

**ESTIMATED REVENUE EFFECTS OF THE CHAIRMAN'S MARK OF
THE "TAX CUTS AND JOBS ACT,"
SCHEDULED FOR MARKUP BY THE COMMITTEE ON FINANCE ON NOVEMBER 13, 2017**

Fiscal Years 2018 - 2027

[Billions of Dollars]

Provision	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-22	2018-27
I. Tax Reform for Individuals													
A. Simplification and Reform of Rates, Standard Deductions, and Exemptions													
1. 10%, 12%, 22.5%, 25%, 32.5, 35%, and 38.5% income tax rate brackets [1][2].....	tyba 12/31/17	-81.0	-117.8	-122.7	-127.4	-132.3	-137.5	-142.8	-148.6	-154.9	-161.0	-581.1	-1,325.9
2. Modify standard deduction (\$12,000 for singles, \$24,000 for married filing jointly, \$18,000 for HoH) [2].....	tyba 12/31/17	-58.3	-84.1	-86.6	-89.7	-92.6	-95.1	-98.1	-101.6	-105.3	-108.4	-411.2	-919.8
3. Repeal of deduction for personal exemptions [2].....	tyba 12/31/17	96.4	141.8	146.4	151.4	157.2	163.2	169.2	175.3	181.7	188.2	693.2	1,570.9
4. Alternative inflation measure [2].....	tyba 12/31/17	0.9	2.3	5.7	8.5	10.7	13.2	17.1	20.6	23.7	28.3	28.3	131.2
B. Treatment of Business Income of Individuals													
1. Allow 17.4% deduction to certain domestic non-service passthrough income with exception for service passthrough income to taxpayers with taxable income below \$150,000 for joint filers, \$75,000 for all others, phased out over next \$50,000 for joint filers, \$25,000 for all others, indexed with \$50 round-down rule; includes restriction based on allocated wages [3].....	tyba 12/31/17	-25.5	-43.1	-45.3	-46.5	-47.2	-46.2	-47.1	-50.1	-53.1	-56.0	-207.3	-459.7
2. Disallow active pass-through losses in excess of \$500,000 for joint filers, \$250,000 for all others.....	tyba 12/31/17	10.2	16.5	16.6	17.2	17.8	18.2	18.8	19.5	20.0	20.6	78.4	175.6
C. Reform of the Child Tax Credit													
1. Modification of child tax credit (\$1,650 not indexed; refundable up to \$1,000 indexed up to nearest \$100 base year 2017; \$2,500 refundability threshold not indexed; \$500 other dependents not indexed; phaseouts \$500,000/\$1 Million not indexed; increase eligibility to less than 18 years old) [2].....	tyba 12/31/17	-26.4	-55.5	-57.0	-58.2	-59.4	-62.2	-63.5	-64.7	-66.1	-68.8	-256.4	-581.8
2. Require valid Social Security number of each child to claim refundable portion of child credit [2].....	tyba 12/31/17	---	2.9	2.8	2.7	2.6	2.7	2.6	2.5	2.6	2.7	11.1	24.1

