

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,

In Brief

	1998
<i>Gross Federal debt</i>	\$5,544 bil.
<i>Interest on the public debt</i>	\$362 bil.
<i>Net interest</i>	\$243 bil.

the Postal Service, the Synthetic Fuels Corporation, and the lending activities of the Rural Electrification Administration. The Balanced Budget and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (federal old-age and survivors insurance and the federal disability insurance trust funds) off-budget. Though social security is now off-budget and, by law, excluded from coverage of the congressional budget resolutions, it continues to be a federal program.

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

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

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 Under the Constitution, no money may be withdrawn from the

Treasury unless appropriated by the Congress.

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

Budget receipts such as taxes, customs duties, and 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 biweekly basis, the calendar month earnings are partially estimated on the basis of the number of work days in each month where payroll periods overlap.

Federal employment and payroll figures are published by the Office of Personnel Management in its *Federal Civilian Workforce Statistics—Employment and Trends*. It also publishes biennial employment data for minority groups, data on occupations of white- and blue-collar workers, and data on employment by geographic area; reports on salary and wage distribution of federal employees are published annually. General schedule is primarily white-collar; wage system primarily blue-collar. Data on federal employment are also issued by the Bureau of Labor Statistics in its *Monthly Labor Review* and in *Employment and Earnings* and by the 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 nonfederal owners. In general, original entries and selections are applications to secure title to public lands which have been accepted as properly filed (i.e., allowed). Some types of applications, however, are not reported until issuance of the final certificate, which passes equitable title to the land to the applicant. 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.

No. 537. Federal Budget—Summary: 1945 to 1998

[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	Outlays	Surplus or deficit(-)	Outlays as percent of GDP ¹	GROSS FEDERAL DEBT ²				
					Total	Federal gov't account	Held by the public		As percent of GDP ¹
							Total	Federal Reserve System	
1945	45,159	92,712	-47,553	41.9	260,123	24,941	235,182	21,792	117.5
1950	39,443	42,562	-3,119	15.6	256,853	37,830	219,023	18,331	93.9
1955	65,451	68,444	-2,993	17.3	274,366	47,751	226,616	23,607	69.4
1960	92,492	92,191	301	17.8	290,525	53,686	236,840	26,523	56.1
1965	116,817	118,228	-1,411	17.2	322,318	61,540	260,778	39,100	46.9
1970	192,807	195,649	-2,842	19.4	380,921	97,723	283,198	57,714	37.8
1975	279,090	332,332	-53,242	21.4	541,925	147,225	394,700	84,993	34.9
1980	517,112	590,947	-73,835	21.7	909,050	199,212	709,838	120,846	33.4
1981	599,272	678,249	-78,976	22.2	994,845	209,507	785,338	124,466	32.6
1982	617,766	745,755	-127,989	23.2	1,137,345	217,560	919,785	153,497	35.4
1983	600,562	808,380	-207,818	23.6	1,371,710	240,114	1,131,596	155,527	40.1
1984	666,486	851,874	-185,388	22.3	1,564,657	264,159	1,300,498	155,122	41.0
1985	734,088	946,423	-212,334	23.1	1,817,521	317,612	1,499,908	169,806	44.3
1986	769,215	990,460	-221,245	22.6	2,120,629	383,919	1,736,709	190,855	48.5
1987	854,353	1,004,122	-149,769	21.8	2,346,125	457,444	1,888,680	212,040	50.9
1988	909,303	1,064,489	-155,187	21.5	2,601,307	550,507	2,050,799	229,218	52.5
1989	991,190	1,143,671	-152,481	21.4	2,868,039	678,157	2,189,882	220,088	53.6
1990	1,031,969	1,253,163	-221,194	22.0	3,206,564	795,841	2,410,722	234,410	56.4
1991	1,055,041	1,324,400	-269,359	22.6	3,598,498	910,362	2,688,137	258,591	61.4
1992	1,091,279	1,381,681	-290,402	22.5	4,002,136	1,003,302	2,998,834	296,397	65.1
1993	1,154,401	1,409,414	-255,013	21.8	4,351,416	1,103,945	3,247,471	325,653	67.2
1994	1,258,627	1,461,731	-203,104	21.4	4,643,705	1,211,588	3,432,117	355,150	67.8
1995	1,351,830	1,515,729	-163,899	21.1	4,921,018	1,317,645	3,603,373	374,114	68.4
1996	1,453,062	1,560,512	-107,450	20.7	5,181,934	1,448,967	3,732,968	390,924	68.8
1997	1,579,292	1,601,235	-21,943	20.1	5,369,707	1,598,559	3,771,148	424,507	67.4
1998, est.	1,657,858	1,667,815	-9,957	20.0	5,543,589	1,746,773	3,796,816	(NA)	66.4

