

# The Budgetary Effects of Laws Enacted in Response to the 2020 Coronavirus Pandemic, March and April 2020



**Congressional Budget Office**  
Nonpartisan Analysis for the U.S. Congress

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In March and April, four laws were enacted in response to the 2020 coronavirus pandemic. In the table below, the Congressional Budget Office summarizes their estimated effects on federal spending, revenues, and the deficit. Subsequent tables provide more detail about the laws' effects on discretionary spending, mandatory spending, revenues, and mandates. The information is drawn from CBO's cost estimates for the four laws.

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## ESTIMATED EFFECTS ON THE BUDGET, 2020–2030 (IN BILLIONS OF DOLLARS)

	<b>Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020</b>	<b>Families First Coronavirus Response Act</b>	<b>Coronavirus Aid, Relief, and Economic Security (CARES) Act</b>	<b>Paycheck Protection Program and Health Care Enhancement Act</b>
	P.L. 116-123 March 6, 2020	P.L. 116-127 March 18, 2020	P.L. 116-136 March 27, 2020	P.L. 116-139 April 24, 2020
Increase in Discretionary Outlays	8	2	326	162
Increase in Mandatory Spending	*	95	988	321
Decrease in Revenues	0	94	408	0
<b>Increase in the Deficit</b>	<b>8</b>	<b>192</b>	<b>1,721</b>	<b>483</b>

**DISCRETIONARY OUTLAYS FROM APPROPRIATIONS IN THE LAW, 2020–2030**

	<b>Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020</b> P.L. 116-123 March 6, 2020	<b>Families First Coronavirus Response Act</b> P.L. 116-127 March 18, 2020	<b>Coronavirus Aid, Relief, and Economic Security (CARES) Act</b> P.L. 116-136 March 27, 2020	<b>Paycheck Protection Program and Health Care Enhancement Act</b> P.L. 116-139 April 24, 2020
<b>Medical Care and Research Related to the Pandemic</b>	<p><b>PHSSEF:</b> \$3 billion for many activities, including support for the development of vaccines and therapies</p> <p><b>CDC:</b> \$2 billion for epidemiology, infection control, mitigation, and other activities</p> <p><b>NIH:</b> \$0.8 billion to respond to the pandemic, including by minimizing the exposure of high-risk workers</p> <p><b>FDA:</b> \$0.1 billion to respond to the pandemic, including by supporting the development of therapies</p>	<p><b>PHSSEF:</b> \$1 billion to reimburse providers for care related to COVID-19, the disease caused by the coronavirus</p> <p><b>DoD:</b> \$0.1 billion for health care services related to COVID-19</p> <p><b>Indian Health Service:</b> \$0.1 billion for health services related to COVID-19</p> <p><b>VA:</b> \$0.1 billion for medical care related to COVID-19</p>	<p><b>PHSSEF:</b> \$127 billion (\$100 billion to reimburse health care providers, such as hospitals, for expenses or lost revenues that are attributable to the pandemic; \$27 billion, including \$16 billion for the Strategic National Stockpile, for the development and purchase of vaccines, therapeutic treatments and drugs, and medical supplies)</p> <p><b>VA:</b> \$19 billion for testing and treating veterans for COVID-19</p> <p><b>HHS:</b> \$13 billion for CDC, NIH, and other agencies for activities related to COVID-19</p> <p><b>DoD:</b> \$10 billion, including \$4 billion for military health care programs</p>	<p><b>PHSSEF and other HHS:</b> \$100 billion (\$75 billion to reimburse health care providers for expenses or lost revenues that are attributable to the pandemic; \$25 billion to develop, purchase, administer, process, and analyze tests for COVID-19)</p>
<b>Assistance to Individuals</b>		<p><b>Food and Nutrition Service:</b> \$1 billion for food assistance to low-income women and children and for emergency food assistance</p> <p><b>Administration for Community Living:</b> \$0.3 billion to furnish meals for the elderly and Native Americans</p>	<p><b>HUD:</b> \$12 billion for rental assistance and other programs</p>	

