays	124.6	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	125.1	125.6
Division F—Revenue Provisions (c)												
Title I—Economic Stimulus												
Sec. 101. Additional recovery rebates to individuals												
Estimated Budget Authority	306.9	0	0	0	0	0	0	0	0	0	306.9	306.9
Estimated Outlays	306.9	0	0	0	0	0	0	0	0	0	306.9	306.9
Sec. 111. Strengthening the Earned Income Tax Credit for individuals with no qualifying children												
Estimated Budget Authority	8.3	0	0	0	0	0	0	0	0	0	8.3	8.3
Estimated Outlays	8.3	0	0	0	0	0	0	0	0	0	8.3	8.3
Sec. 116. Temporary special rule for determining earned income for purposes of the Earned Income Tax Credit												
Estimated Budget Authority	2.8	0	0	0	0	0	0	0	0	0	2.8	2.8
Estimated Outlays	2.8	0	0	0	0	0	0	0	0	0	2.8	2.8
Subtitle C—Child Tax Credit												
Estimated Budget Authority	22.9	0.7	0.7	0.7	0.7	0.7	0.3	0.3	0.3	0.3	25.8	27.8
Estimated Outlays	22.9	0.7	0.7	0.7	0.7	0.7	0.3	0.3	0.3	0.3	25.8	27.8

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Increases or Decreases (-) in Direct Spending												
Sec. 131. Refundability and enhancement of child and dependent care credit												
Estimated Budget Authority	3.5	0	0	0	0	0	0	0	0	0	3.5	3.5
Estimated Outlays	3.5	0	0	0	0	0	0	0	0	0	3.5	3.5
All other sections												
Estimated Budget Authority	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1	5.0	10.5
Estimated Outlays	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1	5.0	10.5
Title I—Economic Stimulus Subtotal												
Estimated Budget Authority	345.4	1.7	1.7	1.7	1.8	1.8	1.4	1.4	1.4	1.5	352.3	359.8
Estimated Outlays	345.4	1.7	1.7	1.7	1.8	1.8	1.4	1.4	1.4	1.5	352.3	359.8
Title II—Provisions to Prevent Business Interruption												
Estimated Budget Authority	12.3	0	0	0	0	0	0	0	0	0	12.3	12.3
Estimated Outlays	12.3	0	0	0	0	0	0	0	0	0	12.3	12.3
Division F Total												
Estimated Budget Authority	357.7	1.7	1.7	1.7	1.8	1.8	1.4	1.4	1.4	1.5	364.6	372.1
Estimated Outlays	357.7	1.7	1.7	1.7	1.8	1.8	1.4	1.4	1.4	1.5	364.6	372.1
Division G—Retirement Provisions (c)												
Title I—Relief for Multiemployer Pension Plans												
Estimated Budget Authority	6.2	6.3	6.3	6.4	6.5	5.9	6.0	6.0	6.1	6.1	31.7	61.9
Estimated Outlays	6.2	6.1	6.1	6.2	6.1	5.0	5.1	6.1	6.1	6.1	30.8	59.3
Title II—Relief for Single-Employer Pension Plans												
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Outlays	*	-0.1	-0.2	-0.3	-1.2	-0.2	-1.0	-1.2	-1.4	-1.4	-1.8	-7.0
Title III—Other Retirement-Related Provisions												
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Outlays	*	*	*	*	*	*	*	*	*	*	-0.1	-0.2
Division G Total												
Estimated Budget Authority	6.2	6.3	6.3	6.4	6.5	5.9	6.0	6.0	6.1	6.1	31.7	61.9
Estimated Outlays	6.2	6.1	5.9	5.8	4.9	4.9	4.1	4.8	4.7	4.6	28.9	52.1
Division H—Giving Retirement Options to Workers Act of 2018												
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Outlays	*	*	*	*	*	*	*	*	*	*	0.1	0.2
Division I—Continued Assistance to Unemployed Workers (a, c)												
Title I—Extensions of CARES Act Unemployment Benefits for Workers												
Sec. 101. Extension of Federal Pandemic Unemployment Compensation												
Estimated Budget Authority	355.8	0	0	0	0	0	0	0	0	0	355.8	355.8
Estimated Outlays	355.8	0	0	0	0	0	0	0	0	0	355.8	355.8
Sec. 102. Extension of Pandemic Unemployment Assistance												
Estimated Budget Authority	6.4	0	0	0	0	0	0	0	0	0	6.4	6.4
Estimated Outlays	6.4	0	0	0	0	0	0	0	0	0	6.4	6.4

