

Table 1. Summary of Estimated Budgetary Effects

Revised June 4, 2020

By Fiscal Year, Billions of Dollars

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2020- 2025	2020- 2030
INCREASES OR DECREASES (-) IN DISCRETIONARY APPROPRIATIONS (Division A)													
Estimated Budget Authority	1,512	1	0	0	0	0	0	0	0	0	0	1,513	1,513
Estimated Outlays	706	562	103	60	54	16	9	1	*	0	0	1,501	1,511
INCREASES OR DECREASES (-) IN REVENUES (Div. A, Subsection 10607(d) and Divisions B through T)													
Estimated Revenues	-178	-179	-43	10	-5	-7	2	20	22	24	24	-403	-310
INCREASES OR DECREASES (-) IN DIRECT SPENDING (Div. A, Subsection 10607(d) and Divisions B through T)													
Estimated Budget Authority	1,043	494	29	29	-6	-9	11	10	11	11	11	1,578	1,632
Estimated Outlays	835	690	38	24	-7	-9	11	10	11	11	11	1,570	1,624
NET INCREASE OR DECREASE (-) IN THE DEFICIT													
Total	1,719	1,431	183	74	52	14	18	-9	-12	-13	-13	3,475	3,445
<i>On-Budget</i>	1,719	1,431	183	74	53	14	18	-8	-12	-13	-13	3,475	3,448
<i>Off-Budget</i>	*	*	*	*	*	*	*	*	*	*	*	-1	-2

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

This table was revised on June 1, 2020, to correct a spreadsheet error that overstated discretionary outlays under division A by \$3.4 billion dollars over the 2021-2022 period.

Components may not sum to totals because of rounding.

Estimates are relative to CBO's March 2020 baseline, except as noted. Enactment is assumed in July 2020.

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

The Heroes Act is appropriation legislation, but subsection 10607(d) and section 11009 of division A specify requirements for the budgetary treatment of subsection 10607(d) and for divisions B through T. Consistent with those requirements, and at the direction of the House Committee on the Budget, subsection 10607(d) and divisions B through T 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, the legislation also would require the estimated budgetary effects stemming from those provisions to be excluded from pay-as-you-go scorecards maintained by the U.S. Senate and the Office of Management and Budget.

The act contains intergovernmental and private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA). CBO estimates that the costs of mandates on private entities would exceed the private-sector threshold established in UMRA, and the costs of mandates on state, local, and tribal governments would fall below the threshold for intergovernmental mandates (those thresholds are \$168 million and \$84 million, respectively, adjusted annually for inflation).

Table 2. Discretionary Spending Under Division A, the Coronavirus Recovery Supplemental Appropriations Act, 2020

Revised June 4, 2020

By Fiscal Year, Billions of Dollars	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2020-2025	2020-2030
DISCRETIONARY APPROPRIATIONS													
Coronavirus State Fiscal Relief Fund													
Budget Authority	540	0	0	0	0	0	0	0	0	0	0	540	540
Estimated Outlays	341	199	0	0	0	0	0	0	0	0	0	540	540
Coronavirus Local Fiscal Relief Fund													
Budget Authority	375	0	0	0	0	0	0	0	0	0	0	375	375
Estimated Outlays	250	125	0	0	0	0	0	0	0	0	0	375	375
Homeowner Assistance Fund													
Budget Authority	75	0	0	0	0	0	0	0	0	0	0	75	75
Estimated Outlays	2	8	10	15	17	14	8	2	0	0	0	75	75
HHS Public Health and Social Services Emergency Fund													
Budget Authority	180	0	0	0	0	0	0	0	0	0	0	180	180
Estimated Outlays	44	114	17	2	1	0	0	0	0	0	0	178	178
Department of Housing and Urban Development													
Budget Authority	124	0	0	0	0	0	0	0	0	0	0	124	124
Estimated Outlays	*	16	39	37	33	*	*	*	*	0	0	124	124
Education Stabilization Fund													
Budget Authority	90	0	0	0	0	0	0	0	0	0	0	90	90
Estimated Outlays	23	38	19	5	3	2	2	0	0	0	0	88	90
Department of Transportation													
Budget Authority	31	0	0	0	0	0	0	0	0	0	0	31	31
Estimated Outlays	9	20	3	1	0	-1	-1	*	*	0	0	33	32
Payment to Postal Service Fund^a													
Budget Authority	25	0	0	0	0	0	0	0	0	0	0	25	25
Estimated Outlays	8	12	5	0	0	0	0	0	0	0	0	25	25
SBA Emergency EIDL Grants^b													
Budget Authority	10	0	0	0	0	0	0	0	0	0	0	10	10
Estimated Outlays	10	0	0	0	0	0	0	0	0	0	0	10	10
Other^{b, c, d}													
Estimated Budget Authority	62	1	0	0	0	0	0	0	0	0	0	63	63
Estimated Outlays	20	30	10	2	*	*	*	0	0	0	0	63	63
Total Changes in Discretionary Spending^{b, c, d}													
Estimated Budget Authority	1,512	1	0	0	0	0	0	0	0	0	0	1,513	1,513
Estimated Outlays	706	562	103	60	54	16	9	1	*	0	0	1,501	1,511
On-Budget^{b, c, d}													
Estimated Budget Authority	1,512	1	0	0	0	0	0	0	0	0	0	1,513	1,513
Estimated Outlays	706	562	103	60	54	16	9	1	*	0	0	1,501	1,511
Off-Budget													
Budget Authority	*	0	0	0	0	0	0	0	0	0	0	*	*
Estimated Outlays	*	0	0	0	0	0	0	0	0	0	0	*	*

