



# Kids' Share 2015:

**Report on Federal Expenditures on Children through 2014**

C. Eugene Steuerle, Institute Fellow and Robert B. Fisher Chair

# Kids' Share Report Series



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First Focus and Annie E.

Casey Foundation

# Children as a 21<sup>st</sup> Century Agenda

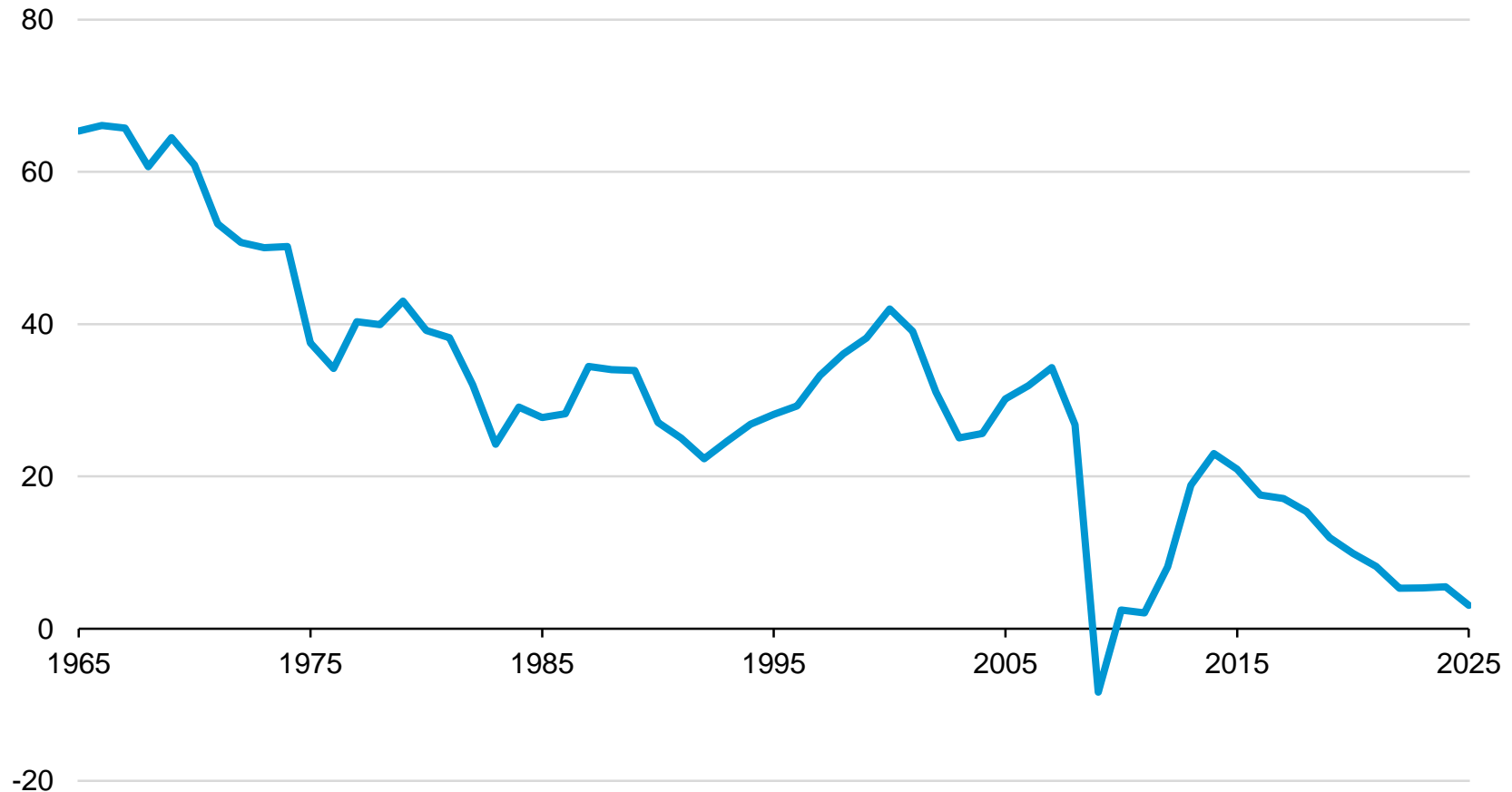
Not a time of austerity but of extraordinary opportunity

