

---

## Notes

The estimates for the options in this report were completed in November 2020. They may differ from any previous or subsequent cost estimates for legislative proposals that resemble the options presented here.

Unless this report indicates otherwise, all years referred to regarding budgetary spending and revenues are federal fiscal years, which run from October 1 to September 30 and are designated by the calendar year in which they end.

The numbers in the text and tables are in nominal (current-year) dollars. Those numbers may not add up to totals because of rounding. In the tables, for changes in outlays, revenues, and the deficit, negative numbers indicate decreases, and positive numbers indicate increases. Thus, negative numbers for outlays and positive numbers for revenues reduce the deficit, and positive numbers for spending and negative numbers for revenues increase it.

Certain changes in tax provisions would reduce outlays for refundable credits; those effects are incorporated in the increase in revenues.

Some of the tables in this report give values for two related concepts: budget authority and outlays. Budget authority is the authority provided by federal law to incur financial obligations that will result in immediate or future outlays of federal government funds.

The budgetary effects of options are generally calculated relative to the 10-year spending and revenue projections in Congressional Budget Office, *An Update to the Budget Outlook: 2020 to 2030* (September 2020), [www.cbo.gov/publication/56517](http://www.cbo.gov/publication/56517).

As referred to in this report, the Affordable Care Act comprises the Patient Protection and Affordable Care Act, the health care provisions of the Health Care and Education Reconciliation Act of 2010, and the effects of subsequent judicial decisions, statutory changes, and administrative actions.

CBO's website includes a search tool that allows users to filter options by savings amounts, major budget category, budget function, topic, and date ([www.cbo.gov/budget-options](http://www.cbo.gov/budget-options)). The tool includes all of the options that appear in this report. It also includes options that were analyzed in the past and were not updated for this report but that remain informative. In addition, the website includes previous editions of this report ([go.usa.gov/xPdC9](http://go.usa.gov/xPdC9)).

---