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**CBO Estimate of the Statutory Pay-As-You-Go Effects for Amendment 4499, a substitute to H.R. 5297, the Small Business Jobs and Credit Act of 2010**


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(Version: HEN10743, as proposed on July 21, 2010)

	By Fiscal Year, in Millions of Dollars												2010-2015	2010-2020
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020			
<b>NET INCREASE OR DECREASE (-) IN THE ON-BUDGET DEFICIT</b>														
Total On-Budget Changes	32,050	22,475	-9,734	-12,308	-9,157	-28,592	15,636	-4,216	-3,090	-2,441	-2,405	-5,266	-1,782	
Less:														
Current-Policy Adjustment for Tax Provisions <sup>a</sup>	0	2,789	1,845	-1,529	-966	-702	-543	-343	-194	-94	-44	1,436	218	
<b>Statutory Pay-As-You-Go Impact</b>	<b>32,050</b>	<b>19,686</b>	<b>-11,579</b>	<b>-10,779</b>	<b>-8,191</b>	<b>-27,890</b>	<b>16,179</b>	<b>-3,873</b>	<b>-2,896</b>	<b>-2,347</b>	<b>-2,361</b>	<b>-6,703</b>	<b>-2,001</b>	

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Sources: Congressional Budget Office and the staff of the Joint Committee on Taxation.

## Note:

Components may not sum to totals because of rounding.

a. Section 7 of the Statutory-Pay-As-You-Go Act of 2010 provides for current-policy adjustments related to increases in the limitations on expensing depreciable business assets for small businesses under section 179(b) of the Internal Revenue Code.

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