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HOUSE BUDGET PLAN WOULD FORCE DEEP CUTS AND MAKE RADICAL CHANGES TO KEY FEDERAL PROGRAMS

The House Republicans' budget resolution for federal fiscal year (FFY) 2012 would impose a "binding cap" on federal spending that would force deep and immediate cuts to core public services and prevent funding from being restored over time. In the near term, the House budget plan proposes to deeply cut and dramatically restructure programs that assist millions of seniors and other Californians, including Medicare, Medicaid, and Supplemental Nutrition Assistance Program (SNAP) food assistance. Over the longer term, the House budget plan assumes the elimination of federal funding for a range of programs and services, potentially including education, medical research, environmental protection, and housing and child care assistance. While ostensibly aimed at reducing the federal deficit, the House budget resolution includes massive tax cuts that would primarily benefit corporations and the wealthy, thereby resulting in little deficit reduction over the next 10 years.

What Is the Budget Resolution?

The budget resolution is Congress' first step in the annual federal budget process. It is a blueprint "stating how much Congress is supposed to spend in each of 19 broad spending categories … and how much total revenue the government will collect, for each of the next five or more years."[1] The budget resolution guides the work of Congress' appropriations and tax-writing committees. The Senate and House of Representatives adopt their own budget resolutions and, in some years, form a joint conference committee to resolve any differences and create a unified budget plan, which does not require the President's signature. In other years, however, the House and Senate may not be able to resolve their differences. In that case, each house uses its own budget resolution to guide its actions. The House of Representatives approved its FFY 2012 budget resolution with no Democratic votes on April 15, 2011. The Senate has not yet passed a budget resolution.

House Budget Plan's Spending Cap Would Force Deep Cuts, Primarily Aimed at Programs That Assist Lower-Income Americans

The House budget resolution would impose a "binding cap" on total federal spending as a share of the nation's economy that would require immediate and dramatic spending cuts and prevent funding from being restored over the long term.[2] In the near term, federal spending under the House plan would decline from 24.1 percent of gross domestic product (GDP) in FFY 2011 to 19.9 percent of GDP by FFY 2019.[3] Over the longer term, the cuts required by the Republicans' plan would cause federal spending, excluding interest payments on the debt, to decline to 17.5 percent of GDP by 2030 and to 14 percent of GDP by 2050, according to the Congressional Budget Office (CBO).[4] To put these figures into context, the Center on Budget and Policy Priorities (CBPP) points out that "federal spending under President Ronald

Reagan averaged *22 percent* of GDP, at a time when no baby boomers had yet retired and health care costs were more than a third lower as a share of GDP than they are today."[5] Specifically, the House budget resolution:

