



Summary Table.

Estimated Budgetary Effects of H.R. 5376, the Build Back Better Act, as Posted on the Website of the House Committee on Rules on November 3, 2021 (Rules Committee Print 117-18), as Amended by Yarmuth Amendment 112

	By Fiscal Year, Millions of Dollars										2022-2026	2022-2031
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031		
Increases or Decreases (-) in Direct Spending												
Title I. Committee on Agriculture												
Budget Authority	60,960	-2,307	5,406	7,780	9,707	200	0	0	0	0	81,546	81,746
Estimated Outlays	12,193	-1,338	7,701	9,197	11,728	11,515	10,485	8,500	5,020	1,862	39,481	76,863
Title II. Committee on Education and Labor ^a												
Budget Authority	233,831	5,999	6,275	65,919	70,254	76,045	324	189	120	30	382,278	458,986
Estimated Outlays	7,504	34,344	56,800	71,139	84,524	88,871	76,097	34,467	2,937	1,239	254,311	457,922
Title III. Committee on Energy and Commerce												
Budget Authority	116,129	2,475	11,175	30,024	26,695	24,981	26,883	27,172	27,345	28,856	186,498	321,736
Estimated Outlays	-11,145	4,267	26,716	51,704	58,045	44,273	37,826	32,782	30,031	29,908	129,587	304,408
Title IV. Committee on Financial Services												
Budget Authority	156,137	135	98	9	80	172	6	4	2	0	156,459	156,643
Estimated Outlays	5,312	12,879	21,718	27,618	28,886	20,281	15,377	11,505	5,571	2,315	96,413	151,462
Title V. Committee on Homeland Security												
Budget Authority	1,500	0	0	0	0	0	0	0	0	0	1,500	1,500
Estimated Outlays	262	329	262	169	122	106	52	20	20	20	1,144	1,362
Title VI. Committee on the Judiciary												
Budget Authority	7,428	2,830	6,290	11,170	14,620	15,430	17,830	20,660	24,370	27,270	42,338	147,898
Estimated Outlays	1,054	3,600	6,998	12,013	15,584	16,677	18,465	20,942	24,403	27,422	39,249	147,158
On-Budget Outlays	1,044	3,540	6,818	11,603	14,824	15,477	16,755	18,622	21,383	23,602	37,829	133,668
Off-Budget Outlays	10	60	180	410	760	1,200	1,710	2,320	3,020	3,820	1,420	13,490
Title VII. Committee on Natural Resources												
Budget Authority	19,480	-147	-176	-196	-244	-276	-304	-336	-374	-415	18,717	17,012
Estimated Outlays	1,090	2,505	3,472	3,984	3,170	1,738	686	162	-135	-360	14,221	16,312
Title VIII. Committee on Oversight and Reform												
Budget Authority	13,775	0	0	0	0	0	0	0	0	0	13,775	13,775
Estimated Outlays	468	1,003	1,344	1,765	1,985	1,821	1,721	1,610	1,209	849	6,565	13,775
Title IX. Committee on Science, Space, and Technology												
Budget Authority	9,424	0	0	0	0	0	0	0	0	0	9,424	9,424
Estimated Outlays	431	1,333	2,069	1,876	1,575	935	648	310	130	30	7,284	9,337