But dead men (yes, they were mainly men) rule over us

- Using past agendas to control the future
- And leaving out tomorrow's children

# Steuerle-Roeper Fiscal Democracy Index

Percentage of federal receipts left after mandatory and interest spending

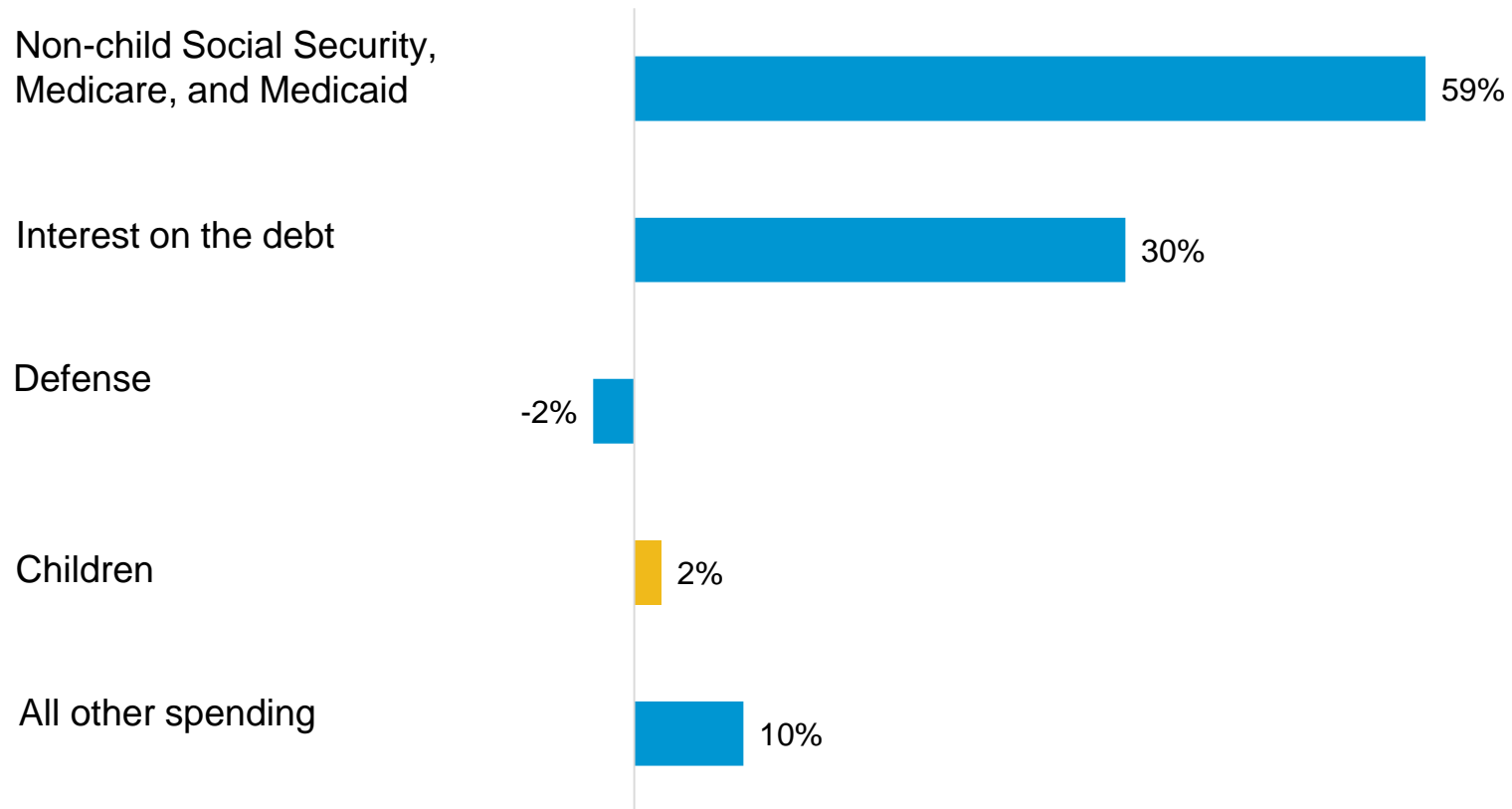


**Source:** C. Eugene Steuerle and Caleb Quakenbush. 2015. Washington, DC: The Urban Institute.

**Notes:** Calculations from CBO *January 2015 Budget and Economic Outlook* data. Projected years assume the extension of certain tax provisions and maintenance of current Medicare payment rates to physicians.