Provision	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-22	2018-27
D. Simplification and Reform of Deductions and Exclusions													
1. Repeal of itemized deductions for taxes not paid or accrued in a trade or business, interest on home equity debt, non-disaster casualty losses, tax preparation expenses, and certain miscellaneous expenses [2].....	tyba 12/31/17	60.5	108.0	112.3	119.0	125.5	132.6	140.2	147.9	155.8	164.2	525.4	1,266.0
2. Increase percentage limit for charitable contributions of cash to public charities.....	cmi tyba 12/31/17	----- Estimate Included in Item I.D.1. -----											
3. Repeal of overall limitation on itemized deductions.....	tyba 12/31/17	----- Estimate Included in Item I.D.1. -----											
4. Modify exclusion of gain from sale of a principal residence.....	saea 12/31/17	[4]	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.4	1.1
5. Repeal exclusion for employer-provided bicycle commuter fringe benefit.....	tyba 12/31/17	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
6. Repeal exclusion for employer-provided qualified moving expense reimbursements [5][6].....	tyba 12/31/17	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	2.7	6.1
7. Repeal of deduction for moving expenses (other than members of the Armed Forces).....	tyba 12/31/17	0.6	0.8	0.9	0.9	1.0	1.0	1.1	1.1	1.2	1.2	4.2	9.7
8. Modification to wagering losses.....	tyba 12/31/17	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	0.1	0.1
E. Double Estate, Gift and GST Tax Exemption Amount.....	dda & gma 12/31/17	-1.2	-8.1	-8.8	-9.1	-9.6	-10.1	-10.7	-11.4	-12.1	-12.8	-36.8	-93.8
F. Repeal of Alternative Minimum Tax on Individuals.....	tyba 12/31/17	-6.1	-74.3	-65.2	-68.7	-72.5	-75.9	-79.7	-83.9	-88.0	-92.3	-286.9	-706.7
Total of Tax Reform for Individuals.....		-29.5	-109.9	-100.2	-99.2	-98.1	-95.4	-92.2	-92.6	-93.7	-93.2	-435.9	-902.9
II. Business Tax Reform													
A. Tax Rates													
1. 20% corporate tax rate in 2019 and thereafter.....	tyba 12/31/18	-15.2	-99.0	-138.6	-141.9	-143.2	-147.7	-152.5	-157.0	-163.1	-171.0	-537.9	-1,329.2
2. Reduction of dividends received deduction percentages.....	tyba 12/31/18	---	0.4	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.7	2.0	5.1
B. Repeal of Alternative Minimum Tax on Corporations [2]....	tyba 12/31/17	-15.3	-8.3	-4.5	-4.7	-1.3	-1.3	-1.3	-1.3	-1.2	-1.1	-34.0	-40.3
C. Small Business Reforms													
1. Increase section 179 expensing to \$1 million with a phaseout range beginning at \$2.5 million and expand definition of qualified property.....	ppisi tyba 12/31/17	-3.5	-6.3	-4.3	-2.6	-2.0	-1.5	-1.1	-0.9	-0.9	-0.8	-18.8	-24.0
2. Simplified accounting for small business.....	[7]	-8.7	-6.9	-2.6	-1.6	-1.3	-1.2	-1.2	-1.3	-1.4	-1.4	-21.1	-27.6
D. Cost Recovery, etc.													
1. Limit net interest deductions to 30% of adjusted taxable income, carryforward of denied deduction.....	tyba 12/31/17	24.6	39.2	30.6	30.4	29.2	28.7	28.4	30.4	32.8	34.2	154.0	308.3
2. Provide 100% bonus depreciation for five years [8].....	ppisa & spoga 9/27/17	-36.2	-40.4	-23.3	-13.4	-11.0	8.8	22.3	14.9	10.6	6.4	-124.3	-61.3
3. Modifications to depreciation limitations on luxury automobiles and personal use property.....	ppisa 12/31/17	----- Estimate Included in Item II.D.2. -----											
4. Modifications of treatment of certain farm property.....	ppisa 12/31/17	[9]	[9]	[9]	-0.1	-0.2	-0.3	-0.2	-0.1	[9]	[9]	-0.4	-1.1
5. Modification of net operating loss deduction.....	lai tyba 12/31/17	14.8	14.4	11.3	15.6	23.9	30.7	28.8	19.4	9.1	2.5	79.8	170.4
6. Repeal like-kind exchanges except for real property.....	generally eca 12/31/17	0.6	1.0	1.3	1.8	2.3	2.9	3.7	4.5	5.6	6.7	7.0	30.5

