

## Federal Government Finances and Employment

This section presents statistics relating to the financial structure and the civilian employment of the federal government. The fiscal data cover taxes, other receipts, outlays, and debt. The principal sources of fiscal data are the *Budget of the United States Government* and related documents, published annually by the Office of Management and Budget (OMB), and the Department of the Treasury's *United States Government Annual Report* and its *Appendix*. Detailed data on tax returns and collections are published annually by the Internal Revenue Service. The personnel data relate to staffing and payrolls. They are published by the Office of Personnel Management and the Bureau of Labor Statistics. The primary source for data on public lands is *Public Land Statistics*, published annually by the Bureau of Land Management, Department of the Interior. Data on federally owned land and real property are collected by the General Services Administration and presented in its annual *Inventory Report on Real Property Owned by the United States Throughout the World*.

**Budget concept**—Under the unified budget concept, all federal monies are included in one comprehensive budget. These monies comprise both federal funds and trust funds. Federal funds are derived mainly from taxes and borrowing and are not restricted by law to any specific government purpose. Trust funds, such as the Unemployment Trust Fund, collect certain taxes and other receipts for use in carrying out specific purposes or programs in accordance with the terms of the trust agreement or statute. Fund balances include both cash balances with Treasury and investments in U.S. securities. Part of the balance is obligated, part unobligated. Prior to 1985, the budget totals, under provisions of law, excluded some federal activities—including the Federal Financing Bank, the Postal Service, the Synthetic Fuels Corporation, and the lending activities of the Rural Electrification Administration. The Balanced Budget

and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (federal old-age and survivors insurance and the federal disability insurance trust funds) off-budget. Though social security is now off-budget and, by law, excluded from coverage of the congressional budget resolutions, it continues to be a federal program.

Receipts arising from the government's sovereign powers are reported as governmental receipts; all other receipts, i.e., from business-type or market-oriented activities, are offset against outlays. Outlays are reported on a checks-issued (net) basis (i.e., outlays are recorded at the time the checks to pay bills are issued).

**Debt concept**—For most of U.S. history, the total debt consisted of debt borrowed by the Treasury (i.e., public debt). The present debt series, includes both public debt and agency debt. The *gross federal debt* includes money borrowed by the Treasury and by various federal agencies; it is the broadest generally used measure of the federal debt. *Total public debt* is covered by a statutory debt limitation and includes only borrowing by the Treasury.

**Treasury receipts and outlays**—All receipts of the government, with a few exceptions, are deposited to the credit of the U.S. Treasury regardless of ultimate disposition. Under the Constitution, no money may be withdrawn from the Treasury unless appropriated by the Congress.

The day-to-day cash operations of the federal government clearing through the accounts of the U.S. Treasury are reported in the *Daily Treasury Statement*. Extensive detail on the public debt is published in the *Monthly Statement of the Public Debt of the United States*.

Budget receipts such as taxes, customs duties, and miscellaneous receipts, which are collected by government agencies,

and outlays represented by checks issued and cash payments made by disbursing officers as well as government agencies are reported in the *Daily Treasury Statement of Receipts and Outlays of the United States Government* and in the Treasury's *United States Government Annual Report* and its *Appendix*. These deposits in and payments from accounts maintained by government agencies are on the same basis as the unified budget.

The quarterly *Treasury Bulletin* contains data on fiscal operations and related Treasury activities, including financial statements of government corporations and other business-type activities.

**Income tax returns and tax collections**—Tax data are compiled by the Internal Revenue Service of the Treasury Department. The *Annual Report of the Commissioner and Chief Counsel of the Internal Revenue Service* gives a detailed account of tax collections by kind of tax and by regions, districts, and states. The agency's annual *Statistics of Income* reports present detailed data from individual income tax returns and corporation income tax returns. The quarterly *Statistics of Income Bulletin* has, in general, replaced the supplemental *Statistics of Income* publications which presented data on such diverse subjects as tax-exempt organizations, unincorporated businesses, fiduciary income tax and estate tax returns, sales of capital assets by individuals, international income and taxes reported by corporations and individuals, and estate tax wealth.

**Employment and payrolls**—The Office of Personnel Management collects employment and payroll data from all departments and agencies of the federal government, except the Central Intelligence Agency, the National Security Agency, and the Defense Intelligence Agency. Employment figures represent the number of persons who occupied civilian

positions at the end of the report month shown and who are paid for personal services rendered for the federal government, regardless of the nature of appointment or method of payment. Federal payrolls include all payments for personal services rendered during the report month and payments for accumulated annual leave of employees who separate from the service. Since most federal employees are paid on a biweekly basis, the calendar month earnings are partially estimated on the basis of the number of work days in each month where payroll periods overlap.

Federal employment and payroll figures are published by the Office of Personnel Management in its *Federal Civilian Workforce Statistics—Employment and Trends*. It also publishes biennial employment data for minority groups, data on occupations of white- and blue-collar workers, and data on employment by geographic area; reports on salary and wage distribution of federal employees are published annually. General schedule is primarily white-collar; wage system primarily blue-collar. Data on federal employment are also issued by the Bureau of Labor Statistics in its *Monthly Labor Review* and in *Employment and Earnings* and by the U.S. Census Bureau in its annual *Public Employment*.

**Public lands**—The data on applications, entries, selections, patents, and certifications refer to transactions which involve the disposal, under the public land laws (including the homestead laws), of federal public lands to nonfederal owners. In general, original entries and selections are applications to secure title to public lands which have been accepted as properly filed (i.e., allowed). Some types of applications, however, are not reported until issuance of the final certificate, which passes equitable title to the land to the applicant.

## No. 457. Federal Budget—Summary: 1945 to 2001

[In billions of dollars (45.2 represents \$45,159,000,000), except percent. For fiscal years ending in year shown; see text, Section 8, State and Local Government Finances and Employment. The Balanced Budget and Emergency Deficit Control Act of 1985 put all the previously off-budget federal entities into the budget and moved social security off-budget. Minus sign (-) indicates deficit or decrease]

Year	Gross federal debt <sup>2</sup>								
	Held by the public							As percent of GDP <sup>1</sup>	
	Receipts	Outlays	Surplus or deficit (-)	Outlays as percent of GDP <sup>1</sup>	Total	Federal gov't account	Total		Federal Reserve System
1945	45.2	92.7	-47.6	41.9	260.1	24.9	235.2	21.8	117.5
1950	39.4	42.6	-3.1	15.6	256.9	37.8	219.0	18.3	93.9
1955	65.5	68.4	-3.0	17.3	274.4	47.8	226.6	23.6	69.4
1960	92.5	92.2	0.3	17.7	290.5	53.7	236.8	26.5	56.0
1965	116.8	118.2	-1.4	17.2	322.3	61.5	260.8	39.1	46.9
1970	192.8	195.6	-2.8	19.3	380.9	97.7	283.2	57.7	37.6
1975	279.1	332.3	-53.2	21.3	541.9	147.2	394.7	85.0	34.7
1980	298.1	371.8	-73.7	21.4	629.0	151.6	477.4	94.7	36.2
TQ <sup>3</sup>	81.2	96.0	-14.7	20.9	643.6	148.1	495.5	96.7	35.4
1977	355.6	409.2	-53.7	20.7	706.4	157.3	549.1	105.0	35.8
1978	399.6	458.7	-59.2	20.7	776.6	169.5	607.1	115.5	35.0
1979	463.3	504.0	-40.7	20.1	829.5	189.2	640.3	115.6	33.1
1980	517.1	590.9	-73.8	21.6	909.1	197.1	711.9	120.8	33.3
1981	599.3	678.2	-79.0	22.2	994.8	205.4	789.4	124.5	32.5
1982	617.8	745.8	-128.0	23.1	1,137.3	212.7	924.6	134.5	35.2
1983	600.6	808.4	-207.8	23.5	1,371.7	234.4	1,137.3	155.5	39.9
1984	666.5	851.9	-185.4	22.1	1,564.7	257.6	1,307.0	155.1	40.8
1985	734.1	946.4	-212.3	22.9	1,817.5	310.2	1,507.4	169.8	43.9
1986	769.2	990.5	-221.2	22.5	2,120.6	379.9	1,740.8	190.9	48.2
1987	854.4	1,004.1	-149.8	21.6	2,346.1	456.2	1,889.9	212.0	50.5
1988	909.3	1,064.5	-155.2	21.2	2,601.3	549.5	2,051.8	229.2	51.9
1989	991.2	1,143.7	-152.5	21.2	2,868.0	677.1	2,191.0	220.1	53.1
1990	1,032.0	1,253.2	-221.2	21.8	3,206.6	794.7	2,411.8	234.4	55.9
1991	1,055.0	1,324.4	-269.4	22.3	3,008.5	909.2	2,099.3	258.6	60.7
1992	1,091.3	1,381.7	-290.4	22.2	4,322.1	1,002.1	3,000.1	296.4	64.4
1993	1,154.4	1,409.5	-255.1	21.5	4,351.4	1,102.6	3,248.8	325.7	66.3
1994	1,258.6	1,461.9	-203.3	21.0	4,643.7	1,210.2	3,433.4	355.2	66.9
1995	1,351.8	1,515.8	-164.0	20.7	4,921.0	1,316.2	3,604.8	374.1	67.2
1996	1,453.1	1,560.6	-107.5	20.3	5,181.9	1,447.4	3,734.5	390.9	67.3
1997	1,579.3	1,601.3	-22.0	19.6	5,369.7	1,596.9	3,772.8	424.5	65.6
1998	1,721.8	1,652.6	69.2	19.1	5,478.7	1,757.1	3,721.6	458.2	63.2
1999	1,827.5	1,702.9	124.6	18.7	5,346.1	1,973.2	3,372.9	496.6	61.4
2000	2,025.2	1,788.8	236.4	18.2	5,629.0	2,218.9	3,410.1	511.4	57.3
2001, est.	2,136.9	1,856.2	280.7	18.0	5,625.0	2,450.8	3,174.2	(NA)	54.5

NA Not available. <sup>1</sup> Gross domestic product as of fiscal year; for calendar year GDP, see Section 13, Income, Expenditures, and Wealth. <sup>2</sup> See text, this section, for discussion of debt concept. <sup>3</sup> Prior to fiscal year 1977 the federal fiscal years began on July 1 and ended on June 30. In calendar year 1976 the July-September period was a separate accounting period (known as the transition quarter or TQ) to bridge the period required to shift to the new fiscal year.

Source: U.S. Office of Management and Budget, *Historical Tables*, annual.

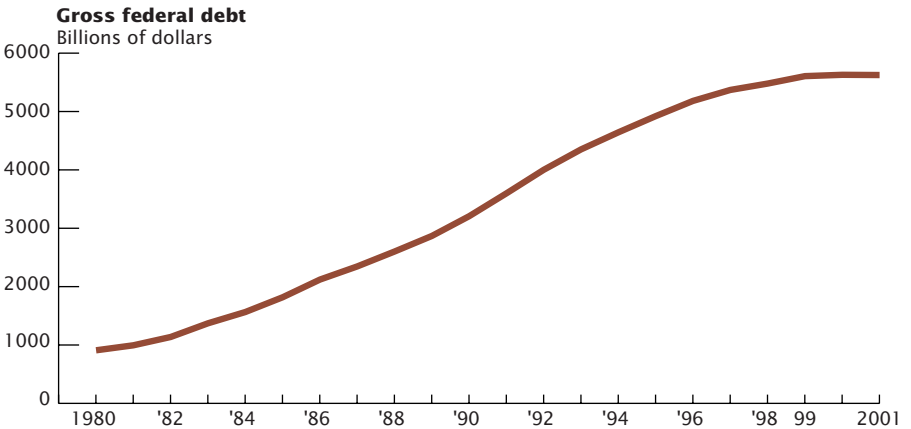
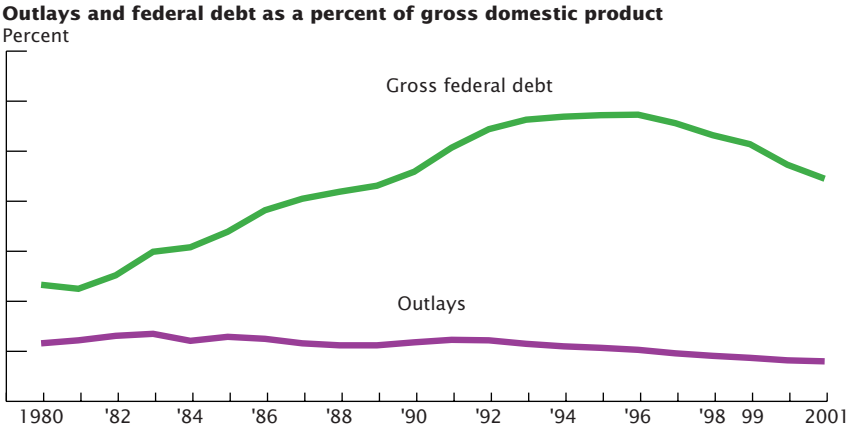
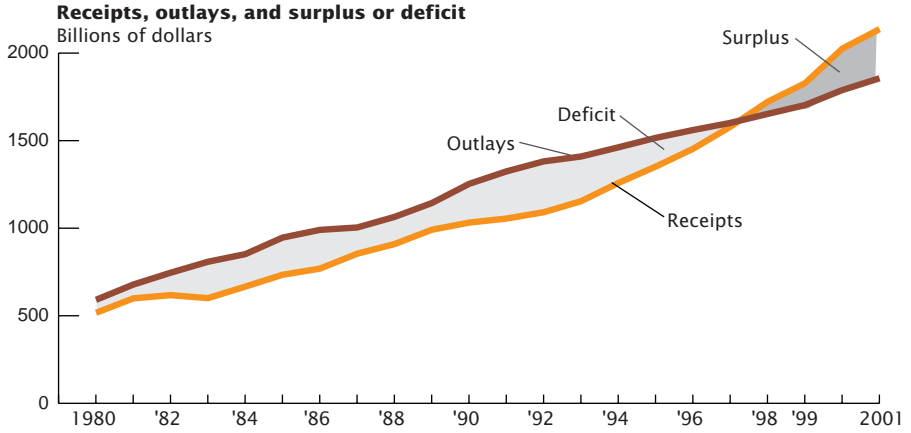
## No. 458. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1980 to 2001

[In billions of dollars (590.9 represents \$590,947,000,000). For fiscal year ending in year shown. Minus sign (-) indicates offsets]

Outlays	1980	1985	1990	1995	1997	1998	1999	2000	2001, est.
<b>Federal outlays, total</b> . . . . .	<b>590.9</b>	<b>946.4</b>	<b>1,253.2</b>	<b>1,515.8</b>	<b>1,601.3</b>	<b>1,652.6</b>	<b>1,702.9</b>	<b>1,788.8</b>	<b>1,856.2</b>
National defense . . . . .	134.0	252.7	299.3	272.1	270.5	268.5	274.9	294.5	299.1
Human resources . . . . .	313.4	471.8	619.3	923.8	1,002.3	1,033.4	1,058.7	1,115.3	1,201.4
Education, training, employment, and social services . . . . .	31.8	29.3	38.8	54.3	53.0	55.0	56.2	59.2	65.3
Health . . . . .	23.2	33.5	57.7	115.4	123.8	131.4	141.1	154.5	175.3
Medicare . . . . .	32.1	65.8	98.1	159.9	190.0	192.8	190.4	197.1	219.3
Income security . . . . .	86.6	128.2	147.1	220.5	230.9	233.2	237.7	247.9	262.6
Social security . . . . .	118.5	188.6	248.6	335.8	365.3	379.2	390.0	409.4	433.6
Veterans benefits and services . . . . .	21.2	26.3	29.1	37.9	39.3	41.8	43.2	47.1	45.4
Physical resources . . . . .	66.0	56.8	126.0	59.1	59.9	74.7	81.9	84.7	87.6
Energy . . . . .	10.2	5.6	3.3	4.9	1.5	1.3	0.9	-1.1	-0.7
Natural resources and environment . . . . .	13.9	13.4	17.1	21.9	21.2	22.3	24.0	25.0	27.4
Commerce and housing credit . . . . .	9.4	4.3	67.6	-17.8	-14.6	1.0	2.6	3.2	-0.8
Transportation . . . . .	21.3	25.8	29.5	39.4	40.8	40.3	42.5	46.9	51.1
Community and regional development . . . . .	11.3	7.7	8.5	10.7	11.1	9.8	11.9	10.6	10.6
Net interest . . . . .	52.5	129.5	184.4	232.2	244.0	241.2	229.7	223.2	206.4
International affairs . . . . .	12.7	16.2	13.8	16.4	15.2	13.1	15.2	17.2	17.5
Agriculture . . . . .	8.8	25.6	12.0	9.8	9.0	12.2	23.0	36.6	25.9
Administration of justice . . . . .	4.6	6.3	10.0	16.2	20.2	22.8	25.9	27.8	29.4
General government . . . . .	13.0	11.6	10.6	14.0	12.9	15.7	15.8	13.5	16.8
Undistributed offsetting receipts . . . . .	-19.9	-32.7	-36.6	-44.5	-50.0	-47.2	-40.4	-42.6	-47.7

Source: U. S. Office of Management and Budget, *Historical Tables*, annual.