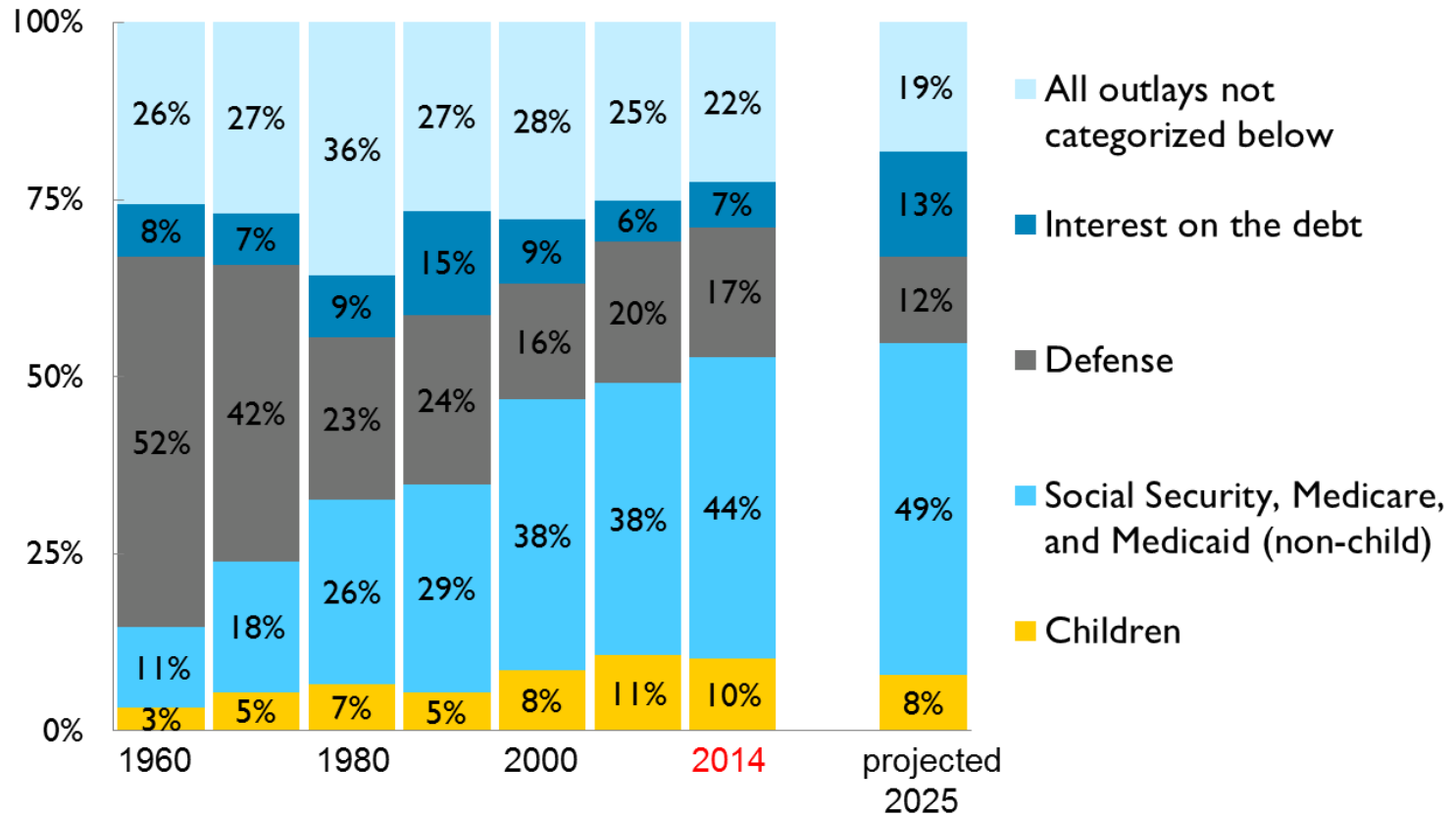
# Are we investing in our future?