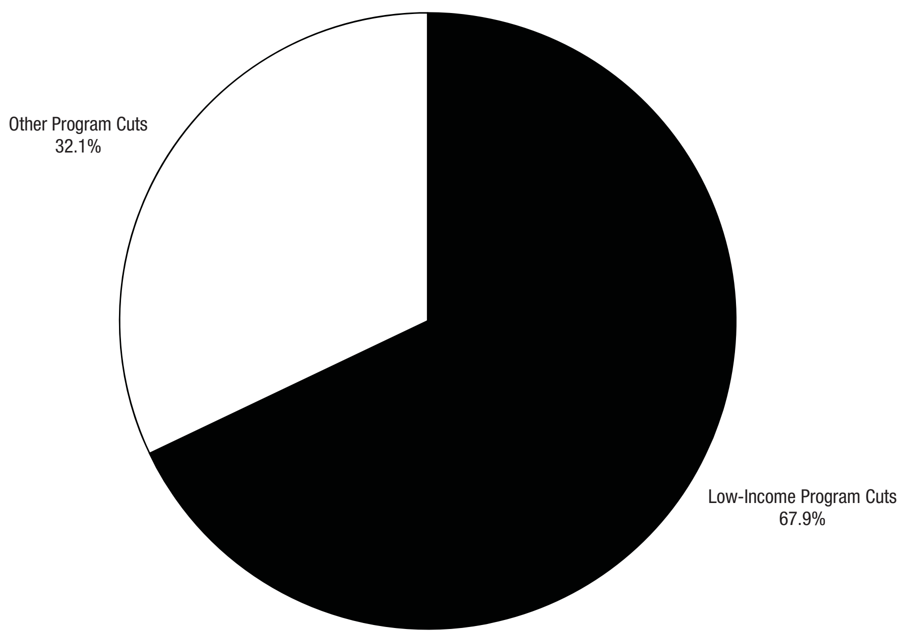
- **Proposes deep spending cuts to a range of programs that assist lower-income Americans, in order to fund massive tax breaks for the wealthy.** The House budget plan specifies $4.3 trillion in spending cuts between FFYs 2012 and 2021.[6] More than two-thirds of the cuts – at least $2.9 trillion – come from programs that assist lower-income Americans, including deep reductions to federal support for the Medicaid Program, SNAP food assistance, and Pell Grant student financial aid (Figure 1).[7] These spending cuts are offset by $4.2 trillion in tax cuts that would disproportionately benefit the wealthy. Because the tax cuts nearly equal the spending cuts, the House Republicans' plan "produces just $155 billion in real deficit reduction" over 10 years.[8] Taken together, these proposals "would produce the largest redistribution of income from the bottom to the top in modern US history, while increasing poverty and inequality more than any measure in recent times and possibly in the nation's history," according to the CBPP.[9]

- **Assumes that many federal programs and services would be eliminated over the coming decades.** The House budget plan would substantially alter the role of the federal government by setting a path for the elimination of many programs and services over the next few decades. The budget plan would reduce spending for all programs except Medicare, Medicaid, Social Security, and interest payments on the debt from 12 percent of GDP in FFY 2010 to 3.5 percent of GDP in FFY 2050, according to the CBO.[10] This part of the budget includes defense spending as well as expenditures for education, medical research, environmental protection, and food, housing, and child care assistance for low-income families. The budget resolution does not specify how cuts would be allocated among the programs in this part of the budget to achieve the overall reduction. However, defense spending – which has "equaled or exceeded 3 percent of GDP every year since 1940" – would at least keep up with inflation under the House Republicans' plan.[11] If defense spending remained level in inflation-adjusted terms, then most other federal spending apart from defense, health care, Social Security, and interest payments would have to be eliminated over time in order to reach the 3.5 percent of GDP threshold outlined in the House budget resolution.

House Budget Plan Would Increase Health Care Costs for California

The House budget resolution would radically change the way federal funds are allocated to the Medicaid Program – Medi-Cal

Figure 1: Two-Thirds of Proposed Cuts in the House Budget Resolution Come From Low-Income Programs



Total Cuts Over the Next 10 Years = $4.3 Trillion

Source: House Budget Committee

in California – which enrolls 7.4 million low-income Californians who lack access to private health coverage. In addition, the House budget plan would reduce federal Medicaid spending by $772 billion between FFYs 2012 and 2021. Specifically, the House budget resolution would:

- **Convert federal support for Medicaid to a "block grant."** Currently, the federal government pays 50 percent of Medi-Cal Program costs and California pays the other half. Under the House budget plan, California would instead receive a capped amount of federal funding each year to support Medi-Cal. Shifting to a block grant funding structure would lock in California's relatively low level of federal funding for Medi-Cal and make the state responsible for all costs that exceed the capped funding level.[12]

- **Restrict increases in federal support.** The House budget plan would increase federal block grant funding only to reflect inflation and population growth, regardless of whether Medicaid program costs rise at a faster rate. If this proposal had been implemented in 2000, California would have received 31 percent less federal funding for Medi-Cal in 2009 than it actually did, according to the CBPP. A federal funding reduction of this magnitude would have significantly increased state costs or forced reductions to Medi-Cal in addition to those made in recent years.[13]

