

Table 16-1. ESTIMATES OF TOTAL INCOME TAX EXPENDITURES FOR FISCAL YEARS 2009-2015—Continued
(In millions of dollars)

		Total from corporations and individuals							
		2009	2010	2011	2012	2013	2014	2015	2011-15
Education, training, employment, and social services:									
Education:									
96	Exclusion of scholarship and fellowship income (normal tax method)	2,080	2,160	2,250	2,340	2,440	2,540	2,650	12,220
97	HOPE tax credit	2,920	0	840	4,250	4,460	4,680	4,900	19,130
98	Lifetime Learning tax credit	3,860	2,910	3,360	4,780	5,010	5,250	5,510	23,910
99	American Opportunity Tax Credit	2,460	13,590	11,380	0	0	0	0	11,380
100	Education Individual Retirement Accounts	40	60	70	80	80	90	100	420
101	Deductibility of student-loan interest	1,250	1,260	1,130	590	610	640	660	3,630
102	Deduction for higher education expenses	1,790	520	0	0	0	0	0	0
103	State prepaid tuition plans	1,200	1,390	1,580	1,750	1,860	1,950	2,050	9,190
104	Exclusion of interest on student-loan bonds	440	400	550	670	710	740	780	3,450
105	Exclusion of interest on bonds for private nonprofit educational facilities	1,780	1,610	2,220	2,720	2,850	3,000	3,170	13,960
106	Credit for holders of zone academy bonds	190	220	260	290	280	250	230	1,310
107	Exclusion of interest on savings bonds redeemed to finance educational expenses	20	20	20	20	20	20	20	100
108	Parental personal exemption for students age 19 or over	4,440	2,710	2,780	3,140	2,950	2,750	2,550	14,170
109	Deductibility of charitable contributions (education)	4,170	4,290	4,940	5,370	5,800	6,190	6,610	28,910
110	Exclusion of employer-provided educational assistance	660	690	30	0	0	0	0	30
111	Special deduction for teacher expenses	180	160	0	0	0	0	0	0
112	Discharge of student loan indebtedness	20	20	20	20	20	20	20	100
113	Qualified school construction bonds	20	110	310	630	940	1,060	1,060	4,000
Training, employment, and social services:									
114	Work opportunity tax credit	870	910	830	540	260	130	60	1,820
115	Welfare-to-work tax credit	50	30	10	10	0	0	0	20
116	Employer provided child care exclusion	770	1,210	1,370	1,410	1,480	1,550	1,630	7,440
117	Employer-provided child care credit	10	20	10	0	0	0	0	10
118	Assistance for adopted foster children	450	460	490	520	550	580	610	2,750
119	Adoption credit and exclusion	530	580	460	90	90	90	90	820
120	Exclusion of employee meals and lodging (other than military)	1,010	1,060	1,110	1,170	1,230	1,300	1,370	6,180
121	Child credit ⁵	25,640	23,450	18,550	10,870	10,610	10,320	9,990	60,340
122	Credit for child and dependent care expenses	4,330	3,750	2,200	1,890	1,830	1,730	1,650	9,300
123	Credit for disabled access expenditures	20	20	20	30	30	30	30	140
124	Deductibility of charitable contributions, other than education and health	36,710	37,720	43,850	47,730	51,570	55,140	58,850	257,140
125	Exclusion of certain foster care payments	440	420	400	390	390	390	370	1,940
126	Exclusion of parsonage allowances	580	620	660	700	740	790	840	3,730
127	Employee retention credit for employers in certain federal disaster areas	140	40	0	0	0	0	0	0
128	Exclusion for benefits provided to volunteer EMS and firefighters	80	80	60	0	0	0	0	60
129	Temporary income exclusion for employer provided lodging in Midwestern disaster area	20	0	0	0	0	0	0	0
130	Making work pay tax credit ⁶	9,340	23,450	14,160	0	0	0	0	14,160
Health:									
131	Exclusion of employer contributions for medical insurance premiums and medical care ⁷ ..	144,412	159,868	176,964	191,540	208,650	228,040	248,600	1,053,794
132	Self-employed medical insurance premiums	4,870	5,250	5,740	6,150	6,580	7,120	7,780	33,370
133	Medical Savings Accounts / Health Savings Accounts	1,930	2,030	2,130	2,240	2,350	2,470	2,590	11,780
134	Deductibility of medical expenses	8,760	9,090	10,030	10,980	11,970	13,260	14,910	61,150
135	Exclusion of interest on hospital construction bonds	2,690	2,440	3,350	4,110	4,310	4,540	4,790	21,100
136	Deductibility of charitable contributions (health)	4,150	4,260	4,950	5,380	5,810	6,230	6,640	29,010
137	Tax credit for orphan drug research	270	290	320	350	380	410	450	1,910
138	Special Blue Cross/Blue Shield deduction	760	890	690	660	590	530	690	3,160
139	Tax credit for health insurance purchased by certain displaced and retired individuals ⁸ ...	10	10	10	10	10	10	10	50
140	Distributions from retirement plans for premiums for health and long-term care insurance ..	260	300	330	360	400	440	490	2,020
Income security:									
141	Exclusion of railroad retirement system benefits	330	320	300	280	260	250	250	1,340
142	Exclusion of workers' compensation benefits	5,810	5,870	5,940	6,070	6,170	6,270	6,370	30,820
143	Exclusion of public assistance benefits (normal tax method)	600	640	670	710	740	760	790	3,670
144	Exclusion of special benefits for disabled coal miners	40	40	40	40	40	40	40	200
145	Exclusion of military disability pensions	110	110	110	110	110	110	120	560