

**ESTIMATED BUDGET EFFECTS OF THE REVENUE PROVISIONS CONTAINED IN RULES COMMITTEE PRINT 116-68,  
THE "CONSOLIDATED APPROPRIATIONS ACT, 2021"**

Fiscal Years 2021 - 2030

[Millions of Dollars]

Provision	Effective	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021-25	2021-30
<b>DIVISION N - ADDITIONAL CORONAVIRUS RESPONSE AND RELIEF</b>													
<b>II. Assistance to Individuals, Families, and Businesses</b>													
<b>Subtitle B - The "COVID-Related Tax Relief Act of 2020"</b>													
1. Additional 2020 recovery rebates for individuals.....	DOE	-164,061	---	---	---	---	---	---	---	---	---	-164,061	-164,061
2. Amendments to recovery rebates under the CARES Act.....	[1]	-1,637	---	---	---	---	---	---	---	---	---	-1,637	-1,637
3. Extension of certain deferred payroll taxes (sunset 12/31/21).....	DOE	-469	453	---	---	---	---	---	---	---	---	-16	-16
4. Clarify that the educator expense tax deduction includes expenses for personal protective equipment and other supplies related to the prevention of the spread of COVID-19.....	DOE	-2	-2	-2	-2	-2	-2	-2	-2	-2	-2	-9	-20
5. Clarification of tax treatment of forgiveness of covered loans.....	[2]	----- No Revenue Effect -----											
6. Emergency financial aid grants not includible in gross income and do not reduce educational tax credits [3].....	qefagma 3/26/20	-108	-27	---	---	---	---	---	---	---	---	-135	-135
7. Clarification of tax treatment of certain loan forgiveness and other business financial assistance under CARES Act.....	[4] & tyea DOE	----- No Revenue Effect -----											
8. Authority to waive certain information reporting requirements.....	DOE	----- No Revenue Effect -----											
9. Application of special rules to money purchase pension plans.....	[5]	-71	-15	-7	-1	-1	-1	-1	-1	-2	-2	-94	-101
10. Election to waive application of certain modifications to farming losses (sunset 12/31/20).....	[6]	----- Negligible Revenue Effect -----											
11. Oversight and audit reporting.....	DOE	----- No Revenue Effect -----											
12. Disclosures to identify tax receivables not eligible for collection pursuant to qualified tax collection contracts [7]..	dmo/a DOE	----- Negligible Revenue Effect -----											
13. Modification of certain protections for taxpayer return information (higher education disclosures) [8].....	[9]	----- No Revenue Effect -----											
14. 2020 election to terminate transfer period for qualified transfers from pension plan for covering future retiree costs.....	tyba 12/31/19	60	47	38	29	23	19	10	2	---	---	198	228
15. Extension of tax credits of FFCRA (sunset 3/31/21) [3].....	[10]	-1,185	-417	---	---	---	---	---	---	---	---	-1,602	-1,602

Provision	Effective	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021-25	2021-30
16. Election to use prior year net earnings from self-employment in determining average daily self-employment income for purposes of credits for paid sick and family leave (sunset 3/31/21).....	[10]	----- Estimate Included in Division N, Item 15. -----											
17. Certain technical improvements to credits for paid sick and family leave (sunset 3/31/21).....	[10]	----- Estimate Included in Division N, Item 15. -----											
<b>TOTAL OF DIVISION N .....</b>		<b>-167,473</b>	<b>39</b>	<b>29</b>	<b>26</b>	<b>20</b>	<b>16</b>	<b>7</b>	<b>-1</b>	<b>-4</b>	<b>-4</b>	<b>-167,356</b>	<b>-167,344</b>

