

	Subsidy Design	Other Limitations/ Phase-Outs	Ten-Year Savings Estimate (billions)
<b>Current Law</b>	<b>Itemized Deduction</b>	<b>None</b>	<b>Value: \$570</b>
<a href="#">Obama's Proposal (2013)</a>	Itemized Deduction with 28% Rate Limitation	None	~\$70 (2014-2023)
<a href="#">Domenici-Rivlin (2010)</a>	15% Refundable Credit Paid Directly to Charity	None	Unknown
<a href="#">Simpson-Bowles (2010)</a>	12% Nonrefundable Credit	2% of Income Floor for Contributions	~\$430 (2014-2023)
<a href="#">2005 Tax Reform Panel</a>	Above-the-Line Deduction	1% of Income Floor; "Rules to Address Valuation Abuses"	Unknown
<a href="#">CBO Budget Option (2011)</a>	Itemized Deduction	2% of Income Floor for Contributions	\$220 (2012-2021)
<a href="#">CBO Credit Option (2011)</a>	15% Nonrefundable Credit	\$500/\$1,000 Floor for Contributions	\$270 (2012-2021)
<a href="#">CBO Floor Option (2011)</a>	Above-the-Line Deduction	\$500/\$1,000 Floor for Contributions	\$30 (2012-2021)
<a href="#">CBO Budget Option (2009)</a>	Itemized Deduction	Gifts of Appreciated Assets Limited to Asset's Tax Basis	\$20 (2010-2019)
<a href="#">Tax Policy Center Deduction Option (2012)</a>	Itemized Deduction with 22% Rate Limitation	None	~\$110 (2014-2023)
<a href="#">Tax Policy Center Floor Option (2012)</a>	Itemized Deduction	1% of Income Floor for Contributions	~\$110 (2014-2023)

Note: saving generally from current law, measuring over different time periods, and estimated *very roughly*. Cost of add-back relative to blank slate could be roughly understood as the value of the tax expenditure minus the savings from the add-back, however the actual cost will differ – in some cases, significantly.

~ indicates *very rough* CRFB estimates