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Table 3. Changes in Direct Spending Under Divisions B Through U, continued

By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
Increases or Decreases (-) in Direct Spending												
Sec. 103. Extension of Pandemic Emergency Unemployment Compensation												
Estimated Budget Authority	8.0	0	0	0	0	0	0	0	0	0	8.0	8.0
Estimated Outlays	8.0	0	0	0	0	0	0	0	0	0	8.0	8.0
All other sections												
Estimated Budget Authority	0.1	0	0	0	0	0	0	0	0	0	0.1	0.1
Estimated Outlays	0.1	0	0	0	0	0	0	0	0	0	0.1	0.1
Title I—Extensions of CARES Act												
Unemployment Benefits for Workers Subtotal												
Estimated Budget Authority	370.3	0	0	0	0	0	0	0	0	0	370.3	370.3
Estimated Outlays	370.3	0	0	0	0	0	0	0	0	0	370.3	370.3
Title II—Additional Weeks of Benefit Eligibility												
Estimated Budget Authority	7.3	0	0	0	0	0	0	0	0	0	7.3	7.3
Estimated Outlays	7.3	0	0	0	0	0	0	0	0	0	7.3	7.3
Title III—Clarifications and Improvements to Pandemic Unemployment Assistance												
Estimated Budget Authority	1.5	0	0	0	0	0	0	0	0	0	1.5	1.5
Estimated Outlays	1.5	0	0	0	0	0	0	0	0	0	1.5	1.5
Title IV—Extension of Relief to States and Employers												
Estimated Budget Authority	8.4	0.1	0.3	0	0	0	0	0	0	0	8.8	8.8
Estimated Outlays	8.4	0.1	0.3	0	0	0	0	0	0	0	8.8	8.8
Title V—Corrective Action for Processing Backlogs												
Estimated Budget Authority	*	0	0	0	0	0	0	0	0	0	*	*
Estimated Outlays	*	0	0	0	0	0	0	0	0	0	*	*
Title VI—Additional Benefits for Mixed Earners												
Estimated Budget Authority	1.5	0	0	0	0	0	0	0	0	0	1.5	1.5
Estimated Outlays	1.5	0	0	0	0	0	0	0	0	0	1.5	1.5
Title VII—Technical Corrections												
Estimated Budget Authority	*	0	0	0	0	0	0	0	0	0	*	*
Estimated Outlays	*	0	0	0	0	0	0	0	0	0	*	*
Division I Total												
Estimated Budget Authority	389.1	0.1	0.3	0	0	0	0	0	0	0	389.5	389.5
Estimated Outlays	389.1	0.1	0.3	0	0	0	0	0	0	0	389.5	389.5
Division J—Emergency Assistance, Elder Justice, and Child and Family Support (d)												
Title I—Emergency Assistance												
Estimated Budget Authority	10.0	0	0	0	0	0	0	0	0	0	10.0	10.0
Estimated Outlays	8.0	2.0	0	0	0	0	0	0	0	0	10.0	10.0
Title II—Reauthorization of Funding for Programs to Prevent, Investigate, and Prosecute Elder Abuse, Neglect, and Exploitation												
Estimated Budget Authority	*	0	0	0	0	0	0	0	0	0	*	*
Estimated Outlays	*	*	0	0	0	0	0	0	0	0	*	*