**DIVISION EE - THE "TAXPAYER CERTAINTY AND DISASTER TAX RELIEF ACT OF 2020"**

**I. Extension of Certain Expiring Provisions**

**A. Certain Provisions Made Permanent**

1. Permanent extension of medical expense deduction for expenses in excess of 7.5 percent of adjusted gross income.....	tyba 12/31/20	-496	-1,975	-1,973	-2,065	-2,155	-2,854	-4,780	-5,143	-5,545	-5,948	-8,663	-32,934
2. Energy efficient commercial buildings deduction modified and made permanent.....	ppisa 12/31/20	-46	-71	-71	-71	-72	-72	-72	-73	-75	-77	-332	-700
3. Benefits provided to volunteer firefighters and emergency medical responders made permanent [11].....	tyba 12/31/20	-53	-71	-72	-74	-75	-77	-78	-79	-81	-83	-343	-739
4. Transition from deduction for qualified tuition and related expenses to increased phase-out threshold of Lifetime Learning Credit to \$80,000 (\$160,000 joint filers).....	tyba 12/31/20	-173	-860	-835	-782	-712	-639	-551	-500	-457	-406	-3,361	-5,915
5. Railroad track maintenance credit made permanent and modified.....	tyea DOE	---	---	-112	-204	-204	-204	-204	-204	-205	-205	-519	-1,542
6. Excise taxes on beer, wine, and distilled spirits made permanent:													
a. Special rule for the production period for beer, wine, and distilled spirits.....	icpoaa 12/31/20	-15	-13	-12	-12	-11	-13	-14	-15	-15	-14	-62	-134
b. Modifying the rates of taxation of beer and certain other rules.....	generally 1/1/21	-83	-112	-108	-111	-108	-104	-101	-100	-98	-97	-522	-1,022
c. Modifying the rates of taxation of wine and certain other rules.....	generally 1/1/21	-100	-158	-171	-212	-234	-248	-253	-260	-269	-279	-875	-2,186
d. Modifying the rates of taxation of distilled spirits and certain other rules.....	generally 1/1/21	-216	-403	-440	-511	-576	-639	-678	-704	-747	-792	-2,145	-5,704

**B. Certain Provisions Extended Through 2025**

1. Extension of look-through treatment of payments between related CFCs under foreign personal holding company income rules (sunset 12/31/25).....	[12]	-456	-740	-839	-919	-999	-307	---	---	---	---	-3,953	-4,260
2. Extension of new markets tax credit (sunset 12/31/25) [13].	cyba 12/31/20	---	-10	-52	-182	-381	-612	-864	-1,106	-1,241	-1,236	-624	-5,683
3. Extension of work opportunity tax credit (sunset 12/31/25).....	iwbwfta 12/31/20	-1,275	-2,483	-2,954	-3,206	-3,383	-1,978	-634	-202	-51	---	-13,302	-16,167