Provision	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-22	2018-27
7. Applicable recovery period for real property [10].....	ppisa 12/31/17	-0.3	-0.6	-0.6	-0.6	-0.6	-0.6	-0.6	-0.6	-0.6	-0.6	-2.7	-5.7
E. Business-Related Deductions													
1. Repeal of deduction for income attributable to domestic production activities.....	tyba 12/31/18	-0.3	3.4	7.9	8.7	9.1	9.5	10.0	10.3	10.5	11.5	28.8	80.7
2. Limitation on deduction by employers of expenses for fringe benefits:													
a. Meals and entertainment expenses [11].....	apoaia 12/31/17	1.6	2.0	2.1	2.1	2.2	2.3	2.4	2.5	2.6	2.6	10.0	22.4
b. Qualified transportation fringes [12].....	apoaia 12/31/17	1.3	1.5	1.7	1.7	1.8	1.8	1.8	1.9	1.9	2.0	7.9	17.4
F. Accounting Methods													
1. Certain special rules for taxable year of inclusion (in general).....	tyba 12/31/17	1.9	2.0	1.6	1.6	0.6	0.2	0.2	0.2	0.2	0.2	7.8	8.9
2. Certain special rules for taxable year of inclusion (related to original issue discount).....	tyba 12/31/17	1.3	2.1	1.5	1.5	0.9	0.2	0.2	0.3	0.3	0.3	7.4	8.7
G. Business Credits													
1. Modification of credit for clinical testing expenses for certain drugs for rare diseases or conditions.....	apoiu tyba 12/31/17	0.5	1.4	1.8	2.2	2.6	3.1	3.7	4.2	4.8	5.3	8.6	29.7
2. Modification of rehabilitation credit.....	[13]	[4]	0.2	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	1.5	4.3
3. Repeal of deduction for certain unused business credits.....	tyba 12/31/17	----- <i>Negligible Revenue Effect</i> -----											
H. Banks and Financial Instruments													
1. Limitation on deduction for FDIC premiums.....	tyba 12/31/17	0.8	1.8	1.4	1.4	1.4	1.5	1.5	1.5	1.6	1.6	6.8	14.5
2. Repeal of advance refunding bonds.....	ar bia 12/31/17	0.4	1.1	1.4	1.7	1.9	2.0	2.0	2.1	2.1	2.1	6.5	16.8
3. Cost basis of specified securities determined without regard to identification.....	seaoda 12/31/17	0.3	0.4	0.4	0.2	0.2	0.2	0.2	0.2	0.3	0.3	1.5	2.7
I. Compensation													
1. Nonqualified deferred compensation.....	[14]	0.3	1.0	1.6	1.5	1.3	1.1	0.8	0.6	4.0	1.3	5.8	13.4
2. Modification of limitation on excessive employee remuneration.....	tyba 12/31/17	0.3	2.0	1.2	1.1	1.1	1.0	1.0	1.0	0.9	0.8	5.7	10.4
3. 20% excise tax on excess tax-exempt organization executive compensation.....	tyba 12/31/17	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	1.7	3.6
J. Insurance													
1. Net operating losses of life insurance companies.....	tyba 12/31/17	----- <i>Estimate Included in Item II.D.5</i> -----											
2. Repeal of small life insurance company deduction.....	tyba 12/31/17	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	0.1	0.2
3. Adjustment for change in computing reserves.....	tyba 12/31/17	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.6	1.3
4. Repeal of special rule for distributions to shareholders from pre-1984 policyholders surplus account.....	tyba 12/31/17	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
5. Modification of proration rules for property and casualty insurance companies.....	tyba 12/31/17	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.1	2.2
6. Repeal of special estimated tax payments.....	tyba 12/31/17	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]
7. Capitalization of certain policy acquisition expenses.....	tyba 12/31/17	0.4	1.5	2.1	2.2	2.4	2.5	2.7	2.9	3.1	3.2	8.6	23.0
8. Tax reporting for life settlement transactions.....	generally tyba 12/31/17	[9]	[9]	[4]	[4]	[4]	[4]	[4]	[4]	0.1	0.1	[4]	0.2
9. Clarification of tax basis of life insurance contracts.....	generally teia 8/25/09-	----- <i>Estimate Included in Item II.J.8.</i> -----											
10. Exception to transfer for valuable consideration rules.....	ta 12/31/17	----- <i>Estimate Included in Item II.J.8.</i> -----											