**DISCRETIONARY OUTLAYS FROM APPROPRIATIONS IN THE LAW, 2020–2030**

<b>Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020</b>	<b>Families First Coronavirus Response Act</b>	<b>Coronavirus Aid, Relief, and Economic Security (CARES) Act</b>	<b>Paycheck Protection Program and Health Care Enhancement Act</b>
P.L. 116-123 March 6, 2020	P.L. 116-127 March 18, 2020	P.L. 116-136 March 27, 2020	P.L. 116-139 April 24, 2020
<p><b>Assistance to Businesses; State, Local, and Tribal Governments; Other Countries; and Institutions</b></p>	<p><b>Economic assistance to other countries:</b> \$1 billion</p> <p><b>SBA:</b> \$0.02 billion to administer loans to small businesses</p>	<p><b>FEMA:</b> \$44 billion to support state and local governments’ response-and-recovery efforts and to reimburse federal agencies for costs incurred in responding to the pandemic</p> <p><b>DOT:</b> \$35 billion for grants and other assistance to airports and transit systems to defray operating expenses and other costs related to the pandemic</p> <p><b>Department of Education:</b> \$31 billion to provide grants to states and local education agencies and to fund institutions of higher education—primarily so that they can provide grants to students—and other activities</p> <p><b>Department of Agriculture:</b> \$25 billion for nutrition programs, agricultural marketing, rural programs, and other activities</p> <p><b>Department of Commerce:</b> \$2 billion for economic development assistance and other activities</p> <p><b>SBA:</b> \$0.6 billion for disaster loans</p> <p><b>District of Columbia:</b> \$0.01 billion for emergency planning and security costs</p>	<p><b>SBA:</b> \$62 billion for the Economic Injury Disaster Loan Program, including \$50 billion to cover the subsidy costs of loans and \$10 billion for grants</p>

**DISCRETIONARY OUTLAYS FROM APPROPRIATIONS IN THE LAW, 2020–2030**

	<p><b>Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020</b></p> <p>P.L. 116-123 March 6, 2020</p>	<p><b>Families First Coronavirus Response Act</b></p> <p>P.L. 116-127 March 18, 2020</p>	<p><b>Coronavirus Aid, Relief, and Economic Security (CARES) Act</b></p> <p>P.L. 116-136 March 27, 2020</p>	<p><b>Paycheck Protection Program and Health Care Enhancement Act</b></p> <p>P.L. 116-139 April 24, 2020</p>
<p><b>Funding for Federal Agencies to Respond to the Pandemic</b></p>	<p><b>Department of State:</b> \$0.3 billion to maintain consular programs and emergency preparedness</p>	<p><b>IRS:</b> \$0.02 billion for responsibilities mandated by the law, including implementation of new tax credits for employers and individuals</p>	<p><b>Department of the Interior:</b> \$1 billion for various agencies and activities, including the Bureau of Indian Affairs</p> <p><b>Department of Justice:</b> \$1 billion</p> <p><b>Department of State:</b> \$1 billion</p> <p><b>Independent agencies:</b> \$1 billion for various agencies, including the FCC, the General Services Administration, and the Office of Personnel Management</p> <p><b>DHS:</b> \$0.8 billion for the Coast Guard, TSA, and other agencies and activities</p> <p><b>IRS:</b> \$0.3 billion</p> <p><b>Social Security Administration:</b> \$0.3 billion</p> <p><b>Department of Energy:</b> \$0.1 billion</p> <p><b>EPA:</b> \$0.1 billion</p> <p><b>NASA and the National Science Foundation:</b> \$0.1 billion</p> <p><b>Legislative branch:</b> \$0.09 billion for various activities and offices, including the U.S. Capitol Police and Office of Attending Physician</p> <p><b>Judicial branch:</b> \$0.01 billion for the Supreme Court, Courts of Appeals, and defender services</p> <p><b>Other:</b> \$2 billion</p>	

HOW THE LAW AFFECTS MANDATORY SPENDING			
Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020	Families First Coronavirus Response Act	Coronavirus Aid, Relief, and Economic Security (CARES) Act	Paycheck Protection Program and Health Care Enhancement Act
P.L. 116-123 March 6, 2020	P.L. 116-127 March 18, 2020	P.L. 116-136 March 27, 2020	P.L. 116-139 April 24, 2020
<b>Unemployment Benefits</b>	<p>Provides up to \$1 billion in emergency funding in calendar year 2020 for states that waive the one-week waiting period and the requirement that recipients search for work</p> <p>For those states, also funds 100 percent (instead of the normal 50 percent) of the costs of extended-unemployment benefits through December 2020</p>	<p>Provides unemployment benefits through December 31, 2020, to people who are unemployed, partially unemployed, or otherwise unable to work because of the coronavirus, but who would not otherwise have been eligible for the benefits; those people include self-employed workers, independent contractors, and people without enough work history</p> <p>Increases the weekly benefit amount by \$600 through July 31, 2020</p> <p>Increases the number of weeks of benefit eligibility through December 31, 2020</p> <p>Shifts responsibility for some costs from the states to the federal government</p>	
<b>Assistance to Individuals</b>	<p>Waives work requirements for receiving SNAP benefits for certain able-bodied adults without dependents, ending one month after the public health emergency ends</p> <p>Excludes receipt of SNAP benefits before the end of the emergency from program time limits</p> <p>Allows states to request permission to increase SNAP benefits to the maximum allotment and to loosen reporting requirements during the emergency</p> <p>Allows alternative ways for states to provide meals to children affected by school closures</p>	<p>Provides a refundable tax credit of \$1,200 per qualifying adult and \$500 per dependent child for taxpayers with income below specified limits</p>	