*How \$1.4 trillion in increased outlays will be spent in 10 years*



**Source:** Urban Institute. Kids' Share 2015: Report on Federal Expenditures on Children through 2014.

# Broad Budget Trends – Share of Federal Budget



Sources: Hahn et al, Kids Share 2014; Isaacs et al, Kids Share 2015.

# Historical Trends in Federal Spending on Children

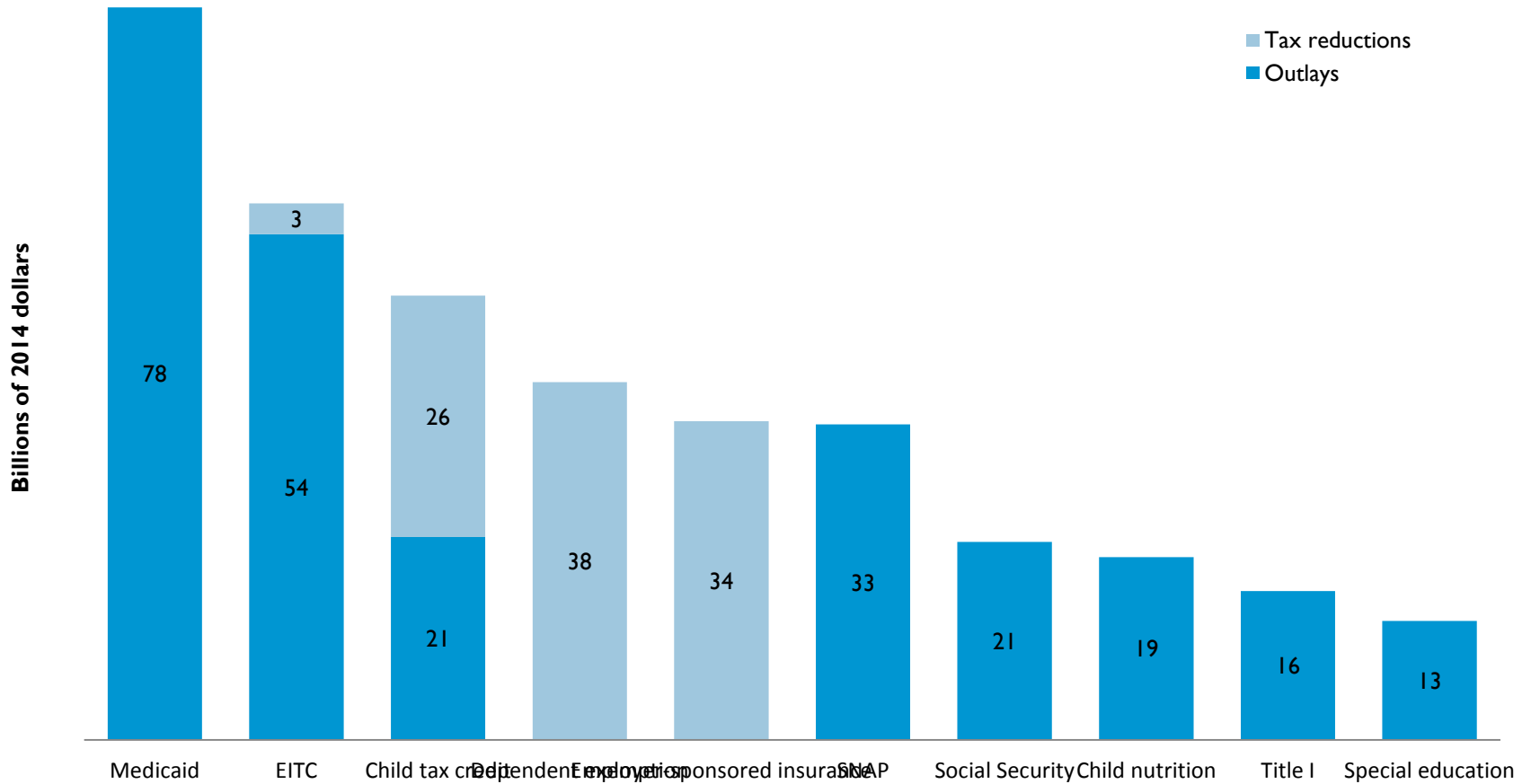
Shift from...