Provision	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-22	2018-27
K. Partnerships													
1. Tax gain on the sale of a partnership interest on look-thru basis.....	saea 12/31/17	[4]	0.2	0.3	0.3	0.4	0.5	0.5	0.5	0.5	0.6	1.2	3.8
2. Expand the definition of substantial built-in loss for purposes of partnership loss transfers.....	topia 12/31/17	[4]	[4]	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.5
3. Charitable contributions and foreign taxes taken into account in determining limitation on allowance of partner's share of loss.....	tyba 12/31/17	[4]	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.5	1.2
L. Determination of Worker Classification and Information Reporting Requirements													
1. Worker classification safe harbor and withholding [15].....	[16]	-0.1	-0.3	-0.3	-0.3	-0.3	-0.4	-0.4	-0.4	-0.5	-0.5	-1.3	-3.4
2. Change in information reporting thresholds [2] [17].....	pma 12/31/18	---	0.2	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.5	1.3	3.6
M. Tax-Exempt Organizations													
1. Excise tax based on investment income of private colleges and universities.....	tyba 12/31/17	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	1.2	2.5
2. Name and logo royalties treated as unrelated business taxable income.....	tyba 12/31/17	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.8	2.0
3. Unrelated business taxable income separately computed for each trade or business activity.....	tyba 12/31/17	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	1.6	3.2
4. Repeal tax-exempt status for professional sports leagues.....	tyba 12/31/17	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	0.1
5. Modification of taxes on excess benefit transactions (intermediate sanctions).....	tyba 12/31/17	----- <i>Negligible Revenue Effect</i> -----											
6. Charitable deduction not allowed for amounts paid in exchange for college athletic event seating rights.....	cmi tyba 12/31/17	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.9	1.9
N. Retirement Savings													
1. Conformity of contribution limits for employer-sponsored plans.....	pyba & tyba 12/31/17	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.7	1.7
2. Application of 10% early withdrawal tax to governmental 457 plans.....	tyba 12/31/17	[9]	-0.1	-0.1	-0.1	[9]	[9]	[9]	[9]	[9]	[9]	0.2	-0.3
3. Eliminate catch-up contributions for high-wage employees.....	pyba & tyba 12/31/17	[4]	[4]	[4]	[4]	[4]	0.1	0.1	0.1	0.1	0.1	0.2	0.5
Total of Business Tax Reform.....		-29.0	-84.2	-103.0	-88.0	-75.1	-52.2	-43.3	-60.4	-72.8	-89.5	-378.5	-697.2
III. International Tax Reform													
A. Establishment of Participation Exemption System for Taxation of Foreign Income													
1. Deduction for dividends received by domestic corporations from certain foreign corporations.....	[18]	-17.7	-26.4	-18.3	-20.1	-20.5	-20.4	-21.7	-22.7	-23.4	-24.5	-103.0	-215.6
2. Special rules relating to sales or transfers involving certain foreign corporations.....	dri tyba & Ta 12/31/17	0.2	0.2	0.5	0.8	1.2	1.4	1.6	1.5	1.7	2.2	2.9	11.3

Provision	Effective	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018-22	2018-27
E. Modifications Related to Foreign Tax Credit System													
1. Repeal of section 902 indirect foreign tax credits; determination of section 960 credit on current year basis.....	[18]	----- Estimate Included in Item III.A.1. -----											
2. Separate foreign tax credit limitation basket for foreign branch income.....	tyba 12/31/17	----- Estimate Included in Item III.B.1. -----											
3. Acceleration of election to allocate interest, etc., on a worldwide basis.....	tyba 12/31/17	-0.3	-0.6	-0.7	-0.4	---	---	---	---	---	---	-2.0	-2.0
4. Source of income from sales of inventory determined solely on basis of production activities.....	tyba 12/31/17	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5
F. Inbound Provisions													
1. Base erosion and anti-abuse tax.....	apoa 12/31/17	3.9	9.3	11.5	12.1	12.6	13.4	14.2	14.7	15.4	16.6	49.3	123.5
G. Other Provisions													
1. Taxation of passenger cruise gross income of foreign corporations and nonresident alien individuals.....	tyba 12/31/17	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.7
2. Restriction on insurance business exception to passive foreign investment company rules.....	tyba 12/31/17	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.5	1.1
3. Repeal of fair market value method of interest expense apportionment.....	tyba 12/31/17	[4]	0.1	0.1	[4]	[4]	[4]	[4]	[4]	[4]	[4]	0.2	0.2
Total of International Tax Reform.....		47.3	27.5	7.9	3.6	2.3	7.0	19.0	25.9	-0.8	-34.0	88.2	104.4
NET TOTAL		-11.2	-166.6	-195.3	-183.6	-170.9	-140.6	-116.5	-127.1	-167.3	-216.7	-726.2	-1,495.7

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding. The date of enactment is generally assumed to be December 1, 2017.

Legend for "Effective" column:

apoa = amounts paid or incurred after
ar = advance refunding
apoa = amounts paid or accrued after
apoi = amounts paid or incurred in
bia = bonds issued after
cmi = contributions made in
DOE = date of enactment
dda = decedents dying after
dpa = dividends paid after
dri = dividends received in

eca = exchanges completed after
gma = gifts made after
lai = losses accrued in
pma = payments made after
ppisa = property placed in service after
ppisi = property placed in service in
pyba = plan years beginning after
saea = sales and exchanges after
seaoda = sales, exchanges, and other dispositions after

spa = services performed after
spoga = specified plants planted or grafted after
ta = transactions after
Ta = transfers after
topia = transfers of partnership interests after
tyba = taxable years beginning after

