

“LOCKING IN THE DOGE CUTS: ENDING WASTE, FRAUD, AND ABUSE FOR GOOD”

**Testimony Before
The Subcommittee on Delivering on Government Efficiency
The Committee on Oversight
United States House of Representatives**

June 24, 2025

David R. Burton
Senior Fellow in Economic Policy
Thomas A. Roe Institute for Economic Policy Studies
The Heritage Foundation

My name is David R. Burton. I am the Senior Fellow in Economic Policy at The Heritage Foundation. I would like to express my appreciation to Chairwoman Greene, Ranking Member Stansbury and other members of the committee for the opportunity to be here this morning. The views I express in this testimony are my own and should not be construed as representing any official position of The Heritage Foundation.

DOGE Is an Important Step Towards Better Stewardship of Federal Tax Dollars

President Trump deserves tremendous credit for establishing the Department of Government Efficiency (DOGE).¹ It is the first effort in a generation to provide comprehensive government-wide oversight of federal spending and management. There has not been a similar effort since the 1990s during the Clinton administration.² President Clinton and Speaker Gingrich controlled federal spending and improved government administration. Before that, you have to go back to President Reagan's Grace Commission to observe anything similar.³ Currently, the federal government most assuredly is not a good steward of the tax dollars taken from hard-working Americans and it is poorly managed. It is time for that to change. DOGE is an important part of making that change.

Under President Clinton in 2000, federal spending fell to 17.7 percent of Gross Domestic Product (GDP), the lowest level since 1966. The federal government ran its last surplus in FY 2001 (which began during President Clinton's final year in office).⁴ In FY 2025, federal spending is expected to be about 23.3 percent of GDP.⁵ Thus, the federal government now consumes a 32 percent greater share of the economy than it did under President Clinton. The budget deficit will be about 6 percent of GDP this fiscal year and is projected to stay near that level for the next decade.⁶ The debt owed to the public stands at \$29 trillion today⁷ and is projected by the CBO to rise to \$52 trillion or 119 percent of the GDP over the next decade.⁸ It is projected to reach a crushing 156 percent of GDP by 2055.⁹ In contrast, the federal debt owed to the public was 39 percent of GDP at the end of President Reagan's

¹ "Establishing and Implementing the President's "Department of Government Efficiency," Executive Order, January 20, 2025 <https://www.whitehouse.gov/presidential-actions/2025/01/establishing-and-implementing-the-presidents-department-of-government-efficiency/>; "Implementing the President's "Department of Government Efficiency" Cost Efficiency Initiative," Executive Order, February 26, 2025 <https://www.whitehouse.gov/presidential-actions/2025/02/implementing-the-presidents-department-of-government-efficiency-cost-efficiency-initiative/>.

² *Common Sense Government: Works Better and Costs Less*, National Performance Review, September 7, 1993 <https://govinfo.library.unt.edu/npr/library/nprpt/annrpt/pdf/com01.pdf>; "Remarks by President Clinton Announcing the Initiative to Streamline Government,"

March 3, 1993 <https://govinfo.library.unt.edu/npr/library/speeches/030393.html>.

³ "President's Private Sector Survey on Cost Control in the Federal Government," Executive Order 12369, June 30, 1982 https://archives.federalregister.gov/issue_slice/1982/7/2/28895-28900.pdf; "President's Private Sector Survey on Cost Control: A Report To The President Submitted to the Executive Committee for Consideration at its Meeting on January 15, 1984," <https://www.reaganlibrary.gov/public/2024-07/40-612-72017155-OA9720-001-2024.pdf>.

⁴ Budget of the United States Government, Historical Tables, Table 1.2 - Summary of Receipts, Outlays, and Surpluses or Deficits (-) as Percentages of GDP: 1930-2029 <https://www.govinfo.gov/content/pkg/BUDGET-2025-TAB/xls/BUDGET-2025-TAB-2-2.xlsx>.

⁵ The Budget and Economic Outlook: 2025 to 2035, Congressional Budget Office, January, 2025 <https://www.cbo.gov/system/files/2025-01/60870-Outlook-2025.pdf>

⁶ Ibid.

⁷ "Debt to the Penny," <https://fiscaldata.treasury.gov/datasets/debt-to-the-penny/debt-to-the-penny>.

⁸ The Budget and Economic Outlook: 2025 to 2035, Congressional Budget Office, January, 2025 <https://www.cbo.gov/system/files/2025-01/60870-Outlook-2025.pdf>.