Source: Congressional Budget Office.

This table was revised on June 1, 2020, to correct a spreadsheet error that overstated discretionary outlays by \$3.4 billion over the 2021-2022 period.

Components may not sum to totals because of rounding.

Estimates are relative to CBO's March 2020 baseline, except for provisions related to unemployment insurance and the Postal Service. Enactment is assumed in July 2020.

HHS = Department of Health and Human Services; EIDL = Economic Injury Disaster Loan; SBA = Small Business Administration; * = between -\$500 million and \$500 million.

Almost all discretionary spending resulting from division A would be designated as emergency spending 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. CBO anticipates that three sections—10403, 10607, and 10612—would affect regular discretionary spending (that is, spending that is subject to statutory limits under the Budget Control Act). CBO estimates that section 10403 would change the rate at which the Federal Emergency Management Agency would spend existing balances of regular funding, thus increasing outlays by \$120 million in 2020 and by \$80 million in 2021, and reducing them by \$200 million in 2022. Sections 10607 and 10612 would rescind unobligated balances of regular budget authority for the National Institutes of Health and the Corporation for National and Community Service in 2020 and appropriate equivalent amounts in 2021. CBO estimates that those sections would reduce regular budget authority by \$3.5 billion in 2020, increase emergency-designated budget authority by the same amount in 2021, and have no effect on outlays.

a. Provisions affecting the Postal Service (USPS) were estimated using updated information on expected USPS receipts that differed significantly from CBO's March 2020 baseline.

b. Estimated spending includes \$10.8 billion in budget authority and outlays stemming from changes to mandatory programs.

c. Roughly 90 percent of the \$63 billion in other discretionary funding falls within five budget categories: health (\$20 billion); education, training, employment, and social services (\$14 billion); income security (\$11 billion); general government (\$6 billion); and commerce and housing credit (\$6 billion). The remaining 10 percent of funding would affect the following budget categories: community and regional development; administration of justice; natural resources and environment; general science, space, and technology; agriculture; and international affairs.

d. Section 10601 of division A would provide funding in 2021 for the Department of Labor to allot to the states to administer unemployment insurance if AWIU—average weekly insured unemployment—exceeds 1,728,000 workers. Taking into account the probability that the AWIU will exceed that threshold, CBO estimates that section would provide \$925 million in additional budget authority in 2021. Those estimates are based on estimates of average weekly insured unemployment derived from CBO's interim projection for the unemployment rate (see Congressional Budget Office, *Interim Economic Projections for 2020 and 2021*, May 19, 2020, www.cbo.gov/publication/56351).