House Budget Plan Could Increase the Number of Uninsured Californians

The House budget resolution could also increase the number of Californians without health coverage by changing certain Medicaid rules and repealing key provisions of the Affordable Care Act of 2010 (ACA). Specifically, the House budget resolution would:

- **Eliminate the requirement that states provide Medicaid coverage to certain individuals.** The federal government requires states to provide Medicaid coverage to certain individuals in order to receive federal Medicaid funds.[14] States may offer coverage to additional individuals through Medicaid or the Children's Health Insurance Program (CHIP). As part of national efforts to increase health coverage, the ACA includes provisions that discourage states from reducing eligibility for Medicaid and CHIP. Specifically, states that reduce eligibility for these programs risk losing all federal Medicaid funds.[15] Eliminating these provisions, as House Republicans propose, would allow states to reduce eligibility for Medicaid and CHIP. Eligibility cuts would be likely given the severity of states' budget crises as well as the magnitude of the federal funding cuts envisioned in the House budget plan.

- **Reverse the ACA's expansion of Medi-Cal coverage to more than 1 million Californians.** Beginning in 2014, the ACA will expand Medi-Cal eligibility to an estimated 1.1 million California adults who currently are not eligible for the program.[16] Federal funds will cover most of the cost of coverage for these newly eligible adults.[17] The House budget plan would repeal these coverage expansions, meaning that these Californians would remain ineligible for Medicaid under federal law.

- **Repeal the requirement that states establish an "exchange" through which small businesses and individuals may purchase affordable or subsidized coverage.** The ACA requires states to establish an exchange to pool together small-business employees and individuals who would otherwise purchase health coverage on their own. The House budget plan would repeal this requirement. In addition, House Republicans propose to repeal federal funding for subsidies provided under the ACA to help income-eligible individuals buy coverage through the exchange. While California is on track to implement its California Health Benefit Exchange in January 2014, the elimination of federal subsidies would likely reduce the number of Californians who could afford health coverage offered through the exchange.

- **Eliminate tax credits that certain small businesses currently receive to help pay the cost of premiums for their workers.** The ACA provides tax credits to certain small businesses to help defray the cost of providing health coverage to workers. The credits are available to firms with fewer than 25 workers and currently offset up to 35 percent of premium costs for for-profit firms and up to 25 percent of premium costs for non-profits. The House budget plan would repeal this provision.

House Budget Plan Would Shift Health Care Costs to Seniors

The House budget resolution would dismantle Medicare, converting it to a voucher program vastly different from the current Medicare system. The House proposal would reduce federal Medicare spending by shifting health care costs to people who turn 65 in 2022 and beyond.[18] Specifically, the House budget resolution would:

- **Convert Medicare to a voucher program in which individuals purchase coverage from private plans.** Under the current Medicare system, the federal government generally pays doctors and hospitals directly for the cost of care for individuals enrolled in Medicare.[19] In contrast, under the House budget plan, the federal government would provide seniors with a voucher that they would use to pay for private coverage. Costs that are not covered under private plans would be shifted to seniors.[20] Consequently, estimates show that seniors enrolled in a private plan in 2022 would pay approximately twice as much for health care compared to their projected costs under the current Medicare system.[21] Seniors' costs would increase both because federal funds would cover a smaller share of total Medicare costs and because total program costs would be significantly higher under the House budget plan compared to current law.

- **Allow private health plans to charge seniors different premiums based on age.** Older seniors could be charged higher premiums than younger seniors under the House budget resolution. In addition, voucher amounts would vary by income, age, and health status.
- **Increase the Medicare eligibility age to 67.** Currently, individuals become eligible for Medicare at age 65. Under the House budget plan, the age of eligibility would increase – beginning in 2022 – by two months per year, until it reached 67 in 2033.