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Title X. Committee on Small Business													
Budget Authority	5,025	0	0	0	0	0	0	0	0	0	0	5,025	5,025
Estimated Outlays	1,387	697	781	824	803	316	97	30	16	10		4,492	4,961
Title XI. Committee on Transportation and Infrastructure													
Budget Authority	39,278	0	0	0	0	0	0	0	0	0	0	39,278	39,278
Estimated Outlays	241	1,109	3,466	6,058	7,458	7,059	4,570	2,938	2,018	1,155		18,332	36,072
Title XII. Committee on Veterans Affairs													
Budget Authority	5,000	0	0	0	0	0	0	0	0	0	0	5,000	5,000
Estimated Outlays	67	124	349	666	981	892	822	518	301	109		2,187	4,829
Title XIII. Committee on Ways and Means													
Budget Authority	192,139	80,557	58,271	59,607	8,488	1,365	-1,647	7,355	5,943	7,823		399,062	419,901
Estimated Outlays	98,610	83,116	61,863	65,654	18,424	11,638	9,410	19,637	20,436	22,739		327,667	411,527
On-Budget Outlays	98,610	83,138	61,899	65,695	18,472	11,698	9,483	19,720	20,526	22,832		327,814	412,073
Off-Budget Outlays	0	-22	-36	-41	-48	-60	-73	-83	-90	-93		-147	-546
Total Changes in Direct Spending													
Budget Authority	860,106	89,542	87,339	174,313	129,600	117,917	43,092	55,044	57,406	63,564		1,340,900	1,677,924
Estimated Outlays	117,474	143,968	193,539	252,667	233,285	206,122	176,256	133,421	91,957	87,298		940,933	1,635,988
On-Budget Outlays	117,464	143,930	193,395	252,298	232,573	204,982	174,619	131,184	89,027	83,571		939,660	1,623,044
Off-Budget Outlays	10	38	144	369	712	1,140	1,637	2,237	2,930	3,727		1,273	12,944
Increases or Decreases (-) in Revenues													
Title II. Committee on Education and Labor													
Estimated Revenues	37	274	433	527	541	496	409	347	355	360		1,812	3,779
Title III. Committee on Energy and Commerce													
Estimated Revenues	-214	279	4,020	5,184	4,966	2,007	1,827	1,701	1,627	1,553		14,235	22,950
On-Budget Revenues	-86	216	3,715	4,895	4,834	1,932	1,748	1,619	1,538	1,460		13,574	21,871
Off-Budget Revenues	-128	63	305	289	132	75	79	82	89	93		661	1,079
Title IV. Committee on Financial Services													
Estimated Revenues	134	134	134	134	131	129	0	0	0	0		667	796
Title VI. Committee on Judiciary													
Estimated Revenues	350	2,990	4,320	4,910	4,550	3,090	3,000	2,960	2,920	2,990		17,120	32,080
On-Budget Revenues	260	2,610	3,320	3,030	1,840	110	150	190	200	300		11,060	12,010
Off-Budget Revenues	90	380	1,000	1,880	2,710	2,980	2,850	2,770	2,720	2,690		6,060	20,070
Title XIII. Committee on Ways & Means													



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Estimated Revenues	-37,938	-20,777	37,449	32,648	104,100	210,176	216,330	213,346	209,057	244,869	115,482	1,209,260
On-Budget Revenues	-38,243	-21,946	35,683	30,642	102,614	209,020	215,063	211,882	207,478	243,211	108,750	1,195,404
Off-Budget Revenues	305	1,169	1,766	2,006	1,486	1,156	1,267	1,464	1,579	1,658	6,731	13,855
Total Changes in Revenues	-37,631	-17,100	46,356	43,403	114,288	215,898	221,566	218,354	213,959	249,772	149,315	1,268,864
Estimated On-Budget Revenues	-37,898	-18,712	43,285	39,228	109,960	211,687	217,370	214,038	209,571	245,331	135,863	1,233,860
Estimated Off-Budget Revenues	267	1,612	3,071	4,175	4,328	4,211	4,196	4,316	4,388	4,441	13,452	35,004
Net Increase or Decrease (-) in the Deficit												
From Changes in Direct Spending and Revenues												
Estimated Effect on the Deficit	155,105	161,068	147,183	209,264	118,997	-9,776	-45,310	-84,933	-122,002	-162,474	791,618	367,124
On-Budget Deficit	155,362	162,642	150,110	213,070	122,613	-6,705	-42,751	-82,854	-120,544	-161,760	803,797	389,184
Off-Budget Deficit	-257	-1,574	-2,927	-3,806	-3,616	-3,071	-2,559	-2,079	-1,458	-714	-12,179	-22,060
Memorandum:												
Nonscored Revenue Change												
Enhancement of Resources for Tax Enforcement ^b	275	2,605	7,752	13,383	19,060	24,584	30,026	34,489	38,596	36,430	43,075	207,200

See the Notes tab for additional details.



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Notes

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

CBO and the staff of the Joint Committee on Taxation estimate that enacting H.R. 5376 would decrease on-budget deficits after 2031.

