United States Customs Court
In the United States District Court for the District of Maryland

Health and Human Services Sequestration FY 17 – FY 26 HA-15-11-25, HA-26-11-25, HA-28-11-25, HA-1-12-25, HA-2-12-25

Wash dry nose. Eucalyptus cures SARS and flu (Luke 3:16).

By Anthony J. Sanders
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1. HHS Budget in brief, 2CFR§308.1
2. CMS, CPI, 2CFR§308.2
3. Medicare Sequestration, 2CFR§308.3
4. Staff, 2CFR§308.4

Work Cited

An Act Supplementing appropriations for the fiscal years ending Oct. 1, 2017-26 HA-12-6-25

Appropriations to cover government contributions and contingency reserve Sec. 1844 of the Social Security 42USC§1395w

Bureau of Labor Statistics. Employment Situation - September. November 20, 2025

Concealment, removal or mutilation generally 18US§2071

Creditors of the United States 18USC§914

Crime by or affecting persons in the business of insurance 18USC§1033

Deprivation of relief 18USC§246

Enforcing discretionary spending limits 2USC§901

Failure to pay legal child support obligations 18USC§228

Fraud and related activities in connection with computers 18USC§1030

Freedom of Information Act Request 45CFR§5.2 and 5USC§552

Limitations on expending and obligating amounts. Anti-deficiency Act of 1982 31USC§1341 as amended by the Tax Cuts and Jobs Act of 2018

Mandatory statements and information 21CFR§99.103

Sanders, Tony J. Medicine. Hospitals & Asylums HA-17-3-21
– Treasury FY 17 – FY 26. Hospitals & Asylums HA-13-7-25
– United States Department of Agriculture FY 17 – FY 26. Hospitals & Asylums HA-5-11-25

The baseline 2USC§907

Waiver of sovereign immunity 11USC§106

1. HHS Budget in brief, 2CFR§308.1

(a) The objective is to hire 750 CMS FTEs FY 2026 to sequester Medicare from 2022, and Medicaid from 2024, sustain the 3 percent inflation for Public Health Services and negotiate 2 percent premium inflation for a reasonable ACA subsidy less than $89 billion FY 2025, that would be paid by CMS for the first time FY 2026, for the relief of the refundable premium cost sharing reductions from the Treasury FY 17 – FY 26 HA-13-7-25 pursuant to a waiver of sovereign immunity 11USC§106 for 'covered lapse of employment' under the Anti-deficiency Act of 1982 31USC§1341(c) as amended by the Tax Cuts and Jobs Act of 2018. The Medicare Trust Funds annual report data must be excluded from the budget request total until overestimation is explained - (i) zero administrative cost, benefit spending and (ii) deficit reduction transfer from Part A to B and D to explain exact amount of Payments to Health Care Trust Funds by CMS Justification of Estimates to Appropriation Committees. Sequestration is tainted and Medicare sequestration must be reformulated from depressing reality with a 2 percent reduction in benefit payments, to limit consumer price inflation (CPI) in premiums and benefit spending to 2 percent CPI. Economic growth objective is essential to any sustainable fiscal strategy whereby: “it is desirable so far as possible to adopt measures which expand rather than contract”, in Art. XII(3)(a) of the General Agreement on Trade and Tariffs (GATT). Reality is with fewer CMS staff, fewer benefits are paid and no overestimates are corrected. Medical bankruptcy for health insurance companies only, to liberate non-paying health care consumers from the Fair Credit Reporting Act 15USC§1681a(x)(1).

(i) Total Health and Human Services spending: $877,891 million FY 17; $885,284 million FY 18; $940,870 million FY 19; $1,019,761 million FY 20; $1,103,917 million FY 21; $1,177,244 million FY 22; $1,187,711 million FY 23; $1,153,171 million FY 24; $1,225,835 million FY 25; $1,338,711 million FY 26. This is a statistically significant deficit reduction from prior Department of Health and Human Service estimate, due to abandonment of Trust Fund data and adoption of Payments to Health Care Trust Fund reported in the CMS Justification of Estimates for Appropriations Committees: $1,050 billion FY 17; $1,118 billion FY 18; $1,169 billion FY 19; $1,249 billion FY 20; $1,353 billion FY 21; $1,384 billion FY 22; $1,409 billion FY 23; $1,482 billion FY 24; $1,526 billion FY 25; $1,572 billion FY 26 in Sec. 1,000(b)(8) of An Act Supplementing appropriations for the fiscal years ending Oct. 1, 2017-26 HA-12-6-25

(1) Medicare Trust Funds must be sequestered, the information in their Annual Reports is overestimated and cannot be used to compute the actual federal deficit, until it explains how it exactly adheres to the lower estimate of Payments to Health Care Trust Funds in the CMS Justification of Estimates for Appropriations Committees – the official sequestration of overestimates 18USC§1033. Medicare Actuary is challenged to (i) explain the deficit reduction transfer to Part B and D from the Part A actuarial surplus between 5 percent average annual growth in HI payroll tax and <2 percent

inflation for Part A benefits produce and (ii) limit inflation in government contributions to Part B and D to 3 percent annual inflation from 2022 baseline, the last year Medicare was sequestered, <2 percent going into effect 2026 under 2USC§907. Part D can sustain an actuarial surplus with 3 percent annual spending increases. Effective sequestration limits actual CPI of medical procedures, products and premiums, to less than one percent, to increase trade volume within the 2 percent CPI limit on total benefit spending growth. The bottom line is that Payment to Health Care Trust Funds must be limited to 2 percent inflation beginning FY 26; the actuarial surplus will not be entirely evident until FY 27, until after sequestration of Medicare after 2022 and Medicaid beginning FY 24 to three percent is brought to price control at 2 percent consumer price inflation for Payments to Health Care Trust Funds.