⁹ The Long-Term Budget Outlook: 2025 to 2055, Congressional Budget Office, March, 2025 <https://www.cbo.gov/publication/61187>.

second term and 33 percent of GDP at the end of President Clinton's second term.¹⁰

The federal government now spends slightly more on net interest expense than on national defense.¹¹ Federal revenues over the past 30 years have averaged 17 percent of GDP.¹² This year, they are expected to be about 17.1 percent of GDP. Therefore, what is causing the federal fiscal crisis is the steady, unrelenting increase in federal spending, not a lack of federal revenues.

The federal government is on an unsustainable path. If federal deficits as a percentage of GDP exceed the annual growth rate in GDP, then debt as a percentage of GDP will inexorably rise and interest costs associated with carrying that debt will rise correspondingly.¹³ This will end. It can end either by Congress making a dramatic change in current fiscal path or it can end in fiscal calamity.

All that Congress needs to do for there to be major economic dislocation, a declining standard of living, sustained suffering among the American people and a permanent decline in American foreign policy influence and defense strength is to stay on the current path.

Alternatively, Congress could adopt the European fiscal model of high taxes to accompany high government spending. That has led to dramatically lower European standards of living compared to the U.S., few opportunities for young Europeans unless they are politically connected,¹⁴ sustained low rates of growth and a marked decline in manufacturing compared to the U.S.¹⁵ Americans of all income groups live better than their European counterparts because, relative to Europe, our government is smaller and less intrusive. The European economic model only works well for those who are already relatively wealthy or have political connections. And it has not, generally, resulted in appreciably

¹⁰ Federal Debt Held by the Public as Percent of Gross Domestic Product, Federal Reserve Bank of St. Louis <https://fred.stlouisfed.org/series/FYGFGDQ188S>.

¹¹ The Budget and Economic Outlook: 2025 to 2035, Congressional Budget Office, January, 2025 <https://www.cbo.gov/system/files/2025-01/60870-Outlook-2025.pdf>.

¹² Federal Receipts as Percent of Gross Domestic Product, Federal Reserve Bank of St. Louis <https://fred.stlouisfed.org/series/FYFRGDA188S> (table contains the data used to perform the calculation).

¹³ It is also worth noting that interest expense is likely to rise more rapidly than the debt because investors will demand increasingly higher interest rates as the United States becomes less credit worthy. Investors will expect monetization of the debt and devaluation of the dollar. The federal government will not default in the conventional sense since its debt is denominated in dollars and it can create dollars, increasing the money supply – potentially by an unprecedented amount – and resulting in inflation.

¹⁴ Unemployment statistics, Youth Unemployment, European Union, April 2025 https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Unemployment_statistics#Youth_unemployment.

¹⁵ See, for example, Tom Fairless, "Europeans Are Becoming Poorer. 'Yes, We're All Worse Off,'" *Wall Street Journal*, July 17, 2023 <https://www.wsj.com/world/europeans-poorer-inflation-economy-255eb629>; Dan Mitchell, "The United States vs. Europe, Part III," March 9, 2025 <https://danieljmitchell.wordpress.com/2025/03/09/the-united-states-vs-europe-part-iii/>; The Future of European Competitiveness, Part A, A competitiveness Strategy for Europe, European Commission, September 2024 ("the Draghi report") https://commission.europa.eu/document/download/97e481fd-2dc3-412d-be4c-f152a8232961_en; Arnaud Leparmentier, "The GDP Gap between Europe and the United States is Now 80%," *Le Monde*, September 4, 2023 https://www.lemonde.fr/en/opinion/article/2023/09/04/the-gdp-gap-between-europe-and-the-united-states-is-now-80_6123491_23.html; Gabriel DeLuca Vinocur, "Fact Check: Has the economic Gap between Europe and the United States Increased in the Past Decade?," Econofact <https://econofact.org/factbrief/fact-check-has-the-economic-gap-between-europe-and-the-united-states-increased-in-the-past-decade>. See also, David R. Burton, "End the War on Manufacturing: An Agenda to Restore Industrial Production in the United States," Heritage Foundation Special Report No. 318, May 9, 2025 (especially chart 5) https://www.heritage.org/sites/default/files/2025-05/SR318_0.pdf. The European regulatory environment is also a major contributing factor causing the decline in European manufacturing.

lower government debt levels. Debt levels are 82 percent of GDP in the EU and 88 percent of GDP in the Euro area compared to 99.9 percent of GDP in the U.S.¹⁶

DOGE represents an effort to return to fiscal sanity and meaningfully alter our fiscal path. As discussed below, DOGE, by itself, is not enough but it is a major step towards American renewal and deserves support rather intransigent opposition by those unwilling to acknowledge fiscal reality.