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By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
Increases or Decreases (-) in Direct Spending												
Title III—Fairness for Seniors and People With Disabilities During COVID-19 (e)												
Estimated Budget Authority	0.7	0.9	0.8	0.4	0.3	0.2	0.1	0.1	0.1	*	3.0	3.6
Estimated Outlays	0.7	0.9	0.8	0.4	0.3	0.2	0.1	0.1	0.1	*	3.0	3.6
Title IV—Supporting Foster Youth and Families Through the Pandemic												
Estimated Budget Authority	0.8	*	0	0	0	0	0	0	0	0	0.8	0.8
Estimated Outlays	0.7	0.1	*	*	*	0	0	0	0	0	0.8	0.8
Division J Total												
Estimated Budget Authority	11.4	0.9	0.8	0.4	0.3	0.2	0.1	0.1	0.1	*	13.8	14.4
Estimated Outlays	9.4	3.0	0.8	0.4	0.3	0.2	0.1	0.1	0.1	*	13.8	14.4
Division K—Health Provisions (b)												
Title I—Medicaid Provisions (f)												
Sec. 101. COVID-19-related temporary increase of Medicaid FMAP												
Estimated Budget Authority	54.0	0.4	0	0	0	0	0	0	0	0	54.4	54.4
Estimated Outlays	55.2	0.4	0	0	0	0	0	0	0	0	55.5	55.5
Sec. 102. Additional support for Medicaid Home and Community Based Services during the COVID-19 emergency												
Estimated Budget Authority	13.6	0	0	0	0	0	0	0	0	0	13.6	13.6
Estimated Outlays	13.6	0	0	0	0	0	0	0	0	0	13.6	13.6
Sec. 104. Optional coverage with no cost sharing for COVID-19 treatment and vaccines under Medicaid for the uninsured												
Estimated Budget Authority	2.3	0.7	0	0	0	0	0	0	0	0	3.0	3.0
Estimated Outlays	2.3	0.7	0	0	0	0	0	0	0	0	3.0	3.0
All other sections												
Estimated Budget Authority	0.4	0.6	0.7	0.9	0.9	1.0	1.0	1.0	1.1	1.1	3.5	8.7
Estimated Outlays	0.4	0.6	0.7	0.9	0.9	1.0	1.0	1.0	1.1	1.1	3.5	8.7
Title I—Medicaid Provisions Subtotal												
Estimated Budget Authority	70.3	1.7	0.7	0.9	0.9	1.0	1.0	1.0	1.1	1.1	74.5	79.7
Estimated Outlays	71.5	1.7	0.7	0.9	0.9	1.0	1.0	1.0	1.1	1.1	75.6	80.8
Title II—Medicare Provisions (g)												
Sec. 201. Holding Medicare beneficiaries harmless for specified COVID-19 treatment services furnished under Medicare Part A or Part B												
Estimated Budget Authority	1.1	0.4	-0.1	-0.1	0	0	0	0	0	0	1.4	1.4
Estimated Outlays	1.1	0.4	-0.1	-0.1	0	0	0	0	0	0	1.4	1.4
All other sections												
Estimated Budget Authority	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7	1.2
Estimated Outlays	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7	1.2
Title II—Medicare Provisions Subtotal												
Estimated Budget Authority	1.3	0.6	0.1	*	0.1	0.1	0.1	0.1	0.1	0.1	2.1	2.6
Estimated Outlays	1.3	0.6	0.1	*	0.1	0.1	0.1	0.1	0.1	0.1	2.1	2.6

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Table 3. Changes in Direct Spending Under Divisions B Through U, continued