(2) Thumbs up on the Administration for a Healthy American and Assistant Secretary for a Healthy Future, Reorganization. The poet is however not a surgeon to cut the PHS or CMS because neither he, nor do any of the Trustees, exhibit any actuarial ability to check for overestimates, Medicaid, that have became high FY 2024, absurdly so in 2026. Medicare Trust Funds that have not been sequestered since the feebleminded, statin and ephedra small-brained Republicans won the majority in 2022 2USC§901, 18USC§1033. The FY 2026 HHS Budget in brief failure to estimate mandatory spending for Administration for Children and Families constitutes failure to pay legal child support obligations 18USC§228 and mandatory spending must be re-estimated 3 percent inflation for services. Cuts to 3 percent inflation for the Public Health Service and CMS constitutes deprivation of relief 18USC§246 both cruelly aggravated by the number of the beast (Rev. 13:5) and must be re-estimated 3 percent inflation for services pursuant to a waiver of sovereign immunity by the United States District Court under 11USC§106.

(3) HHS archive of Budget in Brief .pdf are not available from FY 2005 – FY FY 2007 and FY 2015 – FY 2025 due to a viral 'Pagefreeze' that infects searching computers, causing disability and file destruction, ie. hhsfy26 and tragically healthfy26, due to 'insufficient user rights'; a Freedom of Information Act Request is in order pursuant to 45CFR§5.2 and 5USC§552. Failing to redress the issue it is necessary to disqualify Robert F. Kennedy Jr. from holding office due to concealment, removal or mutilation generally 18US§2071. Pagefreeze software fraud and related activities in connection with computers 18USC§1030, is subject to confiscation by the US Attorney webmaster to suppress insurrection pursuant to 50USC§212 and Rule 41 Fed. Crim. P. The United States District Court may grant a waiver of sovereign immunity 11USC§106. Back-pay for the government shutdown, unjustified layoffs and budget cuts are due process pursuant to the Anti-deficiency Act of 1982 31USC§1341(c) as amended by the Tax Cuts and Jobs Act of 2018. Secretary Kennedy's actual history is as incomplete as his medical education: Medicine HA-17-3-21.

(4) COVID and flu vaccine subsidies should be prohibited, like mRNA research, because they are not effective. Manufacturers of COVID and flu vaccines shall permanently affix to their monographs and other statements: This information concerns the use of subsidies for COVID and flu vaccines are no longer approved by the Food and Drug Administration, pursuant to the disclosure of mandatory statements and information by manufacturers and medical providers to, “Wash dry nose, Eucalyptus cures SARS and flu, wet cough” 21CFR§99.103. Buy American provisions, affecting the treatment of imports under the Food Drug and Cosmetic Act, are explained in chapter 3 of United States Department of Agriculture FY 17 – FY 26 HA-5-11-25.

(b) HS archive of Budget in Brief .pdf are not available from FY 2005 – FY FY 2007 and FY 2015 – FY 2025 due to a viral 'Pagefreeze' that infects searching computers, causing disability and file

destruction, ie. hhsfy26 and tragically healthfy26, due to 'insufficient user rights'; a Freedom of Information Act Request is in order pursuant to 45CFR§5.2 and 5USC§552. HA historical CMS adjusted HHS Budget in brief records date from FY 2019 and FY 2022 and the HHS Budget in brief FY 2024 .pdf can be found by online search, to be compared with FY 2026. Usually, irregular spending is consolidated in the Department Management subtotal. The Administration for a Healthy America transition can be transcribed FY 26, however 3 percent inflation for services previously, provided by HRSA and SAMHSA, deserve a waiver of sovereign immunity for fair market price 11USC§106.

(1) Health and Human Services Total: $877,891 million FY 17; $885,284 million FY 18; $940,870 million FY 19; $1,019,761 million FY 20; $1,103,917 million FY 21; $1,177,244 million FY 22; $1,187,711 million FY 23; $1,153,171 million FY 24; $1,225,835 million FY 25; $1,360,293 million FY 26.

Health and Human Services, Budget Request FY 17 - FY 26
(millions)

	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Est.	FY 23 Cor.	FY 24 Over.	FY 24 Cor.	FY 25 Est.	FY 25 Cor.	FY 26 Over.	FY 26 Cor.
Health and Human Services Total	940,870	1,019,761	1,103,917	1,177,244	1,187,711	1,187,711	1,271,541	1,153,171	1,323,126	1,225,835	1,458,645	1,360,293
Discretionary												
Administration for a Healthy America	0	0	0	0	0	0	21,165	0	20,202	20,202	14,058	20,808
Health Resources	6,835	7,047	7,218	7,834	8,069	8,069	0	8,311	0	0	0	0

Services Administration												
Substance Abuse Mental Health Services Administration	5,588	5,737	5,870	9,587	9,879	9,879	0	10,180	0	0	0	0
Food and Drug Administration	3,249	3,266	3,311	3,635	3,749	3,749	3,576	3576	3,576	3,576	3,167	3,683
Indian Health Service	5,804	6,047	6,236	8,471	8,724	8,724	7,158	7158	7,107	7,107	8,068	8068
Centers for Disease Control and Prevention	6,543	6,916	7,040	7,458	7,809	7,809	4,666	4,666	4,666	4,666	4,116	4,806
National Instit	38,557	40,073	41,282	43,815	45,224	45,224	44,750	46,584	44,470	47982	27,506	49421

utes of Health												
Department Management	3,128	4,084	4,209	5,097	5,250	5,250	6,962	6,962	6,996	6,996	5,077	5,077
Public Health Service, subtotal	69,704	73,170	75,166	85,897	88,704	88,704	88,277	87,437	87,017	90,529	61,992	91,863
Human Services												
Administration for Children and Families	61,877	60,777	61,704	67,947	70,231	70,231	36,516	72,291	36,516	74,460	29,331	76,694
Administration for Community Living	2,130	2,687	2,834	2,987	3,160	3,160	0	3,324	0	0	0	3,424
Hum	64,00	63,46	64,53	70,93	73,39	73,39	36,51	75,61	36,51	77,88	29,33	80,22

an Services, Subtotal	7	4	8	4	1	1	6	5	6	4	1	0
Health Insurance												
Centers for Medicare & Medicaid Services, subtotal	807,159	883,127	964,213	1,020,413	1,025,616	1,025,616	1,146,748	990,119	1,199,593	1,057,422	1,367,322	$1,166,628.00
Health and Human Services Total	940,870	1,019,761	1,103,917	1,177,244	1,187,711	1,187,711	1,271,541	1,153,171	1,323,126	1,225,835	1,458,645	1,338,711

Source: HHS Budget-in-Brief FY 19, FY 22 , FY 24 and FY 26; CMS Agency Justifications of Estimates for Appropriations Committees FY 19 - FY 26

(2) Administration for a Healthy America: 0 FY 17 – FY 23; $21,165 million FY 24; $20,202 million FY 25; $20,808 million FY 26.