Estimates for H.R. 5376 reflect the enactment of H.R. 3684, the Infrastructure Investment and Jobs Act.

Components may not sum to totals because of rounding.

The Budget Control Act of 2011 (BCA) requires the annual sequestration of nonexempt mandatory spending programs. The Office of Management and Budget determines which accounts are subject to reductions under the BCA. Some existing programs affected by H.R. 5376 are subject to sequestration; this estimate reflects the effects of sequestration on those accounts. Some new mandatory funding provided in the bill is subject to annual sequestration under the BCA. On the basis of information from the Office of Management and Budget, CBO's estimates reflect the sequestration of those accounts. For more information, see Office of Management and Budget, letter to the Honorable Bernard Sanders concerning sequestration classification for certain programs in H.R. 5376, the Build Back Better Act (November 10, 2021), <https://go.usa.gov/xe8gW> (PDF, 99 KB).

The revenues and outlays of the Social Security trust funds and the net cash flow of the Postal Service are classified as off-budget.

H.R. 5376 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 in the bill would 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). Titles III, VI, and XI would impose mandates on public and private entities:

- Title III would levy new charges on publicly and privately owned facilities in all oil and natural gas industry sectors that are required to report on methane emissions to the Environmental Protection Agency. CBO estimates that the average aggregate annual cost of those mandates would be \$1.6 billion, of which less than 2 percent would fall on public facilities.
- Title VI would require individuals, educational institutions, and public and private employers to pay additional fees on certain petitions for immigrant or nonimmigrant status. CBO estimates that the aggregate cost to public and private entities would be hundreds of millions of dollars annually and exceed the intergovernmental threshold.
- Title XI would require states to meet greenhouse gas performance targets. The cost to comply with the mandate would depend on regulations yet to be published.

Titles II and III would impose private-sector mandates by requiring pharmacy benefit managers to provide reports about drug costs, fees, beneficiaries, and rebates and by capping the amount that certain group and individual health insurance plans may require enrollees to pay out of pocket for insulin products. CBO estimates that the average annual cost to comply with the insulin price mandates would be \$2 billion. JCT has determined that Title XIII would impose significant private-sector mandates by amending the Internal Revenue Code.



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- a. The existence of the Head Start program would affect participation in the new child care and prekindergarten programs: If Head Start did not continue, some participants would instead enroll in those programs. Under current law, which usually is the basis for CBO's cost estimates, Head Start's funding ends December 3, 2021, because it is a discretionary program that receives annual appropriations. However, section 4015 of S. Con. Res. 14 instructs CBO, for the purposes of estimating the costs of legislation related to Head Start in the 117th Congress, to consider funding for programs under the Head Start Act to continue at baseline amounts. (In the baseline, funding for discretionary programs is assumed to continue at the current year's amount with adjustments for inflation.) Absent the instruction in S. Con. Res. 14, CBO would estimate that over the 2022-2031 period, the cost of the child care provision would be \$8 billion higher and the cost of the prekindergarten provision would be \$11 billion higher than shown here.
- b. CBO expects that the provisions in title VI and title XIII that would increase funding for tax enforcement activities would increase revenues. However, under guidelines agreed to by the legislative and executive branches, that change in revenues is not included in the cost estimate, but it would be reflected in CBO's baseline budget projections if the legislation was enacted. (For more information on those guidelines, see <https://www.cbo.gov/publication/56507>.) CBO estimates that as a result of these increases in outlays, revenues would increase by a total of \$207 billion over the 2022-2031 period.

For more detailed information see the hyperlinks below:

[Title I. Committee on Agriculture](#)

[Title II. Committee on Education and Labor](#)

[Title III. Committee on Energy and Commerce](#)

[Title IV. Committee on Financial Services](#)

[Title V. Committee on Homeland Security](#)

[Title VI. Committee on the Judiciary](#)

[Title VII. Committee on Natural Resources](#)

[Title VIII. Committee on Oversight and Reform](#)

[Title IX. Committee on Science, Space, and Technology](#)

[Title X. Committee on Small Business](#)

[Title XI. Committee on Transportation and Infrastructure](#)

[Title XII. Committee on Veterans Affairs](#)

[Title XIII. Committee on Ways and Means](#)