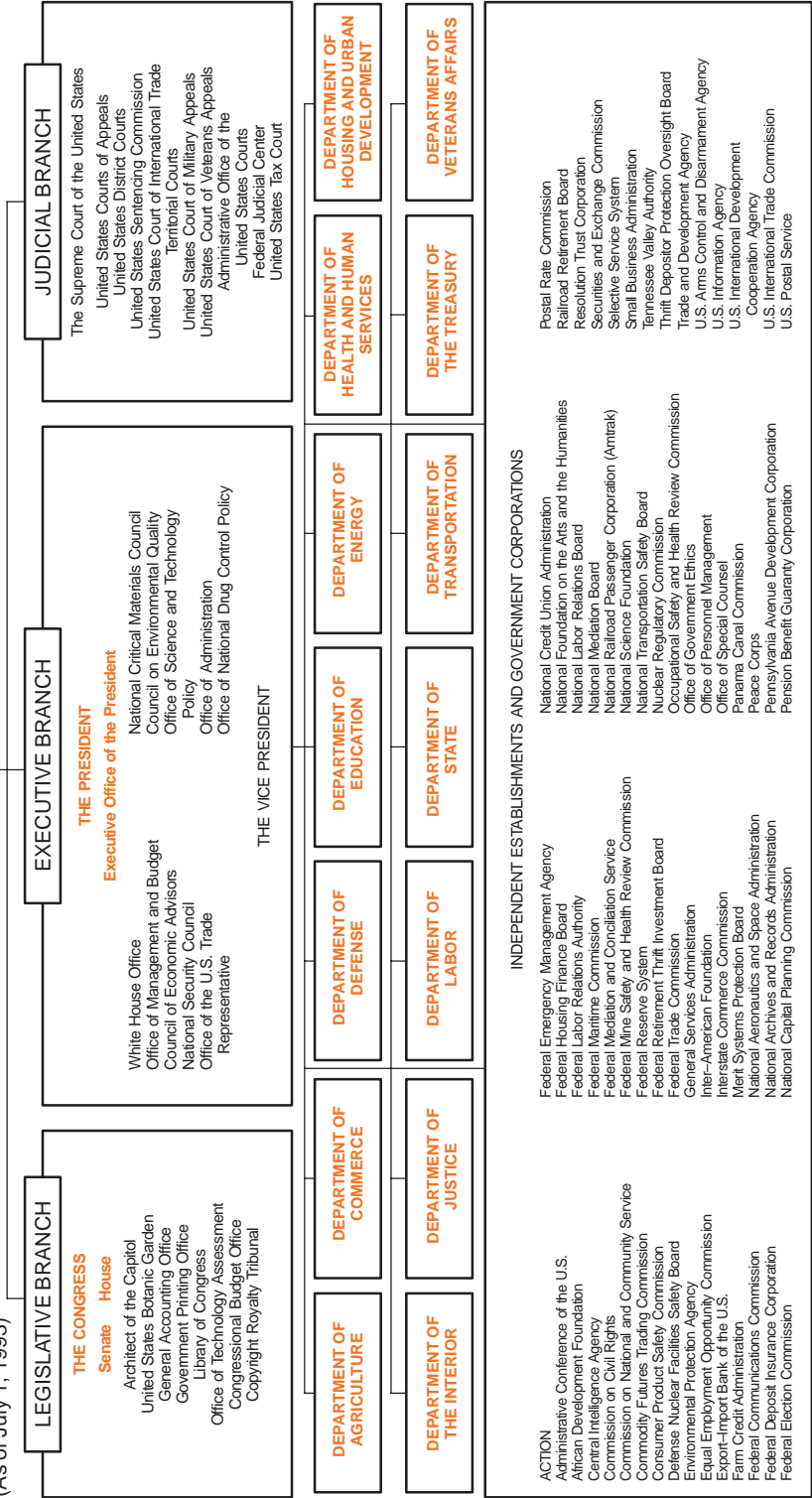


Figure 10.1
The Government of the United States
 (As of July 1, 1993)



Source: Chart prepared by U.S. Bureau of the Census.

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. Personnel data relating to staffing and payrolls for the various public functions and agencies, to employee characteristics, and to civil service status; 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

In Brief

	1997
<i>Gross Federal debt</i>	\$5,454 bil.
<i>Interest on the public debt</i>	\$357 bil.
<i>Net interest</i>	\$247 bil.

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 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 Data Book* 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.

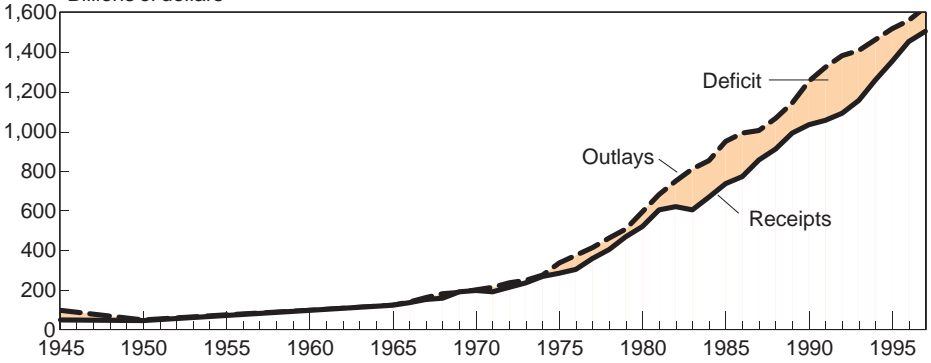
Federal payrolls include all payments for personal services rendered during the report month and payments for accumulated annual leave of employees who separate from the service. Since most Federal employees are paid on a bi-weekly basis, the calendar month earnings are partially estimated on the basis 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 Bureau of the Census in its annual *Public Employment*.

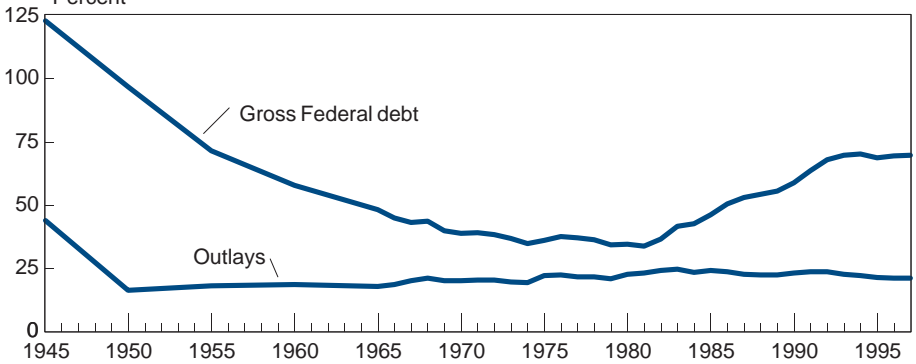
Public lands—These data refer to transactions which involve the disposal, under public land laws, of Federal public lands to non-Federal owners. In general, original entries and selections are applications to secure title to public lands which have been accepted as properly filed (i.e., allowed). Some types of applications, however, are not reported until issuance of the final certificate, which passes equitable title to the land to the applicant. Applications are approved when full compliance with the requirements of the laws is shown and become final entries (perfected entries) upon issuance of a final certificate. Patents are Government deeds which pass legal title to the land to the applicant. Certifications are issued in lieu of patents in connection with certain State selections.

Figure 10.2
Federal Budget Summary: 1945 to 1997

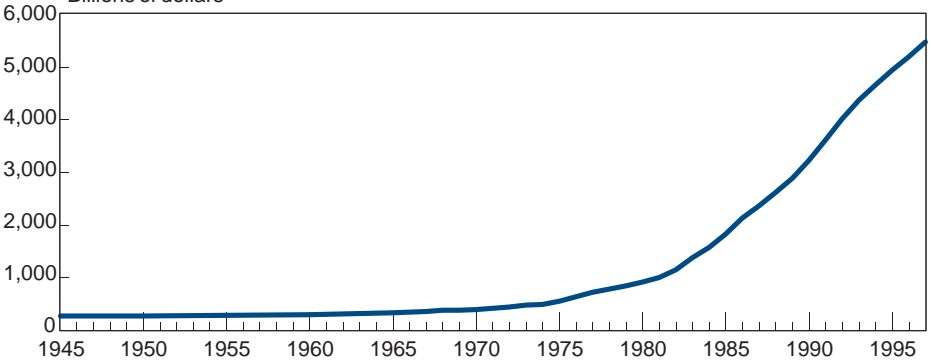
Receipts, outlays, and surplus or deficit
 Billions of dollars



Outlays and debt as a percent of Gross Domestic Product
 Percent



Gross Federal debt
 Billions of dollars



Source: Charts prepared by U.S. Bureau of the Census. For data, see table 515.

No. 515. Federal Budget—Summary: 1945 to 1997

[In millions of dollars, except percent. For fiscal years ending in year shown; see text, section 9. 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	Receipts ¹	OUTLAYS ¹				Surplus or deficit (-)	GROSS FEDERAL DEBT ³					ANNUAL PERCENT CHANGE ⁴			Outlays, off-budget
		Total	Human resources	National defense	Percent of GDP ²		Total	Held by—			As percent of GDP ²	Re-ceipts	Outlays	Gross Federal debt ³	
								Federal Gov't Account	The public						
									Total	Federal Reserve System					
1945	45,159	92,712	1,859	82,965	42.6	-47553	260,123	24,941	235,182	21,792	119.7	3.2	1.5	27.5	143
1950	39,443	42,562	14,221	13,724	15.6	-3119	256,853	37,830	219,023	18,331	94.2	0.1	9.6	1.7	524
1955	65,451	68,444	14,908	42,729	17.3	-2993	274,366	47,751	226,616	23,607	69.4	-6.0	-3.4	1.3	3,983
1960	92,492	92,191	26,184	48,130	17.8	301	290,525	53,686	236,840	26,523	56.1	16.7	0.1	1.1	10,850
1965	116,817	118,228	36,576	50,620	17.2	-1411	322,318	61,540	260,778	39,100	46.9	3.7	-0.3	2.0	16,529
1970	192,807	195,649	75,349	81,692	19.4	-2842	380,921	97,723	283,198	57,714	37.7	3.2	6.5	4.1	27,607
1973	230,799	245,707	119,522	76,681	18.8	-14908	466,291	125,381	340,910	75,181	35.7	11.3	6.5	7.0	45,589
1974	263,224	269,359	135,783	79,347	18.7	-6135	483,893	140,194	343,699	80,648	33.6	14.0	9.6	3.8	52,089
1975	279,090	332,332	173,245	86,509	21.4	-53242	541,925	147,225	394,700	84,993	34.9	6.0	23.4	12.0	60,440
1976	298,600	371,792	203,594	89,619	21.5	-73732	628,970	151,566	477,404	94,714	36.3	6.8	11.9	16.1	69,609
1976 ⁵	81,232	95,975	52,065	22,269	21.1	-14744	643,561	148,052	495,509	96,702	35.4	(X)	(X)	(X)	19,421
1977	355,559	409,218	221,895	97,241	20.8	-53659	706,398	157,295	549,103	105,004	35.8	19.3	10.1	12.3	80,716
1978	399,561	458,746	242,329	104,495	20.7	-59186	776,602	169,477	607,125	115,480	35.1	12.4	12.1	9.9	89,657
1979	463,302	504,032	267,574	116,342	20.2	-40729	829,470	189,162	640,308	115,594	33.2	16.0	9.8	6.8	99,978
1980	517,112	590,947	313,374	133,995	21.7	-73835	909,050	199,212	709,838	120,846	33.4	11.6	17.2	9.6	114,329
1981	599,272	678,249	362,022	157,513	22.2	-78976	994,845	209,507	785,338	124,466	32.6	15.9	14.8	9.4	135,196
1982	617,766	745,255	388,681	185,309	23.2	-127989	1,137,345	217,560	919,785	134,497	35.4	3.1	10.0	14.3	151,404
1983	600,562	808,380	426,003	209,903	23.6	-207818	1,371,710	240,114	1,131,596	155,527	40.4	-2.8	8.4	20.6	147,108
1984	666,499	851,888	432,042	227,413	22.3	-185388	1,564,657	264,159	1,300,498	155,122	41.0	11.0	5.4	14.1	165,813
1985	734,165	946,499	471,822	252,748	23.1	-212334	1,817,521	317,612	1,499,908	169,806	44.3	10.1	11.1	16.2	176,807
1986	769,260	990,505	481,594	273,375	22.6	-221245	2,120,629	383,919	1,736,709	190,855	48.5	4.8	4.6	16.7	183,498
1987	854,396	1,004,164	502,196	281,999	21.8	-149769	2,346,125	457,444	1,888,680	212,040	50.9	11.1	1.4	10.6	193,832
1988	909,303	1,064,489	533,404	290,361	21.5	-155187	2,601,307	550,507	2,050,799	229,218	52.5	6.0	6.0	10.9	202,691
1989	991,190	1,143,671	568,668	303,559	21.4	-152481	2,868,039	678,157	2,189,882	220,088	53.6	9.0	7.4	10.3	210,911
1990	1,031,969	1,253,163	619,329	299,331	22.0	-221194	3,206,564	795,841	2,410,722	234,410	56.4	4.1	9.6	11.8	225,065
1991	1,055,041	1,324,400	689,666	273,292	22.6	-269359	3,598,498	910,362	2,688,137	258,591	61.4	2.2	5.7	12.2	241,687
1992	1,091,279	1,381,681	772,440	298,350	22.5	-290402	4,002,136	1,003,302	2,998,834	296,397	65.1	3.4	4.3	11.2	252,339
1993	1,154,401	1,409,414	827,535	291,086	21.8	-255013	4,351,416	1,103,945	3,247,471	325,653	67.2	5.8	2.0	8.7	266,587
1994	1,258,627	1,461,731	869,414	281,642	21.4	-203104	4,643,705	1,211,588	3,432,117	355,150	68.0	9.0	3.7	6.7	279,372
1995	1,351,830	1,515,729	923,765	272,066	21.1	-163899	4,921,018	1,317,645	3,603,373	374,114	68.5	7.4	3.7	6.0	288,664
1996	1,426,775	1,572,411	969,942	265,556	21.4	-145636	5,207,298	1,438,614	3,768,684	(NA)	71.0	5.5	3.7	5.8	302,119
1997, est.	1,505,425	1,631,016	1,019,395	267,176	20.8	-125591	5,453,677	1,577,902	3,875,775	(NA)	69.4	5.5	3.7	4.7	315,002

NA Not available. X Not applicable. ¹ Includes off-budget receipts and outlays. ² Gross domestic product as of fiscal year; for calendar year GDP, see section 14. ³ See text, section 10, for discussion of debt concept. ⁴ Change from previous year. For explanation of average annual percent see Guide to Tabular Presentation. ⁵ Represents transition quarter, July-Sept.