Impoundment and Recissions

Presidents going back to Thomas Jefferson have impounded (failed to spend) funds appropriated by Congress.¹⁷ The Impoundment Control Act of 1974¹⁸ placed substantial limitations on the President's power to impound¹⁹ Congressionally appropriated funds and established a formal process for securing Congressional approval of rescissions of appropriations proposed by the President.²⁰ The House has passed the Trump administration's first rescissions package.²¹ The administration should propose many more rescission packages and Congress should generally approve them.

DOGE and the administration can, within certain limits,²² reprogram spending, implement administrative efficiencies and rely on statutes authorizing the withholding of expenditures but, unless the Impoundment Control Act is either amended by Congress or found by the courts to be unconstitutional in whole or in part, it will generally take Congressional action to reduce overall spending. The Supreme Court may well address the issue of the constitutionality of the Impoundment Control Act and better define the contours of Presidential authority in the near future.²³

¹⁶ "Government Debt at 88.2% of GDP in Euro Area," EuroStat, January 22, 2025

<https://ec.europa.eu/eurostat/web/products-euro-indicators/w/2-22012025-ap>.

¹⁷ For a discussion of impoundment practices prior to the Impoundment Control Act, see July 26, 1973 letter (B-135564) from the Comptroller General to Sen. Sam Ervin, especially part II. Historical Basis for Impoundment <https://www.gao.gov/products/b-135564>.

¹⁸ 2 U.S. Code § 681 *et seq.* Title X of the Congressional Budget and Impoundment Control Act of 1974, Public law 93-344 <https://www.congress.gov/93/statute/STATUTE-88/STATUTE-88-Pg297.pdf>.

¹⁹ 2 U.S. Code § 683(b) generally requires the expenditure of funds in the absence of Congressional action ("Any amount of budget authority proposed to be rescinded or that is to be reserved as set forth in such special message shall be made available for obligation unless, within the prescribed 45-day period, the Congress has completed action on a rescission bill rescinding all or part of the amount proposed to be rescinded or that is to be reserved."). 2 USC 682(1) defines "deferral of budget authority" broadly.

²⁰ *Principles of Federal Appropriations Law* ("the Red Book"), 4th Edition (Washington: General Accountability Office, 2016), chapter 2, section B.8; 2 U.S. Code § 682-688; James V. Saturno, "The Impoundment Control Act of 1974: Background and Congressional Consideration of Rescissions," Congressional Research Service, February 25, 2025 https://www.everycrsreport.com/files/2025-02-25_R48432_07cefb350b8c4ff2ff67ff17db8aace10ca38fe2.pdf.

²¹ H.R.4, Rescissions Act of 2025, 119th Congress (passed June 12, 2025, Roll Call Number: 168). See also Max Primorac and Mike Gonzalez, "Rescinding Woke and Weaponized Government Funding," Heritage Foundation Policymaker Memo No. 1, June 11, 2025 <https://www.heritage.org/progressivism/report/rescinding-woke-and-weaponized-government-funding>.

²² *Principles of Federal Appropriations Law* ("the Red Book"), 4th Edition (Washington: General Accountability Office, 2016), chapter 2, section B.7.b. The limitations are usually a function of either explicit statutory restrictions or explanatory statements published in the *Congressional Record* and typically incorporated by reference in the appropriations bill. See *Principles of Federal Appropriations Law*, chapter 2, section B.4.c. From time to time, Congress will pass appropriations language that uses language such as "not to exceed \$X," in which case Presidential discretion is much greater.

²³ See Devin Watkins, "The Constitutionality of Presidential Impoundment," Competitive Enterprise Institute, February 26, 2025 <https://cei.org/wp-content/uploads/2025/02/OnPoint-299-Presidential-Impoundment-6.pdf>;

The Heritage Foundation is evaluating potential legislative changes to the Impoundment Control Act.