## HOW THE LAW AFFECTS MANDATORY SPENDING

<p><b>Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020</b></p> <p>P.L. 116-123 March 6, 2020</p>	<p><b>Families First Coronavirus Response Act</b></p> <p>P.L. 116-127 March 18, 2020</p>	<p><b>Coronavirus Aid, Relief, and Economic Security (CARES) Act</b></p> <p>P.L. 116-136 March 27, 2020</p>	<p><b>Paycheck Protection Program and Health Care Enhancement Act</b></p> <p>P.L. 116-139 April 24, 2020</p>
<p><b>Assistance to Businesses</b></p>		<p>Funds loan guarantees for loans to small businesses through the PPP to cover payroll and other costs for eight weeks</p> <p>Provides debt relief by modifying loans to small businesses made through September 27, 2020, and by expanding eligibility for certain SBA loan programs</p> <p>Funds direct loans, loan guarantees, or other support for airlines and other businesses critical to national security through the Treasury and the Federal Reserve through December 31, 2020</p> <p>Provides funds to airlines to support their payrolls, capping the assistance at each airline’s salary and benefit expenditures for the six months ending on September 30, 2019</p>	<p>Increases funding for the PPP by \$321 billion</p> <p>Sets aside \$60 billion for loan guarantees to be made through community financial institutions and smaller depository institutions and credit unions</p> <p>Makes agricultural enterprises with 500 or fewer employees eligible for Economic Injury Disaster Loans</p>
<p><b>Assistance to State, Local, and Tribal Governments</b></p>		<p>Provides funding for direct loans, loan guarantees, or other support for state and local governments through the Treasury and the Federal Reserve</p> <p>Provides grants to states and to local, tribal, and territorial governments for spending related to the pandemic</p>	

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<b>Medicare</b>	Expands coverage of telehealth services during the emergency	Waives cost sharing (for example, deductibles and copayments) for medical visits related to evaluating a patient’s need for diagnostic testing to detect COVID-19	Expands coverage for telehealth services during the emergency  Eliminates cost-sharing requirements for COVID-19 vaccines (CBO has not estimated the effects of that provision)  Increases payments to hospitals for inpatient admissions of patients who are diagnosed with COVID-19 during the emergency  Eliminates sequestration (automatic reductions to federal spending) through December 2020 but extends it through 2030  Changes coverage and payment rules for certain providers of post-acute care during the emergency

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<b>Medicaid and CHIP</b>	<p>Waives cost sharing for diagnostic tests to detect COVID-19 during the emergency</p> <p>Allows states to provide Medicaid and CHIP coverage to uninsured people for diagnostic tests to detect COVID-19 and matches the states' payments for that purpose during the emergency</p> <p>Increases the Medicaid matching rate by 6.2 percentage points for enrollees who were not made eligible by the Affordable Care Act and for payments to hospitals that serve a disproportionate share of low-income and Medicaid enrollees during the emergency</p> <p>Requires states to allow people to remain enrolled in Medicaid during the emergency</p> <p>Increases Medicaid spending in territories</p> <p>Increases the federal matching rate for CHIP during the emergency</p>	<p>Delays scheduled cuts to allotments for Medicaid disproportionate share hospitals (that is, hospitals serving a disproportionate share of patients who have low income or lack health insurance)</p> <p>Extends funding for the Money Follows the Person demonstration project through November 30, 2020</p>	