(A) Health Resources Services Administration: $6,003 million FY 17; $5,975 million FY 18; $6,835 million FY 19; $7,047 million FY 20; $7,218 million FY 21; $7,834 million FY 22; $8,069 million FY 23; 0 FY 24 – present.

(B) Substance Abuse Mental Health Services Administration: $4,111 million FY 17; $4,091 million FY 18; $5,588 million FY 19; $5,737 million FY 20; $5,870 million FY 21; $9,587 million FY 22; $9,879 million FY 23; 0 FY 24 – present.

(3) Food and Drug Administration: $2,811 million FY 17; $2,675 million FY 18; $3,249 million FY 19; $3,266 million FY 20; $3,311 million FY 21; $3,635 million FY 22; $3,749 million FY 23; $3,576 million FY 24; $3,576 million FY 25; $3,683 million FY 26.

(4) Indian Health Service: $5,039 million FY 17; $5,011 million FY 18; $5,804 million FY 19; $6,047 million FY 20; $6,236 million FY 21; $8,471 million FY 22; $8,724 million FY 23; $7,158 million FY 24; $7,107 million FY 25; $8,068 million FY 26.

(5) Centers for Disease Control and Prevention: $6,368 million FY 17; $5,732 million FY 18; $6,543 million FY 19; $6,916 million FY 20; $7,040 million FY 21; $7,458 million FY 22; $7,809 million FY 23; $8,043 million FY 24; $8,285 million FY 25; $8,533 million FY 26.

(6) National Institutes of Health: $33,188 million FY 17; $33,020 million FY 18; $38,557 million FY 19; $40,073 million FY 20; $41,282 million FY 21; $43,815 million FY 22; $45,224 million FY 23; $46,584 million FY 24; $47,982 million FY 25; $49,421 million FY 26.

(7) Department Management: $3,430 million FY 17; $3,051 million FY 18; $3,128 million FY 19; $4,084 million FY 20; $4,209 million FY 21; $5,097 million FY 22; $5,250 million FY 23; $5,40

(i) Public Health Service, subtotal: $60,950 million FY 17; $59,555 million FY 18; $69,704 million FY 19; $73,170 million FY 20; $75,166 million FY 21; $85,897 million FY 22; $88,277 million FY 23; $87,437 million FY 24; $90,529 million FY 25; $91,863 million FY 26.

(8) Administration for Children and Families: $54,852 million FY 17; $56,510 million FY 18; $61,877 million FY 19; $60,777 million FY 20; $61,704 million FY 21; $67,947 million FY 22; $70,231 million FY 23; $72,291 million FY 24; $74,460 million FY 25; $87,498 million FY 26.

(9) Administration for Community Living: $1,896 million FY 17; $1,931 million FY 18; $2,130 million FY 19; $2,687 million FY 20; $2,834 million FY 21; $2,987 million FY 22; $3,160 million FY 23; $3,324 million FY 24; $3,424 million FY 25; $3,526 million FY 26.

(ii) Human Services, subtotal: $56,748 million FY 17; $58,441 million FY 18; $64,007 million FY 19; $63,464 million FY 20; $64,538 million FY 21; $70,934 million FY 22; $73,391 million FY 23; $75,615 million FY 24; $77,884 million FY 25; $80,220 million FY 26.

(iii) Health Insurance (10) Centers for Medicare and Medicaid Services, subtotal: $710,193 million FY 17; $767,288 million FY 18; $807,159 million FY 19; $883,127 million FY 20; $964,213 million FY 21; $1,020,413 million FY 22; $1,025,616 million FY 23; $990,119 million FY 24; $1,057,422 million FY 25; $1,188,210 million FY 26.

(iv)(11) Health and Human Services Total: $877,891 million FY 17; $885,284 million FY 18; $940,870 million FY 19; $1,019,761 million FY 20; $1,103,917 million FY 21; $1,177,244 million FY 22; $1,187,711 million FY 23; $1,153,171 million FY 24; $1,225,835 million FY 25; $1,338,711 million FY 26.

2. CMS, CPI, 2CFR§308.2

(a) The FY 2026 Medicaid appropriations request is $769.2 billion, an increase of $57.5 billion above the FY 2025 level, consisting of $508.1 billion for FY 2026 and $261.1 billion in advance appropriation from FY 2025. The FY 2026 Medicaid budget request is red flagged for overestimation

18USC§1033, like the FY 2025 Medicaid advance appropriation request, the year before. $769.2 billion - $57.5 billion = $711.7; actually $135.7 billion more than $633.5 billion FY 25 request. The Affordable Care Act (ACA) Refundable Premium Cost Sharing Reduction cost only $89 billion in 2025 and HHS must negotiate premium inflation less than 2 percent, and take over responsibility for the fentanyl prescribing program that has caused a reduction in the life expectancy of the working age it purports to insure.since 2010.

(1) The FY 2025 Medicaid mandatory appropriations request was $633.5 billion, a 1.7 percent increase of $11.2 billion relative to the FY 2024 request level of $622.3 billion. This appropriation was comprised of $249.9 billion in an authorized advance appropriation for FY 2024 and a remaining appropriation of $383.6 billion for FY 2025. 2 percent inflation from the FY 2025 request overrules FY 2026 request overestimate for FY 2025.