By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
Increases or Decreases (-) in Direct Spending												
Title III—Private Insurance Provisions (h)												
Estimated Budget Authority	6.9	2.8	0.8	0.2	0	0	0	0	0	0	10.6	10.6
Estimated Outlays	6.8	2.8	0.8	0.2	0	0	0	0	0	0	10.6	10.6
Title IV—Application to Other Health Programs												
Estimated Budget Authority	*	0	0	0	0	0	0	0	0	0	*	*
Estimated Outlays	*	0	0	0	0	0	0	0	0	0	*	*
Division K Total												
Estimated Budget Authority	78.5	5.1	1.5	1.1	1.0	1.0	1.1	1.1	1.2	1.2	87.2	92.9
Estimated Outlays	79.6	5.1	1.6	1.1	1.0	1.0	1.1	1.1	1.2	1.2	88.3	94.0
Division L—Veterans and Servicemembers Provisions (b, i)												
Estimated Budget Authority	1.3	0.7	0	0	0	0	0	0	0	0	2.0	2.0
Estimated Outlays	1.8	0.8	-0.1	-0.1	*	0	0	0	0	0	2.3	2.3
Division N—Agriculture Provisions												
Title I—Livestock and Poultry												
Sec. 105. Payments to contract producers												
Estimated Budget Authority	1.3	0	0	0	0	0	0	0	0	0	1.3	1.3
Estimated Outlays	1.3	0	0	0	0	0	0	0	0	0	1.3	1.3
All other sections												
Estimated Budget Authority	0.7	0	0	0	0	0	0	0	0	0	0.7	0.7
Estimated Outlays	0.6	0.1	*	0	0	0	0	0	0	0	0.7	0.7
Title I—Livestock and Poultry Subtotal												
Estimated Budget Authority	2.0	0	0	0	0	0	0	0	0	0	2.0	2.0
Estimated Outlays	1.9	0.1	*	0	0	0	0	0	0	0	2.0	2.0
Title II—Dairy												
Estimated Budget Authority	1.1	0.1	0.1	0.1	*	*	*	*	*	*	1.4	1.6
Estimated Outlays	1.1	0.1	0.1	0.1	*	*	*	*	*	*	1.4	1.6
Title III—Specialty Crops and Other Commodities												
Sec. 305. Support for processed commodities												
Estimated Budget Authority	2.4	0	0	0	0	0	0	0	0	0	2.4	2.4
Estimated Outlays	2.4	0	0	0	0	0	0	0	0	0	2.4	2.4
All other sections												
Estimated Budget Authority	1.0	0	0	0	0	0	0	0	0	0	1.0	1.0
Estimated Outlays	0.6	0.3	*	0	0	0	0	0	0	0	1.0	1.0
Title III—Specialty Crops and Other Commodities Subtotal												
Estimated Budget Authority	3.3	0	0	0	0	0	0	0	0	0	3.3	3.3
Estimated Outlays	3.0	0.3	*	0	0	0	0	0	0	0	3.3	3.3
Title V—Conservation												
Estimated Budget Authority	0.5	0.2	0.1	0.1	*	0	0	0	0	0	0.9	0.9
Estimated Outlays	0.5	0.2	0.1	0.1	*	0	0	0	0	0	0.9	0.9
Title VI—Nutrition												
Estimated Budget Authority	11.7	0.3	*	0	0	0	0	0	0	0	12.0	12.0
Estimated Outlays	11.7	0.3	*	0	0	0	0	0	0	0	12.0	12.0