NA Not available. ¹ Gross domestic product as of fiscal year; for calendar year GDP, see Section 14. ² See text, Section 10 for discussion of debt concept.

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

No. 538. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1980 to 1998

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

OUTLAYS	1980	1985	1990	1993	1994	1995	1996	1997	1998, est.
Federal outlays, total	590,947	946,423	1,253,163	1,409,414	1,461,731	1,515,729	1,560,512	1,601,235	1,667,815
National defense	133,995	252,748	299,331	291,086	281,642	272,066	265,748	270,473	264,112
Human resources	313,374	471,822	619,329	827,535	869,414	923,765	958,254	1,002,323	1,048,983
Education, training, employment, and social services	31,843	29,342	38,755	50,012	46,307	54,263	52,001	53,008	55,114
Health	23,169	33,542	57,716	99,415	107,122	115,418	119,378	123,843	131,772
Medicare	32,090	65,822	98,102	130,552	144,747	159,855	174,225	190,016	198,135
Income security	86,557	128,230	147,076	207,299	214,089	220,493	225,989	230,886	239,349
Social security	118,547	188,623	248,623	304,585	319,565	335,846	349,676	365,257	381,499
Veterans benefits and services	21,169	26,262	29,058	35,671	37,584	37,890	36,985	39,313	43,114
Physical resources	65,985	56,821	126,004	46,762	70,575	59,197	64,236	60,000	81,087
Energy	10,156	5,609	3,341	4,319	5,219	4,936	2,844	1,483	403
Natural resources and environment	13,858	13,357	17,080	20,239	21,064	22,078	21,614	21,369	23,822
Commerce and housing credit	9,390	4,337	67,600	-21,853	-4,228	-17,808	-10,472	-14,624	3,525
Transportation	21,329	25,838	29,485	35,004	38,066	39,350	39,565	40,767	41,535
Community and regional development	11,252	7,680	8,498	9,052	10,454	10,641	10,685	11,005	11,802
Net interest	52,538	129,504	184,221	198,811	202,957	232,169	241,090	244,013	242,694
International affairs	12,714	16,176	13,764	17,248	17,083	16,434	13,496	15,228	14,480
General science, space/technology	5,832	8,627	14,444	17,030	16,227	16,724	16,709	17,174	17,093
Agriculture	8,839	25,565	11,958	20,363	15,046	9,778	9,159	9,032	10,580
Administration of justice	4,584	6,270	9,993	14,955	15,256	16,216	17,548	20,197	22,274
General government	13,028	11,588	10,734	13,009	11,303	13,835	11,892	12,768	12,878
Undistributed offsetting receipts	-19,942	-32,698	-36,615	-37,386	-37,772	-44,455	-37,620	-49,973	-46,366