(2) Consumer price inflation in health insurance premiums must be limited to not more than 2 percent annually. (A) Although held harmless by extortionate comparative prices of private competition to rich retirees, an effort must be made to limit Medicare Part B premium increases to no more than 2 percent annually to stop the government subsidized program from distorting industrial inflationary expectations and correct huge donut holes in Part BY FY 2026 premium revenue overestimation, that runs over into government contribution overestimation, and covets the 5 to 6 percent growth in HI payroll tax, although SMI government contribution growth is limited to 3 percent inflation, 2 percent with heightened scrutiny of CPI expenditures such as health insurance benefits and premiums, in this section. (B) CMS Affordable Care Act FTEs number 579 (2024), 491 (2025), and 485 (2026). (C) Treasury Department FY 17- FY 26 HA-13-7-25 provides for Sec. (f)(T) Refundable Premium Tax Credit: $45,629 million FY 17; $39,909 million FY 18; $59,178 million FY 19; $60,672 million FY 20; $68,721 million FY 21; $85,486 million FY 22; $99,281 million FY 23; $86,787 million FY 24; $82, 147 million FY 25; $82,147 million FY 26, unchanged from the previous year, until less than 2 percent annual inflation in premium price is negotiated, hopefully in the range of 0 – 1.0 percent.

(b) Actual numbers in including Payments to Trust Fund are entered exactly from the CMS Justification of Estimates for Appropriations Committees FY 17 – FY 26 in the third draft. Records currently only date to FY 2020. Payments to Trust Funds as reported by CMS Justification of Estimates are hundreds of billions of dollars lower than attempting to sequester Government Contributions to Trust Funds as reported in the Annual Report of the Boards of Trustees of the Federal Hospital Insurance and Federal Supplemental Medical Insurance Trust Funds oneself. To enforce the law it is necessary to sequester Medicare Trust Fund estimates according to the much lower CMS Justification of Estimates regarding Payments to Trust Funds. Enforcing 3 percent inflation in benefit spending, equally in all programs, Comingling HI payroll tax actuarial surplus with Government contributions to Part B and duplicate reporting of CMS Administrative Costs disqualify Trust Fund overestimates from the distorting the CMS spending total. FY 2024 and FY 2025 increases in advanced appropriations are ruled moot and the hyperinflation in Annual Appropriations of Grants to States both Medicaid spending categories must be redressed at 3 percent annual inflation from FY 23 because neither inflation, nor insured population growth justify the overestimate.

(1) Total CMS Budget Request: $710,193 million FY 17; $767,288 million FY 18; $807,159 million FY 19; $883,127 million FY 20; $964,213 million FY 21; $1,020,413 million FY 22; $1,025,616 million FY 23; $1,146,748 million FY 24; $1,199,593 million FY 25; $1,166,628 million FY 26.

Centers for Medicare and Medicaid Services FY 17 – FY 26
(millions)

Accounts	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 23 Cor.	FY 24	FY 24 Cor.	FY 25	FY 25 Cor.	FY 26	FY 26 Cor.
Total CMS Budget Request	807,159	883,127	964,213	1,020,413	1,025,616	1,025,616	1,146,748	990,119	1,199,593	1,057,422	1,367,322	1,188,210
Program Management	3,966	3,975	3,975	4,316	4,446	4,446	4,137	4,579	4,137	4,716	3,464	4,858
HCFAC - Discretionary	765	786	807	837	862	862	915	915	941	941	941	941
Annual Appropriations for Grants to States for Medicaid	276,236	329,638	380,014	368,666	309,384	309,384	383,600	318,666	383,600	328,226	508,100	334,791
Advanced Appropriation	134,848	137,932	139,903	148,732	153,194	153,194	249,900	157,800	249,900	162,524	261,000	165,775
Medicaid, subtotal	411,084	467,570	519,917	517,398	462,578	462,578	633,500	476,456	633,500	490,750	769,100	500,566
Payme	391,3	410,7	439,5	497,8	557,7	557,7	508,1	508,1	561,0	561,0	593,8	572,23

nts to Health Care Trust Funds	44	96	14	62	30	30	96	96	15	15	17	5
ACA Refundable Premium Cost Sharing Reduction	0	0	0	0	0	0	0	0	0	0	0	88,000
Total CMS Budget Request	807,159	883,127	964,213	1,020,413	1,025,616	1,025,616	1,146,748	990,119	1,199,593	1,057,422	1,367,322	1,166,628

Source: CMS Agency Justifications of Estimates for Appropriations Committees FY 19 - FY 26

(2) Program Management: $3,966 million FY 17; $3,948 million FY 18; $3,966 million FY 19; $3,975 million FY 20; $3,975 million FY 21; $4,316 million FY 22; $4,446 million FY 23; $4,137 million FY 23; $4,137 million FY 24; $4,858 million FY 25.

(3) HCFAC- Discretionary: $725 million FY 17; $725 million FY 18; $765 million FY 19; $786 million FY 20; $807 million FY 21; $837 million FY 22; $862 million FY 23; $915 million FY 24; $941 million FY 25; $941 million FY 26.

(4) Annual Appropriations for Grants to States for Medicaid: $262,004 million FY 17; $284,798 million FY 18; $276,236 million FY 19; $329,638 million FY 20; $380,014 million FY 21; $368,666 million FY 22; $309,384 FY 23; $318,666 million FY 24; $328,226 million FY 25; $334,791 million FY 26.

(5) Advanced Appropriations: $115,583 million FY 17; $125,220 million FY 18; $134,848 million FY 19; $137,932 million FY 20; $139,903 million FY 21; $148,732 million FY 22; $153,194 million FY 23; $157,800 million FY 24; $162,524 million FY 25; $165,775 million FY 26.

(i) Medicaid, subtotal: $377,587 million FY 17; $410,018 million FY 18; $411,084 million FY 19; $467,570 million FY 20; $519,917 million FY 21; $517,398 million FY 22; $462,578 million FY 23; $476,456 million FY 24; $490,750 million FY 25; $500,566 million FY 26.