Table 3. Changes in Direct Spending Under Subsection 10607(d) of Division A and Divisions B Through T

June 2, 2020

By Fiscal Year, Billions of Dollars

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2020-2025	2020-2030
INCREASES OR DECREASES (-) IN DIRECT SPENDING													
Title IV - Commodity Credit Corporation													
Estimated Budget Authority	0	1	1	1	1	1	1	1	1	1	1	5	10
Estimated Outlays	0	1	1	1	1	1	1	1	1	1	1	5	10
Title V - Conservation													
Estimated Budget Authority	*	1	*	*	*	*	0	0	0	0	0	1	1
Estimated Outlays	*	1	*	*	*	*	0	0	0	0	0	1	1
Title VI - Nutrition^{d,e}													
Estimated Budget Authority	4	12	2	2	2	2	2	2	2	2	2	24	35
Estimated Outlays	4	12	2	2	2	2	2	2	2	2	2	24	35
Division F Total													
Estimated Budget Authority	26	14	3	3	3	3	3	3	3	3	3	52	68
Estimated Outlays	14	25	4	3	3	3	3	3	3	3	3	52	68
Division G - Accountability and Government Operations													
Title III - Federal Workforce													
Estimated Budget Authority	0	0	0	*	*	*	*	*	*	*	*	*	*
Estimated Outlays	0	0	0	*	*	*	*	*	*	*	*	*	*
Division H - Veterans and Servicemembers Provision													
Estimated Budget Authority	*	1	1	0	0	0	0	0	0	0	0	2	2
Estimated Outlays ^c	1	1	1	*	*	*	0	0	0	0	0	3	3
Division I - Small Business Provisions													
Budget Authority	1	0	0	0	0	0	0	0	0	0	0	1	1
Estimated Outlays	*	*	*	0	0	0	0	0	0	0	0	1	1
Division J - Support for Essential Workers, At-Risk Individuals, Families, and Communities													
Title I - Family Care for Essential Workers													
Budget Authority	1	0	0	0	0	0	0	0	0	0	0	1	1
Estimated Outlays	*	1	*	0	0	0	0	0	0	0	0	1	1
Title II - Pandemic Emergency Assistance and Services													
Budget Authority	10	*	*	*	*	*	*	*	*	*	*	10	11
Estimated Outlays	1	9	1	*	*	*	*	*	*	*	*	10	11
Division J Total													
Budget Authority	11	*	*	*	*	*	*	*	*	*	*	11	12
Estimated Outlays	1	9	1	*	*	*	*	*	*	*	*	11	11
Division K - COVID-19 HERO Act													
Title II - Protecting Renters and Homeowners From Evictions and Foreclosures													
Estimated Budget Authority	*	0	0	0	0	0	0	0	0	0	0	*	*
Estimated Outlays	*	0	0	0	0	0	0	0	0	0	0	*	*
Title IV - Suspending Negative Credit Reporting and Strengthening Consumer and Investor Protections													
Estimated Budget Authority	*	*	0	0	0	0	0	0	0	0	0	*	*
Estimated Outlays	*	*	0	0	0	0	0	0	0	0	0	*	*
Title V - Forgiving Student Loan Debt and Protecting Student Borrowers													
Estimated Budget Authority	45	*	0	0	0	0	0	0	0	0	0	45	45
Estimated Outlays	1	2	4	0	0	0	0	0	0	0	0	7	7
Title VI - Standing Up for Small Businesses, Minority-Owned Businesses, and Non-Profits													
Estimated Budget Authority	3	2	*	*	*	*	*	*	*	*	*	5	5
Estimated Outlays	3	2	*	*	*	*	*	*	*	*	*	5	5
Title VII - Empowering Community Financial Institutions													
Estimated Budget Authority	*	*	*	7	5	3	*	*	*	*	*	15	15
Estimated Outlays	*	*	*	7	5	3	*	*	*	*	*	15	15
Title VIII - Providing Assistance for State, Territory, Tribal, and Local Governments^f													
Estimated Budget Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated Outlays ^c	9	18	3	0	0	0	0	0	0	0	0	30	30
Title IX - Providing Oversight and Protecting Taxpayers													
Estimated Budget Authority	*	*	*	*	*	*	*	*	*	*	*	*	*
Estimated Outlays	*	*	*	*	*	*	*	*	*	*	*	*	*

Table 3. Changes in Direct Spending Under Subsection 10607(d) of Division A and Divisions B Through T

June 2, 2020

By Fiscal Year, Billions of Dollars

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2020-2025	2020-2030
INCREASES OR DECREASES (-) IN DIRECT SPENDING													
Division T - Additional Other Matters													
Estimated Budget Authority	*	*	*	*	*	*	*	*	*	*	*	*	*
Estimated Outlays	2	2	1	-5	*	*	*	*	*	*	*	*	*
Total Changes in Direct Spending													
Estimated Budget Authority	1,043	494	29	29	-6	-9	11	10	11	11	11	1,578	1,632
Estimated Outlays	835	690	38	24	-7	-9	11	10	11	11	11	1,570	1,624
<i>On-budget</i>	835	690	38	24	-7	-9	11	10	11	11	11	1,570	1,624
<i>Off-budget</i>	*	*	*	*	*	*	*	*	*	*	*	*	*

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

Components may not sum to totals because of rounding.

