Focus on Function 250 – General Science, Space, and Technology

Function 250 (General Science, Space, and Technology) consists of programs that support space exploration and scientific and technological research. The function is divided into two categories: general science and basic research, and space flight and research.

Table 1: Function 250 Spending, 2019
(In billions of dollars)

Discretionary BA	34.8
Discretionary Outlays	33.6
Mandatory Outlays	0.1
Total Outlays	33.8

Note: Estimates assume 2018 emergency funding is one-time only.

The largest discretionary programs in this function include the National Aeronautics and Space Administration (NASA), the National Science Foundation (NSF), and the Department of Energy's (DOE) Office of Science.

The only mandatory program in this function – with spending of about $0.1 billion a year – is an NSF program that uses revenues generated by the H-1B visa program to fund grants for skills training and science, technology, engineering, and math (STEM) education. This program is designed to train the existing U.S. workforce in order to fill jobs presently held by H-1B workers.

According to the Congressional Budget Office (CBO) spring 2018 baseline excluding emergencies, budget authority (BA) for Function 250 discretionary programs for 2019 will account for 3 percent of total 2019 discretionary funding. Outlays for mandatory programs in Function 250 will account for less than 1 percent of total non-interest mandatory spending in 2019 excluding undistributed offsetting receipts.

DISCRETIONARY

Table 2: Discretionary BA in Function 250, by Major Program, 2019
(In billions of dollars, excluding emergencies)

NASA and supporting activities	20.5
National Science Foundation	7.9
Department of Energy Science Programs	6.4
Total	34.8

NASA: NASA is responsible for the civilian space program and aeronautics and aerospace research. NASA is the lead on all space exploration efforts that currently include supporting the International Space Station, overseeing the development of the Orion Multi-Purpose Crew Vehicle, the Space Launch System, and the Commercial Crew vehicles. NASA is also responsible for better understanding Earth.

NSF: NSF's mission is to promote the progress of science, to advance the national health, prosperity, and welfare, and to secure the national defense. NSF is the funding source for approximately 24 percent of all federally supported basic research conducted by America's colleges and universities in fields such as mathematics, computer science, and social sciences.

DOE Science Programs: DOE supports a diverse portfolio of research that advance the science needed for revolutionary energy breakthroughs. Specifically, DOE conducts research in the areas of biology, the environment, advanced scientific computing, basic energy, fusion energy, high energy, and nuclear physics.

TAX EXPENDITURES

There are two tax expenditures related to this function.

Credit for Increasing Research Activities: A taxpayer may claim a research credit equal to 20 percent of the amount by which the taxpayer's qualified research expenses for a taxable year exceed its base amount for that year. Qualified research expenses include wages, supplies, and contract research expenses.

Research and Experimental Expenditures: Taxpayers may treat research or experimental expenditures as a tax deduction.

RELEVANT AGENCIES AND CONGRESSIONAL COMMITTEES

Table 3: Discretionary BA in Function 250, by Agency, 2019
(In billions of dollars, excluding emergencies)

Department of Energy	6.4
NASA	20.5
NSF	7.9
Total	34.8

Table 4: Discretionary BA in Function 250, by Appropriations Subcommittee, 2019
(In billions of dollars, excluding emergencies)

Commerce, Justice, Science, and Related Agencies (NASA, NSF)	28.4
Energy and Water Development, and Related Agencies (DOE)	6.4
Total	34.8

The single mandatory program in this function is administered by the NSF and is allocated to the Committee on Science, Space, and Technology.