Figure 9.1  
**Federal Budget Summary: 1980 to 2001**



Source: Charts prepared by U.S. Census Bureau. For data, see Table 457.

## No. 459. Federal Receipts by Source: 1990 to 2001

[In billions of dollars (1,032.0 represents \$1,031,969,000,000). For fiscal years ending in year shown: see text, Section 8, State and Local Government Finances and Employment. Receipts reflect collections. Covers both federal funds and trust funds; see text, this section. Excludes government-sponsored but privately-owned corporations, Federal Reserve System, District of Columbia government, and money held in suspense as deposit funds]

Source	1990	1995	1997	1998	1999	2000	2001, est.
<b>Total receipts</b> <sup>1</sup>	<b>1,032.0</b>	<b>1,351.8</b>	<b>1,579.3</b>	<b>1,721.8</b>	<b>1,827.5</b>	<b>2,025.2</b>	<b>2,136.9</b>
Individual income taxes	466.9	590.2	737.5	828.6	879.5	1,004.5	1,072.9
Corporation income taxes	93.5	157.0	182.3	188.7	184.7	207.3	213.1
Social insurance and retirement receipts	380.0	484.5	539.4	571.8	611.8	652.9	689.7
Excise taxes	35.3	57.5	56.9	57.7	70.4	68.9	71.1
<b>Social insurance and retirement receipts</b> <sup>1</sup>	<b>380.0</b>	<b>484.5</b>	<b>539.4</b>	<b>571.8</b>	<b>611.8</b>	<b>652.9</b>	<b>689.7</b>
Employment and general retirement	353.9	451.0	506.8	540.0	580.9	620.5	655.5
Old-age & survivors ins. (off-budget)	255.0	284.1	336.7	358.8	383.6	411.7	430.9
Disability insurance (off-budget)	26.6	67.0	55.3	57.0	60.9	68.9	73.0
Hospital insurance	68.6	96.0	110.7	119.9	132.3	135.5	147.2
Railroad retirement/pension fund	2.3	2.4	2.4	2.6	2.6	2.7	2.7
Railroad social security equivalent account	1.4	1.5	1.6	1.8	1.5	1.7	1.7
Unemployment insurance	21.6	28.9	28.2	27.5	26.5	27.6	29.6
<b>Total excise taxes</b> <sup>1</sup>	<b>35.3</b>	<b>57.5</b>	<b>56.9</b>	<b>57.7</b>	<b>70.4</b>	<b>68.9</b>	<b>71.1</b>
Federal funds	15.6	26.9	27.8	21.7	19.3	22.7	24.0
Alcohol	5.7	7.2	7.3	7.2	7.4	8.1	7.7
Tobacco	4.1	5.9	5.9	5.7	5.4	7.2	7.5
Telephone	3.0	3.8	4.5	4.9	5.2	5.7	5.9
Ozone depleting chemicals/products	0.4	0.6	0.1	0.1	0.1	0.1	0.1
Transportation fuels	(X)	8.5	7.1	0.6	0.8	0.8	0.8
Trust funds	19.8	30.5	29.1	36.0	51.1	46.2	47.2
Highway	13.9	22.6	23.9	26.6	39.3	35.0	35.4
Airport and airway	3.7	5.5	4.0	8.1	10.4	9.7	10.4
Black lung disability	0.7	0.6	0.6	0.6	0.6	0.5	0.6
Inland waterway	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Hazardous substance superfund	0.8	0.9	0.1	(Z)	(Z)	(Z)	(Z)
Oil spill liability	0.1	0.2	(Z)	(Z)	(Z)	0.2	(Z)
Aquatic resources	0.2	0.3	0.3	0.3	0.4	0.3	0.4
Vaccine injury compensation	0.2	0.1	0.1	0.1	0.1	0.1	0.1

X Not applicable. Z \$50 million or less. <sup>1</sup>Totals reflect interfund and intragovernmental transactions and/or other functions, not shown separately.

Source: U.S. Office of Management and Budget, *Historical Tables*, annual.

## No. 460. Federal Trust Fund Receipts, Outlays, and Balances: 1998 to 2000

[In billions of dollars (932 represents \$932,000,000,000). For fiscal years ending in year shown. Receipts deposited. Outlays on a checks-issued basis less refunds collected. Balances: That which have not been spent. See text, this section, for discussion of the budget concept and trust funds]

Description	Income			Outlays			Balances <sup>1</sup>		
	1998	1999	2000	1998	1999	2000	1998	1999	2000
<b>Total</b> <sup>2</sup>	<b>932</b>	<b>1,002</b>	<b>1,053</b>	<b>771</b>	<b>789</b>	<b>829</b>	<b>1,669</b>	<b>1,876</b>	<b>2,100</b>
Airport and airway trust fund	9	11	11	6	8	9	9	12	14
Federal employees health benefits fund	17	18	20	17	19	20	6	6	6
Fed./civ. employees retirement funds	73	76	77	44	45	46	461	492	523
Federal old-age, survivors and disability insurance trust funds	481	517	564	382	393	412	730	855	1,007
Foreign military sales trust fund	14	12	11	14	12	11	-	6	6
Highway trust fund	29	39	35	25	29	33	18	29	31
Health insurance trust funds:									
Medicare:									
Fed. hospital ins. trust fund	138	153	160	137	132	130	117	138	168
Federal supplemental medical insurance	83	86	91	77	81	91	41	46	46
Military retirement fund	38	38	39	31	32	33	146	152	158
Railroad retirement trust funds	10	9	10	8	8	8	17	14	16
Unemployment trust funds	32	32	33	24	25	24	71	78	87
Veterans life insurance trust funds	2	2	2	2	2	2	14	14	14
Other trust funds <sup>3</sup>	10	9	11	9	13	9	33	35	35

- Represents or rounds to zero. <sup>1</sup>Balances available on a cash basis (rather than an authorization basis) at the end of the year. Balances are primarily invested in federal debt securities. <sup>2</sup>Includes funds not shown separately. <sup>3</sup>Effective August 9, 1989, the permanent insurance fund of the FDIC was classified under law as a federal fund.

Source: U.S. Office of Management and Budget, *Analytical Perspectives*, annual.

## No. 461. Federal Budget Outlays in Constant (1996) Dollars: 1980 to 2001

[Dollar amounts in billions of dollars (1,093 represents \$1,093,000,000,000). For fiscal year ending in year shown; see text, Section 8, State and Local Government Finances and Employment. Given the inherent imprecision in deflating outlays, the data shown in constant dollars present a reasonable perspective—not precision. The deflators and the categories that are deflated are as comparable over time as feasible. Minus sign (-) indicates offset]

Outlays	1980	1990	1995	1996	1997	1998	1999	2000	2001, est.
<b>Constant (1996) dollar outlays, total</b> . . . . .	<b>1,093</b>	<b>1,484</b>	<b>1,552</b>	<b>1,561</b>	<b>1,569</b>	<b>1,599</b>	<b>1,620</b>	<b>1,660</b>	<b>1,678</b>
National defense <sup>1</sup> . . . . .	245	355	282	266	265	260	260	270	269
Nondefense, total:									
Payments for individuals . . . . .	514	687	893	909	930	945	951	980	1,019
Direct payments <sup>2</sup> . . . . .	454	596	744	762	785	791	788	811	835
Grants to state and local gov'ts. . . . .	60	91	149	148	146	154	163	169	184
All other grants . . . . .	108	67	81	80	84	83	90	94	99
Net Interest <sup>2</sup> . . . . .	94	214	237	241	239	233	219	209	189
All other <sup>2</sup> . . . . .	173	209	106	102	100	122	136	145	143
Undistributed offsetting receipts <sup>2</sup> . . . . .	-42	-48	-47	-38	-49	-45	-37	-38	-41
Total nondefense . . . . .	847	1,129	1,270	1,295	1,304	1,339	1,360	1,389	1,409
<b>Total outlays as percent of GDP</b> <sup>1</sup> . . . . .	<b>21.6</b>	<b>21.8</b>	<b>20.7</b>	<b>20.3</b>	<b>19.6</b>	<b>19.1</b>	<b>18.7</b>	<b>18.2</b>	<b>18.0</b>
National defense <sup>1</sup> . . . . .	4.9	5.2	3.7	3.5	3.3	3.1	3.0	3.0	2.9
Nondefense, total:									
Payments for individuals . . . . .	10.2	10.2	11.9	11.8	11.6	11.3	10.9	10.7	10.9
Direct payments <sup>2</sup> . . . . .	9.0	8.8	10.0	9.9	9.8	9.4	9.1	8.9	8.9
Grants to state and local governments . . . . .	1.2	1.3	2.0	1.9	1.8	1.8	1.9	1.8	2.0
All other grants . . . . .	2.1	1.0	1.1	1.0	1.0	1.0	1.1	1.1	1.1
Net Interest <sup>2</sup> . . . . .	1.9	3.2	3.2	3.1	3.0	2.8	2.5	2.3	2.0
All other <sup>2</sup> . . . . .	3.2	2.9	1.4	1.3	1.2	1.5	1.6	1.6	1.5
Total nondefense . . . . .	16.7	16.6	17.0	16.8	16.3	16.0	15.6	15.2	15.1
<b>Percent of outlays, total</b> . . . . .	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
National defense <sup>1</sup> . . . . .	22.7	23.9	17.9	17.0	16.9	16.2	16.1	16.5	16.1
Payments for individuals . . . . .	47.1	46.6	57.7	58.3	59.3	59.1	58.6	58.8	60.7
Direct payments <sup>2</sup> . . . . .	41.6	40.5	48.1	48.8	50.0	49.4	48.6	48.7	49.7
Grants to state and local governments . . . . .	5.5	6.2	9.6	9.5	9.3	9.7	10.0	10.1	11.0
All other grants . . . . .	9.9	4.6	5.2	5.1	5.3	5.2	5.6	5.8	6.1
Net Interest <sup>2</sup> . . . . .	8.9	14.7	15.3	15.4	15.2	14.6	13.5	12.5	11.1
All other <sup>2</sup> . . . . .	14.8	13.1	6.8	6.5	6.3	7.7	8.5	8.9	8.6
Undistributed offsetting receipts <sup>2</sup> . . . . .	-3.4	-2.9	-2.9	-2.4	-3.1	-2.9	-2.4	-2.4	-2.6

<sup>1</sup> Includes a small amount of grants to state and local governments and direct payments for individuals. <sup>2</sup> Includes some off-budget amounts; most of the off-budget amounts are direct payments for individuals (social security benefits). Source: U.S. Office of Management and Budget, *Historical Tables*, annual.

## No. 462. Federal Outlays by Agency: 1990 to 2001

[In billions of dollars (1,253.2 represents \$1,253,198,000,000). See headnote, Table 457]

Department or other unit	1990	1995	1998	1999	2000	2001, est.
<b>Total outlays</b> . . . . .	<b>1,253.2</b>	<b>1,515.8</b>	<b>1,652.6</b>	<b>1,703.0</b>	<b>1,788.8</b>	<b>1,856.2</b>
Legislative Branch . . . . .	2.2	2.6	2.6	2.6	2.9	3.1
The Judiciary Branch . . . . .	1.6	2.9	3.5	3.8	4.1	4.3
Agriculture . . . . .	46.0	56.7	53.9	62.8	75.7	69.6
Commerce . . . . .	3.7	3.4	4.0	5.0	7.8	5.5
Defense-Military . . . . .	289.8	259.6	256.1	261.4	281.2	283.9
Education . . . . .	23.0	31.2	31.5	32.3	33.9	36.7
Energy . . . . .	12.1	17.6	14.4	16.0	15.0	16.7
Health and Human Services . . . . .	175.5	303.1	350.6	359.7	382.6	430.5
Housing and Urban Development . . . . .	20.2	29.0	30.2	32.7	30.8	37.3
Interior . . . . .	5.8	7.5	7.3	7.8	8.0	8.7
Justice . . . . .	6.5	10.8	16.2	18.3	19.6	20.7
Labor . . . . .	25.2	32.1	30.0	32.5	31.4	38.2
State . . . . .	4.8	6.3	5.4	6.5	6.9	9.3
Transportation . . . . .	28.7	38.8	39.5	41.8	46.0	50.6
Treasury . . . . .	255.2	348.6	390.1	386.7	391.2	388.5
Veterans Affairs . . . . .	29.0	37.8	41.8	43.2	47.1	45.2
Corps of Engineers . . . . .	3.3	3.7	3.8	4.2	4.3	4.6
Other Defense-Civil Programs . . . . .	21.7	28.0	31.2	32.0	32.9	34.4
Environmental Protection Agency . . . . .	5.1	6.4	6.3	6.8	7.2	7.5
Executive Office of the President . . . . .	0.2	0.2	0.2	0.4	0.3	0.3
Federal Emergency Management Administration . . . . .	2.2	3.1	2.1	4.0	3.1	3.1
General Services Administration . . . . .	-0.1	0.8	1.1	(Z)	(Z)	0.6
International Assistance Programs . . . . .	10.1	11.1	9.0	10.1	12.1	11.4
National Aeronautics and Space Administration . . . . .	12.4	13.4	14.2	13.7	13.4	13.8
National Science Foundation . . . . .	1.8	2.8	3.2	3.3	3.5	4.0
Office of Personnel Management . . . . .	31.9	41.3	46.3	47.5	48.7	51.0
Social Security Administration (on-budget) . . . . .	18.1	31.8	38.1	40.6	45.6	41.1
Social Security Administration (off-budget) . . . . .	245.0	330.4	370.1	379.2	396.2	421.9
Undistributed offsetting receipts . . . . .	-98.9	-137.6	-161.0	-159.1	-172.8	-190.2

Z \$50 million or less.

Source: U.S. Office of Management and Budget, *Historical Tables*, annual.

