

## **Chapter 14: The Congress, The President, And The Budget: The Politics Of Taxing And Spending**

### **LEARNING OBJECTIVES**

*After studying this chapter, students should be able to:*

1. Identify the major sources of federal revenue and the major recipients of federal tax expenditures.
2. Determine how *tax expenditures* benefit middle- and upper-income tax payers and corporations.
3. Discuss how the *rise of the national security state* and the *rise of the social service state* are associated with government growth in America.
4. Explain the term *incrementalism* and how it describes the spending and appropriations process.
5. Explain the impact that "uncontrollable" expenditures and entitlements have on the federal budget.
6. Identify the key players and decision makers in the budgetary process.
7. Outline the steps involved in developing the president's budget.
8. Outline the steps in developing the congressional budget process.
9. Understand the importance of budget resolution, reconciliation, authorization, and appropriation stages in the budget process.
10. Evaluate the ways in which the budget affects the scope of government.