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P.L. 116-123 March 6, 2020	P.L. 116-127 March 18, 2020	P.L. 116-136 March 27, 2020	P.L. 116-139 April 24, 2020
<b>Other Health and Human Services</b>	<p>Requires most private health insurance plans to cover the full cost of diagnostic tests to detect COVID-19</p> <p>Requires no-cost coverage of diagnostic tests to detect COVID-19 for military personnel, veterans, and federal civilian employees, as well as for Native Americans who receive purchased care</p> <p>Increases federal payments to states' foster care programs</p>	<p>Extends funding for the following through November 30, 2020:</p> <ul style="list-style-type: none"> <li>■ Community health centers</li> <li>■ Health professions workforce programs</li> <li>■ National Health Service Corps</li> <li>■ Personal Responsibility Education Program</li> <li>■ Sexual Risk Avoidance Education Program</li> <li>■ Special Diabetes Programs</li> <li>■ Teaching Health Centers</li> <li>■ Temporary Assistance for Needy Families</li> </ul> <p>Extends funding for the Community Mental Health Services demonstration project for two years</p>	
<b>Education</b>		<p>Suspends payments on certain outstanding federal student loans through September 30, 2020</p> <p>Waives interest accrual on those loans through September 30, 2020</p> <p>Grants borrowers credit toward loan forgiveness and rehabilitation when payments are not made through September 30, 2020</p>	
<b>Miscellaneous</b>	<p>Provides additional sick leave benefits through December 31, 2020, to employees covered by the Fair Labor Standards Act of 1938</p> <p>Provides up to 80 hours of sick leave through December 31, 2020, for federal employees</p>	Increases the borrowing authority of the U.S. Postal Service	

HOW THE LAW AFFECTS REVENUES			
Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020	Families First Coronavirus Response Act	Coronavirus Aid, Relief, and Economic Security (CARES) Act	Paycheck Protection Program and Health Care Enhancement Act
P.L. 116-123 March 6, 2020	P.L. 116-127 March 18, 2020	P.L. 116-136 March 27, 2020	P.L. 116-139 April 24, 2020
<b>Unemployment Benefits</b>	Increases future revenues indirectly because states respond to smaller balances in their unemployment trust fund accounts by increasing their future collections of unemployment taxes	Decreases revenues as states respond to not having to fund some unemployment insurance benefits, including the first week of those benefits, by decreasing their future collections	
<b>Assistance to Individuals</b>		<p>Provides a refundable tax credit of \$1,200 per qualifying adult and \$500 per dependent child for taxpayers with income below specified limits</p> <p>Waives penalties for some early withdrawals from retirement accounts and waives required minimum distribution rules for certain retirement accounts in calendar year 2020</p> <p>Relaxes limits on a tax filer's total deductions for charitable contributions in calendar year 2020</p> <p>Creates a partial tax deduction for taxpayers who do not itemize deductions but who make charitable contributions in calendar year 2020</p> <p>Expands the definition of qualified medical expenses for health savings accounts, health flexible spending arrangements, and other savings arrangements to include amounts paid for menstrual care products and for over-the-counter medicines or drugs</p>	

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P.L. 116-123 March 6, 2020	P.L. 116-127 March 18, 2020	P.L. 116-136 March 27, 2020	P.L. 116-139 April 24, 2020
<b>Assistance to Businesses</b>	Provides refundable credits against payroll taxes to compensate employers for the paid sick leave and family and medical leave mandated by the law	<p>Defers payment of the employer’s share of Social Security taxes through December 31, 2020</p> <p>Provides a refundable tax credit against payroll taxes to employers that shut down because of coronavirus-related mandates or that see a significant decline in revenues through December 31, 2020</p> <p>Permits businesses to offset 100 percent of taxable income for net operating losses incurred from 2018 through 2020</p> <p>Allows individual taxpayers to use all of their business losses to offset nonbusiness income for tax years 2018 through 2020 (or tax years 2018 through 2025 for farm losses)</p> <p>Excludes from taxation certain payments by employers for employees’ student loans</p> <p>Increases temporarily the amount of interest expenses that businesses may deduct for tax years 2019 and 2020</p> <p>Accelerates businesses’ use of credits for prior-year minimum tax liabilities</p> <p>Changes the depreciation period for improvements to certain nonresidential real estate from 39 years to 15 years</p> <p>Suspends aviation excise taxes until January 1, 2021</p>	

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P.L. 116-123 March 6, 2020	P.L. 116-127 March 18, 2020	P.L. 116-136 March 27, 2020	P.L. 116-139 April 24, 2020
<b>Medicaid, CHIP, and Other Health Care Programs</b>	Increases revenues indirectly because continuous enrollment in Medicaid leads to reduced participation in employment-based health insurance		
<b>Miscellaneous</b>	Provides credits against income taxes for self-employed people who would have been entitled to the paid sick leave provided by the law if they worked for an employer	Expands the list of items and services that are considered eligible expenses in health savings accounts  Delays the deadline for the payment of minimum required contributions to single-employer pension plans	

