

Summary Table
Estimated Budgetary Effects of H.R. 1319, the American Rescue Plan Act of 2021
As Enrolled by the House of Representatives

Revised March 5, 2021

	By Fiscal Year, Millions of Dollars											2021-	2021-
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2030	2031
Increases or Decreases (-) in Direct Spending													
Title 1—Agriculture													
Estimated Budget Authority	16,112	0	0	0	0	0	0	0	0	0	0	16,112	16,112
Estimated Outlays	13,090	2,033	700	117	28	28	28	29	29	29	0	16,112	16,112
Title 2—Education and Labor^a													
Estimated Budget Authority	220,035	2,136	2,904	3,703	4,978	6,472	8,181	8,540	8,442	10,014	12,671	275,405	288,076
Estimated Outlays	26,390	67,089	55,271	39,612	29,441	18,329	13,120	11,111	9,352	10,990	13,712	280,705	294,416
On-Budget Direct Spending ^a													
Estimated Budget Authority	220,035	2,130	2,870	3,497	4,353	5,294	6,584	6,500	5,918	6,906	8,830	264,087	272,917
Estimated Outlays	26,390	67,083	55,237	39,406	28,816	17,151	11,523	9,071	6,828	7,882	9,871	269,387	279,257
Off-Budget Direct Spending													
Estimated Budget Authority	*	6	34	206	625	1,178	1,597	2,040	2,524	3,108	3,841	11,318	15,159
Estimated Outlays	*	6	34	206	625	1,178	1,597	2,040	2,524	3,108	3,841	11,318	15,159
Title 3—Energy and Commerce													
Estimated Budget Authority	111,556	6,021	4,684	3,244	1,630	1,728	1,374	514	-652	-1,863	-2,303	128,236	125,933
Estimated Outlays	28,687	63,408	20,706	9,341	3,794	1,995	1,435	558	-633	-1,857	-2,303	127,434	125,131
Title 4—Financial Services													
Estimated Budget Authority	76,200	-30	-30	-30	-30	-210	-90	-90	-100	-110	-2,290	75,480	73,190
Estimated Outlays	36,774	19,544	7,613	5,825	3,441	915	185	10	-100	-110	-2,290	74,100	71,810
Title 5—Oversight and Reform^b													
Budget Authority	350,700	0	0	0	0	0	0	0	0	0	0	350,700	350,700
Estimated Outlays	350,243	246	25	23	23	0	0	0	0	0	0	350,560	350,560
Title 6—Small Business													
Budget Authority	50,000	0	0	0	0	0	0	0	0	0	0	50,000	50,000
Estimated Outlays	48,400	1,130	250	5	5	0	0	0	0	0	0	49,790	49,790
Title 7—Transportation and Infrastructure^c													
Budget Authority	96,000	0	0	0	0	0	0	0	0	0	0	96,000	96,000
Estimated Outlays	27,819	27,041	17,246	6,105	3,945	2,753	2,370	1,700	1,000	800	0	90,779	90,779
Title 8—Veterans' Affairs													
Budget Authority	17,080	0	0	0	0	0	0	0	0	0	0	17,080	17,080
Estimated Outlays	10,796	4,128	1,346	269	124	29	0	0	0	0	0	16,692	16,692
Title 9—Ways and Means													
Estimated Budget Authority	660,991	202,066	9,920	3,521	2,551	2,397	1,988	2,009	2,036	2,067	2,099	889,546	891,645
Estimated Outlays	656,398	204,308	10,343	3,190	980	1,032	208	928	678	473	320	878,539	878,859
Title 10—International Affairs													
Budget Authority	10,000	0	0	0	0	0	0	0	0	0	0	10,000	10,000
Estimated Outlays	1,159	4,196	2,695	871	327	170	62	28	9	9	0	9,526	9,526
Title 11—Natural Resources													
Budget Authority	1,005	0	0	0	0	0	0	0	0	0	0	1,005	1,005
Estimated Outlays	409	387	191	17	1	0	0	0	0	0	0	1,005	1,005
Title 12—Science, Space, and Technology													
Budget Authority	750	0	0	0	0	0	0	0	0	0	0	750	750
Estimated Outlays	125	310	165	60	45	30	15	0	0	0	0	750	750
Total Increases in Direct Spending													
Estimated Budget Authority	1,610,429	210,193	17,478	10,438	9,129	10,387	11,453	10,973	9,726	10,108	10,177	1,910,314	1,920,491
Estimated Outlays	1,200,290	393,820	116,551	65,435	42,154	25,281	17,423	14,364	10,335	10,334	9,439	1,895,992	1,905,430
On-Budget Direct Spending													
Estimated Budget Authority	1,610,429	210,187	17,444	10,232	8,504	9,209	9,856	8,933	7,202	7,000	6,336	1,898,996	1,905,332
Estimated Outlays	1,200,290	393,814	116,517	65,229	41,529	24,103	15,826	12,324	7,811	7,226	5,598	1,884,674	1,890,271
Off-Budget Direct Spending													
Estimated Budget Authority	*	6	34	206	625	1,178	1,597	2,040	2,524	3,108	3,841	11,318	15,159
Estimated Outlays	*	6	34	206	625	1,178	1,597	2,040	2,524	3,108	3,841	11,318	15,159