Reorganization and Better Management Can Reduce Costs

Reorganization of government agencies and better management can reduce costs and enable agencies to achieve their mission with less resources. DOGE is making important strides in accomplishing these objectives. Much of this is not news to those few who have been paying attention over the years. DOGE, for example, identified seriously incompetent IT operations at the Internal Revenue Service.²⁴ President Clinton appointed an IT professional (Charles Rossotti) to address the problem. I wrote about it in *Mandate for Leadership: The Conservative Promise*.²⁵ More than two decades and many billions of dollars later, the problem remains unresolved. By bringing attention to this problem and many more, DOGE represents an opportunity to finally improve government administration.

The U.S. Agency for International Development, created by Executive Order during the Kennedy administration,²⁶ is another example of a badly managed agency. The administration was entirely correct to try to root out waste and mismanagement and reorient U.S. foreign aid towards actually achieving U.S. foreign policy goals.

The list is long but the administration needs to follow through on management and organizational changes recommended by DOGE and the Congress needs to change a large array of authorizing statutes and appropriations provisions to actually effect these changes.

Improper Payments

Federal improper payments since FY 2003 are estimated by the GAO to be about \$2.8 trillion, about one-tenth of the national debt. For fiscal year 2024, 16 agencies reported a total estimated \$162 billion in improper payments across 68 programs. Eighteen federal programs reported improper payment rate estimates of at least 10 percent, including six programs whose rates ranged from over 25 percent to

Mark Paoletta and Daniel Shapiro, “The President’s Constitutional Power of Impoundment,” Center for Renewing America, September 10, 2024 <https://americarenewing.com/the-presidents-constitutional-power-of-impoundment/>; Jory Heckman, “GAO Finds Trump Administration’s Second Violation of Federal Spending Law,” Federal News Network, June 16, 2025 <https://federalnewsnetwork.com/agency-oversight/2025/06/gao-finds-trump-administrations-second-violation-of-federal-spending-law/>; Diana Stancy “Constitutional crisis: The Impoundment Control Act Takes Center Stage after Russell Vought’s Confirmation,” Fox News, February 10, 2025 <https://www.foxnews.com/politics/constitutional-crisis-impoundment-control-act-takes-center-stage-washington>; Zachary S. Price, “The President Has No Constitutional Power of Impoundment,” Notice & Comment, *Yale Journal on Regulation*, July 18, 2024 <https://www.yalejreg.com/nc/the-president-has-no-constitutional-power-of-impoundment-by-zachary-s-price/>. See also *Train v. City of New York*, 420 U.S. 35 (1975).

²⁴ “Elon & DOGE Team Sit Down with Bret Baier,” March 27, 2025 <https://www.facebook.com/watch/?v=916344540452947>.

²⁵ *Mandate for Leadership 2025: The Conservative Promise*, Paul Dans and Steven Groves, editors, Chapter 22, Department of Treasury (Washington, DC: The Heritage Foundation, 2023), pp. 699-700.

²⁶ Executive Order 10973, “Administration of Foreign Assistance and Related Functions,” sec. 102, November 03, 1961 <https://www.presidency.ucsb.edu/documents/executive-order-10973-administration-foreign-assistance-and-related-functions> (“The Secretary shall establish an agency in the Department of State to be known as the Agency for International Development.”)

about 45 percent.²⁷ Some analysts believe that these are gross underestimates.²⁸

This is a massive amount of money. It has been going on for many years and nobody in the Executive Branch or in Congress appears to be willing or able to solve the problem.²⁹ DOGE is making a serious effort to hold those responsible for managing these agencies to account. If the current federal management cannot stop the fiscal hemorrhaging, then they should be replaced. This needs to stop.

Appropriations

Most of the personnel reductions, grant reductions and other reforms initiated by DOGE will not result in actual savings for the American taxpayer unless Congress actually follows through with appropriations bills and the accompanying explanatory statements that reduce spending. For as long as the Impoundment Control Act remains in its current form, if Congress appropriates the money then the President, generally, must spend it.³⁰ The FY 2026 appropriations process will be the first major test of whether Congress is serious about its stewardship of federal tax dollars.

There is a special need to focus on appropriations where federal agencies are simply pass-through with the money flowing to third parties such as state and local governments and non-governmental grantees. Since this is regarded as “free money,” it often encourages state and local governments to behave in fiscally irresponsible ways, provide lax program oversight or to engage in activities of secondary or tertiary importance.³¹ NGOs have every reason to take federal money and divert as much money as possible for purposes other than the purpose for which the grant was given.³²

Reorganization Plans

The constitution provides that “The executive Power shall be vested in a President of the United States of America.”³³ Thus the President has broad authority to reorganize government agencies and improve their management provided that those changes are consistent with various statutory requirements. One means of accomplishing this objective is a federal reorganization plan. Federal reorganization plans have been around since at least 1939.³⁴ The law governing reorganization plans is found in sections

²⁷ Improper Payments: Information on Agencies' Fiscal Year 2024 Estimates, GAO-25-107753, March 11, 2025 <https://www.gao.gov/products/gao-25-107753>.