Estimates are relative to CBO’s March 2020 baseline, except as noted. Enactment is assumed in July 2020.

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

Consistent with subsection 10607(d) and section 11009 of division A, and at the direction of the House Committee on the Budget, subsection 10607(d) and divisions B through T 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, the legislation also would require the estimated budgetary effects stemming from those provisions to be excluded from pay-as-you-go scorecards maintained by the U.S. Senate and the Office of Management and Budget.

- a. Estimates of Medicaid provisions account for projected changes in enrollment from lower labor force participation (see Congressional Budget Office, *Interim Economic Projections for 2020 and 2021*, May 19, 2020, www.cbo.gov/publication/56351).
- b. Estimates of provisions affecting private insurance incorporate updated projections of coverage under Medicaid and private health insurance.
- c. Certain provisions of title IV of division C, division H, and title VIII of division K would increase outlays from currently available funding but would not affect budget authority. Thus, changes in outlays would exceed changes in budget authority.
- d. Estimates of continued assistance to unemployed workers, nutrition, and certain education provisions are based on CBO’s interim projection for the unemployment rate (see Congressional Budget Office, *Interim Economic Projections for 2020 and 2021*, May 19, 2020, www.cbo.gov/publication/56351).
- e. The table of contents of the Heroes Act specifies the sixth enumerated title of division F as “Title VI”; that title is identified as “Title W” on page 749 of the engrossed version of the act.
- f. Estimates of assistance to other levels of government incorporate CBO’s interim projection for interest rates (see Congressional Budget Office, *Interim Economic Projections for 2020 and 2021*, May 19, 2020, www.cbo.gov/publication/56351).
- g. Estimated costs are shown net of revenues that the Universal Service Fund would collect.
- h. Division Q would provide \$180 billion in grants for employers in certain occupations (primarily in the private sector) to provide premium pay to workers deemed to be essential. Those who currently earn less than \$200,000 a year could qualify for up to \$10,000 in premium pay; those who earn more than \$200,000 could qualify for up to \$5,000. Using information from the Department of Homeland Security, CBO expects that between 49 million and 62 million workers would qualify for some amount. CBO estimates that the \$180 billion appropriated by the act would cover premium pay for about 18 million employees if each qualified for and received the maximum benefit. The act does not specify how the Treasury should allocate funds if grant requests exceed \$180 billion.
- i. Estimates for immigration incorporate the effects of the coronavirus pandemic and associated administrative actions.



Table 4. Changes in Revenues Under Divisions B Through T

June 2, 2020

By Fiscal Year, Billions of Dollars

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2020-2025	2020-2030
INCREASES OR DECREASES (-) IN REVENUES													
Division T - Other Additional Matters	*	*	*	*	*	*	*	*	*	*	*	*	*
Total Changes in Revenues	-178	-179	-43	10	-5	-7	2	20	22	24	24	-403	-310
<i>On-budget</i>	-178	-179	-43	10	-5	-7	2	20	22	24	24	-404	-313
<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.

Estimates of tax changes provided by JCT. CBO’s estimates are relative to the March 2020 baseline, except as noted. Enactment is assumed in July 2020.

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

Consistent with subsection 10607(d) and section 11009 of division A, and at the direction of the House Committee on the Budget, subsection 10607(d) and divisions B through T 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, the legislation also would require the estimated budgetary effects stemming from those provisions to be excluded from pay-as-you-go scorecards maintained by the U.S. Senate and the Office of Management and Budget.

- a. Estimates of Medicaid provisions account for projected changes in enrollment from lower labor force participation (see Congressional Budget Office, *Interim Economic Projections for 2020 and 2021*, May 19, 2020, www.cbo.gov/publication/56351).
- b. Estimates of provisions affecting private insurance incorporate updated projections of coverage under Medicaid and private health insurance.
- c. 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 19, 2020, www.cbo.gov/publication/56351).
- d. Estimates of immigration provisions incorporate the estimated effects of the coronavirus pandemic and associated administrative actions.