

## *Education and Workforce Development Provisions in President Biden's FY 2024 Budget Request*

Early Childhood Education				
Program	Description	FY 2023 Enacted	FY 2024 Proposed	Approximate Change
<b>Child Care and Development Block Grant (CCDBG)</b>	Provides federal funding to states to help low-income families with children under age 13 pay for child care and supports improvements to the quality of child care. Includes a 1% federal administration set-aside to ensure successful program implementation. This budget will serve an estimated 2 million children.	\$8 billion	\$9 billion	+ \$1 billion
<b>Head Start and Early Head Start</b>	Head Start and Early Head Start programs are free, federally funded programs designed to promote school readiness for children from low-income families. Includes \$440 million for a cost-of-living	\$12 billion	\$13.1 billion	+ \$1.1 billion

	adjustment for Head Start wages to keep pace with inflation and directs \$575 million to improve compensation for Head Start workers.			
<b>Preschool Development Grant Birth Through Five (PDG B-5) Program</b>	Provides funding to coordinate the delivery models and funding streams that exist in each state's mixed delivery system that serves children from birth to age 5. Supports states that choose to develop high-quality and culturally competent dual immersion preschool programs.	\$315 million	\$360 million	+ \$45 million
<b>Individuals with Disabilities Education Act (IDEA) Grants</b>	Provides grants to support states with special education and related services for more than 7 million students with disabilities in pre-k through grade 12.	\$14.7 billion	\$16.8 billion	+ \$2.1 billion
<b>IDEA Part C Grants for Infants and Toddlers</b>	Provides grants to assist states in providing early intervention services for infants and toddlers with	\$540 million	\$932 million	+ \$392 million

	<p>disabilities and their families. This increased funding would support states in implementing reforms to expand enrollment of underserved children. The Budget also includes funding to develop tools and programs to support children with disabilities in military families and other highly mobile populations.</p>			
<p><b>Child Care Entitlement to States (CCES)</b></p>	<p>Provides states and tribes with mandatory funding to subsidize child care costs for children birth to age 12 in low-income families. States must spend at least 70% of funding on families receiving Temporary Assistance for Needy Families (TANF), transitioning from TANF or at risk of becoming eligible for TANF.</p>	<p>\$3.5 billion</p>	<p>\$3.6 billion</p>	<p>+ \$100 million</p>
<p><b>Affordable Child Care for America</b></p>	<p>Provides funding for participating states to serve children birth</p>	<p>---</p>	<p>\$424.3 billion (new program)</p>	<p>+ 424.3 billion (over 10 years)</p>

	<p>through age 5 for families earning up to \$200,000. Allows low- and middle-income families to pay the lowest co-pays, with a goal of ensuring that the lowest-income families pay \$0 and the most families pay is no more than \$10 a day per child. Under this proposal, a median-income family with young children would save approximately \$400 per month. If all states took up the program, the administration estimates it would expand access to more than 16 million children.</p>			
<p><b>Universal Preschool</b></p>	<p>Provides funding for a federal-state partnership providing free, universal preschool offered in the setting of a parent's choice for all 4-year-olds, to be expanded to 3-year-olds once pre-k is fully available to 4-year-olds. Includes funding to provide access</p>	<p>---</p>	<p>\$200 billion</p>	<p>+ \$200 billion (over 10 years)</p>

	to preschool to children in underserved communities in states that do not choose to participate in the program.			
<b>Preschool Incentive Demonstration Program</b>	Establishes competitive awards to local education agencies (LEAs) or consortia of LEAs to create or expand access to free high-quality preschool in school and community-based settings, including Head Start, for children eligible to attend Title I schools. Administered by HHS, in collaboration with ED.	---	\$500 million (new program)	+ \$500 million
<b>Reducing Lead in Drinking Water and Lead Testing in School and Child Care Program Drinking Water</b>	Provides the U.S. Environmental Protection Agency (EPA) funding for two grants dedicated to remediating lead contamination in water in schools and child care facilities.	\$56 million	\$219 million	+ \$163 million
<b>Women Veterans' Health Care and Child Care Programs</b>	Includes dedicated funding to go toward expanding child care benefits	\$134 million	\$257 million	+ 88 million

	beyond the current pilot pods. Specific programming increases include the further expansion of community-based child care fee assistance, a public-private partnership to increase child care capacity, and a reduction in parent fees for child care workers in order to recruit and retain staff.			
<b>Child Care Access Means Parents in School (CCAMPIS)</b>	Provides funding to ensure that low-income student parents enroll in, persist in and complete postsecondary education by helping to meet their needs for affordable and convenient child care.	\$75 million	\$95 million	+ 20 million