(6) Payments to Health Care Trust Funds: $3127,915 million FY 17; $352,597 million FY 18;

$391,344 million FY 19; $410,796 million FY 20; $439,514 million FY 21; $497,862 million FY 22; $557,730 million FY 23; $508,196 million FY 24; $561,015 million FY 25; $593,817 million FY 26.

(7) Affordable Care Act refundable premium cost sharing reduction: 0 FY 17 – FY 15; $88,000 million FY 26 est.

(ii) Total CMS Budget Request: $710,193 million FY 17; $767,288 million FY 18; $807,159 million FY 19; $883,127 million FY 20; $964,213 million FY 21; $1,020,413 million FY 22; $1,025,616 million FY 23; $1,146,748 million FY 24; $1,199,593 million FY 25; $1,166,628 million FY 26.

3. Medicare Sequestration, 2CFR§308.3

(a) Total spending of the HI Payroll Tax Government Contribution commingled Trust Funds adds up to so much more, than Payments to Trust Funds reported by the CMS Justification of Estimates for Appropriations Committees, that the Annual Report of the Boards of Trustees totals must be excluded from the CMS total estimate, to reduce the deficit until Medicare sequestration explains the difference between the Payments to Trust Funds by the CMS Justification of Estimates and sum of HI Tax and Government Contributions. Deficit Reduction Transfer (DRT) from Part A to Part B could be accounted for. With 5 percent average annual payroll tax growth, Medicare benefit expenditures should be limited to two or three percent annual growth to distribute the actuarial surplus as Government Contributions to Parts A, B & D, thereby reducing the deficit. CMS Justification of Estimate for Appropriations Committees Payments to Health Care Trust Funds and Medicare Total of HI Payroll Tax and Part B & D Government Contributions are irreconcilable. The difference is calculated to see if the Medicare sequestration by CMS Payments to Health Care Trust Funds can be quantified - Deficit Reduction Transfer (DRT) theory.

(A) CMS Justification of Estimate for Appropriations Committees Payments to Health Care Trust Funds: $327,915 million FY 17; $352,597 million FY 18; $391,344 million FY 19; $410,796 million FY 20; $439,514 million FY 21; $497,862 million FY 22; $557,730 million FY 23; $508,196 million FY 24; $561,015 million FY 25; $572,235 million FY 26; un-sequestered $593,817 million FY 26.

(B) Medicare Total of HI Payroll Tax and Part B & D Government Contributions: $552,000 million FY 17; $589,300 million FY 18; $623,500 million FY 19; $717,000 million FY 20; $706,400 million FY 21; $774,900 million FY 22; $802,000 million FY 23; $844,300 million FY 24; $861,200 million FY 25; $895,000 million FY 26 or un-sequestered $894,000 million FY 24; $940,400 million FY 25; $1,029,200 million FY 26.

(C) Differential Deficit Reduction Theory: $224,085 million FY 17; $236,703 million FY 18; $232,156 million FY 19; $306,204 million FY 20; $266,886 million FY 21; $277,038 million FY 22; $245,270 million FY 23; $336,104 million FY 24; $300,185 million FY 25; $279,601 million FY 26, or un-sequestered $385,804 million FY 24; $379,385 million FY 25; $435,383 million FY 26.

(1) The HI Payroll Tax and Income from Taxation of Benefits intermediate projections are overestimated for 2026. HI payroll tax revenue growth tends towards underestimation counterbalanced by overestimation every three years. Recalculated; Payroll tax benefit growth % = average wage growth % + employment growth %. Over the past 12 months, average hourly earnings are reported to have increased by 3.8 percent by the September Employment Situation released November 20, 2025.

Table A.1 reports: Over the past twelve months the percent growth in employment was only 1.1 percent, rising from not seasonally adjusted, civilian labor force employment of 162.1 million in September 2024 to 163.9 million September 2025. Therefore total HI payroll tax and taxation of benefits are re-estimated to grow at 4.8 percent in 2026 and expenditures limited to 4.5 percent.

(2) Appropriations to cover government contributions and contingency reserve for 2026 shall have to be redetermined pursuant to Sec. 1844 of the Social Security 42USC§1395w, aiming to re-calculate Part B government contributions and total expenditures at 3 percent annual inflation, until brought back under control by 2 percent CPI sequestration in 2026 – 2% CPI applies equally to CMS Payment to Health Care Trust Funds to achieve price control.

(3) The standard 2025 Medicare Part B premium is $185 per month, which is an increase of $10.30 (5.9 percent) from $174.7 in 2024. SMI Part B revenue overestimates are skyrocketing 10.5 percent into FY 2026, far more than extortionate premium price increases of 5.9 percent justify, due to the huge donut hole from being held harmless.

(4) Medicare Part D Drug Benefit government contributions are sequestered to 3 percent inflation, thanks to reasonably high rates of other income growth reported, Part D can sustain 3 percent inflation in expenditures.

(b) Medicare Total of HI Payroll Tax and Part B & D Government Contributions: $552,000 million FY 17; $589,300 million FY 18; $623,500 million FY 19; $717,000 million FY 20; $706,400 million FY 21; $774,900 million FY 22; $802,000 million FY 23; $844,300 million FY 24; $861,200 million FY 25; $895,000 million FY 26 un-sequestered $894,000 million FY 24; $940,400 million FY 25; $1,029,200 million FY 26.