## No. 463. Federal Outlays by Detailed Function: 1990 to 2001

[In billions of dollars (1,253.2 represents \$1,253,198,000,000)]

Superfunction and function	1990	1995	1998	1999	2000	2001, est.
<b>Outlays, total . . . . .</b>	<b>1,253.2</b>	<b>1,515.8</b>	<b>1,652.6</b>	<b>1,702.9</b>	<b>1,788.8</b>	<b>1,856.2</b>
National defense . . . . .	299.3	272.1	268.5	274.9	294.5	299.1
Department of Defense-Military . . . . .	289.8	259.4	256.1	261.4	281.2	283.9
Military personnel . . . . .	75.6	70.8	69.0	69.5	76.0	72.1
Operation and maintenance . . . . .	88.3	91.1	93.5	96.4	105.9	110.4
Procurement . . . . .	81.0	55.0	48.2	48.8	51.7	52.7
Research, development, test, and evaluation . . . . .	37.5	34.6	37.4	37.4	37.6	38.0
Military construction . . . . .	5.1	6.8	6.0	5.5	5.1	5.2
Family housing . . . . .	3.5	3.6	3.9	3.7	3.4	3.7
Atomic energy defense activities . . . . .	9.0	11.8	11.3	12.4	12.2	13.7
International affairs . . . . .	13.8	16.4	13.1	15.2	17.2	17.5
International devel. & humanitarian assist. . . . .	5.5	7.6	5.4	5.7	6.5	7.0
International security assistance . . . . .	8.7	5.3	5.1	5.5	6.4	6.3
Conduct of foreign affairs . . . . .	3.1	4.2	3.3	4.2	4.7	6.7
Foreign information and exchange activities . . . . .	1.1	1.4	1.2	1.2	0.8	0.9
International financial programs . . . . .	-4.5	-2.0	-1.9	-1.3	-1.2	-3.5
General science, space and technology . . . . .	14.4	16.7	18.2	18.1	18.6	19.7
General science and basic research . . . . .	2.8	4.1	5.4	5.7	6.2	6.9
Space flight, research, and supporting activities . . . . .	11.6	12.6	12.9	12.4	12.4	12.9
Energy . . . . .	3.3	4.9	1.3	0.9	-1.1	-0.7
Energy supply . . . . .	2.0	3.6	0.2	-0.1	-2.1	-1.7
Energy conservation . . . . .	0.4	0.7	0.6	0.6	0.7	0.7
Emergency energy preparedness . . . . .	0.4	0.2	0.2	0.2	0.2	0.2
Energy information, policy, and regulation . . . . .	0.6	0.5	0.2	0.2	0.2	0.2
Natural resources and environment <sup>1</sup> . . . . .	17.1	21.9	22.3	24.0	25.0	27.4
Water resources . . . . .	4.4	4.6	4.7	4.7	5.1	5.4
Conservation and land management . . . . .	3.6	5.3	5.5	5.7	5.9	6.8
Recreational resources . . . . .	1.9	2.7	2.8	3.4	3.4	3.8
Pollution control and abatement . . . . .	5.2	6.5	6.4	6.9	7.4	7.7
Agriculture . . . . .	12.0	9.8	12.2	23.0	36.6	25.9
Farm income stabilization . . . . .	9.8	7.0	9.3	20.0	33.5	22.1
Agricultural research and services . . . . .	2.2	2.8	2.9	3.0	3.2	3.8
Commerce and housing credit <sup>1</sup> . . . . .	67.6	-17.8	1.0	2.6	3.2	-0.8
Mortgage credit . . . . .	3.8	-1.0	-2.9	0.4	-3.3	1.3
Postal Service . . . . .	2.1	-1.8	0.3	1.1	2.1	2.7
Deposit insurance . . . . .	57.9	-17.8	-4.4	-5.3	-3.1	-1.0
Transportation <sup>1</sup> . . . . .	29.5	39.4	40.3	42.5	46.9	51.1
Ground transportation . . . . .	19.0	25.3	26.0	28.1	31.7	34.5
Air transportation . . . . .	7.2	10.0	10.6	10.7	10.6	12.0
Water transportation . . . . .	3.2	3.7	3.5	3.5	4.4	4.4
Community and regional development . . . . .	8.5	10.7	9.8	11.9	10.6	10.6
Community development . . . . .	3.5	4.7	5.1	5.1	5.5	5.5
Area and regional development . . . . .	2.9	2.7	2.5	2.3	2.5	2.8
Disaster relief and insurance . . . . .	2.1	3.3	2.1	4.4	2.6	2.3
Educ./training/employment/& soc. services <sup>1</sup> . . . . .	38.8	54.3	55.0	56.2	59.2	65.3
Elementary, secondary, and vocational education . . . . .	9.9	14.7	16.6	17.6	20.6	23.5
Higher education . . . . .	11.1	14.2	12.1	11.6	10.1	9.6
Research and general education aids . . . . .	1.6	2.1	2.3	2.3	2.5	3.0
Training and employment . . . . .	5.6	7.4	6.6	6.8	6.8	8.1
Social services . . . . .	9.7	14.9	16.3	16.9	18.0	19.6
Health . . . . .	57.7	115.4	131.4	141.1	154.5	175.3
Health care services . . . . .	47.6	101.9	116.3	124.5	136.2	154.2
Health research and training . . . . .	8.6	11.6	13.1	14.4	16.0	18.5
Consumer and occupational health and safety . . . . .	1.5	1.9	2.0	2.2	2.3	2.5
Medicare . . . . .	98.1	159.9	192.8	190.4	197.1	219.3
Income security <sup>1</sup> . . . . .	147.1	220.5	233.2	237.7	247.9	262.6
Gen. retirement & disability ins. (exc. soc. sec.) . . . . .	5.1	5.1	4.6	1.9	5.0	5.6
Federal employee retirement and disability . . . . .	52.0	65.9	73.5	75.1	77.2	81.2
Unemployment compensation . . . . .	18.9	23.6	22.1	23.6	23.0	27.8
Housing assistance . . . . .	15.9	27.5	28.7	27.7	28.8	31.0
Food and nutrition assistance . . . . .	24.0	37.6	33.6	33.1	32.5	35.0
Social security . . . . .	248.6	335.8	379.2	390.0	409.4	433.6
Veterans benefits and services <sup>1</sup> . . . . .	29.1	37.9	41.8	43.2	47.1	45.4
Income security for veterans . . . . .	15.2	19.0	21.3	22.2	24.9	22.4
Veterans education, training and rehabilitation . . . . .	0.3	1.1	1.1	1.3	1.3	1.7
Hospital and medical care for veterans . . . . .	12.1	16.4	17.5	18.2	19.5	20.8
Veterans housing . . . . .	0.5	0.3	0.8	0.6	0.3	-1.0
Administration of justice . . . . .	10.0	16.2	22.8	25.9	27.8	29.4
General government . . . . .	10.6	14.0	15.7	15.8	13.5	16.8
Net interest <sup>1</sup> . . . . .	184.4	232.2	241.2	229.7	223.2	206.4
Interest on Treasury debt securities (gross) . . . . .	264.7	332.4	363.8	353.5	362.0	357.9
Interest received by on-budget trust funds . . . . .	-46.3	-59.9	-67.2	-66.6	-69.1	-73.7
Interest received by off-budget trust funds . . . . .	-16.0	-33.3	-46.6	-52.1	-59.8	-68.9
Undistributed offsetting receipts . . . . .	-36.6	-44.5	-47.2	-40.4	-42.6	-47.7

<sup>1</sup> Includes functions not shown separately.

Source: U.S. Office of Management and Budget, *Historical Tables*, annual.

## No. 464. Tax Expenditures Estimates Selected by Function: 2000 to 2003

[In millions of dollars (6,200 represents \$6,200,000,000). For years ending Sept. 30. Tax expenditures are defined as revenue losses attributable to provisions of the federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of liability. Covers only tax expenditures of \$3.0 billion or more in 2003]

Function and provision	2000	2002	2003
International affairs:			
Current law tax expenditures:			
Extraterritorial income exclusion . . . . .	(X)	4,810	5,150
Deferral of income from controlled foreign corporations <sup>1</sup> . . . . .	6,200	7,000	7,450
Total, current law income tax expenditures . . . . .	16,630	18,340	18,910
General science, space, and technology:			
Current law tax expenditures:			
Credit for increasing research activities . . . . .	1,630	6,760	5,390
Total, current law income tax expenditures . . . . .	3,310	8,440	7,160
Commerce and housing:			
Current law tax expenditures:			
Financial institutions and insurance:			
Exclusion of interest on life insurance savings . . . . .	13,950	16,520	17,990
Housing:			
Deductibility of mortgage interest on owner-occupied homes . . . . .	60,270	65,750	68,050
Deduct. of state & local property tax on owner-occupied homes . . . . .	22,140	25,570	27,220
Capital gains exclusion on home sales . . . . .	18,540	19,670	20,260
Exception from passive loss rules for \$25,000 of rental loss . . . . .	4,720	4,220	4,000
Credit for low-income housing investments . . . . .	3,210	3,460	3,600
Accelerated depreciation on rental housing <sup>1</sup> . . . . .	4,740	5,520	5,830
Commerce:			
Capital gains (except agri., timber, iron ore, and coal) <sup>1</sup> . . . . .	40,520	42,950	44,220
Step-up basis of capital gains at death . . . . .	27,090	29,370	30,540
Accelerated depreciation of machinery and equipment <sup>1</sup> . . . . .	30,660	35,400	37,680
Graduated corporation income tax rate <sup>1</sup> . . . . .	6,480	7,140	7,460
Total, current law income tax expenditures . . . . .	242,455	266,700	277,810
Education, training, employment, and social services:			
Current law tax expenditures:			
Education:			
HOPE tax credit . . . . .	4,210	4,610	4,280
Deductibility of charitable contributions (education) . . . . .	2,730	2,930	3,090
Training, employment, and social services:			
Deduct. of charitable contrib., other than educ. and health . . . . .	20,150	22,030	23,160
Total, current law income tax expenditures . . . . .	36,030	38,770	40,410
Health:			
Current law income tax expenditures:			
Exc. of employer contrib. for med. ins. premiums & med. care . . . . .	76,530	92,230	99,800
Workers' compensation insurance premiums . . . . .	4,620	5,090	5,350
Deductibility of medical expenses . . . . .	4,250	4,870	5,170
Deductibility of charitable contributions (health) . . . . .	2,910	3,100	3,270
Total, current law income tax expenditures . . . . .	91,080	108,620	117,750
Income security:			
Current law tax expenditures:			
Exclusion of workers' compensation benefits . . . . .	5,120	5,810	6,070
Child credit . . . . .	19,330	18,980	18,410
Earned income tax credit . . . . .	4,644	4,963	5,225
Total, current law income tax expenditures . . . . .	147,604	159,053	165,675
Social Security:			
Current law tax expenditures:			
Exclusion of social security benefits:			
Social Security benefits for retired workers . . . . .	18,250	19,930	20,520
Social Security benefits for disabled . . . . .	2,640	3,160	3,490
Social Security benefits for dependents and survivors . . . . .	3,910	4,210	4,440
Total, current law income tax expenditures . . . . .	24,800	27,300	28,450
Veterans benefits and services:			
Current law tax expenditures:			
Exclusion of veterans death benefits and disability compensation . . . . .	3,090	3,460	3,640
Total, current law income tax expenditures . . . . .	3,280	3,670	3,860
General purpose fiscal assistance:			
Current law tax expenditures:			
Exclusion of interest on public purpose state and local bonds . . . . .	22,600	23,510	23,980
Deductibility of nonbusiness state and local taxes . . . . .	42,650	48,730	51,780
Total, current law income tax expenditures . . . . .	67,720	74,800	78,340

X Not applicable. <sup>1</sup> Normal tax method.

Source: U.S. Office of Management and Budget, *Budget of the United States Government*, annual.



## No. 465. United States Government—Balance Sheet: 1990 to 2000

[In millions of dollars (70,415 represents \$70,415,000,000). For fiscal year ending in year shown]

Item	1990	1995	1999	2000
<b>Assets, total</b> . . . . .	<b>70,415</b>	<b>89,349</b>	<b>170,378</b>	<b>180,798</b>
Cash and monetary assets, total . . . . .	60,839	84,080	103,507	98,401
U.S. Treasury operating cash:				
Federal Reserve account . . . . .	7,638	8,620	6,641	8,459
Tax and loan note accounts . . . . .	32,517	29,329	49,817	44,199
Special drawing rights (SDR):				
Total holdings . . . . .	10,666	11,035	10,284	10,316
SDR's certificates issued to Federal Reserve Banks . . . . .	-8,518	-10,168	-7,200	-3,200
Monetary assets with IMF <sup>1</sup> . . . . .	8,883	14,682	19,982	13,690
Other cash and monetary assets:				
U.S. Treasury monetary assets . . . . .	1,572	356	30	-
Cash and other assets held outside the Treasury Account . . . . .	8,079	29,697	18,341	18,960
U.S. Treasury time deposits . . . . .	(NA)	528	5,612	5,977
Loan financing accounts:				
Guaranteed loans . . . . .	(NA)	-12,714	-18,518	-22,956
Direct loans . . . . .	(NA)	19,732	83,894	105,459
Miscellaneous asset accounts . . . . .	9,576	-1,748	1,496	-107
<b>Total assets and excess of liabilities over assets</b> . . . . .	<b>2,479,165</b>	<b>3,674,266</b>	<b>3,690,740</b>	<b>3,467,468</b>
Excess of liabilities over assets at beginning of fiscal year . . . . .	2,188,926	3,421,723	3,645,730	3,520,361
Add: Total deficit for fiscal year . . . . .	220,388	163,916	-124,360	-236,897
Subtotal . . . . .	2,409,314	3,585,639	3,521,370	3,283,464
Deduct: Other transactions not applied to surplus or deficit . . . . .	564	722	1,009	-3,207
Excess of liabilities over assets at close of fiscal year . . . . .	2,408,750	3,584,917	3,520,361	3,286,671
<b>Liabilities, total</b> . . . . .	<b>2,479,165</b>	<b>3,674,266</b>	<b>3,690,740</b>	<b>3,467,468</b>
Federal securities, total . . . . .	3,266,073	4,920,944	5,606,080	5,629,009
Treasury debt securities, total . . . . .	3,293,124	4,893,989	5,577,575	5,601,336
Treasury debt securities outstanding . . . . .	3,233,313	4,973,985	5,656,271	5,674,178
Premium and discount on public debt securities . . . . .	-59,811	-79,996	-78,696	-72,842
Agency securities outstanding . . . . .	32,758	26,955	28,505	27,672
Deduct: Net Federal securities held as investments by government accounts . . . . .	795,907	1,317,645	1,973,160	2,218,896
Equals: Borrowing from the public, total . . . . .	2,470,166	3,603,299	3,632,920	3,410,113
Accrued interest payable . . . . .	43,799	50,611	42,603	44,211
Special drawing rights allocated by IMF <sup>1</sup> . . . . .	6,823	7,380	6,799	6,359
Deposit fund liabilities . . . . .	8,306	8,186	3,998	2,826
Miscellaneous liability accounts (checks outstanding, etc.) . . . . .	9,882	4,790	4,420	3,959

- Represents zero. NA Not available. <sup>1</sup> IMF = International Monetary Funds.

Source: U.S. Dept of Treasury, *United States Government Annual Report*.

## No. 466. Federal Participation in the Credit Market: 1970 to 2000

[In millions of dollars (11.3 represents \$11,300,000), except percents]

Item	1970	1980	1990	1995	1996	1997	1998	1999	2000, est.
<b>Total, federal and federally assisted borrowing</b> . . . . .	<b>11.3</b>	<b>103.2</b>	<b>261.6</b>	<b>197.5</b>	<b>219.6</b>	<b>96.1</b>	<b>7.3</b>	<b>-27.9</b>	<b>-76.0</b>
Federal borrowing from the public . . . . .	3.5	71.6	220.9	171.3	129.7	38.3	-51.2	-88.7	-170.9
Guaranteed borrowing . . . . .	7.8	31.6	40.7	26.2	89.9	57.8	58.5	60.8	94.9
<b>Total, federal and federally assisted lending</b> . . . . .	<b>10.8</b>	<b>55.8</b>	<b>43.5</b>	<b>27.8</b>	<b>93.9</b>	<b>70.6</b>	<b>65.3</b>	<b>74.2</b>	<b>104.8</b>
Direct loans . . . . .	3.0	24.2	2.8	1.6	4.0	12.8	6.8	13.4	9.9
Guaranteed loans . . . . .	7.8	31.6	40.7	26.2	89.9	57.8	58.5	60.8	94.9
Total net borrowing in credit market . . . . .	88.2	336.9	704.1	720.4	727.1	713.5	975.3	1,091.4	(NA)
Federal borrowing participation rate (percent) . . . . .	12.8	30.6	37.2	27.4	30.2	13.5	0.7	-2.6	(NA)
Total net lending in credit market . . . . .	88.2	336.9	704.1	720.4	727.1	713.5	975.3	1,091.4	(NA)
Federal lending participation rate (percent) . . . . .	12.2	16.6	6.2	3.9	12.9	9.9	6.7	6.8	(NA)

NA Not available.

Source: U.S. Office of Management and Budget, *Analytical Perspectives*, annual.