House Budget Plan Would Cut and Cap Funding for the Nation's Primary Anti-Hunger Program

The House budget resolution would cut funding for SNAP – the nation's primary anti-hunger program – by $127 billion over 10 years and convert the program to a block grant.[22] These changes would likely require California to scale back SNAP food assistance currently provided to more than 3.5 million low-income Californians through the CalFresh Program.[23] Specifically, the House budget resolution would:

- **Cut SNAP funding by $127 billion between FFYs 2012 and 2021.** This cut would reduce SNAP funding by nearly 20 percent compared to the level needed to support projected enrollment over the next 10 years. California's share of this reduction would amount to roughly $10 billion.[24] "Policymakers could not possibly achieve cuts of this magnitude without scaling back SNAP eligibility or reducing benefits deeply," according to the CBPP.[25] Consequently, California would be forced to drop hundreds of thousands of low-income Californians from CalFresh or reduce benefits by hundreds of dollars per year for each family in the program unless policymakers used state dollars to offset the federal cuts, an unlikely prospect given the state's ongoing budget difficulties.[26]
- **Convert SNAP funding to a block grant.** In addition to the funding cut, the House budget resolution would convert SNAP funding to a block grant beginning in FFY 2015. California would receive a capped amount of federal funding each year to support CalFresh benefits, which would largely eliminate the program's ability to respond to increased need for food assistance during a recession.[27] CalFresh quickly expanded – as intended – to fill the rising need for food assistance during the Great Recession as California workers lost jobs and income and struggled to feed their families. The number of CalFresh recipients rose from 2.0 million in April 2007, just before the economic downturn began in California, to more than 3.5 million in November 2010, with the fastest growth occurring in 2009 and early 2010.[28] The block grant envisioned by House Republicans would prevent CalFresh from similarly expanding to meet increased need during future economic downturns, unless California used state dollars to supplement capped federal funding – an unlikely prospect given the state's ongoing budget crisis.

House Budget Plan Would Cut Pell Grant Funding

The House budget resolution includes deep cuts to student financial aid, which would make affording a college education more difficult for students from low- and middle-income families. The House budget plan would cut FFY 2012 Pell Grant funding by more than 50 percent, a reduction of more than $21 billion.[29] Pell Grants provide financial assistance to low- and middle-income undergraduate students, as well as to low-income adults who return to school to upgrade their skills. While the House budget plan does not specify how the reduction would be achieved, it does propose to roll back Pell Grant funding to the pre-American Reinvestment and Recovery Act (ARRA) level. The ARRA nearly doubled Pell Grant program funding to help support growing demand and to increase the maximum annual Pell Grant award to $5,550 from the pre-ARRA level of $4,731. The number of Pell Grant recipients is projected to reach 9.4 million in 2011-12, up by 52.9 percent since 2008. This increase is partly attributable to rising college attendance resulting from the weak job market. Rolling back Pell Grant funding to the pre-ARRA level would make it more difficult for low- and middle-income students to afford college at a time when many seek to improve their skills to find work in an economy where jobs are scarce.

House Republicans argue that reductions to Pell Grant funding will simply restrict eligibility to the "truly needy." In fact, Pell Grant awards already are targeted to students from low-income families. The majority of students receiving Pell Grants (54.6 percent) came from families with annual incomes of $20,000 or less in 2008-09, the most recent year for which data are available. Nearly three out of four Pell Grant recipients (74.0 percent) were from families that earned $30,000 or less. Rolling back Pell Grant funding to the pre-ARRA level likely would limit the number of students from low-income families who receive Pell Grants, require a reduction to Pell Grant award levels, or both.

Reducing Pell Grant funding would do little to curb rising tuition, as the House budget plan asserts. For example, California's budget crisis – not increased Pell Grant funding – led to recent fee hikes at the state's public universities, where more than seven out of 10 California students who receive Pell Grants (72.6 percent) are enrolled. Cutting the maximum Pell Grant award level would not curb rising fees at California's public universities, but could put college out of reach for many low- to middle-income Californians.