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

No. 539. Federal Receipts, by Source: 1980 to 1998

[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	1995	1996	1997	1998, est.
Total receipts ¹	517,112	734,088	1,031,969	1,351,830	1,453,062	1,579,292	1,657,858
Individual income taxes	244,069	334,531	466,884	590,244	656,417	737,466	767,768
Corporation income taxes	64,600	61,331	93,507	157,004	171,824	182,293	190,842
Social insurance and retirement receipts	157,803	265,163	380,047	484,473	509,414	539,371	571,374
Excise taxes	24,329	35,992	35,345	57,484	54,014	56,924	55,540
Social insurance and retirement receipts ¹	157,803	265,163	380,047	484,473	509,414	539,371	571,374
Employment and general retirement	138,748	234,646	353,891	451,045	476,361	506,751	538,124
Old-age and survivors insurance:							
Trust funds (off-budget)	96,581	169,822	255,031	284,091	311,869	336,729	358,949
Disability insurance (off-budget)	16,628	16,348	26,625	66,988	55,623	55,261	57,042
Hospital insurance	23,217	44,871	68,556	96,024	104,997	110,710	118,029
Railroad retirement/pension fund:							
Trust funds	2,323	2,213	2,292	2,424	2,362	2,440	2,493
Railroad social security equivalent account	(NA)	1,391	1,387	1,518	1,510	1,611	1,611
Unemployment insurance	15,336	25,758	21,635	28,878	28,584	28,202	28,922
Trust funds	15,336	25,758	21,635	28,878	28,584	28,202	28,922
Total excise taxes ¹	24,329	35,992	35,345	57,484	54,014	56,924	55,540
Federal funds:							
Alcohol	5,601	5,562	5,695	7,216	7,220	7,257	7,251
Tobacco	2,443	4,779	4,081	5,878	5,795	5,873	5,926
Telephone	(NA)	2,147	2,995	3,794	4,234	4,543	4,864
Ozone depleting chemicals/products	(NA)	(NA)	360	616	320	130	55
Transportation fuels	(NA)	(NA)	(NA)	8,491	7,468	7,107	442
Trust funds:							
Highway	6,620	13,015	13,867	22,611	24,651	23,867	26,063
Airport and airway	1,874	2,851	3,700	5,534	2,369	4,007	7,975
Black lung disability	272	581	665	608	614	614	640
Inland waterway	(NA)	40	63	103	108	96	116
Hazardous substance superfund	(NA)	273	818	867	313	71	101
Post-closure liability (hazardous waste)	(NA)	7	-1	(NA)	(NA)	(NA)	(NA)
Oil spill liability	(NA)	(NA)	143	211	34	1	46
Aquatic resources	(NA)	126	218	306	315	316	281
Leaking underground storage tank	(NA)	(NA)	122	165	48	-2	140
Vaccine injury compensation	(NA)	(NA)	159	138	115	123	111

NA Not available. 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. 540. Federal Trust Fund Receipts, Outlays, and Balances: 1995 to 1997

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

DESCRIPTION	INCOME			OUTLAYS			BALANCES ¹		
	1995	1996	1997	1995	1996	1997	1995	1996	1997
Total²	786	835	878	687	720	752	1,282	1,391	1,515
Airport and airway trust fund	6	3	5	7	7	6	12	8	6
Federal employees health benefits fund	16	16	16	16	16	17	8	7	7
Federal civilian employees retirement funds	67	68	71	39	40	42	374	402	431
Federal old-age, survivors and disability insurance trust funds	399	418	449	338	352	367	483	550	631
Foreign military sales trust fund	13	15	15	13	14	15	6	6	-
Highway trust fund	(NA)	(NA)	25	(NA)	(NA)	25	(NA)	(NA)	22
Health insurance trust funds:									
Medicare: Federal hospital insurance (HI) trust fund	115	124	129	115	128	138	130	125	116
Federal supplemental medical insurance	58	82	81	65	69	73	14	27	35
Military retirement fund	35	33	38	28	29	30	127	131	139
Railroad retirement trust funds	12	9	9	11	8	8	14	14	15
Unemployment trust funds	33	32	33	25	26	24	48	54	62
Veterans life insurance trust funds	2	2	2	2	2	2	14	14	14
Other trust funds ³	11	10	10	9	9	9	35	31	31

- Represents or rounds to zero. 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. 541. Federal Budget Outlays in Constant (1992) Dollars: 1980 to 1998

[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. Minus sign (-) indicates offset]