## No. 467. Summary of Federal Debt: 1990 to 1999

[In millions of dollars (\$3,266,073 represents \$3,266,073,000,000). As of end of fiscal year]

Item	1990	1995	1997	1998	1999
<b>Debt outstanding, total</b> . . . . .	<b>3,266,073</b>	<b>5,000,945</b>	<b>5,446,333</b>	<b>5,555,565</b>	<b>5,685,181</b>
Public debt securities . . . . .	3,233,313	4,973,983	5,413,146	5,526,193	5,656,271
Agency securities . . . . .	32,758	26,962	33,187	29,372	28,910
Securities held by—					
Government accounts, total . . . . .	795,907	1,320,800	1,605,557	1,769,497	1,989,705
Public debt securities . . . . .	795,762	1,320,784	1,598,459	1,765,580	1,989,072
Agency securities . . . . .	145	16	7,098	3,917	634
The public, total . . . . .	2,470,166	3,680,145	3,840,776	3,786,068	3,695,476
Public debt securities . . . . .	2,437,551	3,653,199	3,814,687	3,760,613	3,667,199
Agency securities . . . . .	32,613	26,946	26,089	25,455	28,276
<b>Interest-bearing public debt, total</b> . . . . .	<b>3,210,943</b>	<b>4,950,644</b>	<b>5,407,528</b>	<b>5,518,681</b>	<b>5,647,241</b>
Marketable, total . . . . .	2,092,759	3,260,447	3,439,616	3,331,030	3,232,998
Treasury bills . . . . .	482,454	742,462	701,909	637,648	653,165
Treasury notes . . . . .	1,218,081	1,980,343	2,122,172	2,009,115	1,828,775
Treasury bonds . . . . .	377,224	522,643	576,151	610,444	643,695
Treasury inflation-indexed notes . . . . .	(Z)	(Z)	24,384	58,823	92,365
Federal Financing Bank . . . . .	15,000	15,000	15,000	15,000	15,000
Nonmarketable, total . . . . .	1,118,184	1,690,197	1,967,912	2,187,651	2,414,242
U.S. savings bonds . . . . .	122,152	181,181	182,665	180,816	180,019
Foreign series: Government . . . . .	36,041	40,950	34,909	35,079	30,970
Government account series, total . . . . .	779,412	1,324,270	1,608,478	1,777,329	2,005,166
Airport and airway trust fund . . . . .	14,312	11,145	6,360	8,550	12,414
Bank insurance fund . . . . .	8,438	20,117	26,329	27,445	28,359
Employees life insurance fund . . . . .	9,561	15,839	18,038	19,377	20,755
Exchange stabilization fund . . . . .	1,863	2,399	15,460	15,981	12,382
Federal disability insurance trust fund . . . . .	11,254	35,150	63,513	76,947	92,622
Federal employees retirement funds . . . . .	223,229	357,539	407,202	440,145	474,692
Federal hospital insurance trust fund . . . . .	96,249	129,864	116,621	118,250	153,767
Federal Housing Administration . . . . .	6,678	6,277	13,643	14,518	15,152
Fed. old-age & survivors insurance trust fund . . . . .	203,717	447,947	567,445	653,282	762,226
Fed. S&L Corp., resolution fund . . . . .	929	528	1,806	2,087	2,304
Fed. supplementary medical insur. trust fund . . . . .	14,286	13,513	34,464	39,502	26,528
Government life insurance fund . . . . .	184	106	(Z)	(Z)	(Z)
Highway trust fund . . . . .	9,530	8,954	22,341	17,926	28,083
National service life insurance fund . . . . .	10,917	11,954	12,023	12,008	11,954
Postal Service fund . . . . .	3,063	1,249	860	1,000	-
Railroad retirement account . . . . .	8,356	12,129	17,486	19,764	22,347
Treasury deposit funds . . . . .	304	130	74	71	71
Unemployment trust fund . . . . .	50,186	47,098	61,880	70,598	77,357
Other . . . . .	106,376	202,332	222,933	239,878	264,153
State and local government series . . . . .	161,248	113,368	111,863	164,431	168,091
Domestic series . . . . .	18,886	29,995	29,995	29,995	29,995
Other . . . . .	447	432	1	1	1
<b>MATURITY DISTRIBUTION</b>					
<b>Amount outstanding, privately held</b> . . . . .	<b>1,841,903</b>	<b>2,870,781</b>	<b>2,998,846</b>	<b>2,856,637</b>	<b>2,728,011</b>
Maturity class:					
Within 1 year . . . . .	626,297	1,002,875	1,017,913	940,572	915,146
1-5 years . . . . .	630,144	1,157,492	1,206,993	1,105,175	946,041
5-10 years . . . . .	267,573	290,111	321,622	319,331	331,115
10-20 years . . . . .	82,713	87,297	154,205	157,347	149,703
20 years and over . . . . .	235,176	333,006	298,113	334,212	298,750

- Represents zero. Z Less than \$500,000.

Source: U.S. Department of the Treasury, *Treasury Bulletin*, quarterly.

## No. 468. U.S. Savings Bonds: 1980 to 1999

[In billions of dollars (\$73 represents \$73,000,000,000), except percent. As of end of fiscal year; see text, Section 8, State and Local Government Finances and Employment]

Item	1980	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Amounts outstanding, total <sup>1</sup> . . . . .	73	123	134	149	167	177	182	184	183	181	180
Funds from sales . . . . .	5	8	9	14	17	9	7	6	5	5	6
Accrued discounts . . . . .	4	8	10	9	9	9	9	10	9	9	9
Redemptions <sup>2</sup> . . . . .	17	8	8	7	8	9	12	2	2	14	14
Percent of total outstanding . . . . .	23.0	6.1	5.6	5.0	4.7	5.3	6.5	1.4	1.1	7.9	7.9

<sup>1</sup> Interest-bearing debt only for amounts end of year. <sup>2</sup> Matured and unmatured bonds.

Source: U.S. Dept. of the Treasury, *Treasury Bulletin*, quarterly.

## No. 469. Federal Funds—Summary Distribution by State: 2000

[In millions of dollars (\$1,637,170 represents \$1,637,170,000,000). For year ending Sept. 30. Data for grants, salaries and wages and direct payments to individuals are on an expenditures basis; procurement is on obligation basis]

State	Federal funds		Defense	Non-defense	Direct payments to individuals	Procurement	Grants to state and local governments	Salaries and wages
	Total <sup>1</sup>	Per capita <sup>2</sup> (dol.)						
<b>United States <sup>3</sup> . . .</b>	<b>1,637,170</b>	<b>5,740</b>	<b>238,224</b>	<b>1,398,947</b>	<b>920,780</b>	<b>223,324</b>	<b>308,530</b>	<b>184,537</b>
Alabama . . . . .	29,217	6,570	5,534	23,683	16,820	4,691	4,833	2,873
Alaska . . . . .	5,953	9,496	1,712	4,242	1,322	1,108	2,174	1,349
Arizona . . . . .	29,244	5,700	6,585	22,659	16,390	5,286	4,704	2,865
Arkansas . . . . .	14,828	5,546	1,132	13,696	10,284	587	2,778	1,178
California . . . . .	175,751	5,189	29,256	146,495	94,881	26,955	36,080	17,835
Colorado . . . . .	22,918	5,328	4,585	18,334	11,191	4,349	3,591	3,787
Connecticut . . . . .	19,517	5,731	2,674	16,843	11,390	2,699	4,033	1,396
Delaware . . . . .	3,959	5,053	425	3,534	2,550	149	838	422
District of Columbia . . . . .	28,254	49,391	2,521	25,733	3,881	7,491	4,675	12,208
Florida . . . . .	92,776	5,805	13,460	79,317	63,899	8,594	12,149	8,135
Georgia . . . . .	42,460	5,187	8,499	33,961	23,137	5,102	7,520	6,700
Hawaii . . . . .	9,015	7,441	3,473	5,542	3,960	1,278	1,348	2,429
Idaho . . . . .	7,009	5,417	625	6,384	3,664	1,347	1,270	728
Illinois . . . . .	60,008	4,832	3,973	56,035	38,572	3,999	11,228	6,210
Indiana . . . . .	28,723	4,724	2,506	26,218	19,220	2,192	5,108	2,204
Iowa . . . . .	14,751	5,041	896	13,855	9,934	1,115	2,714	988
Kansas . . . . .	14,260	5,304	2,048	12,212	8,797	1,297	2,323	1,844
Kentucky . . . . .	24,444	6,048	2,683	21,761	14,286	2,747	4,687	2,724
Louisiana . . . . .	25,955	5,808	3,399	22,556	15,296	3,096	5,300	2,264
Maine . . . . .	7,849	6,157	1,303	6,546	4,419	881	1,770	779
Maryland . . . . .	45,089	8,513	8,596	36,493	18,453	10,551	6,911	9,174
Massachusetts . . . . .	40,824	6,430	5,607	35,217	22,661	6,006	9,070	3,087
Michigan . . . . .	46,823	4,711	2,345	44,478	31,216	2,374	10,107	3,126
Minnesota . . . . .	22,992	4,674	1,927	21,065	14,251	2,090	4,753	1,897
Mississippi . . . . .	18,358	6,454	2,943	15,416	11,145	1,978	3,517	1,718
Missouri . . . . .	35,687	6,378	6,020	29,668	20,260	6,053	5,939	3,437
Montana . . . . .	5,917	6,558	390	5,527	3,468	288	1,474	689
Nebraska . . . . .	9,611	5,617	908	8,703	6,370	486	1,720	1,035
Nevada . . . . .	8,626	4,317	1,081	7,545	5,475	836	1,340	976
New Hampshire . . . . .	5,802	4,695	689	5,113	3,570	523	1,238	471
New Jersey . . . . .	43,469	5,166	4,405	39,064	27,748	4,106	7,876	3,739
New Mexico . . . . .	14,470	7,954	1,714	12,755	5,612	4,134	3,032	1,692
New York . . . . .	110,333	5,814	5,585	104,748	63,982	6,909	31,564	7,879
North Carolina . . . . .	41,367	5,139	5,858	35,508	24,767	2,555	8,518	5,527
North Dakota . . . . .	5,245	8,166	506	4,738	3,289	238	1,101	616
Ohio . . . . .	57,355	5,052	5,099	52,256	37,196	4,867	10,665	4,627
Oklahoma . . . . .	20,613	5,974	3,714	16,899	12,139	1,940	3,583	2,951
Oregon . . . . .	16,553	4,838	824	15,729	10,491	790	3,684	1,589
Pennsylvania . . . . .	73,715	6,002	6,057	67,658	47,877	6,284	13,940	5,615
Rhode Island . . . . .	6,876	6,559	918	5,958	3,996	584	1,574	722
South Carolina . . . . .	22,294	5,557	3,499	18,796	12,877	2,774	4,163	2,481
South Dakota . . . . .	5,138	6,807	344	4,794	3,187	279	1,088	584
Tennessee . . . . .	33,560	5,899	2,250	31,310	19,138	5,217	6,372	2,833
Texas . . . . .	106,493	5,107	20,564	85,928	57,039	18,981	18,346	12,126
Utah . . . . .	10,037	4,494	1,934	8,103	4,773	1,597	2,065	1,603
Vermont . . . . .	3,362	5,523	346	3,017	1,793	320	929	320
Virginia . . . . .	62,709	8,859	24,543	38,166	23,747	21,321	5,163	12,477
Washington . . . . .	33,897	5,751	6,130	27,767	17,948	4,664	6,345	4,940
West Virginia . . . . .	11,739	6,491	352	11,387	7,424	622	2,729	963
Wisconsin . . . . .	24,300	4,531	1,231	23,069	15,986	1,460	5,254	1,600
Wyoming . . . . .	3,220	6,521	326	2,894	1,457	323	1,022	417

<sup>1</sup> Includes other programs not shown separately. <sup>2</sup> Based on Census Bureau resident population as of July 1. <sup>3</sup> Includes outlying areas, not shown separately.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report*, annual.

## No. 470. Per Capita Federal Balance of Payments by State: 1990 to 1999

[For year ending Sept. 30. Represents federal spending within the borders of the 50 states, including defense and excluding interest payments on the federal debt. Each state runs a balance of payments surplus or deficit with the federal government. Put another way, each state indirectly subsidizes or is being subsidized by the other states]

State	1999									
	1990	1995	1997	1998	Amount	Rank	Spending	Defense	Non-defense	Social security
Alabama . . . . .	1,948	1,629	1,717	1,863	\$2,091	9	6,610	4,519	1,320	1,964
Alaska . . . . .	1,025	1,063	1,969	2,155	2,777	6	7,649	4,872	2,194	3,786
Arizona . . . . .	1,163	853	387	493	904	20	5,617	4,713	1,361	1,689
Arkansas . . . . .	1,163	1,057	1,348	1,534	1,633	13	5,871	4,238	595	1,772
California . . . . .	-481	-255	-463	-600	-685	39	4,909	5,593	943	1,439
Colorado . . . . .	960	-233	-530	-444	-620	38	5,303	5,923	1,408	1,884
Connecticut . . . . .	-1,898	-2,466	-2,438	-2,432	-2,840	50	5,224	8,064	1,046	1,156
Delaware . . . . .	-1,861	-1,415	-1,025	-1,050	-1,025	43	4,851	5,876	615	1,458
District of Columbia . . . . .	28,482	33,259	36,318	37,804	42,514	(X)	49,965	7,451	6,295	39,471
Florida . . . . .	57	258	354	128	47	31	6,121	6,074	1,058	1,392
Georgia . . . . .	-218	85	-77	-111	-29	32	5,493	5,523	1,322	1,626
Hawaii . . . . .	1,056	908	1,718	1,981	1,982	10	5,937	3,955	2,391	1,441
Idaho . . . . .	1,342	552	569	817	829	21	5,178	4,349	1,166	1,616
Illinois . . . . .	-1,588	-1,687	-1,717	-1,535	-1,669	47	4,592	6,260	354	1,442
Indiana . . . . .	-478	-789	-495	-374	-399	35	4,686	5,085	493	1,318
Iowa . . . . .	366	53	255	548	750	22	5,820	5,071	325	2,409
Kansas . . . . .	318	46	-40	187	373	25	5,832	5,459	898	2,083
Kentucky . . . . .	1,192	1,363	1,613	2,073	1,595	14	6,111	4,516	970	1,702
Louisiana . . . . .	1,147	1,439	1,636	1,312	1,576	15	6,008	4,432	788	1,815
Maine . . . . .	821	1,262	1,599	1,668	1,324	16	5,539	4,215	1,110	1,399
Maryland . . . . .	1,306	1,731	1,802	2,148	1,770	12	8,334	6,564	1,895	3,768
Massachusetts . . . . .	89	-304	-622	-793	-895	42	5,961	6,256	836	1,528
Michigan . . . . .	-1,070	-1,411	-1,387	-1,231	-1,042	44	4,682	5,724	265	1,197
Minnesota . . . . .	-680	-1,454	-1,433	-1,568	-1,294	45	4,775	6,069	432	1,713
Mississippi . . . . .	2,364	2,409	2,333	2,351	2,684	7	6,589	3,905	1,285	1,877
Missouri . . . . .	1,633	1,457	1,212	1,269	1,187	18	6,544	5,358	1,293	1,966
Montana . . . . .	1,764	1,774	2,189	2,454	3,109	2	7,389	4,279	596	3,939
Nebraska . . . . .	587	-166	-157	125	320	27	5,624	5,304	657	2,177
Nevada . . . . .	-991	-1,420	-1,625	-1,802	-1,583	46	4,355	5,938	944	1,172
New Hampshire . . . . .	-1,644	-1,430	-1,498	-1,565	-1,787	48	4,067	5,854	576	1,189
New Jersey . . . . .	-2,404	-2,079	-2,006	-2,054	-2,342	49	4,362	6,705	504	1,097
New Mexico . . . . .	3,906	3,651	3,603	3,778	3,944	1	7,992	4,048	2,655	2,678
New York . . . . .	-1,068	-943	-702	-854	-890	41	4,944	5,834	305	1,370
North Carolina . . . . .	-179	-41	53	66	146	30	5,287	5,141	898	1,415
North Dakota . . . . .	2,167	1,870	2,644	2,568	3,043	4	7,690	4,647	1,005	3,745
Ohio . . . . .	-186	-438	-412	-369	-344	34	4,827	5,171	514	1,275
Oklahoma . . . . .	1,028	1,233	1,642	1,755	1,866	11	6,198	4,332	1,255	1,864
Oregon . . . . .	-25	-436	-412	-441	-483	36	4,752	5,235	354	1,564
Pennsylvania . . . . .	-222	166	167	218	256	28	5,531	5,275	563	1,450
Rhode Island . . . . .	141	495	649	754	528	23	5,504	4,976	824	1,409
South Carolina . . . . .	1,592	1,119	1,023	1,159	1,265	17	5,810	4,546	1,438	1,346
South Dakota . . . . .	1,682	1,053	1,659	1,838	2,327	8	7,276	4,949	638	3,720
Tennessee . . . . .	700	742	776	1,000	961	19	6,071	5,110	686	2,029
Texas . . . . .	-100	-54	-142	-252	-189	33	5,377	5,566	1,037	1,801
Utah . . . . .	1,503	734	46	9	230	29	4,324	4,094	725	1,854
Vermont . . . . .	-623	18	39	167	343	26	5,061	4,719	587	1,690
Virginia . . . . .	2,454	2,970	2,779	2,969	3,069	3	8,825	5,756	3,685	2,851
Washington . . . . .	264	-31	-143	-355	-533	37	5,339	5,872	1,377	1,490
West Virginia . . . . .	1,627	2,415	2,387	2,710	2,808	5	6,724	3,916	419	2,036
Wisconsin . . . . .	-715	-1,149	-953	-886	-887	40	4,521	5,409	284	1,333
Wyoming . . . . .	836	294	617	243	386	24	6,338	5,951	769	3,062

X Not applicable.

Source: Jay H. Walder and Herman B. Leonard, Taubman Center for State and Local Government and John F. Kennedy School of Government, Harvard University, *The Federal Budget and the States*, annual.