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

No. 516. Federal Receipts, by Source: 1980 to 1997

[In millions of dollars. For fiscal years ending in year shown; see text, section 9. Receipts reflect collections. Covers both Federal funds and trust funds; see text, section 10. Excludes government-sponsored but privately-owned corporations, Federal Reserve System, District of Columbia government, and money held in suspense as deposit funds]

SOURCE	1980	1985	1990	1994	1995	1996	1997, est.
Total receipts ¹	517,112	734,165	1,031,969	1,258,627	1,351,830	1,453,062	1,505,425
Individual income taxes	244,069	334,531	466,884	543,055	590,244	656,417	672,683
Corporation income taxes	64,600	61,331	93,507	140,385	157,004	171,824	176,199
Social insurance	157,803	265,163	380,047	461,475	484,473	509,414	535,766
Employment taxes and contributions	138,748	234,646	353,891	428,810	451,045	476,361	501,963
Old-age and survivors insurance (Off-udget)	96,581	169,822	255,031	302,607	284,091	311,869	334,139
Disability insurance (Off-Budget)	16,628	16,348	26,625	32,419	66,988	55,623	54,764
Hospital insurance	23,217	44,871	68,556	90,062	96,024	104,997	109,180
Railroad retirement/pension fund	2,323	2,213	2,292	2,323	2,424	2,362	2,384
Railroad social security equivalent account	(X)	1,391	1,387	1,399	1,518	1,510	1,496
Unemployment insurance	15,336	25,758	21,635	28,004	28,878	28,584	29,465
Other retirement contributions	3,719	4,759	4,522	4,661	4,550	4,469	4,338
Excise taxes ¹	24,329	35,992	35,345	55,225	57,484	54,014	57,247
Federal funds	15,563	19,097	15,591	31,226	26,941	25,447	26,168
Alcohol	5,601	5,562	5,695	7,539	7,216	7,220	7,171
Tobacco	2,443	4,779	4,081	5,691	5,878	5,795	5,694
Crude oil windfall profit	6,934	6,348	(X)	(X)	(X)	(X)	(X)
Telephone	(X)	2,147	2,995	3,526	3,794	4,234	4,485
Ozone depleting chemicals/products	(X)	(X)	360	761	616	320	113
Transportation fuels	(X)	(X)	(X)	9,407	8,491	7,468	7,669
Aviation user fees	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Trust funds ¹	8,766	16,894	19,754	23,999	30,543	28,567	31,079
Highways	6,620	13,015	13,867	16,668	22,611	24,651	24,882
Airport and airway	1,874	2,851	3,700	5,189	5,534	2,369	4,823
Black lung disability	272	581	665	567	608	614	604
Inland waterway	(X)	40	63	88	103	108	117
Hazardous substance superfund	(X)	273	818	807	867	313	147
Post closure liability (hazardous waste)	(X)	7	-1	(X)	(X)	(X)	(X)
Oil spill liability	(X)	(X)	143	48	211	34	34
Aquatic resources	(X)	126	218	301	306	315	324
Leaking underground storage tank	(X)	(X)	122	152	165	48	23
Vaccine injury compensations	(X)	(X)	159	179	138	115	125
Estate and gift taxes	6,389	6,422	11,500	15,225	14,763	17,189	17,588
Customs duties	7,174	12,079	16,707	20,099	19,301	18,670	17,328
Federal Reserve deposits	11,767	17,059	24,319	18,023	23,378	20,477	23,184

(X) Not applicable. ¹ 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. 517. Federal Trust Fund Receipts, Outlays, and Balances: 1993 to 1995

[In billions of dollars. For fiscal years ending in year shown; see text section 9. Receipts deposited. Outlays on a check-issued basis less refunds collected. Balances: That which have not been spent. See text, section 10, for discussion of the budget concept and trust funds]

DESCRIPTION	INCOME			OUTLAYS			BALANCES ¹		
	1994	1995	1996	1994	1995	1996	1994	1995	1996
Total ²	749	786	835	653	687	720	1,181	1,282	1,391
Airport and airway trust fund	6	6	3	7	7	7	12	12	8
Federal employees retirement funds	65	67	68	37	39	40	346	374	402
Federal old-age, survivors and disability insurance trust funds	378	399	418	321	338	352	423	483	550
Foreign military sales trust fund	13	13	15	13	13	14	6	6	6
Health insurance trust funds	164	173	206	163	180	197	151	144	152
Medicare: Hospital insurance	106	115	124	103	115	128	130	130	125
Supplemental medical insurance	57	58	82	60	65	69	21	14	27
Transportation	24	(NA)	(NA)	29	(NA)	(NA)	30	(NA)	(NA)
Surface transportation	18	24	26	22	23	23	18	19	22
Federal employees health benefits	16	16	16	16	16	16	8	8	7
Military retirement trust funds	35	35	33	27	28	29	120	127	131
Railroad retirement trust funds	11	12	9	11	11	8	12	14	14
Unemployment trust funds	34	33	32	31	25	26	40	48	54
Veterans life insurance trust funds	2	2	2	2	2	2	14	14	14
Other trust funds ³	10	11	10	8	9	9	32	35	31

NA Not available. ¹ 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. ² Includes funds not shown separately. ³ 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. 518. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1940 to 1997

[In millions of dollars. For fiscal year ending in year shown. Minus sign (-) indicates offsets]

YEAR	Outlays, total	National defense	HUMAN RESOURCES							PHYSICAL RESOURCES			Net interest	Other	Undistributed offsets
			Total	Social Security	Income security	Medicare	Health	Educa-tion	Veterans benefits	Total ²	Transpor-tation	Commerce and housing			
1940	9,468	1,660	4,139	28	1,514	(NA)	55	1,972	570	2,312	392	550	899	775	-317
1945	92,712	82,965	1,859	267	1,137	(NA)	211	134	110	1,747	3,654	-2630	3,112	4,418	-1,389
1950	42,562	13,724	14,221	781	4,097	(NA)	268	241	8,834	3,667	967	1,035	4,812	7,955	-1,817
1955	68,444	42,729	14,908	4,427	5,071	(NA)	291	445	4,675	2,732	1,246	92	4,850	6,718	-3,493
1960	92,191	48,130	26,184	11,602	7,378	(NA)	795	968	5,441	7,991	4,126	1,618	6,947	7,760	-4,820
1965	118,228	50,620	36,576	17,460	9,462	(NA)	1,791	2,140	5,716	11,264	5,763	1,157	8,591	17,086	-5,908
1966	134,532	58,111	43,257	20,694	9,671	(NA)	64	2,543	4,363	5,916	13,410	5,730	3,245	9,386	16,911
1967	157,464	71,417	51,272	21,725	10,253	(NA)	2,748	3,351	6,453	6,735	14,674	5,936	3,979	10,268	17,126
1968	178,134	81,926	59,375	23,854	11,806	(NA)	4,649	4,390	7,634	7,043	16,002	6,316	4,280	11,090	17,788
1969	183,640	82,497	66,410	27,298	13,066	(NA)	5,695	5,162	7,548	7,631	11,869	6,526	-119	12,699	18,151
1970	195,649	81,692	75,349	30,270	15,645	(NA)	6,213	5,907	8,634	8,669	15,574	7,008	2,112	14,380	17,286
1971	210,172	78,872	91,901	35,872	22,936	(NA)	6,622	6,843	9,849	9,768	18,286	8,052	2,366	14,841	16,379
1972	230,681	79,174	107,211	40,157	27,638	(NA)	7,479	8,674	12,529	10,720	19,574	8,392	2,222	15,478	18,828
1973	245,707	76,681	119,522	49,090	28,264	(NA)	8,052	9,356	12,745	12,003	20,614	9,066	931	17,349	24,500
1974	269,359	79,347	135,783	55,867	33,699	(NA)	9,639	10,733	12,457	13,374	25,106	9,172	4,705	21,449	24,423
1975	332,332	86,509	173,245	64,658	50,160	(NA)	12,875	12,930	16,022	16,584	35,449	10,918	9,947	23,244	27,487
1976	371,792	89,619	203,594	73,899	60,784	(NA)	15,834	15,734	18,910	18,419	39,188	13,739	7,619	26,727	27,050
1976 ³	95,975	22,269	52,065	19,763	14,981	(NA)	4,264	3,924	5,169	3,960	9,512	3,358	931	6,949	9,388
1977	409,218	97,241	221,895	85,061	61,044	(NA)	19,345	17,302	21,104	18,022	40,746	14,829	3,093	29,901	34,315
1978	458,746	104,495	242,329	93,861	61,488	(NA)	22,768	18,524	26,710	18,961	52,591	15,521	6,254	35,458	39,594
1979	504,032	116,342	267,574	104,073	66,359	(NA)	26,495	20,494	30,223	19,914	54,559	17,532	4,686	42,636	40,396
1980	590,947	133,995	313,374	118,547	86,540	(NA)	32,090	23,169	31,843	21,169	65,985	21,329	9,390	52,538	44,996
1981	678,249	157,513	362,022	139,584	99,723	(NA)	39,149	26,866	33,709	22,973	70,886	23,379	8,206	68,774	47,095
1982	745,755	185,309	388,681	155,964	107,717	(NA)	46,567	27,029	23,938	61,752	20,625	6,266	85,044	51,069	-26,099
1983	808,380	209,903	426,003	170,724	122,598	(NA)	52,588	28,641	26,606	24,824	57,600	21,334	6,681	89,828	59,023
1984	851,888	227,413	432,042	178,223	112,668	(NA)	57,540	30,417	27,579	25,588	57,980	23,669	6,959	111,123	55,287
1985	946,499	252,748	471,822	188,623	128,200	(NA)	65,822	33,542	29,342	26,262	56,897	25,838	4,337	129,504	68,227
1986	990,505	273,375	481,594	198,757	119,796	(NA)	70,164	35,936	30,585	26,327	58,783	28,117	5,059	136,047	73,713
1987	1,004,164	281,999	502,196	207,353	123,250	(NA)	75,120	39,967	29,724	26,750	55,185	26,222	6,435	138,652	62,588
1988	1,064,489	290,361	533,404	219,341	129,332	(NA)	78,878	44,361	31,938	29,386	68,632	27,272	19,164	151,838	57,222
1989	1,143,671	303,559	568,668	232,542	136,031	(NA)	84,964	48,390	36,674	30,031	81,568	27,608	29,710	169,266	57,822
1990	1,253,163	299,331	619,329	248,623	147,022	(NA)	98,102	57,716	38,755	39,058	126,004	29,485	67,600	184,221	60,953
1991	1,324,400	273,292	689,666	269,015	170,276	(NA)	104,489	61,183	43,354	31,305	135,176	31,099	76,271	194,541	71,081
1992	1,381,681	298,350	772,440	287,585	196,948	(NA)	119,024	89,497	45,248	34,069	75,613	33,333	10,919	199,421	75,136
1993	1,409,414	291,086	827,535	304,585	207,250	(NA)	130,552	99,415	50,012	35,671	46,762	35,004	-21,853	198,811	82,606
1994	1,461,731	281,642	869,414	319,565	214,031	(NA)	144,747	107,122	46,307	37,585	70,575	38,066	-4,228	202,957	74,914
1995	1,515,729	272,066	923,765	335,846	220,493	(NA)	159,855	115,418	54,263	37,890	59,197	39,350	-17,808	232,169	72,987
1996	1,560,330	265,748	958,254	349,676	225,989	(NA)	174,225	119,378	52,001	36,985	64,054	39,565	-10,646	241,090	68,404
1997, est.	1,631,016	267,176	1,019,395	367,713	238,855	(NA)	194,256	127,630	51,291	39,650	68,032	39,262	-8,808	247,382	75,518

NA Not available. ¹ Also includes training, employment, and social services. ² Includes outlays not shown separately. ³ Transition quarter, July to September.