Provision	Effective	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021-25	2021-30
4. Modification and extension of exclusion from gross income of discharge of qualified principal residence indebtedness (sunset 12/31/25).....	doia 12/31/20	-80	-536	-552	-569	-586	-511	---	---	---	---	-2,323	-2,834
5. Extension of 7-year recovery period for motorsports entertainment complexes (sunset 12/31/25).....	ppisa 12/31/20	-23	-35	-40	-44	-48	-22	-8	-4	-1	1	-190	-224
6. Extension of special expensing rules for certain film, television, and live theatrical productions (sunset 12/31/25).	pca 12/31/20	-554	-822	-408	-271	-305	304	698	470	215	88	-2,360	-585
7. Extension of Oil Spill Liability Trust Fund financing rate (sunset 12/31/25).....	oaa 1/1/21	----- <i>No Revenue Effect</i> -----											
8. Extension of certain empowerment zone tax incentives (sunset 12/31/25).....	tyba 12/31/20	-90	-260	-269	-278	-287	-191	---	---	---	---	-1,183	-1,374
9. Extension of employer credit for paid family and medical leave (sunset 12/31/25) [14].....	wpi tyba 12/31/20	-175	-461	-647	-740	-797	-537	-245	-123	-62	-18	-2,819	-3,804
10. Extension of exclusion for certain employer payments of student loans (sunset 12/31/25) [15].....	pma 12/31/20	-429	-640	-676	-712	-748	-227	---	---	---	---	-3,205	-3,432
11. Extension of credit for carbon dioxide sequestration (sunset 12/31/25).....	cwba 12/31/23	---	---	---	-10	-31	-47	-57	-92	-161	-243	-42	-641
C. Extension of Certain Other Provisions													
1. Extension of credit for electricity produced from certain renewable resources (sunset 12/31/21).....	cwba 12/31/20	---	-106	-183	-238	-196	-161	-176	-196	-208	-231	-723	-1,695
2. Extension and phaseout of section 48 energy credit (sunset 12/31/23).....	cwba 12/31/19	---	-48	-485	-2,125	-1,651	-679	-520	-525	-521	-466	-4,309	-7,020
3. Extension of mortgage insurance premiums treated as qualified residence interest (sunset 12/31/21).....	apaaa 12/31/20	-31	-176	---	---	---	---	---	---	---	---	-207	-207
4. Extension of credit for health insurance costs of eligible individuals (health coverage tax credit) (sunset 12/31/21) [3].....	mba 12/31/20	-19	-23	---	---	---	---	---	---	---	---	-42	-42
5. Extension of Indian employment tax credit (sunset 12/31/21).....	tyba 12/31/20	-23	-43	---	---	---	---	---	---	---	---	-67	-67
6. Extension of mine rescue team training credit (sunset 12/31/21).....	tyba 12/31/20	[16]	[16]	[16]	[16]	[16]	[16]	[16]	[16]	[16]	---	-1	-1
7. Extension of classification of certain race horses as 3-year property (sunset 12/31/21).....	ppisa 12/31/20	----- <i>No Revenue Effect</i> -----											
8. Extension of accelerated depreciation for business property on Indian reservations (sunset 12/31/21).....	ppisa 12/31/20	-5	-14	-9	[17]	2	[17]	-1	-2	-1	-1	-26	-32
9. Extension of American Samoa economic development credit (sunset 12/31/21).....	tyba 12/31/20	-4	-4	---	---	---	---	---	---	---	---	-8	-8
10. Extension of second generation biofuel producer credit (sunset 12/31/21).....	qsgbpa 12/31/20	-9	-7	---	---	---	---	---	---	---	---	-16	-16
11. Extension of credit for section 25C nonbusiness energy property (sunset 12/31/21).....	ppisa 12/31/20	-39	-355	---	---	---	---	---	---	---	---	-395	-395
12. Extension of alternative motor vehicle credit for qualified fuel cell motor vehicles (sunset 12/31/21).....	ppa 12/31/20	-4	-2	---	---	---	---	---	---	---	---	-6	-6
13. Extension of credit for alternative fuel vehicle refueling property (sunset 12/31/21).....	ppisa 12/31/20	-39	-107	-5	-4	-4	-4	-4	-2	1	1	-159	-167