## No. 471. Tax Returns Filed—Examination Coverage: 1988 to 1999

[In thousands (103,251 represents 103,251,000, except as indicated. Return classification as Schedule C or C-EZ (nonfarm sole proprietorships) or Schedule F (farm proprietorships) for audit examination purposes was based on the largest source of income on the return and certain other characteristics. Therefore, some returns with business activity are reflected in the nonbusiness individual income tax return statistics in the table below (and vice versa), so that the statistics for the number of returns with Schedule C is not comparable to the number of nonfarm sole proprietorship returns in Table 713. Series completely revised starting with fiscal year 1988]

Year and item	Returns examined						Average tax and penalty per return (dollars)		
	Returns filed <sup>1</sup>	By—					Revenue agents <sup>3</sup>	Tax auditors	Service centers
		Total	Percent coverage	Revenue agents	Tax auditors	Service centers <sup>2</sup>			
<b>INDIVIDUAL RETURNS</b>									
1988	103,251	1,621	1.57	353	532	736	997,696	2,188	1,950
1989	107,029	1,385	1.29	243	543	599	246,371	1,827	1,649
1990	109,868	1,145	1.04	202	517	426	309,566	1,962	2,432
1991	112,305	1,313	1.17	200	500	613	664,440	2,398	2,738
1992	113,829	1,206	1.06	210	537	459	1,365,896	2,280	2,539
1993	114,719	1,059	0.92	251	506	303	103,250	2,625	2,974
1994	113,754	1,226	1.08	364	456	406	246,785	3,113	1,963
1995	114,683	1,919	1.67	339	459	1,122	204,616	3,497	1,404
1996	116,060	1,942	1.67	252	509	1,180	818,753	3,051	1,714
1997	118,363	1,519	1.28	210	506	804	802,549	3,460	2,963
1998	120,342	1,193	0.99	168	383	625	177,830	3,372	2,760
<b>1999<sup>4</sup></b>									
<b>Individual, total</b>	<b>122,547</b>	<b>1,100</b>	<b>0.9</b>	<b>124</b>	<b>236</b>	<b>716</b>	<b>322,230</b>	<b>3,265</b>	<b>2,085</b>
1040A, TPI under \$25,000 <sup>5</sup>	44,323	601	1.36	13	53	524	56,542	2,821	2,171
Non 1040, TPI under \$25,000 <sup>5</sup>	13,110	76	0.58	8	23	43	16,289	2,361	1,691
TPI \$25,000 under \$50,000 <sup>5</sup>	28,832	103	0.36	12	47	40	24,148	2,013	1,422
TPI \$50,000 under \$100,000 <sup>5</sup>	20,873	78	0.37	12	40	23	44,723	2,596	1,136
TPI \$100,000 and over <sup>5</sup>	7,025	80	1.14	32	21	26	480,050	5,344	4,046
Sch C—TGR under \$25,000 <sup>6</sup>	2,547	68	2.69	6	19	41	8,555	2,758	1,433
Sch C—TGR \$25,000 under \$100,000 <sup>6</sup>	3,267	42	1.3	10	22	9	65,763	5,170	1,547
Sch C—TGR \$100,000 and over <sup>6</sup>	1,876	45	2.4	29	10	6	136,064	9,088	2,699
Sch F—TGR under \$100,000 <sup>6</sup>	417	3	0.68	1	1	1	8,802	2,782	819
Sch F—TGR \$100,000 and over <sup>6</sup>	277	3	1.23	2	1	2	31,217	3,841	1,206
Corporation (except S Corporation)	2,523	39	1.55	50	(NA)	2	4,704,095	(NA)	5,732
Fiduciary	3,398	6	0.19	2	(NA)	4	1,887,997	(NA)	634
Estate	110	9	8.46	10	(NA)	0.4	116,993	(NA)	6,837
Gift	261	2	0.91	2	(NA)	0.001	190,791	(NA)	(NA)
Employment	29,132	24	0.08	21	2	0.3	121,026	5,959	1031
Excise	822	13	1.53	11	1	(NA)	48,884	9183	(NA)
Windfall profit	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	48	(NA)
Misc. taxable	-	0.3	-	0.02	(NA)	0.0006	372,816	(NA)	2,609
Partnerships	1,861	8	0.43	6	(NA)	2	(NA)	(NA)	(NA)
S Corporations (nontaxable)	2,600	21	0.81	20	(NA)	0.7	(NA)	(NA)	(NA)
Miscellaneous nontaxable	(NA)	5	(NA)	0.03	(NA)	(NA)	(NA)	(NA)	(NA)

- Represents zero. NA Not available. <sup>1</sup> Returns filed in previous calendar year. <sup>2</sup> Includes taxpayer contacts by correspondence. <sup>3</sup> Mostly reflects coordinated examination of large corporations and related returns. <sup>4</sup> Includes activities to protect release of funds in Treasury in response to taxpayer efforts to recoup tax previously assessed and paid with penalty. <sup>5</sup> Total positive income, i.e., excludes losses. <sup>6</sup> TGR = Total gross receipts. <sup>7</sup> Includes Domestic International Sales Corporations, Interest Charge Domestic International Sales Corporations, Real Estate Investment Mortgage Conduits, and other.

Source: U.S. Internal Revenue Service, *IRS Data Book, 1999*, Publication 55B.

## No. 472. Internal Revenue Gross Collections by Source: 1980 to 1999

[For fiscal year ending in year shown; see text, Section 8, State and Local Government Finances and Employment]

Source of revenue	Collections (bil. dol.)					Percent of total				
	1980	1990	1995	1998	1999	1980	1990	1995	1998	1999
<b>All taxes</b>	<b>519</b>	<b>1,078</b>	<b>1,389</b>	<b>1,769</b>	<b>1,904</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Individual income taxes	288	540	676	928	1,002	54.9	50.1	48.7	52.5	52.6
Withheld by employers	224	388	534	647	694	43.1	36.0	38.4	36.6	36.4
Employment taxes <sup>1</sup>	128	367	465	558	599	24.7	34.0	33.5	31.5	31.4
Old-age and disability insurance	123	358	455	547	587	23.6	33.2	32.8	30.9	30.9
Unemployment insurance	3	6	6	6	7	0.6	0.6	0.4	0.4	0.3
Corporation income taxes	72	110	174	213	216	13.9	10.2	12.5	12.0	11.4
Estate and gift taxes	7	12	15	25	28	1.3	1.1	1.1	1.4	1.5
Excise taxes	25	49	59	45	55	4.7	4.5	4.2	3.3	2.6

<sup>1</sup> Includes railroad retirement, not shown separately.

Source: U.S. Internal Revenue Service, *Annual Report*, and Bureau of Alcohol, Tobacco, and Firearms, *Alcohol and Tobacco Tax Collections*.

## No. 473. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 1990 and 1998

[Includes Puerto Rico and Virgin Islands. Includes returns of resident aliens, based on a sample of unaudited returns as filed. Data are not comparable for all years because of tax changes and other changes, as indicated. See *Statistics of Income, Individual Income Tax Returns* publications for a detailed explanation. See Appendix III]

Item	Number of returns (1,000)		Amount (mil. dol.)		Average amount (dollars)	
	1990	1998	1990	1998	1990	1998
Total returns	113,717	124,771	3,405,427	5,415,973	29,947	43,407
Adjusted gross income (AGI)	113,717	124,771	3,405,427	5,415,973	29,947	43,407
Salaries and wages	96,730	106,535	2,599,401	3,879,762	26,873	36,418
Taxable interest received	70,370	67,232	227,084	178,334	3,227	2,653
Tax-exempt interest	3,917	4,778	40,228	50,223	10,270	10,511
Dividends in AGI	22,904	30,423	80,169	118,480	3,500	3,894
Business or profession net income	11,222	13,083	161,657	226,145	14,405	17,285
Business or profession net loss	3,416	4,022	20,227	23,745	5,921	5,904
Net capital gain in AGI	9,217	20,957	123,783	455,223	13,430	21,722
Net capital loss in AGI	5,071	4,734	9,552	9,139	1,884	1,931
Sales of property other than capital assets, net gain	866	829	6,300	6,208	7,275	7,489
Sales of property other than capital assets, net loss	825	891	4,829	7,784	5,853	8,736
Pensions and annuities in AGI	17,014	20,473	159,294	280,650	9,363	13,708
Unemployment compensation in AGI	8,014	7,083	15,453	16,815	1,928	2,374
Social security benefits in AGI	5,083	8,941	19,687	68,703	3,873	7,684
Rent net income	3,934	4,339	25,886	40,610	6,580	9,359
Rent net loss	5,163	4,845	33,450	28,874	6,472	5,960
Royalty net income	1,171	1,131	4,534	5,938	3,872	5,250
Royalty net loss	49	53	126	198	2,571	3,736
Partnerships and S Corporations net income <sup>1</sup>	3,210	4,032	112,030	240,836	34,900	59,731
Partnerships and S Corporations net loss	2,767	2,152	45,007	53,482	16,266	24,852
Estate or trust net income	445	485	4,633	10,495	10,411	21,639
Estate or trust net loss	74	45	468	1,031	6,324	22,911
Farm net income	996	673	11,395	8,809	11,441	13,089
Farm net loss	1,325	1,419	11,829	16,743	8,928	11,799
Statutory adjustments, total	16,648	21,998	33,974	51,531	2,041	2,343
Individual Retirement Arrangements	5,224	3,868	9,858	8,188	1,867	2,117
Student loan interest deduction	(NA)	(NA)	3,764	1,731	(NA)	460
Medical savings accounts	(NA)	42	(NA)	62	(NA)	1,476
Self-employed retirement plans	824	1,177	6,778	11,040	8,226	9,380
Deduction for self-employment tax	11,006	13,756	9,921	15,960	901	1,160
Self-employment health insurance	2,754	3,381	1,627	4,693	591	1,388
Exemptions, total <sup>2</sup>	227,549	245,593	465,985	650,347	2,048	2,648
Deductions, total	112,796	123,763	789,942	1,135,918	7,003	9,178
Standard deductions	80,621	85,576	331,457	459,457	4,111	5,369
Returns with additional standard deductions for age 65 or older or for blindness	10,954	11,082	10,616	14,057	969	1,268
Itemized deductions, total <sup>3</sup>	32,175	38,186	458,485	676,460	14,250	17,715
Medical and dental expenses	5,091	5,560	21,457	31,984	4,215	5,753
Taxes paid	31,594	37,576	140,011	241,783	4,432	6,435
Interest paid	29,395	32,024	208,354	271,624	7,088	8,482
Home mortgage interest paid	26,679	31,627	189,233	254,397	7,093	8,044
Charitable contributions	29,230	33,836	57,243	109,240	1,958	3,229
Taxable income	93,148	100,801	2,263,661	3,780,838	24,302	37,508
Income tax before credits	93,089	100,798	453,128	813,569	4,868	8,071
Tax credits, total <sup>2</sup>	12,484	34,272	6,831	30,056	547	877
Child care credit	6,144	6,128	2,549	2,661	415	434
Elderly and disabled credit	340	180	62	36	182	200
Child tax credit	(NA)	24,811	(NA)	15,143	(NA)	610
Education credit	445	4,653	(NA)	3,377	(NA)	726
Foreign tax credit	772	2,995	1,682	4,677	2,179	1,562
General business credit	263	272	616	732	2,342	2,691
Income tax after credits	89,844	93,027	446,296	783,513	4,967	8,422
Income tax, total <sup>4</sup>	89,862	93,048	447,127	788,542	4,976	8,475
Minimum tax	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Alternative minimum tax	132	853	830	5,015	6,288	5,879
Earned income credit	12,555	19,705	7,512	31,592	598	1,603
Used to offset income tax before credits	5,702	5,919	1,617	2,232	284	377
Used to offset other taxes	1,355	3,165	659	2,358	486	745
Excess earned income credit (refundable)	8,698	16,279	5,266	27,002	605	1,659
Tax payments, total	104,816	117,835	495,922	893,418	4,731	7,582
Excess social security tax withheld	931	1,304	905	1,524	972	1,169
Estimated tax payments	12,806	13,072	91,607	177,751	7,153	13,598
Payments with requests for extension of filing time	1,305	1,541	16,704	45,640	12,800	29,617
Taxes due at time of filing	26,987	28,430	56,561	102,151	2,096	3,593
Tax overpayments, total	83,508	93,435	88,479	167,987	1,060	1,798
Overpayment refunds	80,514	90,233	78,103	144,446	970	1,601

NA Not available. <sup>1</sup> S Corporations are certain small corporations with up to 35 shareholders. <sup>2</sup> Includes items not shown separately. Beginning 1996, total exemptions amount is after limitation. <sup>3</sup> Beginning 1996, total itemized deductions are after limitation. <sup>4</sup> Includes minimum tax or alternative minimum tax.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, and *Statistics of Income, Individual Income Tax Returns*, annual.

## No. 474. Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 1995 and 1998

[In billions of dollars (4,189.4 represents \$4,189,400,000), except as indicated]

Size of adjusted gross income	Number of returns (1,000)		Adjusted gross income (AGI)		Taxable income		Income tax total <sup>1</sup>		Tax as percent of AGI <sup>2</sup>		Average tax (\$1,000) <sup>2</sup>	
	1995	1998, prel.	1995	1998, prel.	1995	1998, prel.	1995	1998, prel.	1995	1998, prel.	1995	1998, prel.
	<b>Total . . . . .</b>	<b>118,218</b>	<b>124,771</b>	<b>4,189.4</b>	<b>5,416.0</b>	<b>2,813.8</b>	<b>3,780.8</b>	<b>588.4</b>	<b>788.5</b>	<b>14.1</b>	<b>14.6</b>	<b>6.8</b>
Less than \$1,000 <sup>3</sup> . . . . .	3,204	2,845	-53.9	-52.1	0.1	-	0.1	0.1	-0.2	-0.2	0.2	0.4
\$1,000-\$2,999 . . . . .	6,526	5,753	13.0	11.5	0.9	0.9	0.2	0.1	1.2	1.1	0.1	0.1
\$3,000-\$4,999 . . . . .	5,860	5,615	23.2	22.4	1.3	1.3	0.2	0.2	1.0	0.9	0.1	0.1
\$5,000-\$6,999 . . . . .	5,680	5,250	34.0	31.5	2.9	3.1	0.4	0.5	1.3	1.5	0.2	0.3
\$7,000-\$8,999 . . . . .	5,593	5,110	44.9	40.8	6.7	5.6	1.0	0.8	2.2	1.8	0.3	0.3
\$9,000-\$10,999 . . . . .	5,372	5,313	53.7	53.0	10.7	10.2	1.6	1.5	3.0	2.7	0.5	0.5
\$11,000-\$12,999 . . . . .	5,555	5,085	66.6	61.0	17.2	14.7	2.6	2.0	3.9	3.3	0.8	0.7
\$13,000-\$14,999 . . . . .	5,344	5,215	74.8	73.0	23.9	20.9	3.2	2.7	4.3	3.7	0.9	0.9
\$15,000-\$16,999 . . . . .	4,837	4,815	77.3	77.0	29.2	26.9	3.8	3.4	4.9	4.5	1.1	1.1
\$17,000-\$18,999 . . . . .	4,402	4,638	79.3	83.4	34.0	33.5	4.3	4.1	5.5	5.0	1.3	1.3
\$19,000-\$21,999 . . . . .	6,507	6,514	133.4	133.4	64.9	60.5	8.6	7.3	6.5	6.5	1.5	1.5
\$22,000-\$24,999 . . . . .	5,610	5,858	131.8	137.5	71.1	70.5	10.1	9.0	7.6	6.5	1.9	1.9
\$25,000-\$29,999 . . . . .	7,848	8,192	215.2	224.6	125.1	127.5	18.5	17.0	8.6	7.6	2.4	2.3
\$30,000-\$39,999 . . . . .	12,380	13,135	430.5	456.2	270.6	282.9	42.4	40.3	9.9	8.8	3.5	3.2
\$40,000-\$49,999 . . . . .	9,099	9,974	406.6	447.1	269.4	294.9	43.6	44.8	10.7	10.0	4.8	4.5
\$50,000-\$74,999 . . . . .	13,679	15,887	828.3	969.8	579.8	675.3	100.3	108.9	12.1	11.2	8.2	6.9
\$75,000-\$99,999 . . . . .	5,374	7,221	458.5	618.5	335.0	452.3	67.7	85.2	14.8	13.8	16.0	11.8
\$100,000-\$199,999 . . . . .	4,075	6,266	532.0	822.6	411.6	636.0	97.2	143.7	18.3	17.5	31.3	22.9
\$200,000-\$499,999 . . . . .	1,007	1,606	292.1	463.6	249.4	395.5	74.6	111.5	25.6	24.1	95.0	69.5
\$500,000-\$999,999 . . . . .	178	307	120.3	207.6	106.6	185.1	36.3	58.5	30.2	28.2	258.2	190.6
\$1,000,000 or more . . . . .	87	172	227.6	533.5	203.5	483.3	71.5	146.8	31.4	27.5	1,077.0	854.0

- Represents or rounds to zero. <sup>1</sup> Consists of income after credits, and alternative minimum tax. <sup>2</sup> Computed using taxable returns only. <sup>3</sup> In addition to low income taxpayers, this size class (and others) includes taxpayers with "tax preferences," not reflected in adjusted gross income or taxable income which are subject to the "alternative minimum tax" (included in total income tax).