dependent exemption → other tax reductions/credits

cash (tax) payments → in-kind benefits

universal programs → means-tested programs

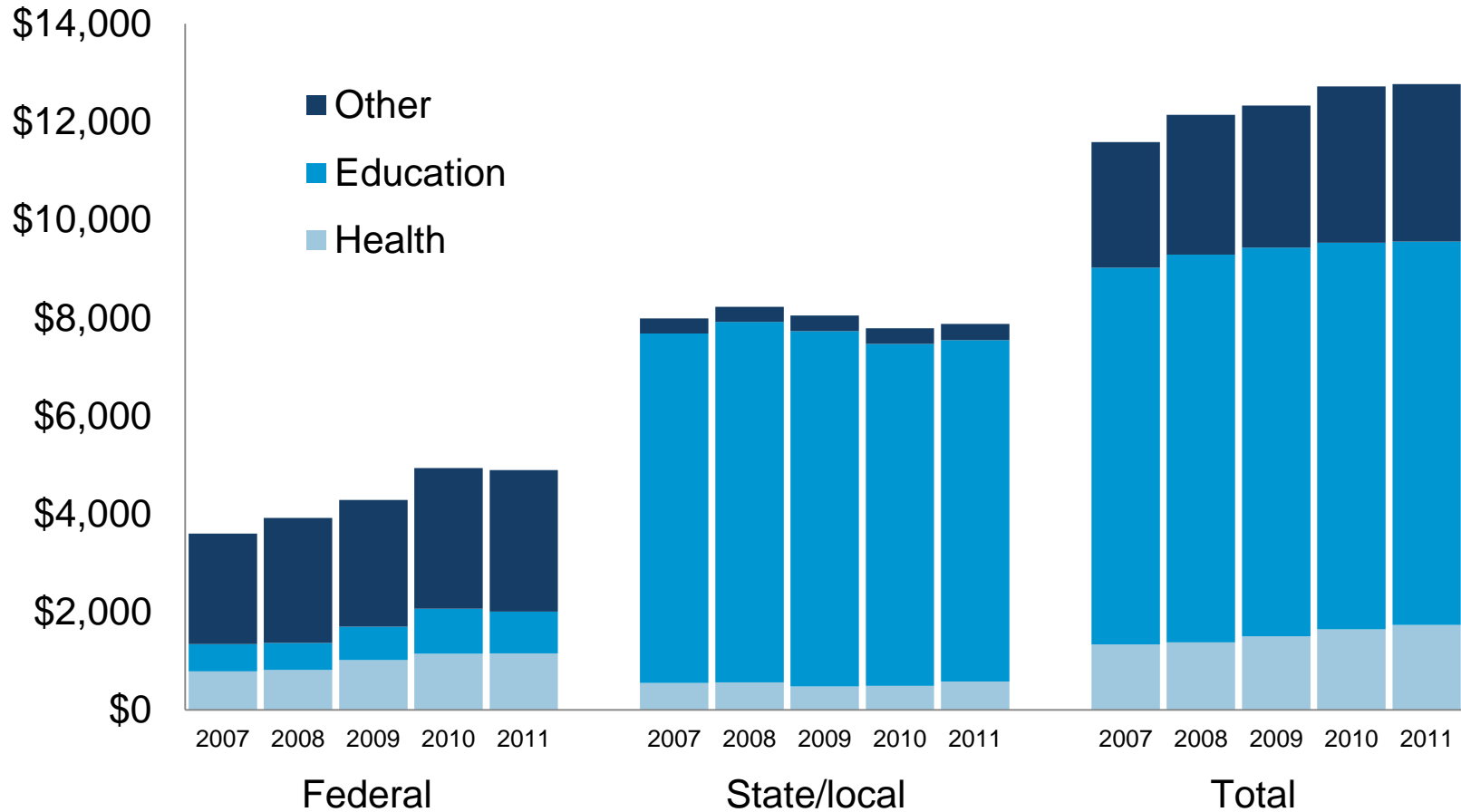
# The 10 Spending and Tax Programs with the Highest Expenditures on Children, 2014



Source: Hahn et al, Kids Share 2014.