Medicare, Government Contributions and Operations 2017 - 2026
(millions)

Program	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2023 Cor.	2024	2024 Cor.	2025	2025 Cor.	2026	2026 Cor.
Total Government Contributions to Medicare	552,000	589,300	623,500	717,000	706,400	774,900	803,000	802,000	894,000	844,300	940,400	861,200	1,029,200	895,000
Hospital	261,500	268,300	285,100	303,300	302,500	352,800	367,200	367,200	396,400	396,400	399,900	399,900	423,100	419,900

Insurance Payroll Tax														
Other HI Income	[37,900]	[40,300]	[37,400]	[38,400]	[34,900]	[43,800]	[48,100]	[48,100]	[54,800]	[54,800]	[57,400]	[57,400]	[70,100]	[60,500]
Part A Benefit Expenditures	[293,300]	[303,000]	[322,800]	[397,700]	[323,600]	[337,400]	[397,500]	[354,300]	[416,300]	[372,000]	[443,200]	[390,600]	[478,700]	[410,100]
Part A Fund at end of Year	[202,000]	[200,400]	[194,600]	[134,100]	[142,700]	[196,600]	[208,800]	[269,800]	[237,500]	[349,400]	[246,100]	[416,100]	[252,800]	[486,400]
Part B Government contribution	217,300	253,200	268,200	336,000	318,600	329,700	342,100	339,600	386,000	349,800	423,500	360,300	483,900	371,100
Part B Premiums and Interest,	[88,300]	[100,400]	[105,300]	[116,300]	[116,900]	[137,900]	[138,800]	[138,800]	[146,900]	[146,900]	[155,700]	[155,700]	[188,300]	[163,500]
Part B Benefit Expenditu	[308,600]	[333,000]	[365,700]	[414,100]	[400,500]	[431,600]	[497,400]	[444,600]	[547,800]	[457,900]	[573,000]	[471,600]	[643,700]	[481,100]

res														
Part B Fund at end of Year	[79,900]	[96,300]	[99,600]	[133,300]	[163,300]	[194,200]	[172,200]	[228,000]	[151,700]	[266,800]	[151,800]	[311,200]	[180,300]	[364,700]
SMI Part D Government contribution	73,200	67,800	70,200	77,700	85,300	92,400	93,700	95,200	111,600	98,100	117,000	101,000	122,200	104,000
Part D Premiums, Transfers from States, Interest	[27,000]	[27,600]	[28,500]	[28,100]	[29,400]	[31,900]	[34,400]	[34,400]	[37,700]	[37,700]	[39,600]	[39,600]	[41,500]	[41,500]
Part D Benefit Expenditures	[100,100]	[94,700]	[97,000]	[104,600]	[104,500]	[125,200]	[130,200]	[130,200]	[145,700]	[134,100]	[154,500]	[138,100]	[162,400]	[142,200]
Part D Fund at End of Year	[7,800]	[8,000]	[9,200]	[10,000]	[19,700]	[18,300]	[15,700]	[17,700]	[18,800]	[19,400]	[17,500]	[21,900]	[18,200]	[25,200]
Total Gove	552,000	589,300	623,500	717,000	706,400	774,900	803,000	802,000	894,000	844,300	940,400	861,200	1,029,200	895,000

rnment Contributions to Medicare														
Total Medicare Revenues	705,200	757,600	794,700	899,800	887,600	988,500	1,024,300	1,023,300	1,133,400	1,083,700	1,193,100	1,113,900	1,329,100	1,160,500
Total Medicare Expenditures	702,000	730,700	785,500	916,400	828,600	894,200	1,025,100	929,100	1,109,800	964,000	1170700	1,000,300	1,284,800	1,033,400
Total Medicare Funds at End of Year	289,700	304,700	303,400	277,400	325,700	409,100	396,700	515,500	408,000	635,600	415,400	749,200	451,300	876,300

Source: 2025 Annual Report of the Boards of Trustees of the Federal Hospital Insurance and Federal Supplemental Medical Insurance Trust Funds. June 18, 2025. Table III.B.4 Operations of the HI Trust Fund; Table III.C4.—Operations of the Part B Account in the SMI Trust Fund (Cash Basis) during Calendar Years 1970–2034; Table III.D3.—Operations of the Part D Account in the SMI Trust Fund (Cash Basis) during Calendar Years 2004–2034. Unrealistic estimates corrected 2026. Historical overestimates open for review. Benefit expenditures are listed, rather than moot total spending, but administrative duplication is not preliminarily factored into Funds at End of Year.

(2) Medicare Part A: Hospital Insurance.

(A) Hospital Insurance Payroll Tax: $261,500 million FY 17; $268,300 million FY 18; $285,100 million FY 19; $303,300 million FY 20; $302,500 million FY 21; $352,800 million FY 22; $367,200 million FY 23; $396,400 million FY 24; $399,900 million FY 25; $419,900 million FY26, un-sequestered $423,100 million FY 26.

(B) Other HI Income: $37,900 million FY 17; $40,300 million FY 18; $37,400 million FY 19; $34,900 million FY 20; $43,800 million FY 21; $48,100 million FY 22; $54,800 million FY 23; $57,400 million FY 24; $60,500 million FY 25; un-sequestered $70,100 FY 26.

(C) Part A Benefit Expenditures: $293,300 million FY 17; $303,000 million FY 18; $322,800 million FY 19; $397,700 million FY 20; $323,600 million FY 21; $337,400 million FY 22; $354,300 million FY 23; $372,000 million FY 24; $390,900 million FY 25; $410,100 million FY 26; un-sequestered $397,500 million FY 23; $416,300 million FY 24; $443,200 million FY 25; $478,700 million FY 26.

(D) Part A Fund at End of Year: $202,000 million FY 17; $200,400 million FY 18; $194,600 million FY 19; $134,100 million FY 20; $142,700 million FY 21; $196,600 million FY 22; $269,800 million FY 23; $349,400 million FY 24; $416,100 million FY 25; $486,400 million FY 26; un-sequestered $342,100 million FY 23; $386,000 million FY 24; $423,500 million FY 25; $483,900 million FY 26.

(3) Medicare Part B: Supplemental Medical Insurance

(A) Part B Government Contribution: $217,300 million FY 17; $253,200 million FY 18; $268,200 million FY 19; $336,000 million FY 20; $318,600 million FY 21; $329,700 million FY 22; $339,600 million FY 23; $349,800 million FY 24; $360,300 million FY 25; $371,100 million FY 26; un-sequestered $342,100 million FY 23; $386,000 million FY 24; $423,500 million FY 25; $483,900 million FY 26.