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

No. 519. Federal Budget Outlays in Constant (1987) Dollars: 1980 to 1997

[Dollar amounts in billions of dollars. For fiscal years ending in year shown; see text, section 9. 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. See headnote, table 515. Minus sign (-) indicates offset]

OUTLAYS	1980	1985	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997, est.
Outlays, total	1,015.5	1,209.0	1,213.8	1,245.6	1,284.7	1,353.7	1,366.1	1,381.7	1,374.8	1,393.2	1,410.6	1,419.6	1,445.6
National defense	229.3	306.2	330.0	333.9	338.3	324.6	283.3	298.4	286.2	270.9	255.5	242.1	237.4
Nondefense outlays	786.2	902.7	883.8	911.7	946.4	1,029.1	1,082.8	1,083.3	1,088.5	1,122.4	1,155.2	1,177.5	1,208.1
Payments for individuals	484.5	564.3	583.7	595.5	608.0	632.3	671.8	727.6	761.1	781.2	810.9	826.4	851.3
Direct payments	-427.7	-499.1	-512.2	-521.2	-531.6	-548.9	-576.2	-615.5	-640.3	-652.6	-675.7	-692.3	-712.6
Grants to State and local gov't's	-56.8	-65.2	-71.5	-74.2	-76.4	-83.4	-95.5	-112.2	-120.9	-128.5	-135.2	-134.1	-138.7
Other grants	98.8	70.2	58.7	59.5	59.6	61.1	62.9	65.6	67.6	72.5	74.3	73.3	78.4
Net interest	88.6	165.4	167.2	176.9	189.2	197.8	200.3	199.4	193.7	193.3	215.7	219.4	219.6
All other	149.4	145.4	119.2	123.6	131.7	177.9	188.3	130.0	101.6	109.9	93.3	89.9	96.8
Undistributed offsetting receipts	-35.0	-42.6	-44.9	-43.8	-42.1	-40.1	-40.4	-39.3	-35.7	-34.5	-39.1	-31.5	-37.9
PERCENT OF GDP													
Outlays, total	21.7	23.1	21.8	21.5	21.4	22.0	22.6	22.5	21.8	21.4	21.1	20.8	20.8
National defense	4.9	6.2	6.1	5.9	5.7	5.3	4.7	4.9	4.5	4.1	3.8	3.6	3.4
Nondefense outlays	16.8	16.9	15.7	15.6	15.7	16.8	17.9	17.6	17.3	17.3	17.3	17.3	17.4
Payments for individuals	10.2	10.4	10.2	10.1	10.0	10.3	11.1	11.8	12.1	12.0	12.2	12.2	12.3
Direct payments	-9.0	-9.2	-9.0	-8.8	-8.8	-8.9	-9.5	-10.0	-10.2	-10.1	-10.1	-10.2	-10.3
Grants to State and local gov't's	-1.2	-1.2	-1.3	-1.3	-1.3	-1.4	-1.6	-1.8	-1.9	-2.0	-2.0	-2.0	-2.0
Other grants	2.2	1.4	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Net interest	1.9	3.2	3.0	3.1	3.2	3.2	3.3	3.2	3.1	3.0	3.2	3.2	3.1
All other	3.2	2.8	2.1	2.1	2.2	2.9	3.1	2.1	1.6	1.7	1.4	1.4	1.4
Undistributed offsetting receipts	-0.7	-0.8	-0.8	-0.7	-0.7	-0.6	-0.7	-0.6	-0.6	-0.6	-0.6	-0.5	-0.6
PERCENT OF OUTLAYS													
Outlays, total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
National defense	22.7	26.7	28.1	27.3	26.5	23.9	20.6	21.6	20.7	19.3	17.9	17.0	16.4
Nondefense outlays	77.3	73.3	71.9	72.7	73.5	76.1	79.4	78.4	79.3	80.7	82.1	83.0	83.6
Payments for individuals	47.1	45.1	46.9	47.0	46.9	46.6	49.1	52.7	55.5	56.2	57.7	58.3	59.0
Direct payments	-41.6	-39.9	-41.2	-41.2	-41.0	-40.5	-42.1	-44.5	-46.7	-47.0	-48.1	-48.8	-49.4
Grants to State and local gov't's	-5.5	-5.2	-5.8	-5.9	-5.9	-6.2	-7.0	-8.1	-8.8	-9.3	-9.6	-9.5	-9.6
Other grants	9.9	6.0	5.0	5.0	4.7	4.6	4.7	4.7	4.9	5.1	5.2	5.1	5.4
Net interest	8.9	13.7	14.3	14.3	14.8	14.7	14.7	14.4	14.1	13.9	15.3	15.5	15.2
All other	14.8	12.0	9.8	9.9	10.3	13.1	13.9	9.4	7.5	8.0	6.7	6.5	6.9
Undistributed offsetting receipts	-3.4	-3.5	-3.6	-3.5	-3.3	-2.9	-3.0	-2.8	-2.7	-2.6	-2.9	-2.4	-2.9

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

No. 520. Federal Outlays, by Detailed Function: 1990 to 1997

[In millions of dollars. For fiscal years ending in year shown; outlays stated in terms of checks issued or cash payments. See headnote, table 519]

FUNCTION	1990	1993	1994	1995	1996	1997,est.
Total outlays	1,253,163	1,409,414	1,461,731	1,515,729	1,560,330	1,631,016
Legislative branch	2,241	2,406	2,552	2,625	2,273	2,531
The Judiciary	1,646	2,628	2,677	2,910	3,059	3,617
Funds appropriated to President	10,087	11,526	10,511	11,161	9,713	9,738
Departments:						
Agriculture	46,012	63,144	60,753	56,665	54,344	56,954
Commerce	3,734	2,798	2,915	3,401	3,702	3,808
Defense-Military	289,755	278,574	268,646	259,556	253,253	254,284
Defense-Civil	24,975	29,266	30,407	31,669	32,536	33,873
Education	22,972	30,109	24,577	31,205	29,727	28,340
Energy	12,084	16,942	17,839	17,617	16,203	15,423
Health and Human Services	175,531	253,835	278,901	303,081	319,803	351,086
Housing and Urban Development	20,167	25,181	25,845	29,044	25,508	29,928
Interior	5,790	6,784	6,900	7,405	6,725	7,404
Justice	6,507	10,170	10,005	10,788	11,954	14,520
Labor ²	25,215	44,651	37,047	32,090	32,492	32,874
State	3,979	5,384	5,718	5,344	4,951	5,487
Transportation	28,650	34,457	37,228	38,777	38,780	38,388
Treasury	255,172	298,804	307,577	348,579	364,629	380,559
Veterans Affairs	28,998	35,487	37,401	37,771	36,920	39,619
Independent agencies:						
Environmental Protection Agenc.	5,108	5,930	5,855	6,351	6,046	6,272
General Services Administration	-93	825	448	831	732	1,243
NASA ³	12,429	14,305	13,695	13,378	13,881	13,697
Office of Personnel Management	31,949	36,794	38,596	41,276	42,870	44,838
Small Business Administration	692	785	779	677	873	460
Other independent agencies	72,808	-11,428	10,281	4,199	9,543	8,469
Undistributed offsetting receipts	-98,930	-119,711	-123,469	-137,628	-134,997	-150,537
Outlays, by function	1,253,163	1,409,414	1,461,731	1,515,729	1,560,330	1,631,016
National defense	299,331	291,086	281,642	272,066	265,748	267,176
Dept. of Defense—Military	289,755	278,561	268,622	259,442	253,187	254,272
Military personnel	75,622	75,904	73,137	70,809	66,669	70,053
Operation and maintenance	88,340	94,094	87,929	91,078	88,759	92,143
Procurement	80,972	69,936	61,769	54,982	48,913	45,575
R and D, test, and evaluation	37,458	36,968	34,762	34,594	36,494	36,034
Military construction	5,080	4,831	4,979	6,823	6,683	6,568
Family housing	3,501	3,255	3,316	3,571	3,828	4,352
Other	-1,218	-6,428	2,729	-2,415	1,841	-453
Atomic energy defense activities	8,988	11,017	11,892	11,777	11,639	11,939
Defense related activities	587	1,508	1,128	847	922	965
International affairs	13,764	17,248	17,083	16,434	13,496	14,822
International development and humanitarian assistance	5,498	5,827	7,049	7,599	6,160	6,498
Conduct of foreign affairs	3,050	4,325	4,557	4,192	3,761	4,060
Income security	147,076	207,299	214,089	220,493	225,989	238,855
General retirement and disability insurance	5,148	4,347	5,720	5,106	5,234	4,631
Federal employee retirement and disability	52,037	60,095	62,544	65,882	68,093	71,214
Housing assistance	15,891	21,542	23,884	27,520	26,754	29,046
Food and nutrition assistance	23,964	35,148	36,773	37,594	37,933	37,995
Other income security	31,146	48,366	56,439	60,753	63,077	70,852
Unemployment compensation	18,889	37,802	28,729	23,638	24,898	25,117
Health	57,716	99,415	107,122	115,418	119,378	127,630
Health care services	47,642	86,860	94,259	101,931	106,622	112,822
Health research	8,611	10,794	11,000	11,569	10,827	12,741
Consumer and occupational health and safety	1,462	1,762	1,863	1,918	1,929	2,067
Medicare	98,102	130,552	144,747	159,855	174,225	194,256
Social Security	248,623	304,585	319,565	335,846	349,676	367,713
Veterans benefits and services	29,058	35,671	37,585	37,890	36,985	39,650
Income security for veterans	15,241	17,758	19,613	18,966	18,201	20,540
Educ., training, and rehab.	278	826	1,115	1,124	1,114	1,079
Hospital and medical care	12,134	14,812	15,678	16,428	16,586	17,487
Housing for veterans	517	1,299	197	329	66	-517
Other	888	976	982	1,043	1,018	1,061

See footnotes at end of table.

No. 520. Federal Outlays, by Detailed Function: 1990 to 1997—Continued

[In millions of dollars. See headnote, table 516]

FUNCTION	1990	1993	1994	1995	1996	1997, est.
Education, training, employment, and social services	38,755	50,012	46,307	54,263	52,001	51,291
Elementary, secondary, and vocational education	9,918	13,481	14,258	14,694	14,871	16,215
Higher education	11,107	14,483	7,876	14,172	12,191	9,154
Research and general educ. aids	1,577	2,040	2,086	2,120	2,215	2,283
Training and employment	5,619	6,700	7,097	7,430	7,030	6,835
Other labor services	810	948	958	965	925	1,004
Social services	9,723	12,360	14,031	14,882	14,769	15,800
Commerce and housing credit	67,600	-21,853	-4,228	-17,808	-10,646	-8,808
Mortgage credit	3,845	1,554	-501	-1,038	-4,753	-3,220
Postal Service	2,116	1,602	1,233	-1,839	-504	2,097
Deposit insurance	57,891	-27,957	-7,570	-17,827	-8,394	-12,056
Other commerce	3,748	2,949	2,609	2,896	3,005	4,371
Transportation	29,485	35,004	38,066	39,350	39,565	39,262
Ground transportation	18,954	21,251	23,940	25,297	25,650	25,591
Air transportation	7,234	10,049	10,146	10,020	10,135	9,929
Water transportation	3,151	3,423	3,648	3,732	3,460	3,418
Other transportation	146	281	333	301	320	324
Natural resources and environment	17,080	20,239	21,064	22,078	21,614	22,773
Water resources	4,401	4,258	4,528	4,791	4,617	5,008
Conservation and land management	3,553	4,777	5,161	5,318	5,396	5,920
Recreational resources	1,876	2,620	2,619	2,801	2,673	2,746
Pollution control and abatement	5,170	6,061	6,050	6,512	6,180	6,448
Other natural resources	2,080	2,522	2,706	2,656	2,748	2,651
Energy	3,341	4,319	5,219	4,936	2,836	2,053
Supply	1,976	3,286	3,899	3,584	1,646	1,220
Conservation	365	521	582	671	624	565
Emergency preparedness	442	336	275	223	141	31
Information, policy, and regs	559	176	462	458	425	237
Community/regional develop	8,498	9,052	10,454	10,641	10,685	12,752
Community development	3,530	3,681	4,133	4,744	4,860	5,611
Area and regional development	2,868	2,443	2,166	2,615	2,667	2,968
Disaster relief and insurance	2,100	2,928	4,156	3,282	3,158	4,173
Agriculture	11,958	20,363	15,046	9,778	9,159	10,252
Farm income stabilization	9,761	17,720	12,350	7,020	6,477	7,474
Research and services	2,197	2,643	2,695	2,758	2,682	2,778
Net interest	184,221	198,811	202,957	232,169	241,090	247,382
On-budget	-200,212	-225,599	-232,160	-265,474	-277,597	-288,620
Off-budget	-15,991	-26,788	-29,203	-33,305	-36,507	-41,238
Interest on the public debt	264,724	292,502	296,278	332,414	343,955	356,740
Interest received by on-budget trust funds	-46,321	-55,537	-56,494	-59,871	-60,869	-62,812
Interest received by off-budget trust funds	-15,991	-26,788	-29,203	-33,305	-36,507	-41,238
Other interest	-18,191	-11,367	-7,623	-7,069	-5,489	-5,308
General science/space/technology	14,444	17,030	16,227	16,724	16,709	16,551
Gen. science and basic research	2,835	3,938	3,863	4,131	4,016	4,203
General government	10,734	13,009	11,303	13,835	11,892	13,109
Legislative functions	1,763	2,124	2,042	1,995	1,965	2,032
Exec. direction and management	160	197	244	248	252	299
Central fiscal operations	6,004	6,976	7,417	7,936	7,459	7,543
General property and records management	31	1,005	590	920	820	1,094
General purpose fiscal assistance	2,161	1,935	1,899	2,057	1,981	2,090
Other general government	792	1,321	987	1,622	1,006	1,082
Deductions, offsetting receipts	-361	-739	-2,087	-1,077	1,694	-1,184
Administration of justice	9,993	14,955	15,256	16,216	17,548	20,784
Federal law enforcement	4,648	6,674	6,624	6,384	7,022	8,520
Federal litigative and judicial	3,577	5,336	5,470	6,116	6,067	6,674
Federal correctional activities	1,291	2,124	2,315	2,749	3,013	3,104
Criminal justice assistance	477	822	847	967	1,446	2,486
Undistributed offsetting receipts	-36,615	-37,386	-37,772	-44,455	-37,620	-46,487

¹ Represents international affairs funds mainly. ² Includes Pension Benefit Guaranty Corporation. ³ National Aeronautics and Space Administration.