**Early Childhood Education Tax Proposals**

<b>Program</b>	<b>Description</b>	<b>FY 2023 Enacted</b>	<b>FY 2024 Proposed</b>	<b>Effect on the Budget</b>
<b>Expand the Child Credit, and Make Permanent Full Refundability and Advanceability</b>	The child tax credit (CTC) is a partially refundable credit that allows low- and moderate-income families to reduce their tax liability dollar-for-dollar	This proposal was not included in the FY 2023 Budget; however, a substantively similar proposal was	Expands the CTC from \$2,000 per child to \$3,000 for children ages 6 to 17, and to \$3,600 for children under age 6.	The proposal would cost \$429.156 billion over 10 years.

	<p>by up to \$2,000 for each qualifying child. The credit phases out depending on the modified adjusted gross income amounts for single filers or joint filers.</p>	<p>included in the American Rescue Plan of 2021 (ARP) for a one-year period. It was also a provision in the Build Back Better legislation.</p>	<p>Makes the CTC fully refundable, regardless of earned income, and implements an advance payment program so taxpayers who wish to could receive their credit in a series of 12 advance monthly payments instead of as a lump sum when they file their income tax return in the following year.</p> <p>The changes to implement an advance monthly payment program would be effective for all taxable years beginning after Dec. 31, 2023. The changes to the maximum credit amounts, phase-out thresholds, age requirements, and refundability would be</p>	
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			effective for taxable years beginning after Dec. 31, 2022, and, except for refundability, would expire in taxable years beginning after Dec. 31, 2025.	
<b>Employer-Provided Child Care Tax Credit for Businesses Increase</b>	Offers employers a tax credit of up to 25% of qualified child care expenditures and 10% of qualified child care resource and referral expenditures. Qualified child care expenditures include costs associated with the acquisition, construction, rehabilitation or expansion of qualifying properties, operating costs—including supporting child care workers through training, scholarships and wages—or contracting with a qualified child care facility to provide services for the taxpayer’s employees.	This proposal is new.	Increases the tax credit from 25% to 50% for the first \$1 million of qualified child care expenses, for a maximum total credit of \$500,000 per year. The portion of the credit related to child care resource and referral expenditures would remain capped at 10% with a maximum total credit of \$150,000 per year.  The proposal would be effective for taxable years beginning after Dec. 31, 2023.	The proposal would cost \$358 million over 10 years.



<b>K-12 Education</b>				
<b>Program</b>	<b>Description</b>	<b>FY 2023 Enacted</b>	<b>FY 2024 Proposed</b>	<b>Approximate Change</b>
<b>Title I</b>	Provides financial assistance to LEAs and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.	\$18.4 billion	\$20.5 billion	+ \$2.2 billion
<b>School-Based Mental Services and Mental Health Services Professional Demonstration Program</b>	Helps to support the mental health needs of students and their families by increasing the number of counselors, psychologists, social workers and other mental health professionals in schools.	---	\$578 million	+ \$578 million
<b>Full-Service Community Schools (FSCS) Program</b>	Provides funding for efforts to identify and integrate the wide range of community-based resources needed to support students and their families.	\$150 million	\$368 million	+ \$218 million
<b>Supporting Effective Educator</b>	Offers grants allowing eligible applicants to develop, expand	\$90 million	\$93 million	+ \$3 million