House Budget Plan Would Cut Taxes for the Wealthy, Making the Tax System Less Progressive

While ostensibly aimed at cutting the federal deficit, the House budget resolution includes massive tax cuts – at a cost of $4.2 trillion over 10 years – skewed toward the top of the income distribution. For example, the budget resolution assumes that the 2001 and 2003 Bush tax cuts would be made permanent, providing an ongoing average tax break of $125,000 per year to individuals with incomes of more than $1 million.[30] In addition, the Republicans' plan assumes that current federal estate tax rules – which exempt estates up to $5 million for individuals and up to $10 million for couples, with these levels indexed to inflation – would be permanently extended.[31]

Moreover, the House budget resolution proposes additional tax cuts for the wealthy that would make the federal tax system less progressive than it is today. Specifically, House Republicans propose to cut the top tax rate for individuals and corporations from 35 percent to 25 percent, which would reduce federal revenues by an additional $2.9 trillion over 10 years, according to the Tax Policy Center at the Urban Institute and the Brookings Institution.[32] Nearly all of the benefits would go to the top 5 percent of households – those with incomes of at least $200,000 per year.[33] The budget plan states that the revenue loss would be offset by eliminating tax credits, deductions, and exemptions, collectively known as "tax expenditures." While House Republicans have not yet specified which tax expenditures would be curtailed, it is highly likely that low- and middle-income households would lose at least some tax breaks and thus pay higher taxes. The Tax Policy Center explains: "Unless all of the costs [of eliminating tax expenditures] fall on the top 5 percent who benefit from the rate cut, any reduction in tax expenditures must raise taxes on low- and middle-income households."[34] In short, by raising lower-income families' taxes while further reducing taxes for the wealthy, the House budget resolution would "almost certainly … yield a less progressive tax system."[35]

Conclusion

The House Republicans' budget resolution for FFY 2012 would make deep cuts to core public services – including Medicare, Medicaid, SNAP food assistance, and Pell Grant student financial aid – in order to fund massive tax breaks for the wealthy. While ostensibly aimed at reducing the federal deficit, the House budget plan would result in little deficit reduction over the next 10 years because the tax cuts would largely offset the spending reductions. While putting the nation on a sustainable fiscal course is critical, fiscal balance can be achieved without eliminating major public investments – including funding for education, medical research, and child care assistance – or dramatically restructuring and scaling back programs that assist seniors and other low- and middle-income Californians.

Scott Graves, Jonathan Kaplan, and Hanh Kim Quach prepared this Budget Brief*. The California Budget Project (CBP) was founded in 1994 to provide Californians with a source of timely, objective, and accessible expertise on state fiscal and economic policy issues. The CBP engages in independent fiscal and policy analysis and public education with the goal of improving public policies affecting the economic and social well-being of low- and middle-income Californians. General operating support for the CBP is provided by foundation grants, subscriptions, and individual contributions. Please visit the CBP's website at www.cbp.org.*

ENDNOTES

1 Center on Budget and Policy Priorities, *Introduction to the Federal Budget Process* (December 6, 2010), pp. 3-4.

2 House Budget Committee, *The Path to Prosperity: Restoring America's Promise – Fiscal Year 2012 Budget Resolution* (April 2011), p. 36.

3 These figures include interest on the federal debt. House Budget Committee, *The Path to Prosperity: Restoring America's Promise – Fiscal Year 2012 Budget Resolution* (April 2011), Appendix Table S-1.

4 Congressional Budget Office, *Long-Term Analysis of a Budget Proposal by Chairman Ryan* (April 5, 2011), p. 16.

5 Edwin Park, Kathy Ruffing, and Paul N. Van de Water, *Proposed Cap on Federal Spending Would Force Deep Cuts in Medicare, Medicaid, and Social Security: Would Likely Require Radical Changes Such as Medicare Privatization, a Medicaid Block Grant, and Repeal of Health Reform* (Center on Budget and Policy Priorities: April 14, 2011), p. 5. Emphasis in original.

6 James R. Horney, *Ryan Budget Plan Produces Far Less Real Deficit Cutting Than Reported: Plan's $4.3 Trillion in Program Cuts, Offset by $4.2 Trillion in Tax Cuts, Yield Just $155 Billion in Deficit Reduction* (Center on Budget and Policy Priorities: April 8, 2011), p. 1.