²⁸ Rachel Greszler and Brian Blase, “Medicaid’s True Improper Payments Double Those Reported,” Economic Policy Innovation Center, March 3, 2025 <https://epicforamerica.org/education-workforce-retirement/medicaids-true-improper-payments-double-those-reported/>.

²⁹ Rachel Greszler and Nina Owcharenko Schaefer, “As Administration Cracks Down on Taxpayers, Government’s Own Improper Payments Go Unchecked,” Heritage Foundation Backgrounder No. 3733, November 29, 2022 <https://www.heritage.org/sites/default/files/2022-11/BG3733.pdf>.

³⁰ Of course, the Impoundment Control Act may be ruled unconstitutional or the courts may otherwise broaden Presidential authority to impound money.

³¹ Chris Edwards, “Restoring Responsible Government by Cutting Federal Aid to the States,” Cato Institute Policy Analysis No. 868, May 20, 2019 <https://www.cato.org/policy-analysis/restoring-responsible-government-cutting-federal-aid-states>.

³² See, for example, Jay Greene and John Schoof, “Indirect Costs: How Taxpayers Subsidize University Nonsense,” Heritage Foundation Backgrounder No. 3681, January 18, 2022 <https://www.heritage.org/sites/default/files/2022-01/BG3681.pdf>.

³³ Article II, Section. 1.

³⁴ The Reorganization Act of 1939, Public Law 76–19.

901-912 of Title 5. The Securities and Exchange Commission, for example, is still operating under Reorganization Plan No. 10 of 1950.³⁵ But the process is cumbersome and, to my knowledge, has not been used since 1980.³⁶ Congress should seriously consider amending the reorganization plan statutes to streamline the process and provide broad authority to the President to reorganize agencies in the interest of more effective administration. For example, the President could be granted authority to reorganize any agency without Congressional action provided that the reorganization is consistent with existing law. Since this is within a normal understanding of Executive Branch authority, it should not raise constitutional separation of powers questions.

Personnel

It is extremely important that the President can terminate senior policy-making personnel or senior managers that are either incompetent or unwilling to improve government administration. If he cannot do so, then little will change. We will continue to get incompetent and needlessly expensive government administration managed by an intransigent bureaucracy. It is hard to overstate the importance of the steps that the administration has taken to make the senior levels of the federal bureaucracy responsive.³⁷ This is an absolutely necessary step to making the bureaucracy change and to implementing DOGE reforms. The administration's Executive Order (often known as Schedule F)³⁸ should be codified by Congress.

Entitlement Reform Must be Part of the Solution

The federal deficit in FY 2024 was \$1.9 trillion.³⁹ Defense spending was \$855 billion.⁴⁰ Non-defense discretionary (i.e. annually appropriated) spending was \$960 billion.⁴¹ Net interest expense was \$881 billion.⁴² Thus, arithmetically, were Congress to abolish the entire federal government except for entitlements (so-called mandatory spending) and interest payments, it would not even eliminate the deficit.⁴³ This means that entitlement reform must be part of any effort to restore fiscal sanity to the federal government.

In FY 2024, Social Security spending was \$1.5 trillion, Medicare spending was \$942 billion, other health care spending was \$759 billion and other 'mandatory' spending was \$1 trillion for a combined

³⁵ Reorganization Plan No. 10 of 1950, <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5a-node35-leaf65&num=0&edition=prelim>.

³⁶ Reorganization Plan No. 1 of 1980 (relating to the Nuclear Regulatory Commission).

³⁷ "Restoring Accountability To Policy-Influencing Positions Within The Federal Workforce," Executive Order, January 20, 2025 <https://www.whitehouse.gov/presidential-actions/2025/01/restoring-accountability-to-policy-influencing-positions-within-the-federal-workforce/>.

³⁸ This is because the January 20, 2025 Executive Order reinstated Executive Order 13957 of October 21, 2020 with amendments (see sec. 2). The 2020 EO created Schedule F in the excepted service. Sec. 3 of the 2025 Executive Order replaces the term "Schedule F" with the term "Schedule Policy/Career."