(B) Part B Premiums and Interest: $88,300 million FY 17; $100,400 million FY 18; $105,300 million FY 19; $116,300 million FY 20; $116,900 million FY 21; $137,900 million FY 22; $138,800 million FY 23; $146,900 million FY 24; $155,700 million FY 25; $163,500 million FY 26; un-sequestered $188,300 million FY 26.

(C) Part B Benefit Expenditures: $308,600 million FY 17; $333,000 million FY 18; $365,700 million FY 19; $414,100 million FY 20; $400,500 million FY 21; $431,600 million FY 22; $444,600 million FY 23; $457,900 million FY 24; $471,600 million FY 25; $481,100 million FY 26; un-sequestered $497,400 million FY 23; $547,800 million FY 24; $573,000 million FY 25; $643,700 million FY 26.

(D) Part B Fund at End of Year: $79,900 million FY 17; $96,300 million FY 18; $99,600 million FY 19; $133,300 million FY 20; $163,300 million FY 21; $194,200 million FY 22; $228,000 million FY 23; $266,800 million FY 24; $311,200 million FY 25; $364,700 million FY 26; un-sequestered $172,200 million FY 23; $151,700 million FY 24; $151,800 million FY 25; $180,300 million FY 26.

(4) Medicare Part D: Supplemental Medical Insurance, Drug Benefit Program.

(A) Part D Government Contribution: $73,200 million FY 17; $67,800 million FY 18; $70,200 million FY 19; $77,700 million FY 20; $85,300 million FY 21; $92,400 million FY 22; $95,200 million FY 23; $98,100 million FY 24; $101,000 million FY 25; $104,000 million FY 26; un-sequestered $93,700 million FY 23; $111,600 million FY 24; $117,000 million FY 25; $122, 200 million FY 26.

(B) Part D Premiums, Transfer from States, Interest: $27,000 million FY 17; $27,600 million FY 18; $28,500 million FY 19; $28,100 million FY 20; $29,400 million FY 21; $31,900 million FY 22; $34,400 million FY 23; $37,700 million FY 24; $39,600 million FY 25; $41,500 million FY 26.

(C) Part D Benefit Expenditures: $100,100 million FY 17; $94,700 million FY 18; $97,000 million FY 19; $104,600 million FY 20; $104,500 million FY 21; $125,200 million FY 22; $130,200 million FY

23; $134,100 million FY 24; $138,100 million FY 25; $142,200 million FY 26; un-sequestered $145,700 million FY 24; $154,500 million FY 25; $162,400 million FY 26.

(D) Part D Fund at End of Year: $7,800 million FY 17; $8,000 million FY 18; $9,200 million FY 19; $10,000 million FY 20; $19,700 million FY 21; $18,300 million FY 22; $17,700 million FY 23; $19,400 million FY 24; $21,900 million FY 25; $25,200 million FY 26; un-sequestered $15,700 million FY 23; $18,800 million FY 24; $17,500 million FY 25; $18,200 million FY 26.

(i) Total Government Contributions to Medicare: $552,000 million FY 17; $589,300 million FY 18; $623,500 million FY 19; $717,000 million FY 20; $706,400 million FY 21; $774,900 million FY 22; $802,000 million FY 23; $844,300 million FY 24; $861,200 million FY 25; $895,000 million FY 26 or un-sequestered $894,000 million FY 24; $940,400 million FY 25; $1,029,200 million FY 26.

(ii) Total Medicare Revenues: $705,200 million FY 17; $747,600 million FY 18; $794,700 million FY 19; $899,800 million FY 20; $887,600 million FY 21; $988,500 million FY 22; $1,023,300 million fY 23; $1,083,700 million FY 24; $1,113,900 million FY 25; $1,160,500 million FY 26; un-sequestered $1,024,300 million FY 23; $1,133,400 million FY 24; $1,193,100 million fY 25; $1,329,100 million FY 26.

(iii) Total Medicare Expenditures: $702,000 million FY 17; $730,700 million FY 18; $785,500 million FY 19; $916,400 million FY 20; $828,600 million FY 21; $894,200 million FY 22; $929,100 million FY 23; $964,000 million FY 24; $1,000,300 million FY 25; $1,033,400 million FY 26; un—sequestered $1,025,100 million FY 23; $1,109,800 million FY 24; $1,170,700 million FY 25; $1,284,800 million FY 26.

(iv) Total Medicare Funds at End of Year: $289,700 million FY 17; $304,700 million FY 18; $303,400 million FY 19; $277,400 million FY 20; $325,700 million FY 21; $409,100 million FY 22; $515,500 million FY 23; $635,600 million FY 24; $749,200 million FY 25; $876,300 million FY 26; un-sequestered $396,700 million FY 23; $408,000 million FY 24; $415,400 million FY 25; $451,300 million FY 26.

4. Staff, 2CFR§308.4

(a) FY 2026 CMS Justification of Estimates for Appropriations Committees reports in the CMS Mandatory & Discretionary All-Purpose Table (Comparable) on page 6 that the Total program level was $7.4 billion FY 2024, $4.2 billion discretionary, $122 million mandatory and $3.1 billion offsetting collections; increased 1.4 percent to $7.5 billion FY 2025, $4.1 billion discretionary, $92 million mandatory, and $3.3 billion offsetting collections; and now needs to be prevented from going down 16 percent to $6.3 billion FY 2026, $3.5 billion discretionary, $66 million mandatory and $2.8 billion offsetting collections. Full Time Employment (FTEs) is estimated at 6,681 (2024); 6,046 (2025) and 5,854 (2026) without moral correction to>$7 billion and >7,000 FTEs (2026) pursuant to a waiver of sovereign immunity 11USC§106 (Rev 13: 5).