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

No. 521. Tax Expenditures Estimates, by Function: 1996 to 1999

[In millions of dollars. For years ending, Sept. 30, except as noted. 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. Represents tax expenditures of \$2 billion or more in 1999]

PROVISION	1996	1997	1998	1999
National defense:				
Exclusion of benefits and allowances to Armed Forces personnel	2,060	2,080	2,095	2,120
International affairs:				
Exclusion of income earned abroad by United States citizens	1,520	1,680	1,865	2,065
Deferral of income from controlled foreign corps ¹	2,100	2,200	2,400	2,600
	10,525	11,210	11,940	12,715
Housing:				
Deductibility of mortgage interest on owner-occupied homes	47,525	49,820	52,115	54,440
Deductibility of state and local property tax on owner-occupied homes	15,900	16,670	17,435	18,215
Deferral of capital gains on home sales	14,410	14,845	15,290	15,745
Exclusion of capital gains on home sales for persons age 55 and over	5,225	5,230	5,095	5,515
Exception from passive loss rules for \$25,000 of rental loss	3,950	3,700	3,470	3,260
Credit for low-income housing investments	2,600	2,840	3,270	3,500
Commerce:				
Capital gains (other than agriculture, timber, iron ore and coal) ¹	7,990	8,230	8,480	8,730
Step-up basis of capital gains at death	29,530	30,715	31,945	33,225
Accelerated depreciation of buildings other than rental housing ¹	6,800	5,800	4,660	3,420
Accelerated depreciation of machinery and equipment ¹	25,430	27,280	29,285	32,500
Graduated corporation income tax rate ¹	4,435	4,695	4,940	5,125
Education, training, employment, and social services:				
Education:				
Deductibility of charitable contributions (education)	1,865	1,960	2,060	2,165
Training, employment, and social services:				
Credit for child and dependent care expenses	2,580	2,705	2,840	2,985
Deductibility of charitable contributions, other than education and health	16,045	16,845	17,680	18,560
Health:				
Exclusion of employer contributions for medical insurance premiums and medical care	64,450	70,460	75,750	81,285
Deductibility of medical expenses	3,675	4,060	4,535	4,895
Deductibility of charitable contributions (health)	2,360	2,480	2,600	2,735
Income security:				
Exclusion of workmen's compensation benefits	4,695	4,970	5,305	5,550
Net exclusion of pension contributions and earnings:				
Employer plans	55,410	55,810	56,245	56,665
Individual Retirement Accounts	8,025	8,345	8,600	8,880
Keogh plans	3,030	3,200	3,325	3,500
Exclusion of other employee benefits:				
Premiums on group term life insurance	2,495	2,615	2,745	2,880
Earned income credit ²	5,097	5,653	5,814	6,112
Social Security:				
Exclusion of social security benefits:				
OASI benefits for retired workers	17,005	17,810	18,495	19,290
Disability insurance benefits	2,090	2,375	2,615	2,820
Benefits for dependents and survivors	3,795	3,985	4,175	4,355
Veterans benefits and services:				
Exclusion of veterans disability compensation	2,615	2,770	2,930	3,100
General purpose fiscal assistance:				
Exclusion of interest on public purpose state and local debt	15,720	15,800	15,735	15,595
Deductibility of nonbusiness state and local taxes other than on owner-occupied homes	28,265	29,630	30,995	32,375
Tax credit for corporations receiving income from doing business in US possessions	2,760	2,700	2,770	2,800
Addendum—Aid to state and local governments:				
Deductibility of—				
Property taxes on owner-occupied homes	15,900	16,670	17,435	18,215
Nonbusiness state and local taxes other than on owner-occupied homes	28,265	29,630	30,995	32,375
Exclusion of interest on—				
Public purpose state and local debt	15,720	15,800	15,735	15,595

¹ Normal Tax method. ² Indicates the effect of the earned income tax credit on receipts.

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

No. 522. United States Government—Balance Sheet: 1985 to 1996

[In millions of dollars. For fiscal year ending in year shown]

ITEM	1985	1990	1994	1995	1996
Assets, total	55,204	70,415	72,914	89,349	103,159
Cash and monetary assets, total	39,839	60,839	71,379	84,080	86,056
U.S. Treasury operating cash:					
Federal Reserve account	4,174	7,638	6,848	8,620	7,700
Tax and loan note accounts	12,886	32,517	29,094	29,329	36,525
Special drawing rights (SDR):					
Total holdings	6,847	10,666	9,971	11,035	10,177
SDR's certificates issued to Federal Reserve banks	-4,618	-8,518	-8,018	-10,168	-9,718
Monetary assets with IMF ¹	11,678	8,883	12,069	14,682	15,428
Other cash and monetary assets:					
U.S. Treasury monetary assets	1,310	1,572	415	356	87
Cash and other assets held outside the Treasury Account	7,558	8,079	20,638	29,697	21,133
U.S. Treasury time deposits	(NA)	(NA)	362	528	4,724
Loan financing accounts:					
Guaranteed loans	(NA)	(NA)	-9,806	-12,714	-14,022
Direct loans	(NA)	(NA)	12,726	19,732	32,780
Miscellaneous asset accounts	(NA)	9,576	-1,385	-1,748	-1,655
Total assets and excess of liabilities over assets	1,567,780	2,479,165	3,494,792	3,674,266	3,794,738
Excess of liabilities over assets at beginning of fiscal year	1,301,228	2,188,926	3,219,491	3,421,723	3,584,917
Add: Total deficit for fiscal year	211,931	220,388	203,102	163,916	107,277
Subtotal	(NA)	(NA)	(NA)	3,585,639	3,692,194
Deduct: Other transactions not applied to surplus or deficit	582	564	722	722	615
Excess of liabilities over assets at close of fiscal year	1,512,576	2,408,750	3,421,878	3,584,917	3,691,579
Liabilities, total	1,567,780	2,479,165	3,494,792	3,674,266	3,794,738
Borrowing from the public, total	1,509,857	2,470,166	3,432,050	3,603,299	3,732,957
Public debt securities outstanding	1,823,103	3,233,313	4,692,752	4,973,985	5,224,812
Premium and discount on public debt securities	(NA)	59,811	-77,298	-79,996	-77,932
Total public debt securities	(NA)	(NA)	4,615,453	4,893,989	5,146,880
Agency securities outstanding	4,366	32,758	28,185	26,955	35,043
Federal securities, total	(NA)	3,266,073	4,643,638	4,920,944	5,181,923
Deduct: Net Federal securities held as investments by Government accounts	(NA)	795,907	1,211,588	1,317,645	1,448,967
Accrued interest payable	26,709	43,799	43,287	50,611	45,605
Special drawing rights allocated by IMF ¹	5,191	6,823	7,189	7,380	7,052
Deposit fund liabilities	14,385	8,306	7,327	8,186	7,218
Miscellaneous liability accounts (checks outstanding, etc.)	11,639	9,882	4,813	4,790	1,906

NA Not available. ¹ IMF = International Monetary Funds.Source: U.S. Dept of Treasury, *United States Government Annual Report*.

No. 523. Direct Loan Transactions and Primary Guaranteed Loans: 1994 to 1996

DIRECT LOAN TRANSACTIONS	1994	1995	1996	PRIMARY GUARANTEED LOANS ¹	1994	1995	1996
Obligations	22,702	30,901	23,387	Commitments	204,142	138,272	174,430
Loan disbursements	19,281	21,982	23,566	New guaranteed loans	194,221	117,875	143,885
Change in outstandings	-800	1,628	3,978	Change in outstandings	38,678	26,170	89,887
Outstandings	159,211	163,323	166,534	Outstandings	698,813	726,770	806,104

¹ When guaranteed loans result in loans receivable, they are shown in direct loans.Source: U.S. Office of Management and Budget, *Budget of the United States Government*, annual.

No. 524. Summary of Federal Debt: 1985 to 1995

[In millions of dollars. Based on end of fiscal year]

ITEM	1985	1990	1993	1994	1995
Debt outstanding, total	1,827,470	3,266,073	4,436,171	4,721,293	5,000,945
Public debt securities	1,823,103	3,233,313	4,411,489	4,692,750	4,973,983
Agency securities	4,366	32,758	24,682	28,543	26,962
Securities held by—					
Government accounts, total	317,612	795,907	1,116,713	1,213,115	1,320,800
Public debt securities	316,545	795,762	1,116,693	1,213,098	1,320,784
Agency securities	1,067	145	21	17	16
The public, total	1,509,857	2,470,166	3,319,458	3,508,178	3,680,145
Public debt securities	1,506,558	2,437,551	3,294,796	3,479,652	3,653,199
Agency securities	3,299	32,613	24,661	28,526	26,946
Interest-bearing public debt, total	1,821,010	3,210,943	4,408,567	4,689,524	4,950,644
Marketable, total	1,360,179	2,092,759	2,904,910	3,091,602	3,260,447
Treasury bills	384,220	482,454	658,381	697,295	742,462
Treasury notes	776,449	1,218,081	1,734,161	1,867,507	1,980,343
Treasury bonds	199,510	377,224	497,367	511,800	522,643
Nonmarketable, total	460,831	1,118,184	1,503,657	1,597,922	1,690,197
U.S. savings bonds	77,011	122,152	167,024	176,413	181,181
Foreign series: Government	6,638	36,041	42,459	41,996	40,950
Government account series, total	313,928	779,412	1,114,289	1,211,689	1,324,270
Airport and airway trust fund	7,410	14,312	12,672	12,206	11,145
Bank insurance fund	16,130	8,438	4,325	13,972	20,117
Employees life insurance fund	6,312	9,561	13,575	14,929	15,839
Exchange stabilization fund	2,073	1,863	5,637	7,326	2,399
Federal disability insurance trust fund	5,443	11,254	10,162	6,025	35,150
Federal employees retirement funds	127,253	223,229	301,711	329,602	357,539
Federal hospital insurance trust fund	20,721	96,249	126,078	128,716	129,864
Federal Housing Administration	3,485	6,678	5,380	5,933	6,277
Fed. old-age & survivors insurance trust fund	30,968	203,717	355,510	413,425	447,947
Fed. S&L Corp., resolution fund	4,953	929	828	1,649	528
Fed. supplementary medical insur. trust fund	10,736	14,286	23,269	21,489	13,513
Government life insurance fund	269	184	125	114	106
Highway trust fund	9,422	9,530	11,475	7,751	8,954
National service life insurance fund	9,296	10,917	11,666	11,852	11,954
Postal Service fund	2,362	3,063	3,826	1,270	1,249
Railroad retirement account	4,232	8,356	10,457	10,596	12,129
Treasury deposit funds	681	304	147	130	130
Unemployment trust fund	16,454	50,186	36,563	39,745	47,098
Other	35,728	106,376	180,883	184,959	202,332
State and local government series	62,778	161,248	149,449	137,386	113,368
Domestic series	(X)	18,886	29,995	29,995	29,995
Other	477	447	442	445	432
MATURITY DISTRIBUTION					
Amount outstanding, priva	1,185,675	1,841,903	2,562,336	2,719,861	2,870,781
Maturity class:					
Within 1 year	472,661	626,297	858,135	877,932	1,002,875
1-5 years	402,766	630,144	978,714	1,128,322	1,157,492
5-10 years	159,383	267,573	306,663	289,998	290,111
10-20 years	62,853	82,713	94,345	88,208	87,297
20 years and over	88,012	235,176	324,479	335,401	333,006

X Not applicable.

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

No. 525. U.S. Savings Bonds: 1980 to 1995

[In billions of dollars, except percent. As of end of fiscal year, see text, section 9]

ITEM	1980	1985	1987	1988	1989	1990	1991	1992	1993	1994	1995
Amounts outstanding, total ¹	73	77	97	107	114	123	134	149	167	177	182
Funds from sales	5	5	10	7	8	8	9	14	17	9	7
Accrued discounts	4	5	6	8	8	8	10	9	9	9	9
Redemptions ²	17	6	5	6	7	8	8	7	8	9	12
Percent of total outstanding	23.0	7.4	5.1	5.6	6.3	6.1	5.6	5.0	4.7	5.3	6.5

¹ Interest-bearing debt only for amounts end of year. ² Matured and unmatured bonds.Source: U.S. Dept. of the Treasury, *Treasury Bulletin*, quarterly.