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By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
Increases or Decreases (-) in Direct Spending												
Division N Total												
Estimated Budget Authority	18.6	0.6	0.2	0.1	0.1	*	*	*	*	*	19.7	19.8
Estimated Outlays	18.2	1.0	0.3	0.1	0.1	*	*	*	*	*	19.7	19.8
Division O—COVID-19 Hero Act (b)												
Title II—Protecting Renters and Homeowners From Evictions and Foreclosures												
Estimated Budget Authority	*	0	0	0	0	0	0	0	0	0	*	*
Estimated Outlays	*	0	0	0	0	0	0	0	0	0	*	*
Title IV—Suspending Negative Credit Reporting and Strengthening Consumer and Investor Protections												
Estimated Budget Authority	1.5	*	0	0	0	0	0	0	0	0	1.5	1.5
Estimated Outlays	1.5	*	0	0	0	0	0	0	0	0	1.5	1.5
Title V—Protecting Student Borrowers (j)												
Estimated Budget Authority	6.5	0	0	0	0	0	0	0	0	0	6.5	6.5
Estimated Outlays	6.5	0	0	0	0	0	0	0	0	0	6.5	6.5
Title VI—Standing Up for Small Businesses, Minority-Owned Businesses, and Nonprofits												
Budget Authority	120.0	*	*	*	*	*	*	*	*	*	120.0	120.0
Estimated Outlays	108.0	12.0	*	*	*	*	*	*	*	*	120.0	120.0
Title VII—Promoting and Advancing Communities of Color Through Inclusive Lending												
Estimated Budget Authority	*	*	0.6	0.5	0.3	*	*	*	*	*	1.4	1.4
Estimated Outlays	2.5	7.0	4.1	0.5	0.3	*	*	*	*	*	14.4	14.4
Title VIII—Providing Assistance for State, Territory, Tribal, and Local Governments												
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Outlays	8.0	0	0	0	0	0	0	0	0	0	8.0	8.0
Division O Total												
Estimated Budget Authority	128.0	*	0.6	0.5	0.3	*	*	*	*	*	129.4	129.4
Estimated Outlays	126.5	19.0	4.1	0.5	0.3	*	*	*	*	*	150.4	150.4
Division Q—Transportation and Infrastructure (b)												
Title I—Aviation (k)												
Budget Authority	28.3	-0.1	-0.1	-0.1	-0.1	-0.4	-0.2	-0.2	-0.2	-0.2	28.1	26.7
Estimated Outlays	28.3	-0.1	-0.1	-0.1	-0.1	-0.4	-0.2	-0.2	-0.2	-0.2	28.1	26.7
Title II—Federal Emergency Management Agency												
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Outlays	1.2	0.6	0.3	0.1	0.1	0	0	0	0	0	2.3	2.3
Title III—Other Matters												
Estimated Budget Authority	0.3	*	*	*	*	*	*	*	*	*	0.3	0.4
Estimated Outlays	0.3	*	*	*	*	*	*	*	*	*	0.3	0.4
Division Q Total												
Estimated Budget Authority	28.6	-0.1	-0.1	-0.1	-0.1	-0.4	-0.2	-0.2	-0.2	-0.2	28.4	27.1
Estimated Outlays	29.8	0.5	0.2	*	*	-0.4	-0.2	-0.2	-0.2	-0.2	30.7	29.4

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By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
Increases or Decreases (-) in Direct Spending												
Division T—Judiciary Matters												
Title I—Immigration Matters (I)												
Estimated Budget Authority	*	*	*	*	*	*	*	*	0.1	0.1	0.1	0.3
Estimated Outlays	*	*	*	*	*	*	*	*	0.1	0.1	0.1	0.3
Title II—Prisons and Jails												
Estimated Budget Authority	0.1	0.1	*	*	*	*	*	*	*	*	0.2	0.4
Estimated Outlays	*	*	*	*	*	*	*	*	*	*	0.2	0.3
Title III—Victims of Crime Act Amendments												
Estimated Budget Authority	0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	5.0	10.0
Estimated Outlays	0	0.1	0.4	0.7	1.0	1.1	1.1	1.0	1.0	1.0	2.1	7.3
Division T Total												
Estimated Budget Authority	0.1	2.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	5.3	10.7
Estimated Outlays	*	0.1	0.4	0.8	1.0	1.2	1.2	1.1	1.1	1.1	2.4	7.9
Division U—Other Matters												
Title I—Presumption of Service Connection for Coronavirus Disease 2019												
Estimated Budget Authority	*	*	*	*	*	*	*	*	*	*	*	*
Estimated Outlays	*	*	*	*	*	*	*	*	*	*	*	*
Title IV—Miscellaneous Matters (m)												
Budget Authority	-146.0	0	0	0	0	0	0	0	0	0	-146.0	-146.0
Estimated Outlays	0	0	0	0	0	0	0	0	0	0	0	0
Division U Total												
Estimated Budget Authority	-146.0	*	*	*	*	*	*	*	*	*	-146.0	-146.0
Estimated Outlays	*	*	*	*	*	*	*	*	*	*	*	*
Total Changes in Direct Spending												
Estimated Budget Authority	952.6	17.7	12.8	11.5	11.1	9.9	9.8	9.8	9.9	10.0	1,005.7	1,055.2
Estimated Outlays	1,186.9	37.8	15.7	10.8	9.7	9.1	8.1	8.8	8.6	8.6	1,260.9	1,304.1

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

Components may not sum to totals because of rounding.