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, quarterly and *Statistics of Income, Individual Income Tax Returns*, annual.

## No. 475. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 1998

[Preliminary]

Item	Unit	Adjusted gross income class							
		Total	Under \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over
Number	Mil. dol . . . . .	676,460	6,721	21,665	34,115	45,383	54,394	243,287	270,894
Medical and dental expenses:	1,000 . . . . .	5,560	366	1,054	1,047	880	659	1,353	199
Returns . . . . .	Mil. dol . . . . .	31,984	2,447	6,713	5,015	3,897	3,091	7,817	3,004
Amount . . . . .									
Taxes paid:	1,000 . . . . .	37,576	535	1,864	3,127	3,992	4,504	15,961	7,594
Returns, total . . . . .	Mil. dol . . . . .	31,908	278	1,265	2,507	3,348	3,898	13,931	6,680
State, local income taxes . . . . .	1,000 . . . . .	33,633	434	1,500	2,592	3,419	3,962	14,632	7,094
Real estate taxes . . . . .	Mil. dol . . . . .	241,783	1,059	3,554	6,941	10,955	14,767	79,124	125,383
Amount, total . . . . .	Mil. dol . . . . .	152,638	189	837	2,401	4,758	7,469	44,617	92,367
State, local income taxes . . . . .	Mil. dol . . . . .	79,978	797	2,497	4,056	5,523	6,400	30,734	29,970
Real estate taxes . . . . .									
Interest paid:	1,000 . . . . .	32,024	374	1,293	2,473	3,343	3,925	14,124	6,492
Returns . . . . .	Mil. dol . . . . .	271,624	2,433	7,427	14,540	20,104	24,748	107,709	94,665
Amount . . . . .									
Home mortgages interest:	1,000 . . . . .	31,627	360	1,279	2,452	3,314	3,903	14,038	6,281
Returns . . . . .	Mil. dol . . . . .	254,397	2,357	7,267	14,356	19,736	24,360	105,669	80,652
Amount . . . . .									
Contributions:	1,000 . . . . .	33,836	377	1,507	2,590	3,412	3,972	14,721	7,257
Returns . . . . .	Mil. dol . . . . .	109,240	371	2,156	4,161	5,504	6,530	31,977	58,542
Amount . . . . .									
Employee business expense:	1,000 . . . . .	11,605	57	389	842	1,296	1,619	5,419	1,982
Returns . . . . .	Mil. dol . . . . .	41,570	174	1,248	2,818	4,492	4,976	17,295	10,567
Amount . . . . .									
Returns with statutory adjustments: <sup>2</sup>	1,000 . . . . .	21,998	2,957	3,225	3,137	2,645	2,211	5,112	2,711
Returns . . . . .	Mil. dol . . . . .	51,531	2,035	3,544	4,460	4,192	3,668	12,731	20,900
Amount of adjustments <sup>3</sup> . . . . .									
Payments to IRAs:	1,000 . . . . .	3,868	164	396	643	642	444	1,050	529
Returns . . . . .	Mil. dol . . . . .	8,188	254	709	1,228	1,248	934	2,321	1,496
Amount . . . . .									
Payments to Keogh plans:	1,000 . . . . .	1,177	12	28	49	67	72	367	584
Returns . . . . .	Mil. dol . . . . .	11,040	29	59	130	221	287	2,044	8,270
Amount . . . . .									
Alimony paid:	1,000 . . . . .	591	22	50	59	55	54	188	163
Returns . . . . .	Mil. dol . . . . .	6,878	244	318	420	335	370	1,712	3,480
Amount . . . . .									

<sup>1</sup> After limitations. <sup>2</sup> Includes disability income exclusion, employee business expenses, moving expenses, forfeited interest penalty, alimony paid, deduction for expense of living abroad, and other data not shown separately. <sup>3</sup> Individual Retirement Account.

Source: U.S. Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns*, annual.

## No. 476. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Source of Income and Income Class for Taxable Returns: 1998

[In millions of dollars (93,048 represents \$93,048,000,000), except as indicated. Minus sign (-) indicates net loss was greater than net income. See headnote, Table 473]

Item	Total <sup>1</sup>	Income tax							
		Under \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	
<b>Number of returns (1,000) . . . . .</b>	<b>93,048</b>	<b>8,261</b>	<b>15,365</b>	<b>15,365</b>	<b>12,779</b>	<b>9,876</b>	<b>23,055</b>	<b>8,347</b>	
Source of income:									
Adjusted gross income (AGI) . . . . .	5,160,224	47,311	232,203	382,997	444,055	442,747	1,585,000	2,025,912	
Salaries and wages . . . . .	3,624,306	40,729	168,576	305,555	363,056	365,944	1,266,733	1,113,714	
Percent of AGI for taxable returns . . . . .	70.2	86.1	72.6	79.8	81.8	82.7	79.9	55.0	
Interest received . . . . .	166,135	3,668	13,848	13,373	12,069	10,299	39,416	73,463	
Dividends in AGI . . . . .	113,810	1,636	4,383	4,724	5,189	5,355	24,067	68,454	
Business; profession, net profit less loss . . . . .	180,423	1,343	6,963	10,657	12,634	12,570	48,019	88,237	
Pensions and annuities in AGI . . . . .	265,382	2,716	28,285	34,193	29,931	26,660	90,946	52,652	
Sales of property, <sup>2</sup> net gain less loss . . . . .	440,078	4,523	3,819	4,890	6,195	6,672	41,324	372,656	
Rents and royalties, net income less loss . . . . .	23,518	156	752	508	882	-387	1,774	19,833	
Other sources, <sup>3</sup> net . . . . .	393,306	-7,163	7,551	12,547	18,012	19,169	85,395	257,793	
<b>Percent of all returns: <sup>4</sup></b>									
<b>Number of returns . . . . .</b>	<b>74.6</b>	<b>6.6</b>	<b>12.3</b>	<b>12.3</b>	<b>10.2</b>	<b>7.9</b>	<b>18.5</b>	<b>6.7</b>	
Adjusted gross income . . . . .	95.3	0.9	4.3	7.1	8.2	8.2	29.3	37.4	
Salaries and wages . . . . .	93.4	1.0	4.3	7.9	9.4	9.4	32.6	28.7	
Interest received . . . . .	93.2	2.1	7.8	7.5	6.8	5.8	22.1	41.2	
Dividends in AGI . . . . .	96.1	1.4	3.7	4.0	4.4	4.5	20.3	57.8	
Business; profession, net profit less loss . . . . .	89.1	0.7	3.4	5.3	6.2	6.2	23.7	43.7	
Pensions and annuities in AGI . . . . .	94.6	1.0	10.1	12.2	10.7	9.5	32.4	18.8	
Sales of property <sup>2</sup> net gain less loss . . . . .	99.0	1.0	0.9	1.1	1.4	1.5	9.3	83.8	

<sup>1</sup> Includes a small number of taxable returns with no adjusted gross income. <sup>2</sup> Includes sales of capital assets and other property; net gain less loss. <sup>3</sup> Excludes rental passive losses disallowed in the computation of adjusted gross income; net income less loss. <sup>4</sup> Without regard to taxability.

Source: U.S. Internal Revenue Service, *Statistics of Income, Individual Income Tax Returns*, annual.

## No. 477. Federal Individual Income Tax Returns by State: 1998

State	Number of returns <sup>1</sup> (1,000)	Adjusted gross income (AGI) <sup>2</sup>	Income tax		State	Number of returns <sup>1</sup> (1,000)	Adjusted gross income (AGI) <sup>2</sup>	Income tax	
			Total <sup>3</sup> (mil. dol.)	Per capita <sup>4</sup> (dol.)				Total <sup>3</sup> (mil. dol.)	Per capita <sup>4</sup> (dol.)
<b>U.S. . . . .</b>	<b>125,394</b>	<b>5,381,508</b>	<b>792,296</b>	<b>2,931</b>	MO . . . . .	2,492	96,350	13,150	2,418
AL . . . . .	1,880	66,477	8,565	1,968	MT . . . . .	410	12,696	1,498	1,702
AK . . . . .	329	12,585	1,828	2,977	NE . . . . .	796	30,330	4,012	2,413
AZ . . . . .	2,037	84,085	11,692	2,504	NV . . . . .	874	40,373	6,319	3,617
AR . . . . .	1,096	35,790	4,400	1,734	NH . . . . .	599	27,685	4,143	3,496
CA . . . . .	14,197	662,213	99,025	3,031	NJ . . . . .	3,924	212,727	35,182	4,335
CO . . . . .	1,974	89,915	13,328	3,356	NM . . . . .	768	25,134	3,068	1,766
CT . . . . .	1,626	99,010	17,962	5,486	NY . . . . .	8,268	406,381	66,088	3,636
DE . . . . .	364	16,252	2,328	3,129	NC . . . . .	3,516	136,960	18,059	2,393
DC . . . . .	272	13,461	2,236	4,275	ND . . . . .	300	9,664	1,185	1,857
FL . . . . .	7,076	298,976	46,836	3,140	OH . . . . .	5,473	211,365	28,694	2,560
GA . . . . .	3,471	144,775	20,416	2,672	OK . . . . .	1,436	48,922	6,151	1,838
HI . . . . .	554	20,874	2,580	2,163	OR . . . . .	1,522	60,751	7,898	2,406
ID . . . . .	534	18,762	2,242	1,824	PA . . . . .	5,654	233,941	33,771	2,814
IL . . . . .	5,636	265,945	42,129	3,498	RI . . . . .	472	19,581	2,692	2,725
IN . . . . .	2,765	109,636	15,035	2,549	SC . . . . .	1,748	62,047	7,839	2,044
IA . . . . .	1,335	49,309	6,223	2,174	SD . . . . .	344	11,489	1,541	2,088
KS . . . . .	1,200	48,374	6,530	2,484	TN . . . . .	2,492	93,660	13,129	2,417
KY . . . . .	1,694	60,045	7,620	1,936	TX . . . . .	8,694	356,997	55,056	2,786
LA . . . . .	1,847	64,332	8,630	1,975	UT . . . . .	896	34,954	4,157	1,980
ME . . . . .	584	20,600	2,601	2,091	VT . . . . .	288	10,797	1,397	2,364
MD . . . . .	2,460	118,590	16,964	3,304	VA . . . . .	3,198	145,882	21,133	3,112
MA . . . . .	3,011	156,030	25,152	4,092	WA . . . . .	2,670	126,665	20,128	3,538
MI . . . . .	4,498	196,297	28,748	2,928	WV . . . . .	740	23,574	2,813	1,553
MN . . . . .	2,298	103,137	14,557	3,081	WY . . . . .	254	103,179	13,955	2,671
MS . . . . .	1,154	35,837	4,266	1,550	Other <sup>5</sup> . . . . .	1,185	38,713	5,909	(NA)

<sup>1</sup> NA Not available. <sup>2</sup> Includes returns constructed by Internal Revenue Service for certain self-employment tax returns. <sup>3</sup> Less deficit. <sup>4</sup> Includes additional tax for tax preferences, self-employment tax, tax from investment credit recapture and other income-related taxes. Total is before earned income credit. <sup>5</sup> Based on resident population as of July 1. <sup>6</sup> Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside of Puerto Rico or with income earned as U.S. Government employees.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, quarterly.



## No. 478. Federal Individual Income Tax—Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 1990 to 1999

[Refers to income after exclusions. Effective rate represents tax liability divided by stated income. The marginal tax rate is the percentage of the first additional dollar of income which would be paid in income tax. Computations assume the low income allowance, standard deduction, zero bracket amount, or itemized deductions equal to 10 percent of adjusted gross income, whichever is greatest. Excludes self-employment tax]

Adjusted gross income	1990	1994	1995	1996	1997	1998	1999
<b>TAX LIABILITY</b>							
Single person, no dependents:							
\$5,000	-	-306	-314	-323	-332	-341	-347
\$10,000	705	563	540	518	480	455	427
\$20,000	2,205	2,063	2,040	2,018	1,980	1,958	1,943
\$25,000	2,988	2,813	2,790	2,768	2,730	2,708	2,693
\$35,000	5,718	5,093	4,973	4,846	4,692	4,559	4,479
\$50,000	9,498	8,957	8,865	8,766	8,654	8,549	8,483
\$75,000	16,718	15,555	15,418	15,270	15,107	14,951	14,852
Married couple, two dependents: <sup>1</sup>							
\$5,000	-700	-1,500	-1,800	-2,000	-2,000	-2,000	-2,000
\$10,000	-953	-2,528	-3,110	-3,556	-3,556	-3,756	-3,816
\$20,000	926	-359	-832	-1,324	-1,414	-1,811	-1,958
\$25,000	1,703	1,275	929	479	389	-8	-155
\$35,000	3,203	2,828	2,768	2,715	2,625	2,565	2,520
\$50,000	5,960	5,078	5,018	4,965	4,875	4,815	4,770
\$75,000	12,386	11,216	11,030	10,831	10,576	10,371	10,224
<b>EFFECTIVE RATE</b>							
Single person, no dependents:							
\$5,000	-	-6.1	-6.3	-6.5	-6.6	-6.8	-6.9
\$10,000	7.1	5.6	5.4	5.2	4.8	4.6	4.3
\$20,000	11.0	10.3	10.2	10.1	9.9	9.8	9.7
\$25,000	12.0	11.3	11.2	11.1	10.9	10.8	10.8
\$35,000	16.3	14.6	14.2	13.8	13.4	13.0	12.8
\$50,000	19.0	17.9	17.7	17.5	17.3	17.1	17.0
\$75,000	22.3	20.7	20.6	20.4	20.1	19.9	19.8
Married couple, two dependents: <sup>2</sup>							
\$5,000 <sup>3</sup>	-14.0	-30.0	-36.0	-40	-40	-40.0	-40.0
\$10,000 <sup>4</sup>	-9.5	-25.3	-31.1	-35.6	-35.6	-37.6	38.2
\$20,000 <sup>4</sup>	4.6	-1.8	-4.2	-6.6	-7.1	-9.1	-9.8
\$25,000	6.8	5.1	3.7	1.9	1.6	-	-0.6
\$35,000	9.2	8.1	7.9	7.8	7.5	7.3	7.2
\$50,000	11.9	10.2	10.0	9.9	9.8	9.6	9.5
\$75,000	16.5	15.0	14.7	14.4	14.1	13.8	13.6
<b>MARGINAL TAX RATE</b>							
Single person, no dependents:							
\$5,000	-	7.7	-	-	-	-	-
\$10,000	15	15	15	15	15	22.7	22.7
\$20,000	15	15	15	15	15	15	15
\$25,000	28	15	15	15	15	15	15
\$35,000	28	28	28	28	28	28	28
\$50,000	28	28	28	28	28	28	28
\$75,000	33	31	31	31	31	31	31
Married couple, two dependents: <sup>1</sup>							
\$5,000 <sup>3</sup>	-14	-30	-36	-40	-40	-40	-40
\$10,000 <sup>4</sup>	-	-	-	-	-	-	-
\$20,000 <sup>4</sup>	25	32.7	35.2	36.1	36.1	36.1	36.1
\$25,000	15	32.7	35.2	36.1	36.1	36.1	36.1
\$35,000	15	15	15	15	15	15	15
\$50,000	28	15	15	15	15	15	15
\$75,000	28	28	28	28	28	28	28

- Represents zero. <sup>1</sup> Only one spouse is assumed to work. <sup>2</sup> Beginning 1994, refundable earned income credit. <sup>3</sup> Refundable earned income credit. <sup>4</sup> Refundable earned income credit.

Source: U.S. Dept. of the Treasury, Office of Tax Analysis, unpublished data.