<b>Development</b>	and evaluate practices that can serve as models to be sustained and disseminated.			
<b>Teacher Quality Partnerships</b>	Supports comprehensive pathways into the profession, such as high-quality residencies and Grow Your Own programs, that support educator diversity, improve teacher effectiveness and increase teacher retention.	\$70 million	\$132 million	+ \$62 million
<b>Augustus F. Hawkins Centers of Excellence</b>	Seeks to fund applicants that propose to incorporate evidence-based components and practices into their teacher preparation program.	\$15 million	\$30 million	+ \$15 million
<b>Special Education Personnel Preparation</b>	Provides competitive grants that support training activities in a few high-priority areas, including: general personnel development and preparing beginning special educators, personnel serving children with low-incidence	\$115 million	\$250 million	+ \$135 million

	disabilities, and leadership personnel.			
<b>Teacher and School Leader Incentive Grants</b>	Serves educators in high-need schools who raise student academic achievement and close the achievement gap between high- and low-performing students. The program may also fund services for educators serving in high-need subject areas (though not necessarily in High-Need Schools), as determined by the LEA or the state.	\$173 million	\$200 million	+ \$27 million
<b>School Leader Recruitment and Support Program</b>	Provides grants to support the development, enhancement or expansion of innovative programs to recruit, train and mentor principals (including assistant principals) for high-need LEAs.	---	\$40 million (reestablished program)	+ \$40 million
<b>English Language Acquisition Program</b>	Strengthens state and local capacity to meet the needs of English learners and their teachers,	\$890 million	\$1.2 billion	+ \$305 million

	provides for professional development on multilingual education for existing teachers and staff, and bolsters the multilingual educator pipeline via post-secondary fellowships.			
<b>World Languages Program</b>	Provides grants to states and LEAs to improve and expand instruction in world languages.	---	\$25 million (new program)	+ \$25 million
<b>Fostering Diverse Schools Program</b>	Support voluntary efforts to increase school and classroom diversity in preschool through grade 12.	---	\$100 million (new program)	+ \$100 million
<b>Career and Technical Education (CTE) National Programs Career-Connected High Schools Initiative</b>	Expands CTE National Programs, with most funds focused on the Career Connected High Schools initiative. The initiative would support increased integration and alignment of the last two years of high school and the first two years of postsecondary education to	\$32 million	\$215 million (\$200 million for the Career-Connected High Schools Initiative)	+ \$183 million

	improve postsecondary and career outcomes for all students, including students of color and students from low-income backgrounds.			
<b>Pell Grant</b>	Increases the maximum Pell Grant award by \$820 to \$8,215 for the 2024-2025 school year. The Budget also includes a blueprint to double the maximum Pell Grant by 2029.	\$22.5 billion	\$24.3 billion	+ \$1.8 billion
<b>Accelerated Success: Free Community College</b>	Provides funds to lay the groundwork for free community college. Funds would support grants to community colleges, alone or in consortia, or state systems of community colleges to offer students eligible tuition-free programs.	---	\$500 million	+ \$500 million
<b>Federal TRIO Programs</b>	Provides funds to make increased investments in student retention and completion through a new award competition for the Student	\$1.2 billion	\$1.3 billion	+ \$106 million

	Support Services program, while also maintaining support for more than 1,800 TRIO projects begun in previous years.			
<b>Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)</b>	Provides funds to states and partnerships for early college preparation and awareness activities to help low-income elementary and secondary school students prepare for and pursue postsecondary education.	\$388 million	\$408 million	+ \$20 million
<b>Student Aid Administration/Office of Federal Student Aid (FSA)</b>	Provides increased funding to allow FSA to implement critical improvements to student loan servicing, continue to modernize its digital infrastructure, and ensure the successful administration of its financial aid programs through a simplified and streamlined process for students and borrowers.	\$2 billion	\$2.7 billion	+ \$620 million
<b>Office of Civil Rights</b>	Increases staffing capacity for monitoring,	\$140 million	\$177.6 million	+ \$37.6 million