OUTLAYS	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997	1998, est.
Constant (1992) dollar outlays, total	1,015.9	1,209.0	1,353.7	1,366.1	1,381.7	1,374.8	1,392.8	1,407.8	1,412.0	1,414.0	1,441.0
National defense ¹	229.4	306.1	324.6	283.3	298.4	286.6	271.9	256.4	240.3	239.3	229.3
Nondefense, total	786.5	903.0	1,029.1	1,082.8	1,083.3	1,088.1	1,120.9	1,151.4	1,171.6	1,174.7	1,211.8
Payments for individuals	484.5	564.4	632.3	671.8	727.6	761.1	780.9	808.8	822.5	836.7	855.3
Direct payments ²	427.7	499.1	548.9	576.2	615.5	640.3	652.5	674.0	689.0	705.6	716.3
Grants to state and local governments	56.8	65.2	83.4	95.5	112.2	120.9	128.5	134.8	133.5	131.1	138.9
All other grants	98.8	70.2	61.1	62.9	65.6	67.5	71.8	73.3	72.1	74.7	77.0
Net Interest ²	88.6	165.2	197.8	200.2	199.4	193.7	193.1	215.3	218.6	216.4	211.3
All other ²	149.7	145.7	178.0	188.2	130.0	101.3	109.6	93.3	90.2	88.0	105.6
Undistributed offsetting receipts ²	-35.1	-42.6	-40.0	-40.4	-39.3	-35.6	-34.5	-39.3	-31.6	-41.1	-37.4
Total outlays as percent of GDP	21.7	23.1	22.0	22.6	22.5	21.8	21.4	21.1	20.7	20.1	20.0
National defense ¹	4.9	6.2	5.3	4.7	4.9	4.5	4.1	3.8	3.5	3.4	3.2
Nondefense, total	16.8	16.9	16.8	17.9	17.6	17.3	17.2	17.3	17.2	16.7	16.8
Payments for individuals	10.2	10.4	10.3	11.1	11.8	12.1	12.0	12.2	12.1	11.9	11.9
Direct payments ²	9.0	9.2	8.9	9.5	10.0	10.2	10.0	10.1	10.1	10.0	9.9
Grants to state and local governments	1.2	1.2	1.4	1.6	1.8	1.9	2.0	2.0	2.0	1.9	1.9
All other grants	2.2	1.4	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
Net Interest ²	1.9	3.2	3.2	3.3	3.2	3.1	3.0	3.2	3.2	3.1	2.9
All other ²	3.2	2.8	2.9	3.1	2.1	1.6	1.7	1.4	1.4	1.3	1.5
Undistributed offsetting receipts ²	-0.7	-0.8	-0.6	-0.7	-0.6	-0.6	-0.6	-0.6	-0.5	-0.6	-0.6
Percent of outlays, total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
National defense ¹	22.7	26.7	23.9	20.6	21.6	20.7	19.3	17.9	17.0	16.9	15.8
Nondefense, total	77.3	73.3	76.1	79.4	78.4	79.3	80.7	82.1	83.0	83.1	84.2
Payments for individuals	47.1	45.1	46.6	49.1	52.7	55.5	56.2	57.7	58.3	59.3	59.4
Direct payments ²	41.6	39.9	40.5	42.1	44.5	46.7	47.0	48.1	48.8	50.0	49.8
Grants to state and local governments	5.5	5.2	6.2	7.0	8.1	8.8	9.3	9.6	9.5	9.3	9.7
All other grants	9.9	6.0	4.6	4.7	4.7	4.9	5.1	5.2	5.1	5.3	5.4
Net Interest ²	8.9	13.7	14.7	14.7	14.4	14.1	13.9	15.3	15.4	15.2	14.6
All other ²	14.8	12.0	13.1	13.9	9.4	7.5	8.0	6.7	6.5	6.3	7.6
Undistributed offsetting receipts ²	-3.4	-3.5	-2.9	-3.0	-2.8	-2.7	-2.6	-2.9	-2.4	-3.1	-2.8

¹ Includes a small amount of grants to state and local governments and direct payments for individuals. ² Includes some off-budget amounts; most of the off-budget amounts are direct payments for individuals (social security benefits).