## No. 479. Federal Individual Income Tax—Current Income Equivalent to 1995 Constant Income for Selected Income Groups: 1990 to 1999

[Constant 1995 dollar incomes calculated by using the NIPA Chain-Type Price Index for Person Consumption Expenditures (1996 = 100) 1990, 85.63; 1994, 95.70; 1995, 97.90; 1996, 100.0; 1997, 101.98; 1998, 102.93; and 1999, 104.57]

Adjusted gross income	1990	1994	1995	1996	1997	1998	1999
<b>REAL INCOME EQUIVALENT</b>							
Single person, no dependents:							
\$5,000	4,280	4,790	4,900	5,000	5,100	5,150	5,230
\$10,000	8,560	9,570	9,790	10,000	10,200	10,290	10,460
\$20,000	17,130	19,140	19,580	20,000	20,400	20,590	20,910
\$25,000	21,410	23,930	24,480	25,000	25,500	25,730	26,140
\$35,000	29,970	33,500	34,270	35,000	35,690	36,030	36,600
\$50,000	42,820	47,850	48,950	50,000	50,990	51,470	52,290
\$75,000	64,220	71,780	73,430	75,000	76,490	77,200	78,430
Married couple, two dependents: <sup>1</sup>							
\$5,000	4,280	4,790	4,900	5,000	5,100	5,150	5,230
\$10,000	8,560	9,570	9,790	10,000	10,200	10,290	10,460
\$20,000	17,130	19,140	19,580	20,000	20,400	20,590	20,910
\$25,000	21,410	23,930	24,480	25,000	25,500	25,730	26,140
\$35,000	29,970	33,500	34,270	35,000	35,690	36,030	36,600
\$50,000	42,820	47,850	48,950	50,000	50,990	51,470	52,290
\$75,000	64,220	71,780	73,430	75,000	76,490	77,200	78,430
<b>EFFECTIVE RATE (percent)</b>							
Single person, no dependents:							
\$5,000 <sup>2</sup>	-	-6.4	-6.4	-6.5	-6.5	-6.6	-6.6
\$10,000	5.7	5.2	5.2	5.2	5.0	4.9	4.9
\$20,000	10.4	10.1	10.1	10.1	10.0	9.9	9.9
\$25,000	11.3	11.1	11.1	11.1	11.0	10.9	11.0
\$35,000	14.6	13.9	13.9	13.8	13.7	13.5	13.5
\$50,000	18.0	17.6	17.6	17.5	17.5	17.3	17.3
\$75,000	21.0	20.4	20.4	20.4	20.3	20.2	20.2
Married couple, two dependents: <sup>1</sup>							
\$5,000 <sup>3</sup>	-14.0	-30.0	-36.0	-40.0	-40.0	-40.0	-40.0
\$10,000 <sup>4</sup>	-11.1	-26.4	-31.8	-35.6	-34.9	-36.5	-36.5
\$20,000 <sup>4</sup>	1.2	-3.3	-5.0	-6.6	-6.2	-7.8	-7.8
\$25,000	5.4	3.9	3.0	1.9	2.2	1.0	1.0
\$35,000	8.2	7.8	7.8	7.8	7.6	7.5	7.5
\$50,000	10.2	9.9	9.9	9.9	9.9	9.8	9.8
\$75,000	15.1	14.5	14.5	14.4	14.3	14.2	14.1
<b>MARGINAL TAX RATE (percent)</b>							
Single person, no dependents:							
\$5,000 <sup>3</sup>	-	-	-	-	-	-	-
\$10,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$20,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$25,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$35,000	28.0	28.0	28.0	28.0	28.0	28.0	28.0
\$50,000	28.0	28.0	28.0	28.0	28.0	28.0	28.0
\$75,000	33.0	31.0	31.0	31.0	31.0	31.0	31.0
Married couple, two dependents: <sup>1</sup>							
\$5,000 <sup>3</sup>	-14.0	-30.0	-36.0	-40.0	-40.0	-40.0	-40.0
\$10,000 <sup>4</sup>	-	-	-	-	-	-	-
\$20,000 <sup>4</sup>	25.0	32.7	35.2	36.1	36.1	36.1	36.1
\$25,000	15.0	32.7	35.2	36.1	36.1	36.1	36.1
\$35,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$50,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$75,000	28.0	28.0	28.0	28.0	28.0	28.0	28.0

- Represents zero. <sup>1</sup> Only one spouse is assumed to work. <sup>2</sup> Beginning 1994, refundable earned income credit. <sup>3</sup> Refundable earned income credit. <sup>4</sup> Refundable earned income credit.

Source: U.S. Dept. of the Treasury, Office of Tax Analysis, unpublished data.

## No. 480. Paid Full-Time Federal Civilian Employment, All Areas: 1990 to 2000

[As of March 31. Excludes employees of Congress and federal courts, maritime seamen of Dept. of Commerce, and small number for whom rates were not reported. See text, this section, for explanation of general schedule and wage system]

Compensation authority	Employees (1,000)				Average pay			
	1990	1995	1999	2000	1990	1995	1999	2000
<b>Total</b> . . . . .	<b>2,697</b>	<b>2,620</b>	<b>2,483</b>	<b>(NA)</b>	<b>31,174</b>	<b>(NA)</b>	<b>47,569</b>	<b>(NA)</b>
General Schedule . . . . .	1,506	1,417	1,234	1,216	31,239	40,568	46,744	49,428
Wage System . . . . .	369	269	214	205	26,565	32,084	35,767	37,082
Postal pay system <sup>1</sup> . . . . .	661	753	798	<b>(NA)</b>	29,264	33,665	36,413	<b>(NA)</b>
Other . . . . .	161	181	237	250	41,149	53,839	62,519	66,248

NA Not available. <sup>1</sup> Source: Employees—U.S. Postal Service, *Annual Report of the Postmaster General*. Average pay—U.S. Postal Service, *Comprehensive Statement of Postal Operations*, annual.

Source: Except as noted, U.S. Office of Personnel Management, *Pay Structure of the Federal Civil Service*, annual.

## No. 481. Federal Civilian Employment by Branch and Agency: 1990 to 2000

[For fiscal year ending in year shown; excludes Central Intelligence Agency, National Security Agency; and, as of November 1984, the Defense Intelligence Agency; and, as of October 1996, the National Imagery and Mapping Agency]

Agency	1990	1999	2000	Percent change, 1999-00
<b>Total, all agencies</b> . . . . .	<b>3,128,267</b>	<b>2,749,239</b>	<b>2,708,101</b>	<b>-1.5</b>
Legislative Branch, total . . . . .	37,495	30,353	31,157	2.6
Judicial Branch . . . . .	23,605	32,196	32,186	-
Executive Branch, total . . . . .	3,067,167	2,686,690	2,644,758	-1.6
Executive Departments . . . . .	2,065,542	1,614,097	1,592,200	-1.4
State . . . . .	25,288	25,892	27,983	8.1
Treasury . . . . .	158,655	143,088	143,508	0.3
Defense . . . . .	1,034,152	690,706	676,268	-2.1
Justice . . . . .	83,932	124,885	125,970	0.9
Interior . . . . .	77,679	72,541	73,818	1.8
Agriculture . . . . .	122,594	104,661	104,466	-0.2
Commerce . . . . .	69,920	60,765	47,652	-21.6
Labor . . . . .	17,727	15,913	16,040	0.8
Health & Human Services . . . . .	123,959	61,403	62,605	2.0
Housing & Urban Development . . . . .	13,596	10,273	10,319	0.4
Transportation . . . . .	67,364	64,135	63,598	-0.8
Energy . . . . .	17,731	15,820	15,692	-0.8
Education . . . . .	4,771	4,770	4,734	-0.8
Veterans Affairs <sup>1</sup> . . . . .	248,174	219,245	219,547	0.1
Independent agencies:				
Armed Forces Retirement Home . . . . .	966	801	765	-4.5
Board of Gov Fed Reserve System . . . . .	1,525	1,688	1,644	-2.6
Commodity Futures Trading Comm . . . . .	542	574	574	-
Consumer Product Safety Comm . . . . .	520	483	479	-0.8
Environmental Protection Agency . . . . .	17,123	18,590	18,036	-3.0
Equal Employment Opportunity Comm . . . . .	2,880	2,945	2,780	-5.6
Federal Communications Commission . . . . .	1,778	1,978	1,965	-0.7
Federal Deposit Insurance Corporation . . . . .	17,641	7,492	6,958	-7.1
Fed Emergency Managmt Agency . . . . .	3,137	5,521	4,813	-12.8
Federal Trade Commission . . . . .	988	982	1,019	3.8
General Services Administration . . . . .	20,277	14,199	14,334	1.0
Int Boun & Wat Comm (U.S. & Mexico) . . . . .	260	286	268	-6.3
National Archives & Recds Admin . . . . .	3,120	2,612	2,702	3.4
National Aeronautics & Space Admin . . . . .	24,872	18,647	18,819	0.9
Nat'l Labor Relations Board . . . . .	2,263	1,897	2,054	8.3
Nat'l Science Foundation . . . . .	1,318	1,271	1,247	-1.9
Nuclear Regulatory Commission . . . . .	3,353	2,862	2,858	-0.1
Office of Personnel Management . . . . .	6,636	3,689	3,780	2.5
Panama Canal Commission . . . . .	8,240	9,060	6	-99.9
Peace Corps . . . . .	1,178	1,097	1,065	-2.9
Railroad Retirement Board . . . . .	1,772	1,252	1,176	-6.1
Securities & Exchange Comm . . . . .	2,302	2,866	2,955	3.1
Small Business Administration . . . . .	5,128	4,575	4,150	-9.3
Smithsonian Institution, summary . . . . .	5,092	5,271	5,065	-3.9
Social Security Admin . . . . .	<sup>2</sup> (X)	64,008	64,474	0.7
Tennessee Valley Authority . . . . .	28,392	13,321	13,145	-1.3
U.S. Information Agency . . . . .	8,556	6,318	2,436	-61.4
U.S. Postal Service . . . . .	816,886	866,342	860,726	-0.6

- Represents zero. X Not applicable. <sup>1</sup> Formerly Veterans Administration. <sup>2</sup>Included with HHS.

Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly.

## No. 482. Federal Employment Trends—Individual Characteristics: 1990 to 1999

[In percents, except as indicated]

Characteristics	1990	1992	1993	1994	1995	1996	1997	1998	1999
Average age (years) <sup>1</sup> . . . . .	42.3	43.0	43.8	44.1	44.3	44.8	45.2	45.6	46.3
Average length of service (years) <sup>1</sup> . . . . .	13.4	14.1	14.9	15.2	15.5	15.9	16.3	16.6	17.1
Retirement eligible:									
Civil Service Retirement System <sup>2</sup> . . . . .	8.0	10.0	10.0	10.0	10.0	11.0	12.0	13.0	16.6
Federal Employees Retirement System . . . . .	3.0	3.0	4.0	5.0	5.0	6.0	7.0	8.0	(NA)
College-conferred <sup>3</sup> . . . . .	35.0	36.0	37.0	38.0	39.0	39.0	40.0	40.0	40.5
Race and national origin:									
Total minorities . . . . .	27.4	27.9	28.2	28.5	28.9	29.1	29.4	29.7	30.4
Black . . . . .	16.7	16.7	16.7	16.7	16.8	16.7	16.7	16.7	17.1
Hispanic . . . . .	5.4	5.5	5.6	5.7	5.9	6.1	6.2	6.4	6.6
Disabled . . . . .	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.1
Veterans preference . . . . .	30.0	28.0	27.0	27.0	26.0	26.0	25.0	25.0	24.2
Vietnam Era veterans . . . . .	17.0	16.0	16.0	17.0	17.0	17.0	15.0	14.0	13.7
Retired military . . . . .	4.9	4.4	4.3	4.3	4.2	4.3	4.2	3.9	3.9

NA Not available. <sup>1</sup> Represents full-time permanent employees. <sup>2</sup>Represents full-time permanent employees under the Civil Service Retirement System (excluding hires since January 1984), and the Federal Employees Retirement System (since January 1984). <sup>3</sup>Bachelor's degree or higher.

Source: U.S. Office of Personnel Management, Office of Workforce Information, *The Fact Book, Federal Civilian Workforce Statistics*, annual. See also <<http://www.opm.gov/feddata/00factbook.pdf>> (released October 2000).

## No. 483. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2000

[Employment in thousands (2,997 represents 2,997,000); payroll in millions of dollars (27,322 represents \$27,322,000,000). Average annual employment. For fiscal year ending in year shown; see text, Section 8, State and Local Government Finances and Employment. Includes employees in U.S. territories and foreign countries. Data represent employees in active-duty status, including intermittent employees. Annual employment figures are averages of monthly figures. Excludes Central Intelligence Agency, National Security Agency, and, as of November 1984, the Defense Intelligence Agency, and as of October 1996, the National Imagery and Mapping Agency]

Year	Employment						Payroll				
	Total	Percent of U.S. employed	Executive			Judicial	Executive				
			Total	Defense	Legisla- tive		Total	Total	Defense	Legisla- tive	Judicial
1970	2,997	3.8	2,961	1,263	29	7	27,322	26,894	11,264	338	89
1971	2,899	3.7	2,861	1,162	31	7	29,475	29,007	11,579	369	98
1972	2,882	3.5	2,842	1,128	32	8	31,626	31,102	12,181	411	112
1973	2,822	3.3	2,780	1,076	35	9	33,240	32,671	12,414	447	121
1974	2,825	3.3	2,781	1,044	35	9	35,661	35,033	12,789	494	132
1975	2,877	3.4	2,830	1,044	37	10	39,126	38,423	13,418	549	154
1976	2,879	3.2	2,831	1,025	38	11	42,259	41,455	14,699	631	179
1977	2,855	3.1	2,803	987	40	12	45,895	44,950	15,696	700	219
1978	2,875	3.0	2,822	987	40	13	49,923	48,899	16,995	771	251
1979	2,897	3.0	2,844	974	40	14	53,590	52,513	18,065	817	260
1980	2,987	2.9	2,933	976	40	14	58,012	56,841	18,795	883	288
1981	2,909	2.9	2,855	986	40	15	63,793	62,510	21,227	922	360
1982	2,871	2.9	2,816	1,019	39	16	65,503	64,125	22,226	980	398
1983	2,878	2.9	2,823	1,033	39	16	69,878	68,420	23,206	1,013	445
1984	2,935	2.8	2,879	1,052	40	17	74,616	73,084	25,253	1,081	451
1985	3,001	2.8	2,944	1,080	39	17	80,599	78,992	26,330	1,098	509
1986	3,047	2.8	2,991	1,089	38	19	82,598	80,944	29,272	1,112	545
1987	3,075	2.7	3,018	1,084	38	19	85,543	83,797	29,786	1,153	593
1988	3,113	2.7	3,054	1,073	38	21	88,841	86,960	29,609	1,226	656
1989	3,133	2.7	3,074	1,067	38	21	92,847	90,870	30,301	1,266	711
1990	3,233	2.7	3,173	1,060	38	23	99,138	97,022	31,990	1,329	787
1991	3,101	2.7	3,038	1,015	38	25	104,273	101,965	32,956	1,434	874
1992	3,106	2.6	3,040	1,004	39	27	108,554	105,402	31,486	1,569	1,083
1993	3,043	2.5	2,976	952	39	28	114,323	111,523	32,755	1,609	1,191
1994	2,993	2.4	2,928	900	37	28	116,138	113,264	32,144	1,613	1,260
1995	2,943	2.4	2,880	852	34	29	118,304	115,328	31,753	1,598	1,379
1996	2,881	2.3	2,819	811	32	29	119,321	116,385	31,569	1,519	1,417
1997	2,816	2.2	2,755	768	31	30	119,603	116,693	31,431	1,517	1,366
1998	2,783	2.1	2,721	730	31	31	121,964	118,800	30,315	1,517	1,647
1999	2,789	2.1	2,726	703	30	32	124,990	121,732	30,141	1,560	1,699
2000	2,879	2.1	2,816	681	31	32	130,832	127,472	29,607	1,619	1,741

<sup>1</sup> Civilian only. See Table 567. <sup>2</sup> Includes 33,000 temporary census workers.

Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly; and unpublished data.