No. 526. Federal Funds—Summary Distribution, by State: 1996

[In millions of dollars. 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]

REGION, DIVISION, AND STATE	FEDERAL FUNDS		Defense	Non-defense	Direct payments to individuals	Procurement	Grants to State and local governments	Salaries and wages
	Total ¹	Per capita ² (dol.)						
U.S. ³	1,394,057	5,180	232,297	1,161,759	749,273	200,543	227,572	169,731
Northeast	271,792	5,269	28,070	243,722	158,566	27,101	55,178	22,687
New England	74,613	5,588	12,295	62,317	39,670	11,500	13,990	6,348
Maine	6,808	5,477	1,328	5,480	3,654	907	1,389	722
New Hampshire	5,001	4,304	836	4,165	2,842	672	890	448
Vermont	2,775	4,711	324	2,451	1,485	295	641	270
Massachusetts	36,456	5,984	5,686	30,770	18,731	6,081	6,814	2,857
Rhode Island	5,658	5,715	776	4,881	3,266	423	1,176	634
Connecticut	17,915	5,472	3,345	14,570	9,692	3,123	3,080	1,418
Middle Atlantic	197,179	5,158	15,775	181,405	118,896	15,601	41,188	16,338
New York	94,667	5,206	5,342	89,325	54,035	6,320	24,563	7,157
New Jersey	38,346	4,800	4,154	34,193	23,889	3,750	6,507	3,556
Pennsylvania	64,166	5,322	6,279	57,887	40,973	5,531	10,118	5,625
Midwest	279,574	4,503	31,014	248,559	166,059	28,248	46,732	25,871
East North Central	184,831	4,238	14,222	170,608	117,114	13,189	32,542	16,178
Ohio	50,143	4,488	5,171	44,971	31,166	4,583	8,778	4,612
Indiana	24,215	4,146	2,573	21,642	15,096	2,090	3,657	1,970
Illinois	51,229	4,324	3,281	47,948	31,744	3,165	9,232	5,440
Michigan	39,286	4,095	2,185	37,101	26,183	2,189	7,196	2,778
Wisconsin	19,958	3,868	1,012	18,946	12,925	1,162	3,679	1,377
West North Central	94,743	5,130	16,792	77,951	48,945	15,059	14,190	9,693
Minnesota	18,857	4,048	1,437	17,420	10,694	1,535	3,536	1,655
Iowa	13,480	4,701	646	12,762	7,687	778	2,030	944
Missouri	35,094	6,549	10,828	24,266	15,667	10,594	4,091	3,185
North Dakota	3,570	5,544	554	3,016	1,656	210	734	644
South Dakota	3,872	5,290	375	3,497	1,971	249	867	534
Nebraska	7,595	4,598	1,088	6,507	4,216	585	1,232	1,031
Kansas	12,347	4,800	1,864	10,483	7,054	1,110	1,700	1,700
South	511,446	5,494	99,080	412,366	269,977	75,132	70,788	79,546
South Atlantic	288,307	6,055	62,947	225,361	145,223	45,962	34,276	52,842
Delaware	3,363	4,639	442	2,922	2,096	154	600	411
Maryland	37,040	7,303	7,463	29,578	14,491	8,522	3,545	7,324
District of Columbia	22,475	41,391	2,493	19,982	12,596	4,580	2,578	11,304
Virginia	50,301	7,536	21,796	28,504	18,562	14,529	3,404	12,322
West Virginia	10,059	5,509	476	9,583	6,407	514	2,089	815
North Carolina	32,771	4,475	5,911	26,860	19,453	2,293	5,227	4,898
South Carolina	18,401	4,975	3,300	15,101	10,336	2,505	3,033	2,203
Georgia	34,731	4,723	8,400	26,331	17,933	4,741	5,359	5,904
Florida	79,166	5,498	12,666	66,500	53,349	8,126	8,442	7,660
East South Central	85,768	5,297	12,216	73,552	48,593	11,585	13,911	9,613
Kentucky	19,618	5,051	2,544	17,074	11,209	2,005	3,355	2,442
Tennessee	27,557	5,180	2,271	25,286	15,497	4,317	4,477	2,702
Alabama	23,409	5,478	4,083	19,326	13,616	2,937	3,325	2,898
Mississippi	15,184	5,591	3,318	11,866	8,191	2,326	2,754	1,571
West South Central	137,371	4,690	23,917	113,453	76,161	17,585	22,600	17,090
Arkansas	12,076	4,811	998	11,077	7,984	453	2,131	1,037
Louisiana	22,117	5,083	2,421	19,696	12,575	2,086	4,735	2,084
Oklahoma	16,685	5,055	2,957	13,728	9,880	1,205	2,435	2,721
Texas	86,493	4,522	17,541	68,952	45,723	13,840	13,299	11,249
West	295,708	5,053	60,239	235,468	148,435	50,427	47,871	39,187
Mountain	82,486	5,118	15,445	67,040	40,108	15,658	12,330	11,429
Montana	4,973	5,658	397	4,576	2,416	263	964	632
Idaho	5,476	4,606	482	4,994	2,865	945	887	630
Wyoming	2,515	5,228	328	2,187	1,195	153	708	395
Colorado	20,009	5,234	5,112	14,897	8,814	4,656	2,410	3,235
New Mexico	12,073	7,048	1,879	10,194	4,429	3,676	1,942	1,686
Arizona	21,819	4,927	4,837	16,981	12,269	3,485	3,095	2,523
Utah	8,193	4,097	1,344	6,849	3,919	1,072	1,446	1,478
Nevada	7,428	4,634	1,066	6,362	4,201	1,407	876	850
Pacific	213,222	5,028	44,794	168,428	108,327	34,768	35,541	27,758
Washington	29,246	5,286	6,246	23,000	14,838	4,603	4,152	4,574
Oregon	14,173	4,423	736	13,437	8,798	610	2,797	1,410
California	157,446	4,939	33,091	124,355	80,432	27,724	26,415	18,038
Alaska	4,341	7,151	1,462	2,878	1,021	804	1,051	1,327
Hawaii	8,016	6,771	3,259	4,758	3,238	1,027	1,126	2,409

¹ Includes other programs not shown separately. ² Based on 1996 population estimates. ³ Includes Outlying Areas, not shown separately.

Source: U.S. Bureau of the Census, *Federal Expenditures by State for Fiscal Year*, annual.

No. 527. Tax Returns Filed—Examination Coverage: 1988 to 1995

[In thousands, 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 836. Series completely revised starting with fiscal year 1988; data not comparable to earlier years]

YEAR AND ITEM	Returns filed ¹	RETURNS EXAMINED					AVERAGE TAX AND PENALTY PER RETURN (Dollars)		
		Total	Percent coverage	By—			Revenue agents ³	Tax auditors	Service centers
				Revenue agents	Tax auditors	Service centers ²			
INDIVIDUAL RETURNS									
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 ⁴									
Individual, Total	114,683	1,919	1.67	339	459	1,122	204,616	3,497	1,404
1040A, TPI under \$25,000 ⁵	46,617	913	1.96	84	151	678	17,776	3,491	1,408
Non 1040, TPI under \$25,000 ⁵	12,997	170	1.3	28	55	86	21,702	1,921	1,419
TPI \$25,000 under \$50,000 ⁵	27,096	245	0.9	33	88	123	5,304	2,061	525
TPI \$50,000 under \$100,000 ⁵	15,862	166	1.05	25	54	87	7,616	2,581	579
TPI \$100,000 and over ⁵	4,082	114	2.79	37	26	52	247,520	5,854	3,269
Sch C—TGR under \$25,000 ⁶	2,505	147	5.85	50	45	52	5,388	4,509	2,320
Sch C—TGR \$25,000 under \$100,000	3,026	93	3.08	40	27	26	1,155,872	6,663	1,865
Sch C—TGR \$100,000 and over ⁶	1,699	59	3.47	37	10	12	183,638	10,938	3,195
Sch F—TGR under \$100,000 ⁶	523	6	1.23	2	2	2	24,356	1,838	714
Sch F—TGR \$100,000 and over ⁶	278	7	2.51	3	1	3	99,248	4,463	1,651
Corporation (except S Corporation)	2,530	52	2.05	50	(NA)	2	4,943,935	(NA)	14,952
Fiduciary	3,088	4	0.14	1	(NA)	3	155,227	(NA)	503
Estate	80	11	14.2	11	(NA)	0.2	79,373	(NA)	12,657
Gift	216	2	0.88	2	(NA)	0.001	5,084,067	(NA)	(NA)
Employment	29,298	54	0.18	49	5	0.2	163,831	1,629	625
Excise	823	31	3.72	29	2	0.005	101,164	829	419
Windfall Profit	(NA)	0.04	(NA)	0.03	(NA)	0.003	136,843	(NA)	303
Misc. Taxable	(NA)	0.5	(NA)	0.5	(NA)	0.06	502,856	(NA)	1,148
Partnerships	1,539	7	0.46	5	(NA)	2	(NA)	(NA)	(NA)
S Corporations (nontaxable)	2,037	19	0.92	18	(NA)	1	(NA)	(NA)	(NA)
Miscellaneous Nontaxable	(NA)	0.7	(NA)	0.07	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available. ¹ Returns filed in previous calendar year. ² Includes taxpayer contacts by correspondence. ³ Mostly reflects coordinated examination of large corporations and related returns. ⁴ Includes activities to protect release of funds in Treasury in response to taxpayer efforts to recoup tax previously assessed and paid with penalty. ⁵ Total positive income, i.e., excludes losses. ⁶ Total gross receipts. ⁷ 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, 1995* Publication 55B

No. 528. Internal Revenue Gross Collections, by Source: 1980 to 1995

[For fiscal year ending in year shown; see text, section 9]

SOURCE OF REVENUE	COLLECTIONS (bil. dol.)					PERCENT OF TOTAL				
	1980	1985	1990	1994	1995	1980	1985	1990	1994	1995
All taxes	519	743	1,056	1,276	1,388	100.0	100.0	100.0	100.0	100.0
Individual income taxes	288	397	540	620	676	54.9	53.4	51.1	48.9	48.7
Withheld by employers	224	299	388	460	534	43.1	40.2	36.8	36.1	38.5
Employment taxes	128	225	367	444	465	24.7	30.2	34.8	34.8	33.5
Old-age and disability insurance	123	216	358	434	455	23.6	29.0	33.8	34.0	32.8
Unemployment insurance	3	6	6	6	6	0.6	0.8	0.5	0.5	0.4
Corporation income taxes	72	77	110	154	174	13.9	10.4	10.4	12.1	12.5
Estate and gift taxes	7	7	12	16	15	1.3	0.9	1.1	1.3	1.1
Excise taxes	25	37	27	43	57	4.7	5.0	2.6	3.4	4.1

¹ 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. 529. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 1980 to 1994

[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)			
	1980	1985	1990	1994	1980	1985	1990	1994	1980	1985	1990	1994
Total returns	93,902	101,660	113,717	115,943	1,613,731	2,305,951	3,405,427	3,907,518	17,185	22,683	29,947	33,702
Form 1040	57,123	67,006	69,270	66,391	1,310,088	1,938,263	2,772,625	3,056,958	22,935	28,927	40,026	46,405
Salaries and wages	83,802	87,198	96,730	99,356	1,349,843	1,928,201	2,599,401	3,026,778	16,108	22,113	26,873	30,464
Interest received	49,020	64,526	70,370	65,340	102,009	182,109	227,084	126,169	2,081	2,822	3,227	1,931
Dividends in AGI	10,739	15,528	22,904	25,235	38,761	55,046	80,169	82,410	3,509	3,545	3,500	3,266
Business or profession profit less loss	8,881	11,900	11,222	15,944	55,129	78,773	141,430	166,204	6,207	6,620	12,603	10,424
Sales of capital assets, net gain less loss, in AGI	9,971	11,126	14,288	18,823	30,029	67,694	114,231	142,288	3,012	6,084	7,995	7,559
Pensions and annuities in AGI	7,374	13,133	17,041	17,894	43,340	95,096	159,294	205,423	5,878	7,241	9,348	11,480
Rents and royalties, net income less loss	8,208	9,964	10,317	10,126	4,105	-10946	-3156	15,967	500	-1099	-306	1,577
Partnerships and S Corporations ¹ , profit less loss	3,910	5,488	5,977	5,590	10,099	-2527	67,022	114,386	2,583	-460	11,213	20,464
Farm profit less loss	2,608	2,621	2,321	2,242	-1792	-12005	-434	-7378	-687	-4580	-187	-3290
Statutory adjustments, total	13,149	37,763	16,648	17,859	28,614	95,082	33,974	39,103	2,176	2,518	2,041	1,990
Individual Retirement Arrangements	2,564	16,206	5,224	4,319	3,431	38,212	9,858	8,389	1,338	2,358	1,887	1,842
Self-employed retirement (Keogh) plan	569	676	824	996	2,008	5,182	6,778	8,195	3,529	7,666	8,226	8,229
Married couples who both work	(NA)	24,835	(NA)	(NA)	(NA)	24,615	(NA)	(NA)	(NA)	991	(NA)	(NA)
Exemptions, total ²	227,925	244,180	227,549	232,716	227,569	253,720	485,985	562,559	998	1,039	2,135	2,417
Age 65 or older	11,847	16,749	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Blind	185	327	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Standard and itemized deductions, total ³	88,105	96,849	112,796	114,965	362,776	554,734	789,942	890,760	4,118	5,728	7,003	7,748
Itemized deductions, total ³	28,950	39,848	32,175	33,018	218,028	405,024	458,485	493,654	7,531	10,164	14,250	14,951
Medical and dental expenses	19,458	10,777	5,091	5,229	14,972	22,926	21,457	26,378	769	2,127	4,215	5,044
Taxes paid	28,749	39,548	31,594	32,569	69,404	128,085	140,011	175,848	2,414	3,239	4,432	5,399
Interest paid	26,677	36,287	29,395	27,873	91,187	180,095	208,354	197,240	3,418	4,963	7,088	7,076
Contributions	26,601	36,162	29,230	29,849	25,810	47,963	57,243	70,545	970	1,326	1,958	2,363
Taxable income ⁴	88,105	96,124	93,148	92,793	1,279,985	1,820,741	2,263,661	2,597,980	14,528	18,942	24,302	27,998
Income tax before credits	76,136	85,994	93,089	92,702	256,294	332,165	453,128	541,571	3,366	3,863	4,868	5,842
Tax credits, total ⁵	19,674	20,995	12,484	15,042	7,216	10,248	6,831	8,927	367	488	547	594
Child care	4,231	8,418	6,144	6,012	956	3,128	2,549	2,526	226	372	415	420
Elderly and disabled	562	463	339	222	135	109	61	47	240	235	180	210
Residential energy	4,670	2,979	(NA)	(NA)	562	812	(NA)	(NA)	120	273	(NA)	(NA)
Foreign tax	393	454	772	1,546	1,342	783	1,682	2,309	3,415	1,725	2,179	1,494
General business credit ⁶	(NA)	4,614	263	301	(NA)	4,791	616	690	(NA)	1,038	2,342	2,291
Income tax, total ⁷	73,906	82,846	89,862	87,619	250,341	325,710	447,127	534,856	3,387	3,932	4,976	6,104