Footnotes for JCX-52-17:

[1] The parameters for the end of the 22.5% and 32.5% rate brackets, the beginning of the 38.5% rate bracket, and the standard deduction amount use 2018 as the base year. Other indexed parameters are adjusted for inflation from their 2017 values using the chained CPI-U as the inflation measure to determine 2018 values.												
[2] Estimate includes the following outlay effects:	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2018-22</u>	<u>2018-27</u>
10%, 12%, 22.5%, 25%, 32.5, 35%, and 38.5% tax brackets.....	---	1.0	1.1	1.2	1.2	1.2	1.2	1.2	1.3	1.3	4.4	10.6
Modify standard deduction.....	---	9.4	9.7	10.2	10.4	10.5	10.6	10.7	10.9	11.1	39.7	93.6
Repeal personal exemptions.....	-10.8	-15.9	-16.4	-16.6	-16.9	-17.2	-17.4	-17.7	-17.9	-18.1	-76.6	-164.9
Alternative inflation methods.....	---	-0.3	-0.6	-1.3	-1.6	-2.1	-2.5	-3.1	-3.6	-4.0	-3.9	-19.2
Modification of child tax credit.....	---	14.1	14.3	14.2	14.2	15.7	15.7	15.6	15.6	16.9	56.7	136.2
Change in information reporting thresholds	---	---	[22]	[22]	[22]	[22]	[22]	[22]	[22]	[22]	0.1	0.2
Require valid Social Security number of each child to claim refundable portion of child credit.....	---	-2.9	-2.8	-2.7	-2.6	-2.7	-2.6	-2.5	-2.6	-2.7	-11.1	-24.1
Repeal of itemized deductions for taxes not paid or accrued in a trade or business, interest on home equity debt, non-disaster casualty losses and certain miscellaneous expenses.....	---	-0.4	-0.3	-0.4	-0.4	-0.4	-0.4	-0.4	-0.4	-0.5	-1.5	-3.7
Repeal of alternative minimum tax on corporations.....	10.8	3.8	-0.4	-0.3	---	---	---	---	---	---	13.9	13.9
[3] Estimate includes the following budget effects:	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2018-22</u>	<u>2018-27</u>
Total Revenue Effect (SECA interaction).....	-1.3	-1.8	-1.6	-1.3	-0.9	1.7	2.7	1.9	1.4	1.1	-6.8	2.1
On-budget effects.....	-0.2	-0.4	-0.3	-0.3	-0.2	0.3	0.6	0.4	0.3	0.2	-1.4	0.4
Off-budget effects.....	-1.0	-1.4	-1.2	-1.0	-0.7	1.4	2.2	1.5	1.1	0.9	-5.4	1.6
[4] Gain of less than \$50 million.												
[5] Estimate includes the following budget effects:	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2018-22</u>	<u>2018-27</u>
Total Revenue Effect.....	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	2.7	6.1
On-budget effects.....	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	2.2	4.8
Off-budget effects.....	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.6	1.3
[6] Estimate includes policy that retains exclusion under section 217(g) (related to members of the Armed Forces).												
[7] The expansion of the threshold allowing the use of the cash method, the creation of an exemption from the requirement to use inventories, and the expansion of the exception from the uniform capitalization rules are effective for taxable years beginning after December 31, 2017. The expansion of the exception from the requirement to use the percentage of completion method is effective for contracts entered into after December 31, 2017, in taxable years ending after such date. The threshold applicable to each provision is indexed for inflation for taxable years beginning after December 31, 2018.												
[8] Estimate contains interaction with the section 179 expansion in II.C.1.												
[9] Loss of less than \$50 million.												
[10] Estimate includes the following provisions: for nonresidential real property, reduce the applicable recovery period to 25 years from 39 years; for residential rental property, reduce the applicable recovery period to 25 years from 27.5 years; for qualified improvement property, reduce the applicable recovery period to 10 years from 15 years.												
[11] Estimate includes the following budget effects:	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2018-22</u>	<u>2018-27</u>
Total Revenue Effect.....	1.6	2.0	2.1	2.1	2.2	2.3	2.4	2.5	2.6	2.6	10.0	22.4
On-budget effects.....	1.3	1.6	1.7	1.8	1.8	1.9	2.0	2.1	2.1	2.2	8.2	18.5
Off-budget effects.....	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	1.8	3.9