CBO's estimates are relative to the March 2020 baseline, except as noted. Enactment is assumed early in fiscal year 2021.

The staff of the Joint Committee on Taxation provided estimates for the tax provisions. See Joint Committee on Taxation, *Estimated Revenue Effects of the Revenue Provisions Contained in the Heroes Act, as Passed by the House of Representatives on October 1, 2020* (Rules Committee Print 116-66), JCX-21-20 (October 14, 2020), www.jct.gov/publications/jcx-21-20.

CARES = Coronavirus Aid, Relief, and Economic Security; FMAP = federal medical assistance percentage; HHS = Health and Human Services; SBIC = Small Business Investment Company program; * = between -\$50 million and \$50 million.

Consistent with section 1306 of division A, and at the direction of the House Committee on the Budget, divisions B through U are considered authorizing legislation rather than appropriation legislation and thus their estimated direct spending and revenue effects are subject to pay-as-you-go procedures. However, section 1306 also would require the estimated budgetary effects stemming from those provisions to be excluded from the pay-as-you-go scorecards maintained by the Senate and the Office of Management and Budget. In addition, section 1306 would designate the budgetary effects of divisions B through U as an emergency requirement in accordance with section 4(g) of the Statutory-Pay-As-You-Go Act of 2010 and section 4112(a) of H. Con. Res. 71.

a. Estimates of the costs of continued assistance to unemployed workers, for certain education assistance, and for certain other programs are based on CBO's interim projection of the unemployment rate (see Congressional Budget Office, *Interim Economic Projections for 2020 and 2021*, May 2020, www.cbo.gov/publication/56351).

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- b. Several provisions of divisions E, K, L, O, and Q would increase outlays from currently available appropriations but would not affect budget authority. Thus, the total estimated changes in outlays exceed estimated changes in budget authority.
- c. Proposal would affect direct spending and revenues; revenues are shown in Table 4.
- d. The act would provide \$9.71 billion in funding for 2020 in Division J; although there is some uncertainty about its availability in 2021, CBO estimates that it would be available and thus has included that funding in 2021 and its resulting outlays over the 2021-2030 period.
- e. This provision would result in a decrease in off-budget collections of \$1.5 billion and a decrease in on-budget collections of \$2.1 billion between 2021 and 2030. The act would require the transfer of an amount determined to equal the reduction in off-budget collections from the general fund (an on-budget payment) to the Social Security trust funds (an off-budget receipt). Therefore, the entire net budgetary effect would be on-budget.
- f. Estimates for Medicaid provisions account for projected changes in enrollment attributable to estimated lower labor force participation (see Congressional Budget Office, *Interim Economic Projections for 2020 and 2021*, May 2020, www.cbo.gov/publication/56351). Because of the uncertainty about potential pharmaceutical treatments for COVID-19, CBO has not estimated related effects of section 103.
- g. Estimates for Medicare provisions include interactions with Medicare Advantage payments and the effect on Medicare Part A and Part B premiums. CBO's estimate for section 201 incorporates the effects of section 204. Because of the uncertainty about potential pharmaceutical treatments for COVID-19, CBO has not estimated the effects of sections 205 and 214.
- h. Estimates for provisions affecting private insurance incorporate updated projections of health insurance coverage attributable to changes in estimated labor force participation.
- i. Because of the uncertainty about potential pharmaceutical treatments for COVID-19, CBO has not estimated the effects of section 102.
- j. Because CBO assumes full funding of entitlement programs, CBO's projection reflects the full estimated cost of this title, rather than the funding that is provided.
- k. Estimates of the cost to provide support to air carriers include receipts such as interest payments and warrant values that are part of the terms of assistance.
- l. Estimates of the budgetary effects of immigration provisions incorporate the anticipated effects of the coronavirus pandemic and associated administrative actions.
- m. This title would reduce budget authority currently available to the Treasury for the credit subsidy cost of federal loans, loan guarantees, and grants for various business and state and local governments, including assistance provided through the Federal Reserve. CBO estimates that those amounts would not be spent under current law; thus, rescinding the budget authority would not affect outlays.