	technical assistance, data collection and enforcement.			
Higher Education Tax Proposals				
Program	Description	FY 2023 Enacted	FY 2024 Proposed	Effect on the Budget
<b>Makes Permanent the Income Exclusion for Forgiven Student Debt</b>	ARP provides an exception to the treatment of forgiven loan amounts as gross income for certain qualifying student debt that is discharged after Dec. 31, 2020, and before Jan. 1, 2026. The Budget proposes to permanently extend the ARP's tax treatment of student loan debt forgiven by the lender.	Loan amounts that are forgiven or otherwise discharged are considered gross income to the borrower and subject to individual income tax in the year of discharge. Exceptions are provided in the Internal Revenue Code for some, but not all, education debt.	Makes permanent the ARP exclusion of certain student loan amounts forgiven by the lender from gross income.  The proposal would be effective for taxable years beginning after Dec. 31, 2025.	The proposal would cost \$1 million over 10 years.
<b>Extend Tax-Preferred Treatment to Certain Federal and Tribal Scholarship and Education Loan Programs</b>	Exceptions as to the treatment of scholarship income and of education loans repaid on another's behalf are made to recipients of National Health Service Corp (NHSC) scholarships and	Currently, only the NHSC Scholarship Program and the NHSC Loan Repayment Program receive preferred federal tax treatment,	Extends tax-preferred treatment for scholarship and loan repayment programs to certain federal programs dedicated to improving access to	The proposal would cost \$782 million over 10 years.

	the NHSC Loan. Health Resources and Service Administration (HRSA), the Indian Health Service (IHS) Scholarship Program, the IHS Loan Repayment Program and the Segal AmeriCorps Education Awards (Segal Awards) serve similar purposes but do not receive preferred tax treatment.	while HRSA does not.	medical care for underserved populations, including several under HRSA and IHS.  The proposal would be effective for taxable years beginning after Dec. 31, 2023.	
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**Workforce Development**

<b>Program</b>	<b>Description</b>	<b>FY 2023 Enacted</b>	<b>FY 2024 Proposed</b>	<b>Approximate Change</b>
<b>Sectoral Employment through Career Training for Occupational Readiness (SECTOR) Program</b>	Supports the development and expansion of public-private partnerships among employers, education and training providers and community-based groups to equitably deliver high-quality training focused on growing industries.	---	\$200 million (new program)	+ \$200 million
<b>Registered Apprenticeship (RA) Program</b>	Evidence-based earn-and-learn model that trains future workforces in the construction, clean energy,	\$285 million	\$335 million	+ \$50 million



	semiconductor, transportation and logistics, education, and other growing and in-demand industries. This additional funding will expand RA opportunities in high-growth fields while increasing the number of workers from historically underrepresented groups who participate in RAs.			
<b>Strengthening Community Colleges (SCC) Training Grants Program</b>	Builds the capacity of community colleges to collaborate with employers and the public workforce development system to meet local and regional labor market needs for a skilled workforce. The grant program aims to help marginalized and underrepresented populations overcome barriers to complete career and technical education programs.	\$65 million	\$100 million	+ \$35 million

<b>Workforce Innovation and Opportunity Act (WIOA) and Employment Service State Grants</b>	Provides funding to make employment services and training available to more dislocated workers, low-income adults and disadvantaged youth as well as veterans and military spouses.	\$3.591 billion	\$3.7 billion	+ \$109 million
<b>Civilian Climate Corps</b>	Funds paid work experiences, pre-apprenticeship programs and RA programs for youth in industries and jobs related to climate resilience and mitigation through the administration's new multiagency POWER+ Initiative, which aims to assist displaced workers and transform communities transitioning from fossil fuel production to new, sustainable industries.	---	\$20 million (new program)	+ \$20 million
<b>Veterans' Employment and Training Service's (VETS) Core Programs</b>	Helps improve skills and provide employment opportunities for veterans and military spouses. Proposes expanding antidiscrimination	\$336 million	\$348 million	+ \$12 million

	and reemployment protections to military spouses.			
<b>Paid Sick Leave (policy proposal)</b>	Calls on Congress to require employers to provide seven job-protected paid sick days each year to all workers and ensure that employers cannot penalize workers for taking time off to address their health needs or the health needs of their families, or to seek safety from domestic violence, dating violence, sexual assault or stalking.	---	---	---
<b>Paid Family and Medical Leave (policy proposal)</b>	Proposes to establish a national, comprehensive paid family and medical leave program administered by the Social Security Administration to ensure that all workers can take the time they need to: bond with a new child; care for a seriously ill loved one; heal from their own serious illness; address	---	---	---

	<p>circumstances arising from a loved one's military deployment; find safety from domestic violence, sexual assault, or stalking; or grieve the death of a loved one. Includes \$10 million for DOL's Women's Bureau to help states expand access to paid leave benefits.</p>			
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