7 Robert Greenstein, *Chairman Ryan Gets Roughly Two-Thirds of His Huge Budget Cuts From Programs for Lower-Income Americans* (Center on Budget and Policy Priorities: April 5, 2011), pp. 1-2.

[8] James R. Horney, *Ryan Budget Plan Produces Far Less Real Deficit Cutting Than Reported: Plan's $4.3 Trillion in Program Cuts, Offset by $4.2 Trillion in Tax Cuts, Yield Just $155 Billion in Deficit Reduction* (Center on Budget and Policy Priorities: April 8, 2011), p. 1.

[9] Center on Budget and Policy Priorities, *Statement of Robert Greenstein, President, on Chairman Ryan's Budget Plan* (Updated April 20, 2011), p. 1.

[10] By comparison, spending in this category has exceeded 8 percent of GDP every year since World War II. See Robert Greenstein, *CBO Report: Ryan Plan Specifies Spending Path That Would Nearly End Most of Government Other Than Social Security, Health Care, and Defense by 2050: Plan Also Contains Deeper Cuts to Medicare and Medicaid Than Ryan Revealed* (Center on Budget and Policy Priorities: April 7, 2011), p. 1.

[11] Specifically, the CBPP states that the House plan "does not envision defense cuts in real [inflation-adjusted] terms (although defense could decline a bit as a share of GDP)." Robert Greenstein, *CBO Report: Ryan Plan Specifies Spending Path That Would Nearly End Most of Government Other Than Social Security, Health Care, and Defense by 2050: Plan Also Contains Deeper Cuts to Medicare and Medicaid Than Ryan Revealed* (Center on Budget and Policy Priorities: April 7, 2011), pp. 1-2.

[12] California ranked 38th in spending per Medi-Cal enrollee in 2009-10. The state spent an average of $6,977 per enrollee, compared to a national average of $7,307.

[13] Edwin Park and Matt Broaddus, *What if Ryan's Medicaid Block Grant Had Taken Effect in 2000? Federal Medicaid Funds Would Have Fallen Over 25% in Most States, Over 40% in Some, by 2009* (Center on Budget and Policy Priorities: April 12, 2011).

[14] At a minimum, state Medicaid programs must provide coverage to children under age 6 and pregnant women in families with incomes at or below 133 percent of the federal poverty line, children ages 6 through 18 in families with incomes at or below the poverty line, most seniors or persons with disabilities receiving Supplemental Security Income payments, infants born to Medicaid-eligible women, parents whose income is within the state's pre-welfare-reform eligibility limit for cash assistance, and certain individuals with Medicare coverage.

[15] In recent years, these requirements have prevented California from dropping an estimated 575,000 individuals from Medi-Cal and eliminating the Healthy Families Program, which would result in 865,000 children losing health coverage.

[16] Currently, certain parents of Medi-Cal-eligible children whose incomes are above the poverty line and childless adults under age 65 are not eligible for Medi-Cal. The ACA extends Medi-Cal eligibility to these adults so long as their incomes are at or below 138 percent of the poverty line.

[17] Under the ACA, the federal government will pay 100 percent of the cost of medical care for newly eligible individuals from 2014 through 2016. By 2020, the federal share of support for these individuals will drop to 90 percent, with states paying the remainder.

[18] Individuals currently younger than 55 – those born during or after 1957 – would be affected by the House Republicans' proposed changes.

[19] Medicare includes hospital coverage (Part A) and coverage for physician office visits (Part B). Individuals usually pay a premium for Part B coverage. In addition, individuals may purchase supplemental coverage to cover the cost of Medicare copayments and deductibles as well as prescription drugs (Part D).

[20] Under the House budget resolution, seniors enrolling in Medicare in 2022 would receive an $8,000 voucher, on average – approximately the same amount that the federal government is projected to spend per beneficiary under the current Medicare system in 2022. Congressional Budget Office, *Long-Term Analysis of a Budget Proposal by Chairman Ryan* (April 5, 2011).