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Table 4. Changes in Revenues Under Divisions B Through U

By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
Increases or Decreases (-) in Revenues												
Division B—Providing Relief to Students, Institutions of Higher Education, Local Educational Agencies, and State Vocational Rehabilitation Agencies												
Title I—Higher Education Provisions	0.3	1.0	0	0	0	0	0	0	0	0	1.4	1.4
Division F—Revenue Provisions (a)												
Title I—Economic Stimulus												
Sec. 111. Strengthening the Earned Income Tax Credit for individuals with no qualifying children	-1.3	0	0	0	0	0	0	0	0	0	-1.3	-1.3
Sec. 131. Refundability and enhancement of child and dependent care credit	-2.2	0	0	0	0	0	0	0	0	0	-2.2	-2.2
Subtitle E—Credits for paid sick and family leave	-10.5	0	0	0	0	0	0	0	0	0	-10.5	-10.5
Sec. 151. Elimination of the 2020 limitation on deduction of state and local taxes	-68.9	3.3	0	0	0	0	0	0	0	0	-65.5	-65.5
All other sections	-0.3	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.8	-1.4
Title I—Economic Stimulus Subtotal	-83.2	3.2	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-0.1	-80.3	-80.9
Title II—Provisions to Prevent Business Interruption	-99.5	0	0	0	0	0	0	0	0	0	-99.5	-99.5
Title III—Net Operating Losses												
Sec. 301. Limitation on excess business losses of noncorporate taxpayers restored and made permanent	136.6	-1.8	-0.8	-0.4	-0.2	8.9	24.4	25.5	26.5	27.5	133.5	246.2
Sec. 302. Certain taxpayers allowed carryback of net operating losses arising in 2019 and 2020	55.9	-2.8	-4.5	-7.0	-9.0	-9.0	-6.0	-4.1	-2.7	-3.0	32.7	7.9
Title III—Net Operating Losses Subtotal	192.5	-4.6	-5.3	-7.4	-9.2	-0.1	18.4	21.4	23.8	24.4	166.1	254.1
Division G—Retirement Provisions (a)												
Title I—Relief for Multiemployer Pension Plans	*	*	*	*	0.1	0.2	0.3	0.3	0.3	0.4	0.1	1.6
Title II—Relief for Single-Employer Pension Plans	0.1	0.3	0.7	1.1	1.5	1.9	1.9	1.5	0.9	0.1	3.8	10.1
Title III—Other Retirement-Related Provisions												
Sec. 301. Waiver of required minimum distributions for 2019	-4.7	-0.6	0.3	0.2	0.2	0.3	0.3	0.3	0.2	0.2	-4.6	-3.3
All other sections	-0.1	-0.1	-0.1	-0.2	-0.3	-0.4	-0.5	-0.6	-0.8	-1.0	-0.8	-3.9
Title III—Other Retirement-Related Provisions Subtotal	-4.8	-0.7	0.1	0.1	*	-0.1	-0.2	-0.4	-0.5	-0.7	-5.4	-7.3
Division I—Continued Assistance to Unemployed Workers (a, b)												
Title I—Extensions of CARES Act Unemployment Benefits for Workers	0	0.1	0.2	0.2	0.2	0.1	0.1	*	0	0	0.8	0.9
Title IV—Extension of Relief to States and Employers	-2.0	0	0	0	0	0	0	0	0	0	-2.0	-2.0
Division K—Health Provisions												
Title I—Medicaid Provisions (c, d)	*	*	*	*	*	*	*	*	*	*	*	*
Title III—Private Insurance Provisions (d)	-8.8	-2.0	-0.1	*	0	0	0	0	0	0	-10.9	-10.9