NA Not available. ¹ S Corporations are certain small corporations with up to 35 shareholders (25 for 1982; 15 for 1980-81; 10 for 1970-75), mostly individuals, electing to be taxed at the shareholder level. ² Includes items not shown separately. Beginning 1991, total exemptions amount is after limitation. ³ For 1985, includes charitable deduction for nonitemizers. Starting 1989, includes additional standard deductions for age 65 or older for blindness. Beginning 1991, total itemized deductions are after limitation. ⁴ For 1980 and 1985, includes amounts "taxed" at zero percent. ⁵ For 1981, includes tax reduction credit. ⁶ Investment credit was included in the more-inclusive general business tax credit starting with 1984. With exceptions, investment credit was repealed effective 1986. ⁷ 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. 530. Individual Income Tax Returns—Number, Income Tax, and Average Tax, by Size of Adjusted Gross Income: 1993 and 1994

[Number in thousands; money amounts in billions of dollars, except as indicated]

SIZE OF ADJUSTED GROSS INCOME	NUMBER OF RETURNS		ADJUSTED GROSS INCOME (AGI)		TAXABLE INCOME		INCOME TAX TOTAL ¹		TAX AS PERCENT OF AGI ²		AVERAGE TAX (\$1,000) ²	
	1993	1994, prel.	1993	1994, prel.	1993	1994, prel.	1993	1994, prel.	1993	1994, prel.	1993	1994, prel.
Total	114,602	115,943	3,723.3	3,907.5	2,453.5	2,598.0	502.8	534.9	13.5	14.3	5.8	6.1
Less than \$1,000 ³	3,550	3,342	-50.7	-52.2	0.1	0.1	0.1	0.1	-0.2	-2.9	0.2	0.2
\$1,000-\$2,999	6,472	6,389	12.8	12.8	0.7	0.7	0.1	0.1	0.9	4.7	0.1	0.1
\$3,000-\$4,999	5,748	5,854	22.9	23.5	1.3	1.3	0.2	0.2	1.0	2.9	0.2	0.1
\$5,000-\$6,999	5,826	5,577	35.0	33.5	2.9	2.9	0.4	0.4	1.3	4.3	0.2	0.3
\$7,000-\$8,999	5,964	5,840	47.6	46.8	7.2	7.1	1.1	1.0	2.4	3.7	0.3	0.3
\$9,000-\$10,999	5,701	5,496	56.9	54.9	12.5	11.3	1.8	1.7	3.3	5.4	0.6	0.5
\$11,000-\$12,999	5,496	5,401	65.9	64.8	18.4	17.3	2.6	2.4	4.0	6.2	0.8	0.7
\$13,000-\$14,999	5,210	5,385	72.7	75.2	24.4	24.2	3.2	3.2	4.4	6.5	0.9	0.9
\$15,000-\$16,999	4,860	4,955	77.7	79.1	29.6	30.4	3.8	4.0	4.9	7.5	1.1	1.2
\$17,000-\$18,999	4,306	4,318	77.5	77.7	34.3	33.7	4.4	4.3	5.7	7.4	1.3	1.3
\$19,000-\$21,999	6,253	6,281	127.9	128.7	64.4	63.9	8.9	8.7	7.0	7.6	1.5	1.6
\$22,000-\$24,999	5,427	5,621	127.4	129.5	70.4	70.0	10.4	10.1	8.1	8.1	2.0	1.9
\$25,000-\$29,999	7,784	8,121	212.8	222.5	124.5	130.4	18.5	19.4	8.7	8.8	2.4	2.4
\$30,000-\$39,999	12,358	12,014	429.4	418.1	272.8	265.1	43.3	41.9	10.1	10.1	3.5	3.5
\$40,000-\$49,999	9,072	9,024	405.4	403.8	269.8	269.1	43.5	43.6	10.7	10.8	4.8	4.9
\$50,000-\$74,999	12,248	13,127	741.5	794.7	516.9	555.5	91.1	96.8	12.3	12.2	7.5	7.4
\$75,000-\$99,999	4,225	4,784	359.9	409.0	262.8	300.3	54.1	61.5	15.0	15.1	12.8	12.9
\$100,000-\$199,999	3,108	3,405	408.0	446.5	313.4	346.3	75.3	82.7	18.5	18.5	24.3	24.3
\$200,000-\$499,999	786	890	228.0	256.2	193.4	218.0	58.3	65.6	25.6	25.6	74.2	73.7
\$500,000-\$999,999	141	149	94.4	100.7	82.9	88.9	28.3	30.4	30.0	30.2	201.5	203.7
\$1,000,000 or more	66	70	170.6	181.8	150.9	161.5	53.2	56.6	31.2	31.2	801.6	810.7

¹ Consists of income after credits, and alternative minimum tax. ² Computed using taxable returns only. ³ 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. 531. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments, by Size of Adjusted Gross Income: 1994

[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
Returns with itemized deductions:									
Number ¹	1,000 . .	33,018	745	2,123	3,438	4,132	4,682	13,663	4,234
Amount	Mil. dol	493,654	7,179	21,442	32,598	42,012	51,661	195,111	143,652
Medical and dental expenses:									
Returns	1,000 . .	5,229	485	1,146	1,072	837	628	932	130
Amount	Mil. dol	26,378	2,774	6,446	3,933	3,276	2,612	5,767	1,570
Taxes paid: Returns, total	1,000 . .	1,000 . .	32,569	656	2,013	3,366	4,065	4,643	13,608
State, local income taxes	1,000 . .	1,000 . .	27,815	371	1,341	2,785	3,486	4,061	12,046
Real estate taxes	1,000 . .	1,000 . .	29,294	517	1,665	2,840	3,530	4,155	12,604
Amount, total	Mil. dol	175,848	1,236	3,893	7,738	11,393	15,638	67,992	67,956
State, local income taxes	Mil. dol	105,403	241	813	2,944	5,340	8,021	39,113	48,930
Real estate taxes	Mil. dol	63,122	916	2,783	4,341	5,302	6,814	25,724	17,242
Interest paid: Returns	1,000 . .	1,000 . .	27,873	448	1,421	2,707	3,496	4,015	12,151
Amount	Mil. dol	197,240	2,399	7,069	13,691	18,135	22,780	83,009	50,158
Home mortgages interest:									
Returns	1,000 . .	1,000 . .	27,518	441	1,382	2,673	3,474	4,004	12,041
Amount	Mil. dol	185,709	2,312	6,867	13,371	17,827	22,417	81,023	41,892
Contributions: Returns	1,000 . .	1,000 . .	29,849	503	1,708	2,948	3,610	4,193	12,827
Amount	Mil. dol	70,545	476	2,208	3,690	5,031	6,495	24,651	27,993
Employee business expense:									
Returns	1,000 . .	1,000 . .	10,021	69	355	955	1,334	1,513	4,715
Amount	Mil. dol	29,679	113	889	2,785	3,544	3,769	13,064	5,515
Returns with statutory adjustm'ts: ²									
Returns	1,000 . .	1,000 . .	17,859	2,821	3,050	2,730	2,277	1,708	3,572
Amount of adjustments	Mil. dol	39,103	1,779	3,371	4,052	4,042	2,884	9,615	13,361
Payments to IRA's: ³ Returns	1,000 . .	1,000 . .	4,319	294	597	1,025	829	594	677
Amount	Mil. dol	8,389	457	1,077	1,753	1,588	881	1,725	907
Payments to Keogh plans:									
Returns	1,000 . .	1,000 . .	996	10	32	55	81	69	335
Amount	Mil. dol	8,195	12	81	143	223	249	1,797	5,689
Alimony paid: Returns	1,000 . .	1,000 . .	639	41	64	70	89	59	203
Amount	Mil. dol	5,514	218	350	436	457	267	1,497	2,289

¹ After limitations. ² 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. ³ Individual Retirement Account.

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

No. 532. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI), by Source of Income and Income Class for Taxable Returns: 1994

[In millions of dollars, except as indicated. Minus sign (-) indicates net loss was greater than net income. See headline, table 529]

ITEM	Total ¹	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 of returns (1,000)	87,619	10,547	16,699	17,065	11,931	8,992	17,878	4,508
Source of income:								
Adjusted gross income (AGI)	3,736,645	59,214	251,511	422,768	415,295	402,378	1,201,511	983,967
Salaries and wages	2,845,867	49,552	182,872	349,758	350,033	339,321	1,002,788	571,540
Percent of AGI for taxable returns	76.2	83.7	72.7	82.7	84.3	84.3	83.5	58.1
Interest received	113,778	4,942	14,362	11,599	8,916	8,945	24,602	40,412
Dividends in AGI	76,832	1,948	5,505	5,536	4,857	4,935	17,086	36,964
Business; profession, net profit less loss	152,548	1,546	7,593	12,668	12,812	11,681	42,499	63,750
Pensions and annuities in AGI	191,142	4,174	31,913	31,795	24,343	21,747	54,503	22,667
Sales of property, ² net gain less loss	136,775	2,098	2,177	2,847	3,129	3,755	18,425	104,345
Rents and royalties, net income less loss	17,728	202	1,222	838	45	160	980	14,281
Other sources, ³ net	201,975	-5,247	5,867	7,728	11,157	11,834	40,628	130,008
Percent of all returns ⁴ :								
Number of returns	75.6	25.7	21.5	15.3	10.4	7.8	15.4	3.9
Adjusted gross income	95.6	1.6	6.7	11.3	11.1	10.8	32.2	26.3
Salaries and wages	94.0	11.0	17.2	19.7	14.3	10.8	21.7	5.2
Interest received	90.2	9.7	14.3	15.8	13.5	12.0	27.2	7.7
Dividends in AGI	93.2	8.1	12.0	12.6	11.4	11.0	31.3	13.7
Business; profession, net profit less loss	91.8	5.2	13.8	17.4	15.1	10.5	26.3	11.7
Pensions and annuities in AGI	93.0	5.6	24.6	18.9	12.8	10.3	21.8	6.0
Sales of property ² net gain less loss	87.7	6.6	10.9	12.3	11.0	10.2	31.4	17.6

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

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

No. 533. Federal Individual Income Tax Returns, by State, 1994

DIVISION, AND STATE	Number of returns ¹ (1,000)	Adjusted gross income (AGI) ²	INCOME TAX		DIVISION, AND STATE	Number of returns ¹ (1,000)	Adjusted gross income (AGI) ²	INCOME TAX	
			Total ³ (mil. dol.)	Per capita ⁴ (dol.)				Total ³ (mil. dol.)	Per capita ⁴ (dol.)
U.S.	116,466	3,898,340	564,526	2,168	VA.	2,980	107,206	15,016	2,292
Northeast	23,219	868,346	132,313	2,574	WV	705	19,407	2,460	1,350
N.E.	6,184	233,826	36,065	2,718	NC.	3,225	99,061	13,074	1,849
ME	553	15,840	2,020	1,629	SC.	1,604	45,973	5,767	1,574
NH.	549	19,230	2,814	2,475	GA.	3,100	100,656	13,959	1,979
VT.	268	7,958	1,041	1,795	FL.	6,381	203,882	31,427	2,252
MA	2,812	106,961	16,598	2,748	E.S.C.	6,755	195,485	26,481	1,667
RI.	449	14,747	2,014	2,020	KY.	1,579	45,360	5,927	1,549
CT.	1,553	69,090	11,578	3,535	TN.	2,313	70,225	10,124	1,956
M.A.	17,035	634,520	96,248	2,525	AL.	1,783	52,309	7,004	1,660
NY.	7,851	299,878	46,297	2,548	MS.	1,080	27,591	3,426	1,284
NJ.	3,777	156,825	24,555	3,107	W.S.C.	11,927	359,360	52,225	1,839
PA.	5,407	177,817	25,396	2,107	AR.	1,016	27,470	3,560	1,451
Midwest	27,881	923,811	132,243	2,154	LA.	1,723	49,056	6,778	1,571
E.N.C.	19,696	666,732	96,792	2,241	OK.	1,342	37,690	4,951	1,520
OH.	5,189	161,120	22,273	2,006	TX.	7,846	245,144	36,936	2,010
IN.	2,603	83,987	11,824	2,056	West.	24,690	838,704	120,000	2,110
IL.	5,351	197,016	30,674	2,610	Mt.	6,810	215,974	30,256	1,989
MI.	4,216	147,739	21,610	2,276	MT.	386	10,152	1,319	1,541
WI.	2,337	76,870	10,411	2,049	ID.	483	14,204	1,855	1,637
W.N.C.	8,185	257,079	35,451	1,947	WY.	218	6,762	1,010	2,122
MN.	2,103	72,982	10,206	2,235	CO.	1,738	59,976	8,868	2,426
IA.	1,270	37,343	4,895	1,730	NM.	719	19,553	2,500	1,511
MO.	2,323	72,284	10,145	1,922	AZ.	1,766	55,045	7,507	1,842
ND.	289	7,837	1,052	1,649	UT.	782	24,595	3,118	1,634
SD.	328	8,773	1,228	1,703	NV.	718	25,687	4,079	2,800
NE.	753	22,060	2,965	1,827	Pac.	17,880	622,730	89,744	2,155
KS.	1,119	35,800	4,960	1,942	WA.	2,444	86,382	12,909	2,416
South	39,627	1,243,327	176,452	1,946	OR.	1,392	44,462	6,080	1,970
S.A.	20,945	688,482	97,746	2,107	CA.	13,132	462,967	66,661	2,121
DE.	337	11,945	1,656	2,346	AK.	358	10,411	1,624	2,680
MD.	2,332	90,026	12,658	2,529	HJ.	554	18,008	2,470	2,095
DC.	281	10,506	1,729	3,033	Other ⁵	1,049	24,155	3,517	(NA)

NA Not available. ¹ Includes returns constructed by Internal Revenue Service for certain self-employment tax returns. ² Less deficit. ³ 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. ⁴ Based on resident population as of July 1. ⁵ 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. 534. Federal Individual Income Tax—Tax Liability, Effective and Marginal Tax Rates, for Selected Income Groups: 1985 to 1996