**HOW THE LAW IMPOSES INTERGOVERNMENTAL AND PRIVATE-SECTOR MANDATES**

<p><b>Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020</b></p> <p>P.L. 116-123 March 6, 2020</p>	<p><b>Families First Coronavirus Response Act</b></p> <p>P.L. 116-127 March 18, 2020</p>	<p><b>Coronavirus Aid, Relief, and Economic Security (CARES) Act</b></p> <p>P.L. 116-136 March 27, 2020</p>	<p><b>Paycheck Protection Program and Health Care Enhancement Act</b></p> <p>P.L. 116-139 April 24, 2020</p>
<p><b>Mandate Costs</b></p>	<p>CBO estimates that the mandates' costs exceed the UMRA thresholds.</p>	<p>CBO estimates that the mandate's cost exceeds the UMRA thresholds.</p>	
<p><b>Paid Sick Leave and Paid Family and Medical Leave</b></p>	<p>Requires businesses with 50 to 500 employees and state and local agencies to provide, through December 31, 2020:</p> <ul style="list-style-type: none"> <li>▪ 80 additional hours of paid sick leave to employees affected by COVID-19</li> <li>▪ 12 additional weeks of medical and family leave, the first two weeks of which are unpaid, to employees to care for their children during the public health emergency</li> </ul> <p>Provides a tax credit to private entities to fully offset the cost of providing additional paid leave</p> <p>Requires employers to provide notice of the new benefits</p>	<p>Requires businesses with 50 to 500 employees and state and local agencies to extend medical and family leave benefits to employees laid off after March 1, 2020, and later rehired</p>	

<b>HOW THE LAW IMPOSES PRIVATE-SECTOR MANDATES (ONLY)</b>			
<b>Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020</b>	<b>Families First Coronavirus Response Act</b>	<b>Coronavirus Aid, Relief, and Economic Security (CARES) Act</b>	<b>Paycheck Protection Program and Health Care Enhancement Act</b>
P.L. 116-123 March 6, 2020	P.L. 116-127 March 18, 2020	P.L. 116-136 March 27, 2020	P.L. 116-139 April 24, 2020
<b>Mandate Costs</b>	CBO estimates that the mandate’s cost does not exceed the UMRA threshold.	CBO cannot determine whether the mandates’ costs exceed the UMRA threshold because the number of entities affected by the provisions is unknown.	
<b>Insurers</b>	Requires insurers to waive cost-sharing requirements for diagnostic tests to detect COVID-19	Requires insurers to waive cost-sharing requirements for COVID-19 vaccines  Requires health insurance plans to reimburse providers for conducting diagnostic tests to detect COVID-19; the reimbursement must be equal to the cash price published by each provider, unless the insurance plan and the provider have negotiated a different price  Requires drug and device manufacturers to develop a management plan for mitigating supply risk and to share information with HHS	
<b>Mortgage Servicers</b>		Requires certain private mortgage servicers to grant forbearance to borrowers negatively affected by the public health emergency, ending 180 days after the emergency ends  Prohibits private mortgage servicers from foreclosing on federally backed loans	
<b>Landlords</b>		Prohibits landlords of rental units that are insured or otherwise assisted by the federal government from charging penalties or evicting renters who fail to make rental payments until July 25, 2020	

## Notes

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

For discretionary appropriations, the amounts shown are estimated outlays, which may differ from specified budget authority.

These estimates do not include the costs of implementing provisions that would be subject to subsequent appropriations.

Numbers may not add up to totals because of rounding.

In general, the four laws' increases in discretionary spending are designated as emergency requirements in accordance 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, as amended, will be adjusted to accommodate that spending.

Also, each law requires that any estimated changes to mandatory spending be excluded from the pay-as-you-go scorecards maintained by the Senate and the Office of Management and Budget.

CBO is required to estimate whether the annual cost of intergovernmental and private-sector mandates in legislation would exceed thresholds established in UMRA. In 2020, those thresholds are \$84 million for intergovernmental mandates and \$168 million for private-sector mandates. The thresholds are adjusted annually for inflation.

\* = between zero and \$500 million.

## Abbreviations

CDC = Centers for Disease Control and Prevention

CHIP = Children's Health Insurance Program

DHS = Department of Homeland Security

DoD = Department of Defense

DOT = Department of Transportation

EPA = Environmental Protection Agency

FCC = Federal Communications Commission

FDA = Food and Drug Administration

FEMA = Federal Emergency Management Agency

HHS = Department of Health and Human Services

HUD = Department of Housing and Urban Development

IRS = Internal Revenue Service

NASA = National Aeronautics and Space Administration

NIH = National Institutes of Health

PHSSEF = Public Health and Social Services Emergency Fund

PPP = Paycheck Protection Program

SBA = Small Business Administration

SNAP = Supplemental Nutrition Assistance Program

TSA = Transportation Security Administration

UMRA = Unfunded Mandates Reform Act

VA = Department of Veterans Affairs

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