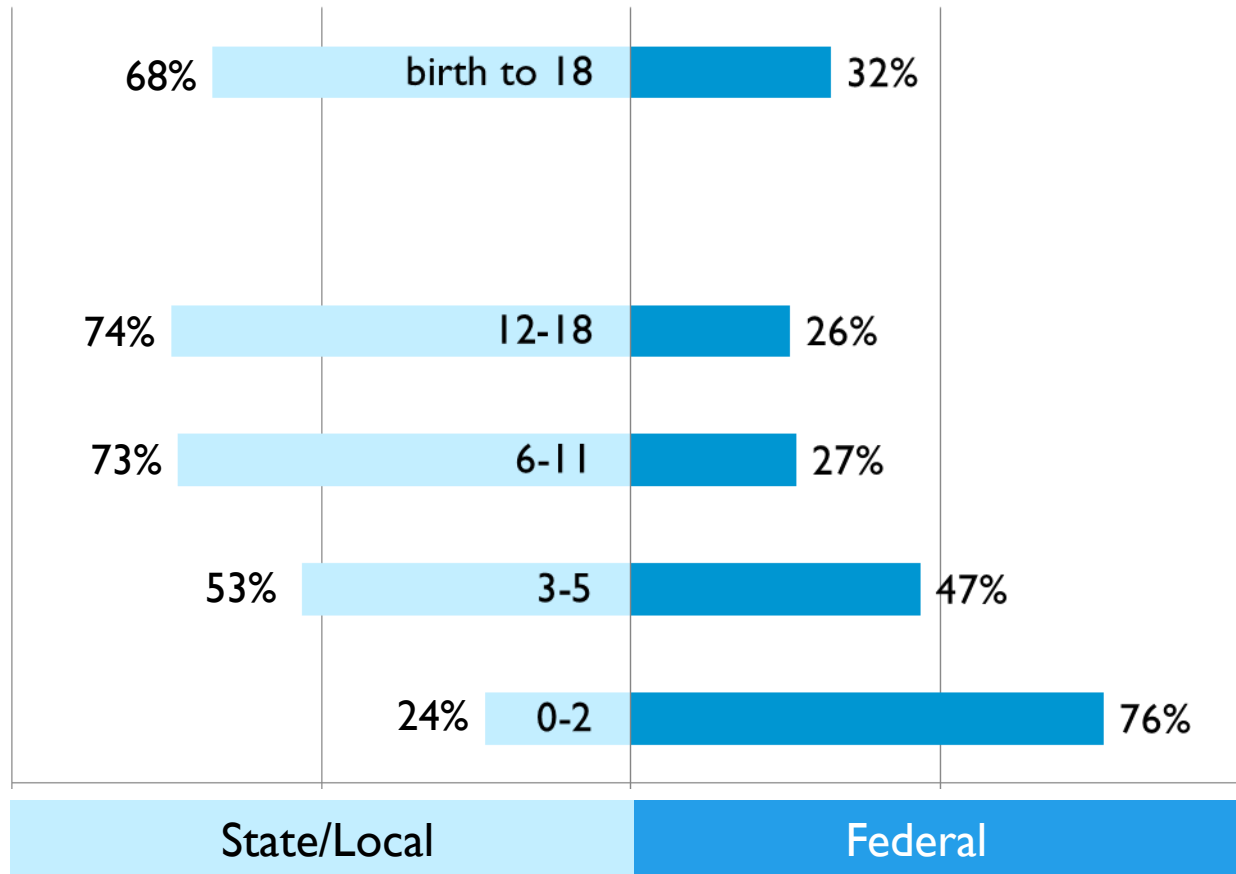


# Federal, state and local spending per child, 2007-11



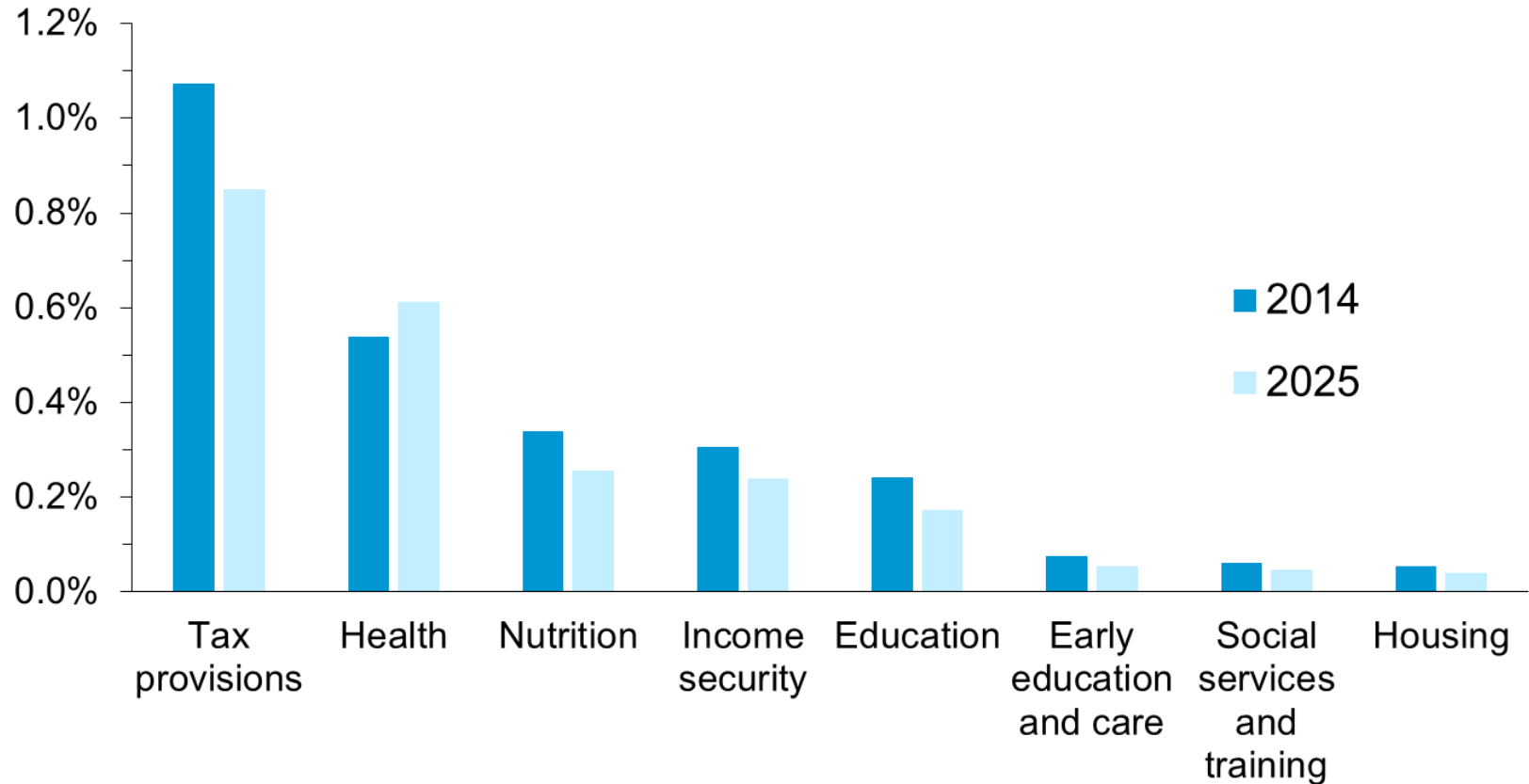
Source: Hahn et al, Kids Share 2014.

# Federal and state/local spending in 2008, per capita, by age



Source: Edelstein et al, How Do Public Investments in Children Vary with Age? 2012.

# Federal expenditures on children as a share of GDP, by category, 2014 and 2025



Source: Isaacs et al, Kids Share 2015

# Summary

Children could be a 21<sup>st</sup> Century priority

The opportunity: economic growth provides additional resources

But children's share of the federal pie is squeezed & declining

And its share of the state pie is also likely declining