[21] The total cost of care in 2022 under the current Medicare system is projected to be – at most – $14,760 per beneficiary, with the federal government paying $8,500, or about 58 percent. By contrast, the total cost of care in 2022 under the House budget plan is estimated to be $20,500 per beneficiary, of which the federal government would pay $8,000, or 39 percent. Congressional Budget Office, *Long-Term Analysis of a Budget Proposal by Chairman Ryan* (April 5, 2011) and Kaiser Family Foundation, *Proposed Changes to Medicare in the 'Path to Prosperity'* (April 2011).

[22] House Republicans have "provided no details on how the cuts would be achieved or the timing of the cuts." Dorothy Rosenbaum, *Ryan Budget Would Slash SNAP Funding by $127 Billion Over Ten Years: Low-Income Households in All States Would Feel Sharp Effects* (Center on Budget and Policy Priorities: April 11, 2011), p. 1.

[23] CalFresh, formerly known as the Food Stamp Program, is California's version of SNAP.

[24] Dorothy Rosenbaum, *Ryan Budget Would Slash SNAP Funding by $127 Billion Over Ten Years: Low-Income Households in All States Would Feel Sharp Effects* (Center on Budget and Policy Priorities: April 11, 2011), Table 1.

[25] Dorothy Rosenbaum, *Ryan Budget Would Slash SNAP Funding by $127 Billion Over Ten Years: Low-Income Households in All States Would Feel Sharp Effects* (Center on Budget and Policy Priorities: April 11, 2011), p. 1.

[26] These figures are based on estimates in Dorothy Rosenbaum, *Ryan Budget Would Slash SNAP Funding by $127 Billion Over Ten Years: Low-Income Households in All States Would Feel Sharp Effects* (Center on Budget and Policy Priorities: April 11, 2011), pp. 1-2.

[27] Currently, CalFresh benefits are provided to low-income Californians who meet stringent eligibility requirements – a household's gross income, for example, cannot exceed 130 percent of the poverty line ($24,089 for a family of three in 2011). The vast majority of recipients have incomes below the poverty line. See California Budget Project, *Food Within Reach: Strategies for Increasing Participation in the Food Stamp Program in California* (December 2009), pp. 7 and 9.

[28] November 2010 is the most recent month for which complete CalFresh data are available.

[29] The House budget plan indicates it would return Pell Grant funding to the pre-American Reinvestment and Recovery Act (ARRA) level, but it neither provides a specific FFY 2012 Pell Grant funding level nor specifies the applicable pre-ARRA funding level. To estimate the reduction proposed by the House budget resolution, the CBP compared the Obama Administration's FFY 2012 Pell Grant funding request of $41.2 billion to the $19.4 billion FFY 2009 Pell Grant funding level, which excludes ARRA Pell Grant funding.

[30] Center on Budget and Policy Priorities, *Statement of Robert Greenstein, President, on Chairman Ryan's Budget Plan* (Updated April 20, 2011), p. 1. The 2001 and 2003 Bush tax cuts are scheduled to expire at the end of 2012.

[31] The current top marginal estate tax rate is 35 percent. Current estate tax rules expire at the end of 2012, at which point the top rate would increase to 55 percent and the exemption level would drop to $1 million.

[32] Tax Policy Center, Urban Institute and Brookings Institution, Table T11-0088 (April 7, 2011), downloaded from http://www.taxpolicycenter.org/numbers/Content/PDF/T11-0088.pdf on April 8, 2011.

[33] Roberton Williams, "How Would the House Budget Resolution Affect Tax Progressivity?" *Tax Vox* (Tax Policy Center, Urban Institute and Brookings Institution: April 18, 2011).

[34] Roberton Williams, "How Would the House Budget Resolution Affect Tax Progressivity?" *Tax Vox* (Tax Policy Center, Urban Institute and Brookings Institution: April 18, 2011).

[35] Roberton Williams, "How Would the House Budget Resolution Affect Tax Progressivity?" *Tax Vox* (Tax Policy Center, Urban Institute and Brookings Institution: April 18, 2011).