continued

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continued

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	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2030	2031
Increases or Decreases (-) in Revenues													
Title 2—Education and Labor													
Estimated Revenues ^a	-14	43	-222	-250	-2,313	1,090	2,839	3,792	4,638	5,099	5,047	14,702	19,749
On-Budget Revenues	-72	-313	-1,283	-2,497	-5,914	-3,349	-2,080	-1,350	-697	-321	-305	-17,876	-18,181
Off-Budget Revenues	58	356	1,061	2,247	3,601	4,439	4,919	5,142	5,335	5,420	5,352	32,578	37,930
Title 3—Energy and Commerce													
Estimated Revenues	0	0	241	279	285	303	316	260	190	24	14	1,898	1,912
On-Budget Revenues	0	0	139	161	164	177	187	152	111	15	9	1,106	1,115
Off-Budget Revenues	0	0	102	118	121	126	129	108	79	9	5	792	797
Title 9—Ways and Means													
Estimated Revenues	-32,949	-45,926	989	3,888	4,582	4,980	5,390	5,647	5,664	5,327	5,089	-42,408	-37,319
On-Budget Revenues	-33,043	-46,173	318	3,365	3,963	4,268	4,590	4,774	4,758	4,473	4,282	-48,707	-44,425
Off-Budget Revenues	94	247	671	523	619	712	800	873	906	854	807	6,299	7,107
Total Changes in Revenues	-32,963	-45,883	1,008	3,917	2,554	6,373	8,545	9,699	10,492	10,450	10,150	-25,808	-15,657
On-Budget Revenues	-33,115	-46,486	-826	1,029	-1,787	1,096	2,697	3,576	4,172	4,167	3,986	-65,477	-61,491
Off-Budget Revenues	152	603	1,834	2,888	4,341	5,277	5,848	6,123	6,320	6,283	6,164	39,669	45,834
Increases or Decreases (-) in the Deficit From Changes in Direct Spending and Revenues													
Estimated Effects on the Deficit	1,233,253	439,703	115,543	61,518	39,600	18,908	8,878	4,665	-157	-116	-711	1,921,800	1,921,087
On-Budget Deficit	1,233,405	440,300	117,343	64,200	43,316	23,007	13,129	8,748	3,639	3,059	1,612	1,950,151	1,951,762
Off-Budget Deficit	-152	-597	-1,800	-2,682	-3,716	-4,099	-4,251	-4,083	-3,796	-3,175	-2,323	-28,351	-30,675

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

Estimates relative to CBO's February 2021 baseline. Components may not sum to totals because of rounding. * = between \$0 and \$500,000.

Unless otherwise noted, all effects in this table are on-budget. The transactions of U.S. Postal Service and the cash flows of the two Social Security trust funds (the Old-Age and Survivors Insurance Trust Fund and the Disability Insurance Trust Fund) are off-budget.

The act would impose intergovernmental and private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA). CBO estimates that the aggregate cost of the mandates would greatly exceed the annual thresholds established in UMRA (\$85 million for intergovernmental mandates and \$170 million for private-sector mandates in 2021, adjusted annually for inflation). Title 2 would impose significant intergovernmental and private-sector mandates by requiring employers with workers covered under the Fair Labor Standards Act to pay a minimum wage of \$15 by 2025. CBO and JCT have determined that Title 9 would impose significant private-sector mandates by amending the Internal Revenue Code. The bill also would impose small private-sector mandates by requiring notifications concerning changes to COBRA and imposing certain user fees to be paid to the Federal Communications Commission. CBO has not reviewed Title 4, subtitle A, for mandates. Section 4 of UMRA excludes from the application of that act any legislative provisions that are necessary for national security. CBO has determined that the provisions of the Defense Production Act of 1950, as amended by subtitle A, would fall under that exclusion.

^a On-budget estimated budget authority and outlays were revised in 2021 and 2022 to correct a tabulation error within Title 2; the revision shows an increase of \$80 million in estimated budget authority and outlays over the 2021-2030 and 2021-2031 periods.

- a. Sections 2401 and 9501 include an identical provision regarding the preservation of COBRA health benefits for workers. CBO removed the changes in direct spending and revenues estimated for section 2401 to eliminate the double counting of the budgetary effects of the COBRA provision. The estimated budgetary effects of section 9501 are substantially similar but also account for interactions with other sections of Title 9.
- b. U.S. Postal Service (USPS) employees would be eligible under section 5111 for paid leave through the Emergency Federal Employee Leave Fund. USPS receipts and outlays are recorded as off-budget direct spending. CBO estimates that costs to USPS and receipts from reimbursements would be fully offset over the 2021-2030 period; thus, off-budget direct spending would net to zero over that period.
- c. Title 7 would authorize new criminal penalties, which are recorded as revenues in the budget. CBO expects that any increases in revenues would be less than \$500,000 in any year or over the 2021-2030 period because of the relatively small number of cases likely to be affected.