No. 542. Federal Outlays, by Agency: 1990 to 1998

[In millions of dollars]

DEPARTMENT OR OTHER UNIT	1990	1993	1994	1995	1996	1997	1998, est.
Total outlays	1,253,163	1,409,414	1,461,731	1,515,729	1,560,512	1,601,235	1,667,815
Legislative Branch	2,241	2,406	2,552	2,625	2,273	2,363	2,855
The Judiciary	1,646	2,628	2,677	2,903	3,059	3,259	3,719
Agriculture	46,012	63,144	60,753	56,665	54,352	52,547	55,015
Commerce	3,734	2,798	2,915	3,401	3,702	3,783	4,065
Defense-Military	289,755	278,574	268,646	259,556	253,253	258,322	251,385
Education	22,972	30,109	24,557	31,205	29,727	30,009	30,747
Energy	12,084	16,942	17,839	17,617	16,203	14,467	14,366
Health and Human Services	175,531	253,835	278,901	303,081	319,803	339,535	359,106
Housing and Urban Development	20,167	25,181	25,845	29,044	25,236	27,527	30,950
Interior	5,790	6,784	6,900	7,378	6,725	6,720	7,937
Justice	6,507	10,170	10,005	10,788	11,954	14,310	15,474
Labor	25,215	44,651	37,047	32,092	32,492	30,458	32,125
State	3,979	5,384	5,718	5,344	4,951	5,237	5,261
Transportation	28,650	34,457	37,228	38,777	38,780	39,832	40,465
Treasury	255,172	298,804	307,577	348,579	364,629	379,345	387,222
Veterans Affairs	28,998	35,487	37,401	37,771	36,920	39,280	43,074
Corps of Engineers	3,324	3,354	3,483	3,745	3,627	3,598	4,064
Other Defense-Civil Programs	21,692	25,961	26,971	27,977	28,952	30,282	31,494
Environmental Protection Agency	5,108	5,930	5,855	6,351	6,046	6,164	6,440
Executive Office of the President	158	194	231	215	202	221	240
Federal Emergency Management Admin.	2,183	3,253	4,154	3,136	3,102	3,326	3,698
General Services Administration	-93	825	448	831	732	1,084	944
International Assistance Programs	10,086	11,526	10,498	11,129	9,665	10,126	9,609
National Aeronautics and Space Admin.	12,429	14,305	13,695	13,378	13,881	14,360	13,729
National Science Foundation	1,838	2,452	2,642	2,845	3,012	3,130	3,165
Office of Personnel Management	31,949	36,794	38,596	41,276	42,870	45,404	46,418
Small Business Administration	692	785	779	677	873	333	-62
Social Security Administration (On-budget)	18,147	28,944	31,936	31,753	31,365	34,939	38,641
Social Security Administration (Off-budget)	244,998	298,349	313,881	330,370	343,869	358,372	371,839
Other Independent Agencies (On-budget)	69,501	-16,342	4,367	-5,179	3,434	-2,080	12,276
Other Independent Agencies (Off-budget)	1,626	1,441	1,103	-1,969	-180	-49	1,721
Undistributed offsetting receipts	-98,930	-119,711	-123,469	-137,632	-134,997	-154,969	-160,167

Source of Tables 541 and 542: U.S. Office of Management and Budget, *Historical Tables*, annual.

No. 543. Federal Outlays, by Detailed Function: 1990 to 1998

[In millions of dollars]