(1) There seem to be two secular and one theological argument for fully funding and staffing three percent annual inflation and one percent annual FTE growth for CMS Administration and an infinite number of criminal arguments against deprivation of relief to creditors of the United States whose busi$552,000 million FY 17; $589,300 million FY 18; $623,500 million FY 19; $717,000 million FY

20; $706,400 million FY 21; $774,900 million FY 22; $802,000 million FY 23; $844,300 million FY 24; $861,200 million FY 25; $895,000 million FY 26 or un-sequestered $894,000 million FY 24; $940,400 million FY 25; $1,029,200 million FY 26.ness of insurance is vulnerable to overestimation. It is the height of hypocrisy in the FY 26 HHS Budget in brief the United States pays the most for health care, but cutting CMS and PHS FTEs produces the worst, most expensive, ineffective, offensive and extortionate health care of any industrialized nation. In the absence of law and order CPI inflation in health benefit spending is actually estimated to be 3 percent, rather than 2 percent of a government health insurance program prudently applying counter-hyperinflationary measures against overestimation by the ostensibly most expensive health insurance system in the world, beginning with jury sequestration in 2026 after a four year hiatus in sequestration by the Republican Congress.

(A) Overestimation is such a criminal tendency CMS Administration must be adequately staffed to cancel overestimates by the Board of Trustees, who have not been sequestered by the dyslexic Republican Congress since 2022. Expert CMS staff are referred to the United States District Court for jury sequestration prohibiting benefit spending in excess of true HI revenues, the payroll tax is overestimates 2026, continuing sequestration of 3 percent inflation for SMI and 3 percent inflation for CMS administration and 1 percent FTE growth. CMS must enforce 2 percent Consumer Price Inflation (CPI) against health insurance benefit spending so that medical procedural cost inflation is less than one percent to sustain modest insured population growth of one percent. No payment shall be made to any provider of services or other person under this part unless there has been furnished such information as may be necessary in order to determine the amounts due such provider or other person under this part for the period with respect to which the amounts are being paid or for any prior period pursuant to Sec. 1833(e) of the Social Security Act 42USC§1395l(e).

(B) In the absence of any explanation regarding administrative expenses in the Annual Report of the Board of Trustees, it does not appear that the Trust Funds have ever contributed as much to Administration, as they as they erroneously, and duplicitously, subtract from the billions, rather than hundreds of millions, of Funds at End of Year, and this is a potentially justiciable bank error historically in favor of Part A and Part B, but also is an overpayment by Part D, Fund at End of Year.

(C) CMS FTEs have languished in the realm of the number of the beast since records of CMS Justifications of Estimate began to be published 6,129 FY 2020, far longer than 42 months and the moral is more than 7,000 CMS FTEs, not less administration, is needed to check health insurance overestimates.

(2) 2025 Annual Report of the Boards of Trustees of the Federal Hospital Insurance and Federal Supplemental Medical Insurance Trust Funds. June 18, 2025. Table III.B.4 Operations of the HI Trust Fund; Table III.C4.—Operations of the Part B Account in the SMI Trust Fund (Cash Basis) during Calendar Years 1970–2034; Table III.D3.—Operations of the Part D Account in the SMI Trust Fund (Cash Basis) during Calendar Years 2004–2034 all seem to duplicitously overestimate the amount that is subtracted from Fund at End of Year by the Administrative Costs born by the Trust Funds, although Administrative Costs actually seem to be born mostly by the government contribution and offsetting collections, reporting only minor mandatory funding. [non-add] is not an exact number in this case of being accused of paying much less, to zero, historical Trust Fund administrative cost overestimates. CMS will need to exactly prove non-payment of Parts A, B & D duplicates of HHS/CMS total for Funds at End of Year to get credit for this historical bank error by the Board of Trustees.

(A) HI Trust Fund Administrative Costs: $3.2 billion 2017; $5.2 billion 2018; $5.4 billion 2019; $4.5 billion 2020; $5.3 billion 2021; $5.3 billion 2022; $5.6 billion 2023; $6.2 billion 2024; $6.5 billion 2025; $6.8 billion 2026.

(B) SMI Part B Trust Fund Administrative Costs: $5.0 billion 2017; $4.2 billion 2018; $4.6 billion 2019; $4.5 billion 2020; $5.0 billion 2021; $5.1 billion 2022; $5.4 billion 2023; $5.6 billion 2024; $6.1 billion 2025; $6.5 billion 2026.

(C) SMI Part D Trust Fund Administrative Costs: -$0.1 billion 2017; $0.5 billion 2018; $0.5 billion 2019; $0.4 billion 2020; $0.5 billion 2021; $0.5 billion 2022; $0.5 billion 2023; $0.5 billion 2024; $0.6 billion 2025; $0.6 billion 2026.

(b) Historical data on FTEs is missing due to loss of HHS Budget in briefs. FY 2026 HHS Budget in brief reports only FY 2026 FTEs. Instead of doing the slave labor underlying the statistically insignificant adjustments that can be made by Agency by Agency justification of estimates review of HHS budget in briefs, at this time, it seems better to conclude this Budget Request by especially disqualifying Robert F. Kennedy Jr. from holding office because his remorseless computer crime against prior HHS Budgets, constitutes concealment, removal or mutilation generally 18USC§2071. The layman's layoffs constitute deprivation of relief 18USC§246, settled creditors of the United States 18USC§914 in behalf of CMS and PHS against the extortionate health insurance overestimates of said, “layman” crime by or against persons engaged in the business of (health) insurance 18USC§1033.

Picture of an old, weatherbeaten, bottle of eucalyptus aromatherapy and mentholyptus cough drop.

Wash dry nose, eucalyptus cures SARS and flu, wet cough. In the absence of subsidies for COVID and flu vaccines, public health departments and school nurses shall instruct teachers on the use of eucalyptus aromatherapy to prevent school closures. Aromatherapy, in conjunction with washing dry nose, is the best environmental treatment for coronavirus prevention, ie. Lysol, may be insufficient to cure flu or SARS, when running on fumes. Mentholyptus cough drop treatment is indicated for flu. Eucalyptus tincture may also be ingested. Cough drops can fail to produce a complete cure as the result of excessive salivation on the cough drop causing coughing or in the case of last night, paper adhering to the cough drop resulting in Hashimoto thyroiditis with flu-like symptoms. Fatigue was alleviated, flu virus cured, but the flu-like cough carries on, abated. Wishing everyone a happy, healthy and affordable holiday season with a 2% limit on CPI.