³⁹ The Budget and Economic Outlook: 2025 to 2035, Congressional Budget Office, January, 2025 <https://www.cbo.gov/system/files/2025-01/60870-Outlook-2025.pdf>.

⁴⁰ Ibid.

⁴¹ Ibid.

⁴² Ibid.

⁴³ \$855 billion (defense) + \$960 billion (non-defense discretionary) = \$1,815 billion, which is less than the deficit (\$1,907 billion).

expenditure of \$4.1 trillion.⁴⁴ No matter how successful DOGE is in rooting out waste, fraud, abuse, and ill-advised spending, entitlement reform must be part of the effort to rein in federal spending.

The present discounted value of the unfunded liabilities of Social Security is \$25 trillion and the present discounted value of the unfunded liabilities of Medicare is \$60 trillion.⁴⁵ This amounts to nearly **three times** the national debt. Other entitlements that do not have dedicated revenue streams, such as Medicaid and various programs meant to reduce poverty, are growing faster than other expenditures and have for a long time. One in every six dollars spent in the United States is spent on health care. Much of this is funded by the federal government. And U.S. health care spending is nearly two times the average expenditures in other developed countries.⁴⁶

There are many things that can be done. Improper payments can be, at last, aggressively policed. Federal managers that tolerate massive improper payments, or who do not possess the skills to substantially curtail them, should be replaced. Programs can be consolidated. Ineffective programs can be eliminated. Programs, notably Social Security, Medicare and Obamacare, can be modified so that large amounts of money each year are not being transferred from relatively low-income working people to relatively high-income seniors. Programs can be modified to reflect the large increase in life expectancy since their creation. Overly generous federal employee retirement packages can be reevaluated.

If these things are not done, then the U.S. will eventually suffer a Greek-style meltdown, inflation that will make our latest round of inflation look like child's play or, at best, a long-term stagnation or decline similar to, but worse than, what happened to Great Britain in the 1960s and 1970s or Japan in the last decade of the 20th century and early 21st century. Massive tax increases to European levels of taxation would lead to a serious decline in the U.S. standard of living and, as the European experience suggests, probably not lead to meaningful debt reduce because of the adverse impact on the economy and the propensity of politicians to spend other people's money. Americans have a much higher standard of living than other developed countries. That would end if we adopt European-type policies.

Conclusion

DOGE is doing important work. It is work that deserves support. It is an important component to restoring fiscal sanity to the United States. Congress should take action to codify most of the DOGE actions or recommendations. But no matter how effective DOGE is, Congress must also address entitlement spending because entitlements are the central spending problem facing the country.

⁴⁴ The Budget and Economic Outlook: 2025 to 2035, Congressional Budget Office, January, 2025 <https://www.cbo.gov/system/files/2025-01/60870-Outlook-2025.pdf>.

⁴⁵ The 2025 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds <https://www.ssa.gov/oact/tr/2025/tr2025.pdf>; 2025 Annual Report of the Boards of Trustees of the Federal Hospital Insurance and Federal Supplementary Medical Insurance Trust Funds, Table V.F2.—Present Values of Projected Revenue and Cost Components of 75-Year Open-Group Obligations for HI, SMI, and OASDI <https://www.cms.gov/oact/tr/2025>.

⁴⁶ “Health expenditure in relation to GDP.” Figure 7.1. Health expenditure as a share of GDP, 2022. OECD https://www.oecd.org/en/publications/2023/11/health-at-a-glance-2023_e04f8239/full-report/health-expenditure-in-relation-to-gdp_e3566919.html.

The Heritage Foundation is a public policy, research, and educational organization recognized as exempt under section 501(c)(3) of the Internal Revenue Code. It is privately supported and receives no funds from any government at any level, nor does it perform any government or other contract work.

The Heritage Foundation is the most broadly supported think tank in the United States. During 2023, it had hundreds of thousands of individual, foundation, and corporate supporters representing every state in the U.S. Its 2024 operating income came from the following sources:

Individuals 81%

Foundations 14%

Corporations 2%

Program revenue and other income 3%

The top five corporate givers provided The Heritage Foundation with 1% of its 2024 income. The Heritage Foundation's books are audited annually by the national accounting firm of RSM US, LLP.

Members of The Heritage Foundation staff testify as individuals discussing their own independent research. The views expressed are their own and do not reflect an institutional position of The Heritage Foundation or its board of trustees.