[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	1985	1990	1992	1993	1994	1995	1996
TAX LIABILITY							
Single person, no dependents:							
\$5,000	177	-	-	-	-306	-314	-323
\$10,000	888	705	615	593	563	540	518
\$20,000	2,854	2,205	2,115	2,093	2,063	2,040	2,018
\$25,000	4,125	2,988	2,865	2,843	2,813	2,790	2,768
\$35,000	6,916	5,718	5,360	5,233	5,093	4,973	4,846
\$50,000	12,067	9,498	9,168	9,069	8,957	8,865	8,766
\$75,000	22,195	16,718	15,867	15,719	15,555	15,418	15,270
Married couple, 2 dependents: ¹							
\$5,000	-550	-700	-920	-975	-1500	-1800	-1800
\$10,000	132	-953	-1384	-1511	-2528	-3110	-3200
\$20,000	1682	926	409	235	-359	-832	-1039
\$25,000	2,566	1,703	1,470	1,410	1,275	929	722
\$35,000	4,916	3,203	2,970	2,910	2,828	2,768	2,715
\$50,000	9,086	5,960	5,220	5,160	5,078	5,018	4,965
\$75,000	17,649	12,386	11,670	11,471	11,216	11,030	10,831
EFFECTIVE RATE							
Single person, no dependents:							
\$5,000 ²	3.5	-	-	-	-6.1	-6.3	-6.5
\$10,000	8.9	7.1	6.2	5.9	5.6	5.4	5.2
\$20,000	14.3	11.0	10.6	10.5	10.3	10.2	10.1
\$25,000	16.5	12.0	11.5	11.4	11.3	11.2	11.1
\$35,000	19.8	16.3	15.3	15.0	14.6	14.2	13.8
\$50,000	24.1	19.0	18.3	18.1	17.9	17.7	17.5
\$75,000	29.6	22.3	21.2	21.0	20.7	20.6	20.4
Married couple, 2 dependents: ¹							
\$5,000 ³	-11.0	-14.0	-18.4	-19.5	-30.0	-36.0	-36
\$10,000 ³	1.3	-9.5	-13.8	-15.1	-25.3	-31.1	-32
\$20,000 ⁴	8.4	4.6	2.0	1.2	-1.8	-4.2	-5.2
\$25,000	10.3	6.8	5.9	5.6	5.1	3.7	2.9
\$35,000	14.0	9.2	8.5	8.3	8.1	7.9	7.8
\$50,000	18.2	11.9	10.4	10.3	10.2	10.0	9.9
\$75,000	23.5	16.5	15.6	15.3	15.0	14.7	14.4
MARGINAL TAX RATE							
Single person, no dependents:							
\$5,000 ¹	12	-	-	-	7.7	-	-
\$10,000	16	15	15	15	15	15	15
\$20,000	26	15	15	15	15	15	15
\$25,000	26	28	15	15	15	15	15
\$35,000	34	28	28	28	28	28	28
\$50,000	42	28	28	28	28	28	28
\$75,000	48	33	31	31	31	31	31
Married couple, 2 dependents: ¹							
\$5,000 ³	-	-14	-18.4	-19.5	-30	-36	-36
\$10,000 ³	24.2	-	-	-	-	-	-
\$20,000 ⁴	16	25	28.1	28.9	32.7	35.2	35.2
\$25,000	18	15	15	15	32.7	35.2	35.2
\$35,000	25	15	15	15	15	15	15
\$50,000	33	28	15	15	15	15	15
\$75,000	42	28	28	28	28	28	28

- Represents zero. ¹ Only one spouse is assumed to work. ² 1994, refundable earned income credit. ³ Refundable earned income credit. ⁴ Beginning 1990, refundable earned income credit.

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

No. 535. Federal Individual Income Tax—Current Income Equivalent to 1995 Constant Income for Selected Income Groups: 1985 to 1996

[Constant 1995 dollar incomes calculated by using the NIPA Personal Consumption Expenditure (PCE) Implicit Price Deflator (1992=100): 1970, 29.5; 1985, 75.8; 1988, 84.3; 1990, 92.9; 1991, 96.8; 1992, 100.0; 1993, 102.6; and 1994, 105.1; 1995, 107.6; and 1996, 109.8]

ADJUSTED GROSS INCOME	1985	1990	1992	1993	1994	1995	1996
REAL INCOME EQUIVALENT							
Single person, no dependents:							
\$5,000	3,300	4,320	4,650	4,770	4,880	5,000	5,100
\$10,000	6,600	8,630	9,290	9,540	9,770	10,000	10,200
\$20,000	13,190	17,270	18,590	19,070	19,540	20,000	20,410
\$25,000	16,490	21,580	23,230	23,840	24,420	25,000	25,510
\$35,000	23,090	30,220	32,630	33,370	34,190	35,000	35,720
\$50,000	32,990	43,170	46,470	47,680	48,840	50,000	51,020
\$75,000	49,480	64,750	69,700	71,510	73,260	75,000	76,530
Married couple, 2 dependents: ¹							
\$5,000	3,300	4,320	4,650	4,770	4,880	5,000	5,100
\$10,000	6,600	8,630	9,290	9,540	9,770	10,000	10,200
\$20,000	13,190	17,270	18,590	19,070	19,540	20,000	20,410
\$25,000	16,490	21,580	23,230	23,840	24,420	25,000	25,510
\$35,000	23,090	30,220	32,630	33,370	34,190	35,000	35,720
\$50,000	32,990	43,170	46,470	47,680	48,840	50,000	51,020
\$75,000	49,480	64,750	69,700	71,510	73,260	75,000	76,530
EFFECTIVE RATE (percent)							
Single person, no dependents:							
\$5,000 ²	-	-	-	-	-6.3	-6.3	-6.3
\$10,000	5.9	5.8	5.5	5.5	5.4	5.4	5.4
\$20,000	10.7	10.4	10.2	10.2	10.2	10.2	10.2
\$25,000	12.4	11.3	11.2	11.2	11.2	11.2	11.1
\$35,000	15.8	14.7	14.3	14.3	14.2	14.2	14.1
\$50,000	19.1	18.0	17.8	17.8	17.7	17.7	17.7
\$75,000	24.0	21.1	20.6	20.6	20.6	20.6	20.5
Married couple, 2 dependents: ¹							
\$5,000 ³	-11.0	-14.0	-18.4	-19.5	-30.0	-36.0	-36.0
\$10,000 ⁴	8.1	-11.0	-14.9	-15.8	-25.9	-31.1	-31.4
\$20,000	5.0	1.4	0.1	-0.2	-2.6	-4.2	-4.4
\$25,000	6.8	5.5	5.2	5.2	4.4	3.7	3.5
\$35,000	9.6	8.2	8.0	8.0	7.9	7.9	7.9
\$50,000	13.4	10.3	10.1	10.1	10.0	10.0	10.0
\$75,000	18.1	15.1	14.8	14.8	14.7	14.7	14.7
MARGINAL TAX RATE (percent)							
Single person, no dependents:							
\$5,000 ²	-	-	-	-	-	-	-
\$10,000	14	15	15	15	15	15	15
\$20,000	18	15	15	15	15	15	15
\$25,000	20	15	15	15	15	15	15
\$35,000	26	28	28	28	28	28	28
\$50,000	34	28	28	28	28	28	28
\$75,000	42	33	31	31	31	31	31
Married couple, 2 dependents: ¹							
\$5,000 ³	-11	-14	-18.4	-19.5	-30	-36	-36
\$10,000 ⁴	12.2	-	-	-	-	-	-
\$20,000	14	25	28.1	28.9	32.7	35.2	35.2
\$25,000	14	15	15	15	32.7	35.2	35.2
\$35,000	18	15	15	15	15	15	15
\$50,000	25	15	15	28	15	15	15
\$75,000	33	28	28	28	28	28	28

- Represents zero. ¹ Only one spouse is assumed to work. ² 1994, refundable earned income credit. ³ Refundable earned income credit. ⁴ Beginning 1990, refundable earned income credit.

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

No. 536. Federal Civilian Employment, by Branch and Agency: 1990 to 1996

[As of September 30]

AGENCY	1990	1994	1995	1996	PERCENT CHANGE	
					1990-95	1995-96
Total, all agencies	3,128,267	2,971,584	2,920,277	2,847,284	-6.6	-2.5
Legislative Branch, total ¹	37,495	35,357	33,367	31,547	-11.0	-5.5
Judicial Branch	23,605	28,035	28,993	29,581	22.8	2.0
Executive Branch, total	3,067,167	2,908,192	2,857,917	2,786,156	-6.8	-2.5
Executive Departments	2,065,542	1,907,895	⁴ 1,782,834	1,714,352	-13.7	-3.8
State	25,288	25,598	24,859	24,489	-1.7	-1.5
Treasury	158,655	156,373	155,951	146,137	-1.7	-6.3
Defense	1,034,152	879,878	832,352	795,813	-19.5	-4.4
Justice	83,932	97,910	103,262	109,794	23.0	6.3
Interior	77,679	80,704	76,439	71,028	-1.6	-7.1
Agriculture	122,594	119,558	113,321	109,586	-7.6	-3.3
Commerce	69,920	37,642	36,803	35,156	-47.4	-4.4
Labor	17,727	16,732	16,204	15,230	-8.6	-6.0
Health & Human Services	123,959	128,244	⁴ 59,788	58,491	-51.8	-2.2
Housing & Urban Development	13,596	13,218	11,822	11,462	-13.0	-3.0
Transportation	67,364	64,896	63,552	63,309	-5.7	-0.4
Energy	17,731	19,899	19,589	18,237	10.5	-6.9
Education	4,771	4,813	4,988	4,721	4.5	-5.4
Veterans Affairs ²	248,174	262,432	263,904	250,899	6.3	-4.9
Independent agencies ¹	999,894	998,729	⁴ 1,073,510	1,070,245	7.4	-0.3
American Battle Monuments Comm	396	380	375	371	-5.3	-1.1
Armed Forces Retirement Home	966	1,056	960	908	(X)	-5.4
Arms Control & Disarmament Agency	216	233	266	244	23.1	-8.0
Board of Gov Fed Reserve System	1,525	1,669	1,704	1,740	11.7	2.1
Commodity Futures Trading Comm.	542	551	544	553	0.4	1.7
Consumer Product Safety Comm.	520	484	486	468	-6.5	-3.7
Corp Natl & Community Service	(X)	607	574	516	(X)	-10.1
Defense Nuclear Facilities Safety Bd	25	102	106	106	324.0	-
Environmental Protection Agency	17,123	18,092	17,910	17,160	4.6	-4.2
Equal Employment Opportunity Comm	2,880	2,914	2,796	2,655	-2.9	-5.0
Export-Import Bank of US	343	462	443	426	29.2	-3.8
Farm Credit Administration	515	412	380	332	-26.2	-12.6
Federal Communications Commission	1,778	2,015	2,116	2,069	19.0	-2.2
Federal Deposit Insurance Corporation	17,641	18,775	14,765	10,008	-16.3	-32.2
Federal Election Commission	250	316	327	294	30.8	-10.1
Fed. Emergency Managmt Agency	3,137	5,221	5,256	6,569	67.5	25.0
Federal Housing Finance Board	65	104	113	119	73.8	5.3
Federal Labor Relations Auth.	251	229	221	232	-12.0	5.0
Federal Maritime Commission	230	200	169	150	-26.5	-11.2
Federal Med & Concil Svc	316	309	297	293	-6.0	-1.3
Fed Ret Thrift Invest Board	93	105	110	110	18.3	-
Federal Trade Commission	988	969	996	941	0.8	-5.5
General Services Administration ³	20,277	19,257	16,500	15,654	-18.6	-5.1
Holocaust Memorial Council	26	188	207	217	696.2	4.8
Int Boun & Wat Comm (US & Mex)	260	248	236	246	-9.2	4.2
International Trade Commission	491	464	442	391	-10.0	-11.5
Interstate Commerce Comm	656	553	397	-	-39.5	(X)
Merit Sys Protection Board	310	296	271	265	-12.6	-2.2
National Archives & Recds Admin.	3,120	3,073	2,833	3,061	-9.2	8.0
National Aeronautics & Space Admin	24,872	23,338	21,635	21,006	-13.0	-2.9
Natl Credit Union Admin	900	921	912	935	1.3	2.5
Natl Fnd Arts & Humanities	547	564	493	337	-9.9	-31.6
Natl Labor Relations Board	2,263	2,077	2,050	1,970	-9.4	-3.9
Natl Science Foundation	1,318	1,252	1,292	1,249	-2.0	-3.3
Natl Trans Safety Board	366	358	368	370	0.5	0.5
Nuclear Regulatory Commission	3,353	3,336	3,212	3,148	-4.2	-2.0
Office of Personnel Management	6,636	5,340	4,354	3,524	-34.4	-19.1
Panama Canal Commission	8,240	8,562	9,060	9,335	10.0	3.0
Peace Corps	1,178	1,223	1,179	1,122	0.1	-4.8
Pension Benefit Guar Corp.	574	697	716	763	24.7	6.6
Railroad Retirement Board	1,772	1,683	1,544	1,440	-12.9	-6.7
Securities & Exchange Comm	2,302	2,689	2,852	2,838	23.9	-0.5
Selective Service System	288	230	218	221	-24.3	1.4
Small Business Administration	5,128	6,824	5,085	4,839	-0.8	-4.8
Smithsonian Institution, Summary	5,092	5,527	5,444	5,188	6.9	-4.7
Social Security Admin	(X)	(X)	⁴ 66,850	66,314	(X)	-0.8
Tennessee Valley Authority	28,392	18,846	16,545	16,022	-41.7	-3.2
U.S. Information Agency	8,555	7,888	7,480	6,850	-12.6	-8.4
U.S. International Development Cooperation Agency	4,698	4,059	3,755	3,267	-20.1	-13.0
U.S. Postal Service	816,886	822,699	845,393	852,285	3.5	0.8

- Represents zero. X Not applicable. ¹ Includes branches, or agencies, not shown separately. ² Formerly Veterans Administration. ³ 1980 figure includes the National Archives and Records Administration which became an independent agency in 1985. ⁴ Sizible 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. ⁵ Formerly Federal Home Loan Bank Board.