Provision	Effective	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021-25	2021-30
14. Extension of credit for two-wheeled plug-in electric vehicles (sunset 12/31/21).....	vaa 12/31/20	[16]	-1	[16]	[16]	[16]	[16]	---	---	---	---	-2	-2
15. Extension of production credit for Indian coal facilities (sunset 12/31/21) [18].....	cpa 12/31/20	-12	-10	-4	-3	-3	-3	-3	-1	[16]	---	-32	-39
16. Extension of credit for construction of energy-efficient new homes (sunset 12/31/21).....	haa 12/31/20	-87	-74	-27	-19	-19	-19	-19	-10	-2	---	-226	-276
17. Extension of excise tax credits relating to alternative fuels (sunset 12/31/21).....	fsoua 12/31/20	-204	-75	---	---	---	---	---	---	---	---	-279	-279
18. Extension of residential energy-efficient property credit and inclusion of biomass fuel property expenditures (sunset 12/31/23).....	epoii tyba 12/31/20	-272	-623	-1,682	-726	-512	---	---	---	---	---	-3,814	-3,814
19. Extension of Black Lung Disability Trust Fund - increase in amount of excise tax on coal (sunset 12/31/21).....	sa 12/31/20	119	28	---	---	---	---	---	---	---	---	147	147
<b>Total of Extension of Certain Expiring Provisions.....</b>		<b>-4,893</b>	<b>-11,290</b>	<b>-12,626</b>	<b>-14,088</b>	<b>-14,095</b>	<b>-9,844</b>	<b>-8,564</b>	<b>-8,871</b>	<b>-9,524</b>	<b>-10,006</b>	<b>-56,988</b>	<b>-103,799</b>
<b>II. Other Provisions</b>													
1. Minimum low-income housing tax credit rate (4%).....	[19]	-43	-122	-219	-332	-456	-592	-739	-898	-1,068	-1,321	-1,172	-5,791
2. Depreciation of certain residential rental property over 30-year period.....	tyba 12/31/17	-1,217	-593	-180	-179	-177	-186	-187	-183	-179	-175	-2,346	-3,256
3. Waste energy recovery property eligible for section 48 energy credit (sunset 12/31/23).....	[20]	-31	-21	-24	-22	-16	-7	-2	-1	[17]	[17]	-115	-124
4. Extension of energy credit for offshore wind facilities (sunset 12/31/25).....	[21]	---	---	[16]	-107	-97	-40	-29	-29	-29	-30	-205	-362
5. Minimum rate of interest for certain determinations related to life insurance contracts.....	cia 12/31/20	-5	-27	-69	-128	-205	-301	-417	-554	-709	-874	-432	-3,287
6. Clarifications and technical improvements to CARES Act employee retention credit [3].....	[22]	-5,167	---	---	---	---	---	---	---	---	---	-5,167	-5,167
7. Extension and modification of employee retention and rehiring tax credit [3].....	[23]	-13,139	-2,319	---	---	---	---	---	---	---	---	-15,458	-15,458
8. Minimum age for distributions during working retirement.....	dmbooa DOE	----- Negligible Revenue Effect -----											
9. Temporary rule preventing partial plan termination [24].....	DOE	----- Negligible Revenue Effect -----											
10. Temporary allowance of full deduction for business meals (sunset 12/31/22) [25].....	apoaia 12/31/20	-1,266	-3,200	-1,831	---	---	---	---	---	---	---	-6,296	-6,296
11. Temporary special rule for determination of earned income (EITC and CTC lookback) [3].....	DOE	-4,136	---	---	---	---	---	---	---	---	---	-4,136	-4,136
12. Certain charitable contributions deductible by non-itemizers (sunset 12/31/21).....	tyba 12/31/20	-573	-2,292	---	---	---	---	---	---	---	---	-2,865	-2,865
13. Temporary modification of limitations on charitable contributions (sunset 12/31/21).....	cma 12/31/20	-721	-2,498	1,601	494	286	194	---	---	---	---	-838	-643
14. Temporary special rules for health and dependent care flexible spending arrangements [26].....	DOE	[27]	38	16	---	---	---	---	---	---	---	54	54
<b>Total of Other Provisions.....</b>		<b>-26,298</b>	<b>-11,034</b>	<b>-706</b>	<b>-274</b>	<b>-665</b>	<b>-932</b>	<b>-1,374</b>	<b>-1,665</b>	<b>-1,985</b>	<b>-2,400</b>	<b>-38,976</b>	<b>-47,331</b>