Congressional Budget Office

Estimate for the House Amendment to the Senate Amendment to H.R. 925, the Heroes Act,
as Passed by the House of Representatives on October 1, 2020

October 16, 2020

Table 4. Changes in Revenues Under Divisions B Through U, continued

By Fiscal Year, Billions of Dollars	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021- 2025	2021- 2030
Increases or Decreases (-) in Revenues												
Division O—COVID-19 Hero Act												
Title II—Protecting Renters and Homeowners From Evictions and Foreclosures	*	*	*	*	*	0	0	0	0	0	*	*
Title V—Protecting Student Borrowers	*	*	*	*	*	*	*	*	*	*	0.1	0.1
Title VI—Standing Up for Small Businesses, Minority-Owned Businesses, and Nonprofits	*	*	*	*	*	0	0	0	0	0	*	*
Title VII—Promoting and Advancing Communities of Color Through Inclusive Lending	*	*	*	*	*	*	*	*	*	*	*	*
Division T—Judiciary Matters												
Title I—Immigration Matters (e)	0	*	*	*	*	*	*	*	*	*	*	*
Total Changes in Revenues	-5.3	-2.6	-4.4	-6.1	-7.5	1.9	20.3	22.8	24.3	24.1	-25.9	67.6
<i>On-budget</i>	-5.6	-2.8	-4.5	-6.3	-7.8	1.6	20.0	22.5	24.2	24.0	-26.9	65.3
<i>Off-budget</i>	0.2	0.1	0.1	0.2	0.3	0.4	0.4	0.3	0.2	*	1.0	2.3

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

Components may not sum to totals because of rounding.

CBO's estimates are relative to the March 2020 baseline, except as noted. Enactment is assumed early in fiscal year 2021.

The staff of the Joint Committee on Taxation provided estimates for the tax provisions. See Joint Committee on Taxation, *Estimated Revenue Effects of the Revenue Provisions Contained in the Heroes Act, as Passed by the House of Representatives on October 1, 2020* (Rules Committee Print 116-66), JCX-21-20 (October 14, 2020), www.jct.gov/publications/jcx-21-20.

CARES = Coronavirus Aid, Relief, and Economic Security; * = between -\$50 million and \$50 million.

Consistent with section 1306 of division A, and at the direction of the House Committee on the Budget, divisions B through U are considered authorizing legislation rather than appropriation legislation and thus their estimated direct spending and revenue effects are subject to pay-as-you-go procedures. However, section 1306 also would require the estimated budgetary effects stemming from those provisions to be excluded from the pay-as-you-go scorecards maintained by the Senate and the Office of Management and Budget. In addition, section 1306 would designate the budgetary effects of divisions B through U as an emergency requirement, in accordance with section 4(g) of the Statutory-Pay-As-You-Go Act of 2010 and section 4112(a) of H. Con. Res. 71.

- Proposal would affect direct spending and revenues; direct spending is shown in Table 3.
- Estimates of continued assistance to unemployed workers are based on CBO's interim projection for the unemployment rate (see Congressional Budget Office, *Interim Economic Projections for 2020 and 2021*, May 2020, www.cbo.gov/publication/56351).
- Estimates for Medicaid provisions account for projected changes in enrollment attributable to estimated lower labor force participation (see Congressional Budget Office, *Interim Economic Projections for 2020 and 2021*, May 19, 2020, www.cbo.gov/publication/56351) and for policies in the CARES Act that affected Medicaid.
- Estimates for provisions affecting private insurance incorporate updated projections of health insurance coverage due to changes in estimated labor force participation.
- Estimates of the budgetary effects of immigration provisions incorporate the anticipated effects of the coronavirus pandemic and associated administrative actions.