## No. 484. Federal Executive Branch (Non-Postal) Employment by Race and National Origin: 1990 to 2000

[As of Sept. 30. Covers total employment for only Executive branch agencies participating in OPMs Central Personnel Data File (CPDF)]

Pay system	1990	1995	1998	1999	2000
<b>All personnel</b> . . . . .	<b>2,150,359</b>	<b>1,960,577</b>	<b>1,804,591</b>	<b>1,766,298</b>	<b>1,755,689</b>
White, non-Hispanic . . . . .	1,562,846	1,394,690	1,269,790	1,236,698	1,224,836
General schedule and related . . . . .	1,218,188	1,101,108	1,010,793	979,803	961,261
Grades 1-4 (\$13,870 - \$24,833) . . . . .	132,028	79,195	61,909	58,381	55,067
Grades 5-8 (\$21,370 - \$38,108) . . . . .	337,453	288,755	255,344	246,759	239,128
Grades 9-12 (\$32,380 - \$61,040) . . . . .	510,261	465,908	425,617	413,989	404,649
Grades 13-15 (\$55,837 - \$100,897) . . . . .	238,446	267,250	267,923	260,674	262,417
Total executives/senior pay levels . . . . .	9,337	13,307	13,634	13,856	14,332
Wage pay system . . . . .	244,220	186,184	157,639	151,585	146,075
Other pay systems . . . . .	91,101	94,091	87,724	91,454	103,168
Black . . . . .	356,867	327,302	300,661	298,694	298,701
General schedule and related . . . . .	272,657	258,586	242,587	241,422	241,135
Grades 1-4 (\$13,870 - \$24,833) . . . . .	65,077	41,381	30,668	28,530	26,895
Grades 5-8 (\$21,370 - \$38,108) . . . . .	114,993	112,962	103,985	101,742	99,937
Grades 9-12 (\$32,380 - \$61,040) . . . . .	74,985	79,795	79,999	81,410	82,809
Grades 13-15 (\$55,837 - \$100,897) . . . . .	17,602	24,448	27,935	29,740	31,494
Total executives/senior pay levels . . . . .	479	942	1,044	1,103	1,180
Wage pay system . . . . .	72,755	55,637	45,492	44,076	42,590
Other pay systems . . . . .	10,976	12,137	11,538	12,093	13,796
Hispanic . . . . .	115,170	115,964	115,545	114,743	115,247
General schedule and related . . . . .	83,218	86,762	89,155	89,367	89,911
Grades 1-4 (\$13,870 - \$24,833) . . . . .	15,738	11,081	9,213	8,874	8,526
Grades 5-8 (\$21,370 - \$38,108) . . . . .	28,727	31,152	31,877	31,544	31,703
Grades 9-12 (\$32,380 - \$61,040) . . . . .	31,615	34,056	35,864	36,474	36,813
Grades 13-15 (\$55,837 - \$100,897) . . . . .	7,138	10,473	12,201	12,475	12,869
Total executives/senior pay levels . . . . .	154	382	454	487	547
Wage pay system . . . . .	26,947	22,128	19,341	17,781	16,926
Other pay systems . . . . .	4,851	6,692	6,595	7,108	7,863
American Indian, Alaska Natives, Asians, and Pacific . . . . .	115,476	122,621	118,595	116,163	116,905

<sup>1</sup> General schedule pay rates and Senior Pay Levels effective as of January 1999.

Source: Office of Personnel Management, Central Personnel Data File.

## No. 485. Paid Civilian Employment in the Federal Government: 1998

[As of December 31 (2,758 represents 2,758,000). Excludes Central Intelligence Agency, Defense Intelligence Agency, seasonal and on-call employees, and National Security Agency]

State	Total (1,000)	Percent Defense	Percent change, 1996-98	State	Total (1,000)	Percent Defense	Percent change, 1996-98
<b>United States . . . . .</b>	<b>2,758</b>	<b>23.7</b>	<b>0.8</b>	Missouri . . . . .	57	15.8	-1.7
Alabama . . . . .	52	42.3	-	Montana . . . . .	11	9.1	-
Alaska . . . . .	14	28.6	-	Nebraska . . . . .	15	20.0	-
Arizona . . . . .	43	18.6	7.5	Nevada . . . . .	13	15.4	8.3
Arkansas . . . . .	21	19.0	5.0	New Hampshire . . . . .	8	12.5	-
California . . . . .	265	26.4	-1.5	New Jersey . . . . .	65	23.1	-4.4
Colorado . . . . .	54	20.4	3.8	New Mexico . . . . .	26	26.9	-
Connecticut . . . . .	23	13.0	4.5	New York . . . . .	139	8.6	-
Delaware . . . . .	5	20.0	-	North Carolina . . . . .	57	29.8	3.6
District of Columbia . . . . .	181	7.2	-2.2	North Dakota . . . . .	8	25.0	-
Florida . . . . .	116	23.3	3.6	Ohio . . . . .	87	27.6	1.2
Georgia . . . . .	88	35.2	1.1	Oklahoma . . . . .	43	46.5	2.4
Hawaii . . . . .	24	70.8	-	Oregon . . . . .	30	10.0	7.1
Idaho . . . . .	11	9.1	-	Pennsylvania . . . . .	113	24.8	0.9
Illinois . . . . .	98	14.3	1.0	Rhode Island . . . . .	11	36.4	-
Indiana . . . . .	38	23.7	-5.0	South Carolina . . . . .	27	37.0	3.8
Iowa . . . . .	20	5.0	-	South Dakota . . . . .	10	10.0	-
Kansas . . . . .	25	20.0	-	Tennessee . . . . .	52	13.5	-
Kentucky . . . . .	31	22.6	-8.8	Texas . . . . .	175	25.7	1.7
Louisiana . . . . .	35	22.9	2.9	Utah . . . . .	28	42.9	-3.4
Maine . . . . .	13	38.5	-	Vermont . . . . .	6	8.3	-
Maryland . . . . .	131	25.2	4.0	Virginia . . . . .	147	55.8	-2.6
Massachusetts . . . . .	56	12.5	3.7	Washington . . . . .	63	34.9	1.6
Michigan . . . . .	59	13.6	7.3	West Virginia . . . . .	18	11.1	-
Minnesota . . . . .	35	5.7	6.1	Wisconsin . . . . .	31	9.7	6.9
Mississippi . . . . .	25	40.0	4.2	Wyoming . . . . .	6	16.7	-

- Represents zero or rounds to zero.

Source: U.S. Office of Personnel Management, *Biennial Report of Employment by Geographic Area*.

## No. 486. Federal General Schedule Employee Pay Increases: 1965 to 2000

[Percent change from prior year shown, except 1965, change from 1964. Represents legislated pay increases. For some years data based on range for details see source]

Date	Pay increase	Date	Pay increase	Date	Pay increase
1965 . . . . .	3.6	1976 . . . . .	5.2	1989 . . . . .	4.1
1966 . . . . .	2.9	1977 . . . . .	7.0	1990 . . . . .	3.6
1967 . . . . .	4.5	1978 . . . . .	5.5	1991 . . . . .	4.1
1968 . . . . .	4.9	1979 . . . . .	7.0	1992 . . . . .	4.2
1969 . . . . .	9.1	1980 . . . . .	9.1	1993 . . . . .	3.7
1970 . . . . .	6.0	1981 . . . . .	4.8	1994 . . . . .	-
1971 . . . . .	6.0	1982 . . . . .	4.0	1995 . . . . .	2.0
1972 . . . . .	5.5	1984 . . . . .	4.0	1996 . . . . .	2.0
1972 . . . . .	5.1	1985 . . . . .	3.5	1997 . . . . .	2.3
1973 . . . . .	4.8	1986 . . . . .	-	1998 . . . . .	2.3
1974 . . . . .	5.5	1987 . . . . .	3.0	1999 . . . . .	3.1
1975 . . . . .	5.0	1988 . . . . .	2.0	2000 . . . . .	3.8

- Represents zero.

Source: U.S. Office of Personnel Management, *Pay Structure of the Federal Civil Service*, annual.

## No. 487. Turnover Data for the Executive Branch—All Areas: 1985 to 1999

[Turnover data exclude Legislative and Judicial branches, U.S. Postal Service, Postal Rate Commission]

Year	Accessions		Separations		Total employment		
	Total	New hires	Total	Quits	Average	Change from prior year	Percent change
1985 . . . . .	541,787	451,516	484,742	185,453	2,210,487	32,214	1.5
1986 . . . . .	466,191	379,267	478,595	182,124	2,207,807	-2,680	-0.1
1987 . . . . .	515,958	431,687	440,797	176,813	2,207,828	21	(Z)
1988 . . . . .	463,413	375,561	448,025	175,374	2,226,642	18,814	0.9
1989 . . . . .	515,759	435,911	483,850	172,376	2,233,981	7,339	0.3
1990 . . . . .	819,554	716,066	799,237	165,099	2,348,458	114,477	5.1
1991 . . . . .	495,123	351,112	515,673	134,175	2,224,389	-124,069	-5.3
1992 . . . . .	430,021	290,883	446,126	129,167	2,238,635	14,246	0.6
1993 . . . . .	382,399	253,374	423,830	127,140	2,189,416	-49,219	-2.2
1994 . . . . .	317,509	219,026	398,134	111,096	2,114,387	-75,029	-3.4
1995 . . . . .	345,166	222,025	457,246	91,909	2,037,890	-76,542	-3.6
1996 . . . . .	266,473	199,463	356,566	80,922	1,960,892	-76,953	-3.8
1997 . . . . .	283,517	208,725	333,431	81,574	1,895,295	-65,597	-3.3
1998 . . . . .	320,800	242,637	321,292	84,124	1,855,112	-40,183	-2.1
1999 . . . . .	423,500	346,988	372,778	129,196	1,846,170	-8,942	-0.5

Z Less than 0.05 percent.

Source: U.S. Office of Personnel Management, *Monthly Report of Federal Civilian Employment*.

## No. 488. Accessions to and Separations From Employment in the Federal Government: 1995 and 2000

[As of September 30. Turnover data exclude Legislative and Judicial branches, U.S. Postal Service, Postal Rate Commission.]

Agency	Accessions				Separations			
	Number		Rate		Number		Rate	
	1995	2000	1995	2000	1995	2000	1995	2000
<b>Total, all agencies</b> . . . . .	<b>556,695</b>	<b>1,380,937</b>	<b>19.2</b>	<b>48.8</b>	<b>638,733</b>	<b>1,233,364</b>	<b>22.1</b>	<b>43.6</b>
Legislative Branch, total <sup>1</sup> . . . . .	1,074	1,233	6.6	9.2	1,985	1,689	12.2	12.6
General Accounting Office . . . . .	39	219	0.9	6.8	392	452	8.9	13.9
Government Printing Office . . . . .	77	199	1.8	6.3	318	284	7.6	8.9
Library of Congress . . . . .	540	322	11.6	7.4	642	509	13.8	11.6
Judicial Branch . . . . .	-	-	-	-	-	-	-	-
Executive Branch, total . . . . .	555,621	1,379,704	19.3	49.0	636,748	1,231,675	22.1	43.7
Executive Office of the President . . . . .	384	450	24.3	27.3	373	395	23.6	23.9
Executive Departments . . . . .	257,125	1,148,804	14.0	65.6	422,606	998,722	23.0	57
State . . . . .	3,338	3,649	13.3	13.1	3,919	2,649	15.6	9.5
Treasury . . . . .	24,532	49,878	15.0	33.1	52,634	49,254	32.2	32.6
Defense . . . . .	104,088	94,329	12.2	13.8	155,722	105,734	18.3	75.5
Justice . . . . .	14,958	9,985	14.9	8.0	7,496	7,397	7.5	5.9
Interior . . . . .	12,936	19,008	17.1	27.0	16,147	14,110	21.4	20
Agriculture . . . . .	25,365	27,440	23.3	27.7	41,384	27,535	37.9	27.7
Commerce <sup>2</sup> . . . . .	5,900	892,415	15.8	434.2	6,460	742,789	17.3	361.4
Labor . . . . .	1,438	1,709	8.7	10.7	2,003	1,599	12.2	10
Health & Human Services <sup>3</sup> . . . . .	8,774	11,129	9.3	17.9	78,780	8,698	83.7	14
Housing & Urban Development . . . . .	489	1,004	4.0	9.8	1,952	993	15.8	9.7
Transportation . . . . .	2,673	3,089	4.2	4.9	4,740	4,212	7.4	6.6
Energy . . . . .	2,087	1,260	10.5	8.0	2,671	1,355	13.4	8.6
Education . . . . .	683	531	13.8	11.2	354	321	7.2	6.8
Veterans Affairs <sup>4</sup> . . . . .	49,864	33,771	19.0	15.5	48,344	32,650	18.5	14.9
Independent agencies . . . . .	298,112	230,450	28.6	21.7	213,769	232,558	20.5	21.9
Board of Governors, Fed RSRV System . . . . .	231	184	13.7	11.2	199	254	11.8	15.4
Environmental Protection Agency . . . . .	2,232	1,011	12.3	5.6	2,078	1,469	11.5	8.1
Equal Employment Opportunity Comm . . . . .	129	86	4.5	2.9	156	161	5.4	5.5
Federal Deposit Insurance Corporation . . . . .	360	425	2.2	5.9	4,404	1,044	26.8	14.5
Fed Emergency Management Agency . . . . .	3,165	1,124	60.2	22.0	3,059	2,180	58.2	42.7
General Services Administration . . . . .	292	815	1.7	5.8	2,552	691	14.8	4.9
National Aeronautics & Space Admin . . . . .	2,004	1,745	8.9	9.4	3,673	1,627	16.2	8.7
National Archives & Records Admin . . . . .	583	510	20.0	19.2	307	366	10.5	13.8
Nuclear Regulatory Commission . . . . .	98	239	3.0	8.4	263	251	8.0	8.8
Office of Personnel Management . . . . .	506	703	10.3	18.7	1,407	640	28.6	17
Panama Canal Comm . . . . .	1,744	332	19.6	14.6	1,246	8,530	14.0	374.8
Railroad Retirement Board . . . . .	46	39	2.9	3.2	185	115	11.6	9.6
Securities and Exchange Commission . . . . .	1,864	607	21.1	21.0	356	461	12.8	16
Small Business Administration . . . . .	5,085	879	18.1	20.3	2,799	1,251	47.6	28.9
Smithsonian Institution . . . . .	707	620	13.1	12.1	980	860	18.2	16.8
Tennessee Valley Authority . . . . .	674	875	4.1	6.6	2,873	1,013	17.3	7.6
U.S. Information Agency . . . . .	356	138	4.7	5.6	836	174	11.0	7.1
U.S. International Dev. Coop. Agency . . . . .	333	181	8.6	7.6	665	268	17.2	11.2
U.S. Postal Service . . . . .	210,447	210,915	25.0	24.3	179,494	204,015	21.3	23.5

- Represents or rounds to zero. <sup>1</sup> Includes other branches, or other agencies, not shown separately. <sup>2</sup> 2000 includes census enumerators for the 2000 Census. <sup>3</sup> Sizeable changes due to the Social Security Administration which was separated from the Department of Health and Human Services to become an independent agency effective April 1995. <sup>4</sup> Formerly Veterans Administration.

Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly.

## No. 489. Federal Land and Buildings Owned and Leased and Predominant Land Usage: 1990 to 1999

[For fiscal years ending in years shown; see text, Section 8, State and Local Government Finances and Employment. Covers federal real property throughout the world, except as noted. Cost of land figures represent total cost of property owned in year shown. For further details see source. For data on federal land by state, see Table 344.]

Item	Unit	1990	1995	1996	1997	1998	1999
<b>Federally owned:</b>							
Land, worldwide . . . . .	1,000 acres . . . . .	650,014	549,670	563,278	563,231	655,042	630,648
United States . . . . .	1,000 acres . . . . .	649,802	549,474	563,129	563,081	654,885	630,266
Buildings . . . . .	1,000 . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States . . . . .	1,000 . . . . .	446	424	430	430	420	419
Buildings floor area (sq. ft.) . . . . .	Mill. sq/ft. . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States . . . . .	Mill. sq/ft. . . . .	2,859	2,793	2,930	2,935	2,911	2,875
Costs . . . . .	Mill. dol. . . . .	187,865	199,387	217,857	222,391	244,273	238,327
Land . . . . .	Mill. dol. . . . .	(NA)	18,972	22,952	22,914	26,450	17,257
Buildings . . . . .	Mill. dol. . . . .	(NA)	113,018	123,897	128,530	130,858	132,981
Structures and facilities . . . . .	Mill. dol. . . . .	(NA)	67,398	71,008	70,946	86,965	88,090
<b>Federally leased:</b>							
Land, worldwide . . . . .	1,000 acres . . . . .	994	1,385	1,373	1,374	1,306	1,400
United States . . . . .	1,000 acres . . . . .	938	1,351	1,339	1,340	1,272	1,342
Buildings . . . . .	1,000 . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States . . . . .	Number . . . . .	47,291	77,896	77,232	76,761	76,357	(NA)
Buildings floor area (sq. ft.) . . . . .	Mill. sq/ft. . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States . . . . .	Mill. sq/ft. . . . .	234	275	277	276	276	301
Annual rental . . . . .	Mill. dol. . . . .	2,590	3,633	3,739	3,613	3,628	(NA)
United States . . . . .	Mill. dol. . . . .	2,125	3,174	3,214	3,212	3,226	(NA)

NA Not available.

Source: U.S. General Services Administration, *Inventory Report on Real Property Owned by the United States Throughout the World*, annual.