Provision	Effective	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2021-25	2021-30
<b>III. Disaster Relief Provisions</b>													
1. Special disaster-related rules for use of retirement funds.....	DOE	-55	-13	-5	-1	[16]	[16]	[16]	[16]	[16]	[16]	-75	-77
2. Employee retention credit for employers affected by qualified disasters.....	[28]	-136	-114	-34	-17	-11	-3	[16]	---	---	---	-311	-315
3. Other disaster-related tax relief provisions:													
a. Special rules for qualified disaster relief contributions.....	DOE	-159	55	32	18	12	3	---	---	---	---	-41	-38
b. Special rules for qualified disaster-related personal casualty losses.....	DOE	-5,395	-1,660	-830	-415	[16]	[16]	[16]	[16]	[16]	[16]	-8,300	-8,300
4. Low-income housing tax credit.....	DOE	-7	-44	-79	-99	-108	-110	-110	-110	-110	-110	-337	-887
5. Treatment of certain possessions.....	DOE	----- <i>Estimate Included in Division EE, Items III.1.- III.3.</i> -----											
<b>Total of Disaster Relief Provisions.....</b>		<b>-5,752</b>	<b>-1,776</b>	<b>-916</b>	<b>-514</b>	<b>-107</b>	<b>-110</b>	<b>-110</b>	<b>-110</b>	<b>-110</b>	<b>-110</b>	<b>-9,064</b>	<b>-9,617</b>
<b>TOTAL OF DIVISION EE .....</b>		<b>-36,943</b>	<b>-24,100</b>	<b>-14,248</b>	<b>-14,876</b>	<b>-14,867</b>	<b>-10,886</b>	<b>-10,048</b>	<b>-10,646</b>	<b>-11,619</b>	<b>-12,516</b>	<b>-105,028</b>	<b>-160,747</b>
<b>NET TOTAL .....</b>		<b>-204,416</b>	<b>-24,061</b>	<b>-14,219</b>	<b>-14,850</b>	<b>-14,847</b>	<b>-10,870</b>	<b>-10,041</b>	<b>-10,647</b>	<b>-11,623</b>	<b>-12,520</b>	<b>-272,384</b>	<b>-328,091</b>

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is assumed to be before December 31, 2020.

Legend for "Effective" column:

apoa = amounts paid or accrued after  
 apoia = amounts paid or incurred after  
 cia = contracts issued after  
 cma = contributions made after  
 cpa = coal produced after  
 cwba = construction which begins after  
 cyba = calendar years beginning after  
 da = dispositions after  
 dmo/a = disclosures made on or after  
 dmbooa = distributions made before, on, or after  
 DOE = date of enactment

doia = discharge of indebtedness after  
 epoi = expenditures paid or incurred in  
 fsoua = fuel sold or used after  
 haa = homes acquired after  
 icpoaa = interest costs paid or accrued after  
 iwbftea = individuals who begin work for the employer after  
 mba = months beginning after  
 oaa = on and after  
 pa = periods after  
 pca = productions commencing after

pma = payments made after  
 ppa = property purchased after  
 ppisa = property placed in service after  
 qefagma = qualified emergency financial aid grants made after  
 qsgbpa = qualified second generation biofuel production after  
 sa = sales after  
 tyba = taxable years beginning after  
 vaa = vehicles acquired after  
 wpi = wages paid in

**Footnotes for JCX-24-20:**

[1] Effective as if included in section 2201 of CARES Act (Public Law 116-136).

[2] In the case of original paycheck protection program loans, effective for taxable years ending after the date of enactment of the CARES Act (Public Law 116-136). In the case of subsequent paycheck protection program loans, effective on date of enactment of the COVID-Related Tax Relief Act of 2020.

[3] Estimate includes the following outlay effects:	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2021-25</u>	<u>2021-30</u>
Credit for health insurance costs of eligible individuals (health coverage tax credit) (sunset 12/31/21).....	13	4	---	---	---	---	---	---	---	---	17	17
Clarifications and technical improvements to CARES Act employee retention credit.....	1,166	---	---	---	---	---	---	---	---	---	1,166	1,166
Extension and modification of employee retention and rehiring tax credit .....	4,448	628	---	---	---	---	---	---	---	---	5,076	5,076
Temporary special rule for determination of earned income (EITC and CTC lookback).....	3,853	---	---	---	---	---	---	---	---	---	3,853	3,853
Emergency financial aid grants not includible in gross income and do not reduce educational tax credits.....	64	16	---	---	---	---	---	---	---	---	79	79
Extension of tax credits of FFCRA (sunset 3/31/21) .....	394	124	---	---	---	---	---	---	---	---	518	518

[4] Effective for taxable years ending after the date of enactment of the CARES Act (Public Law 116-136).

[5] Effective as if included in the enactment of section 2202 of the CARES Act (Public Law 116-136).

[6] Effective as if included in section 2303 of the CARES Act (Public Law 116-136).