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

No. 537. Federal Civilian Employment and Annual Payroll, by Branch: 1970 to 1996

[Average Annual employment: For fiscal year ending in year shown; see text, section 9. 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, National Security Agency, and, as of November 1984, the Defense Intelligence Agency]

YEAR	EMPLOYMENT					PAYROLL (mil. dol.)					
	Total (1,000)	Percent of U.S. employed ¹	Executive		Legis-lative (1,000)	Judicial (1,000)	Executive			Legis-lative	Judicial
			Total (1,000)	Defense			Total	Defense			
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	33	9	33,240	32,671	12,414	447	121
1974	2,825	3.3	2,781	1,041	35	9	35,661	35,035	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	41,450	14,699	631	179
1977	2,855	3.1	2,803	997	39	12	45,895	44,975	15,696	700	219
1978	2,875	3.0	2,822	987	40	13	49,921	48,899	16,995	771	251
1979	2,897	2.9	2,844	974	40	13	53,590	52,513	18,065	817	260
1980	2,987	3.0	2,933	971	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	23,406	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	18	80,599	78,992	28,330	1,098	509
1986	3,047	2.8	2,991	1,089	38	19	82,598	80,941	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	22	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	108,054	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	28	118,304	115,328	31,753	1,598	1,379
1996	2,881	2.3	2,819	811	32	29	119,322	116,386	31,569	1,519	1,417

¹ Civilian only. See table 621. ² Includes 33,000 temporary census workers. ³ Includes 81,116 temporary census workers. ⁴ Includes 111,020 temporary census workers.

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

No. 538. Federal Executive Branch (Non-Postal) Employment, by Race and National Origin: 1990 to 1995

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

PAY SYSTEM	1990	1992	1993	1994	1995
All personnel	2,150,359	2,175,715	2,110,510	2,043,449	1,960,577
White, non-Hispanic	1,562,846	1,570,812	1,515,700	1,462,185	1,394,690
General schedule and related	1,218,188	1,228,634	1,190,705	1,146,990	1,101,108
Grades 1-4 (\$12,141 - \$21,734)	132,028	112,948	99,006	90,029	79,195
Grades 5-8 (\$18,707 - \$33,357)	337,453	338,182	320,410	303,999	288,755
Grades 9-12 (\$28,345 - \$53,434)	510,261	509,978	500,616	484,681	465,908
Grades 13-15 (\$48,878 - \$88,326)	238,446	267,526	270,673	268,281	267,250
Total Executives/Senior Pay Levels	9,337	13,661	13,162	13,114	13,307
Wage pay system	244,220	232,753	215,122	202,440	186,184
Other pay systems	91,101	95,764	96,711	99,641	94,991
Black	356,867	360,725	351,879	340,512	327,302
General schedule and related	272,657	277,264	272,393	265,926	258,586
Grades 1-4 (\$12,141 - \$21,734)	65,077	56,650	51,142	46,189	41,381
Grades 5-8 (\$18,707 - \$33,357)	114,993	120,259	118,438	115,966	112,962
Grades 9-12 (\$28,345 - \$53,434)	74,985	78,970	80,130	80,284	79,795
Grades 13-15 (\$48,878 - \$88,326)	17,602	21,385	22,683	23,487	24,448
Total Executives/Senior Pay Levels	479	662	716	865	942
Wage pay system	72,755	69,976	65,422	60,335	55,637
Other pay systems	10,976	12,823	13,348	12,348	12,137
Hispanic	115,170	120,296	117,935	116,863	115,964
General schedule and related	83,218	87,947	87,200	86,816	86,762
Grades 1-4 (\$12,141 - \$21,734)	15,738	14,240	13,027	12,033	11,081
Grades 5-8 (\$18,707 - \$33,357)	28,727	31,708	30,985	30,749	31,152
Grades 9-12 (\$28,345 - \$53,434)	31,615	33,121	33,758	34,104	34,056
Grades 13-15 (\$48,878 - \$88,326)	7,138	8,878	9,430	9,930	10,473
Total Executives/Senior Pay Levels	154	281	274	323	382
Wage pay system	26,947	26,151	24,515	23,122	22,128
Other pay systems	4,851	5,917	5,946	6,602	6,692
American Indian, Alaska Natives, Asians, and Pacific	115,476	123,882	124,996	123,889	122,621

¹ General schedule pay rates as of January 1993. Senior Pay Levels effective as of October 1, 1991.

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

No. 539. Paid Civilian Employment in the Federal Government: 1994

[As of **December 31**. Excludes Central Intelligence Agency, Defense Intelligence Agency, seasonal and on-call employees, and National Security Agency]

DIVISION AND STATE	Total (1,000)	Percent Defense	DIVISION AND STATE	Total (1,000)	Percent Defense
United States	2,903	27.6	Virginia	160	61.0
Northeast	467	21.8	West Virginia	18	10.0
New England	123	20.8	North Carolina	54	32.6
Maine	14	43.3	South Carolina	30	46.0
New Hampshire	9	15.8	Georgia	92	37.9
Vermont	6	10.5	Florida	114	26.4
Massachusetts	60	16.1	East South Central	169	31.0
Rhode Island	11	36.7	Kentucky	36	34.2
Connecticut	25	17.1	Tennessee	53	11.3
Middle Atlantic	344	22.2	Alabama	55	43.4
New York	145	10.6	Mississippi	25	40.9
New Jersey	72	29.8	West South Central	273	31.2
Pennsylvania	127	31.1	Arkansas	20	20.2
North Central	511	21.4	Louisiana	35	25.0
East North Central	330	22.8	Oklahoma	42	44.9
Ohio	92	34.2	Texas	176	30.4
Indiana	42	33.7	West	629	32.1
Illinois	106	15.9	Mountain	198	25.8
Michigan	60	16.1	Montana	13	9.5
Wisconsin	30	10.9	Idaho	11	11.3
West North Central	180	18.7	Wyoming	7	14.5
Minnesota	34	7.9	Colorado	57	23.0
Iowa	21	6.8	New Mexico	27	31.6
Missouri	64	25.5	Arizona	40	22.4
North Dakota	8	23.6	Utah	31	47.7
South Dakota	10	13.5	Nevada	12	17.8
Nebraska	16	22.7	Pacific	430	34.9
Kansas	26	23.3	Washington	66	40.2
South	1,253	31.0	Oregon	30	9.9
South Atlantic	811	30.9	California	295	33.3
Delaware	6	26.9	Alaska	15	32.1
Maryland	133	28.4	Hawaii	25	72.2
District of Columbia	204	7.6	Unspecified State	44	0.5

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

No. 540. Paid Full-Time Federal Civilian Employment, All Areas: 1990 to 1996

[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, section 10, for explanation of general schedule and wage system]

COMPENSATION AUTHORITY	EMPLOYEES (1,000)				AVERAGE PAY			
	1990	1994	1995	1996	1990	1994	1995	1996
Total	2,697	2,681	1,867	1,803	31,174	39,129	(NA)	42,195
General Schedule	1,506	1,479	1,417	1,381	31,239	39,070	40,568	42,139
Wage System	369	290	269	252	26,565	31,299	32,084	32,976
Postal pay system ¹	661	729	(NA)	(NA)	29,264	33,592	(NA)	(NA)
Other	161	183	181	170	41,149	51,996	53,839	56,298

NA Not available. ¹ 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. 541. Federal General Schedule Employee Pay Increases: 1965 to 1996

[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	1975	5.0	1987	3.0
1966	2.9	1976	5.2	1988	2.0
1967	4.5	1977	7.0	1989	4.1
1968	4.9	1978	5.5	1990	3.6
1969	9.1	1979	7.0	1991	4.1
1970	6.0	1980	9.1	1992	4.2
1971	6.0	1981	4.8	1993	3.7
1972	5.5	1982	4.0	1994	-
1972	5.1	1984	4.0	1995	2.0
1973	4.8	1985	3.5	1996	2.0
1974	5.5	1986	-		

- Represents zero.

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

No. 542. Accessions to and Separations From Employment in the Federal Government: 1995 and 1996

[As of September 30]

AGENCY	ACCESSIONS				SEPARATIONS			
	Number		Rate		Number		Rate	
	1995	1996	1995	1996	1995	1996	1995	1996
Total, all agencies	556,695	481,523	19.2	17.0	638,733	546,444	22.1	19.3
Legislative Branch, total ¹	1,074	767	6.6	5.2	1,985	2,320	12.2	15.6
General Accounting Office	39	15	0.9	0.4	392	827	8.9	22.2
Government Printing Office	77	113	1.8	2.9	318	400	7.6	10.4
Library of Congress	540	382	11.6	8.4	642	491	13.8	10.8
Judicial Branch	-	-	-	-	-	-	-	-
Executive Branch, total	555,621	480,756	19.3	17.1	636,748	544,124	22.1	19.3
Executive Office of the President	384	342	24.3	21.9	373	338	23.6	21.6
Executive Departments	257,125	245,483	14.0	14.1	422,606	327,910	23.0	18.9
State	3,338	3,158	13.3	12.8	3,919	3,433	15.6	14.0
Treasury	24,532	25,115	15.0	16.0	52,634	56,983	32.2	36.4
Defense	104,088	107,505	12.2	13.3	155,722	144,082	18.3	17.8
Justice	14,958	16,609	14.9	15.6	7,496	6,579	7.5	6.2
Interior	12,936	12,700	17.1	18.0	16,147	14,353	21.4	20.4
Agriculture	25,365	29,944	23.3	28.5	41,384	34,704	37.9	33.0
Commerce	5,900	4,272	15.8	11.9	6,460	5,274	17.3	14.7
Labor	1,438	517	8.7	3.3	2,003	1,498	12.2	9.6
Health & Human Services	8,774	7,457	9.3	12.7	78,780	8,136	83.7	13.8
Housing & Urban Development	489	451	4.0	3.9	1,952	853	15.8	7.4
Transportation	2,673	3,028	4.2	4.8	4,740	3,990	7.4	6.3
Energy	2,087	621	10.5	3.3	2,671	93	13.4	10.9
Education	683	253	13.8	5.3	354	300	7.2	6.3
Veterans Affairs ²	49,864	33,853	19.0	13.2	48,344	45,685	18.5	17.8
Independent agencies ¹	298,112	234,931	28.6	21.8	213,769	215,876	20.5	20.0
Board of Governors, Fed RSRV System	231	192	13.7	11.1	199	205	11.8	11.8
Environmental Protection Agency	2,232	738	12.3	4.3	2,078	1,403	11.5	8.1
Equal Employment Opportunity Comm	129	62	4.5	2.3	156	114	5.4	4.2
Federal Deposit Insurance Corporation	360	269	2.2	2.3	4,404	5,060	26.8	43.1
Fed Emergency Management Agency	3,165	3,492	60.2	65.7	3,059	2,702	58.2	50.8
General Services Administration	292	331	1.7	2.1	2,552	576	14.8	3.6
National Aeronautics & Space Admin	2,004	1,225	8.9	5.7	3,673	1,898	16.2	8.9
National Archives & Records Admin	583	612	20.0	20.7	307	144	10.5	4.9
Nuclear Regulatory Commission	98	158	3.0	5.0	263	187	8.0	5.9
Office of Personnel Management	506	563	10.3	13.8	1,407	1,231	28.6	30.2
Panama Canal Comm	1,744	1,499	19.6	16.5	1,246	1,225	14.0	13.5
Railroad Retirement Board	46	38	2.9	2.5	185	142	11.6	9.5
Securities and Exchange Commission	584	415	21.1	14.7	356	351	12.8	12.5
Small Business Administration	1,065	1,488	18.1	30.8	2,799	1,715	47.6	35.5
Smithsonian Institution	707	350	13.1	6.6	980	615	18.2	11.6
Tennessee Valley Authority	674	281	4.1	1.7	2,873	525	17.3	3.2
US Information Agency	356	175	4.7	2.5	836	952	11.0	13.4
US International Dev Coop Agency	333	193	8.6	5.3	665	674	17.2	18.7
US Postal Service	210,447	214,281	25.0	25.0	179,494	187,546	21.3	21.8

- Represents zero. ¹ Includes other branches, or other agencies, not shown separately. ² Formerly Veterans Administration.

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

No. 543. Federal Land and Buildings Owned and Leased, and Predominant Land Usage: 1980 to 1994

[For fiscal years ending in years shown; see text, section 9. 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 369]

ITEM AND AGENCY	Unit	1980	1985	1989	1990	1991	1992	1993	1994
Federally owned: Land	Mil. acres.	720	727	662	650	650	651	651	678
Buildings, number ¹	1,000	403	454	451	446	441	453	444	452
Cost of land, buildings, etc. ²	Mil. dol.	107	148	164	180	181	193	194	209
Federally leased: Land	Mil. acres.	1.4	1.3	1.5	0.9	(NA)	(NA)	(NA)	(NA)
Buildings, floor area	Mil. sq/ft	214	237	254	234	242	(NA)	(NA)	(NA)
Rental property, cost	Mil. dol	1,054	1,681	2,127	2,125	(NA)	(NA)	(NA)	(NA)
Predominant usage (U.S. only)	Mil. acres.	720	727	662	650	650	651	650	677
Forest and wildlife	Mil. acres.	422	431	375	368	(NA)	368	368	398
Grazing	Mil. acres.	162	155	151	154	(NA)	154	154	154
Parks and historic sites	Mil. acres.	93	94	98	96	(NA)	96	96	99
Other	Mil. acres.	43	48	39	33	(NA)	(NA)	(NA)	(NA)

NA Not available. ¹ Excludes data for Dept. of Defense military functions outside United States. ² Includes other uses not shown separately.

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