[7] Provision is duplicated in section 102 of Division FF, Title I., Continuing Education at Affected Foreign Institutions and Modification of Certain Protections for Taxpayer Return Information.

[8] Provision is duplicated in section 103 of Division FF, Title I., Continuing Education at Affected Foreign Institutions and Modification of Certain Protections for Taxpayer Return Information.

[9] Effective for disclosures made after the date of enactment of the FUTURE Act.

[10] The amendments made by this section shall take effect as if included in the provisions of the Families First Coronavirus Response Act to which they relate.

[11] Estimate includes the following budget effects:	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2021-25</u>	<u>2021-30</u>
Total Revenue Effect.....	-70	-71	-72	-74	-75	-77	-78	-79	-81	-83	-362	-760
On-budget effects.....	-43	-44	-45	-46	-47	-47	-48	-49	-50	-51	-224	-471
Off-budget effects.....	-27	-27	-28	-28	-29	-29	-30	-30	-31	-32	-138	-289

[12] Effective for taxable years of foreign corporations beginning after December 31, 2020, and for taxable years of U.S. shareholders with or within which such taxable years of such foreign corporations end.

[13] Allocation per year in calendar years 2021 through 2025 is \$5 billion.

[14] Estimate includes the following budget effects:	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2021-25</u>	<u>2021-30</u>
Total Revenue Effect.....	-175	-461	-647	-740	-797	-537	-245	-123	-62	-18	-2,819	-3,804
On-budget effects.....	-175	-461	-647	-740	-797	-537	-245	-123	-62	-18	-2,819	-3,804
Off-budget effects.....	[16]	[16]	[16]	[16]	[16]	[16]	---	---	---	---	[16]	[16]

[15] Estimate includes the following budget effects:	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2021-25</u>	<u>2021-30</u>
Total Revenue Effect.....	-429	-640	-676	-712	-748	-227	---	---	---	---	-3,205	-3,432
On-budget effects.....	-223	-352	-372	-391	-411	-142	---	---	---	---	-1,750	-1,892
Off-budget effects.....	-206	-288	-304	-321	-337	-85	---	---	---	---	-1,455	-1,540

[16] Loss of less than \$500,000.

[17] Gain of less than \$500,000.

[18] Estimate assumes additional years of credit eligibility. The placed-in-service sunset date is assumed to be unchanged at December 31, 2008.

[19] Effective for buildings placed in service after December 31, 2020, if such building receives an allocation of housing credit amount after December 31, 2020, or tax-exempt obligations that finance any portion of such building are issued after December 31, 2020.

[20] Effective for periods after December 31, 2020, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986.

[21] Effective for periods after December 31, 2016, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986.

[22] Effective as if included in the provisions of the CARES Act to which they relate.

**Footnotes for JCX-24-20 continued:**

[23] Effective for calendar quarters beginning after December 31, 2020. Expires for calendar quarters beginning after June 30, 2021.

[24] Estimate applies only for a plan year that includes the period beginning on March 13, 2020, and ending on March 31, 2021.

[25] Estimate includes the following budget effects:	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2021-25</u>	<u>2021-30</u>
Total Revenue Effect.....	-1,266	-3,200	-1,831	---	---	---	---	---	---	---	6,296	6,296
On-budget effects.....	-1,218	-2,978	-1,595	---	---	---	---	---	---	---	-5,791	-5,791
Off-budget effects.....	-48	-221	-236	---	---	---	---	---	---	---	-505	-505
[26] Estimate includes the following budget effects:	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2021-25</u>	<u>2021-30</u>
Total Revenue Effect.....	[27]	38	16	---	---	---	---	---	---	---	54	54
On-budget effects.....	[27]	26	11	---	---	---	---	---	---	---	37	37
Off-budget effects.....	[27]	12	5	---	---	---	---	---	---	---	17	17

[27] Negligible revenue effect.

[28] For employers affected by qualified disasters, effective for wages paid or incurred from the date the trade or business became inoperable through the earlier of the date such trade or business resumed significant operations or 150 days after the last day of the incident period of the qualified disaster.