FUNCTION AND SUBFUNCTION	1990	1993	1994	1995	1996	1997	1998, est.
Total outlays	1,253,163	1,409,414	1,461,731	1,515,729	1,560,512	1,601,235	1,667,815
National defense, total	299,331	291,086	281,642	272,066	265,748	270,473	264,112
Department of Defense-Military	289,755	278,561	286,622	259,442	253,187	258,311	251,385
Military personnel	75,622	75,904	73,137	70,809	66,669	69,724	69,649
Operation and maintenance	88,340	94,094	87,929	91,078	88,759	92,461	92,393
Procurement	80,972	69,936	61,769	54,982	48,913	47,690	43,733
Research, development, test, & evaluation	37,458	36,968	34,762	34,594	36,494	37,015	35,770
Military construction	5,080	4,831	4,979	6,823	6,683	6,187	5,545
Family housing	3,501	3,255	3,316	3,571	3,828	4,003	3,960
Atomic energy defense activities	8,988	11,017	11,892	11,777	11,639	11,267	11,640
Defense-related activities	587	1,508	1,128	847	922	895	1,087
International affairs, total	13,764	17,248	17,083	16,434	13,496	15,228	14,480
International development and humanitarian assistance	5,498	5,827	7,049	7,599	6,160	6,054	5,750
International security assistance	8,652	7,639	6,642	5,252	4,565	4,632	5,214
Conduct of foreign affairs	3,050	4,325	4,557	4,192	3,761	3,919	3,908
Foreign information and exchange activities	1,103	1,352	1,398	1,417	1,187	1,173	1,149
International financial programs	-4,539	-1,896	-2,564	-2,026	-2,177	-550	-1,541
General science, space and technology, total	14,444	17,030	16,227	16,724	16,709	17,174	17,093
General science and basic research	2,835	3,938	3,863	4,131	4,016	4,118	4,906
Space flight, research, & supporting activities	11,609	13,092	12,363	12,593	12,693	13,056	12,187
Energy, total	3,341	4,319	5,219	4,936	2,844	1,483	403
Energy supply	1,976	3,286	3,899	3,584	1,654	634	-342
Energy conservation	365	521	582	671	624	572	551
Emergency energy preparedness	442	336	275	223	141	23	13
Energy information, policy, and regulation	559	176	462	458	425	254	181
Natural resources and environment, total ¹	17,080	20,239	21,064	22,078	21,614	21,369	23,822
Water resources	4,401	4,258	4,528	4,791	4,617	4,536	5,302
Conservation and land management	3,553	4,777	5,161	5,318	5,396	5,067	5,606
Recreational resources	1,876	2,620	2,619	2,801	2,673	2,785	3,518
Pollution control and abatement	5,170	6,061	6,050	6,512	6,180	6,290	6,606
Agriculture, total	11,958	20,363	15,046	9,159	9,159	9,032	10,580
Farm income stabilization	9,761	17,720	12,350	7,020	6,477	6,272	7,740
Agricultural research and services	2,197	2,643	2,695	2,758	2,682	2,760	2,840
Commerce and housing credit, total ¹	67,600	-21,853	-4,228	-17,808	-10,472	-14,624	3,525
Mortgage credit	3,845	1,554	-501	-1,038	-5,025	-4,006	-2,631
Postal Service	2,116	1,602	1,233	-1,839	-58	77	1,807
Deposit insurance	57,891	-27,957	-7,570	-17,827	-8,394	-14,384	-4,546
Transportation, total ¹	29,485	35,004	38,066	39,350	39,565	40,767	41,535
Ground transportation	18,954	21,251	23,940	25,297	25,650	26,795	27,358
Air transportation	7,234	10,049	10,146	10,020	10,135	10,138	10,553
Water transportation	3,151	3,423	3,648	3,732	3,460	3,554	3,390
Community and regional development, total	8,498	9,052	10,454	10,641	10,685	11,005	11,802
Community development	3,530	3,681	4,133	4,744	4,860	4,962	5,646
Area and regional development	2,868	2,443	2,166	2,615	2,667	2,691	2,763
Disaster relief and insurance	2,100	2,928	4,156	3,282	3,158	3,352	3,393
Education, training, employment, & social services, ¹	38,755	50,012	46,307	54,263	52,001	53,008	55,114
Elementary, secondary, and vocational education	9,918	13,481	14,258	14,694	14,871	15,073	15,357
Higher education	11,107	14,483	7,876	14,172	12,191	12,298	12,418
Research and general education aids	1,577	2,040	2,086	2,120	2,215	2,136	2,434
Training and employment	5,619	6,700	7,097	7,430	7,030	6,681	7,542
Social services	9,723	12,360	14,031	14,882	14,769	15,811	16,324
Health, total	57,716	99,415	107,122	115,418	119,378	123,843	131,772
Health care services	47,642	86,860	94,259	101,931	106,622	109,973	116,100
Health research and training	8,611	10,794	11,000	11,569	10,827	11,847	13,513
Consumer and occupational health & safety	1,462	1,762	1,863	1,918	1,929	2,023	2,159
Medicare	98,102	130,552	144,747	159,855	174,225	190,016	198,135
Income security, total ¹	147,076	207,299	214,089	220,493	225,989	230,886	239,349
General retirement and disability insurance ²	5,148	4,347	5,720	5,106	5,234	4,721	4,658
Federal employee retirement and disability	52,037	60,095	62,545	65,882	68,093	71,526	74,165
Unemployment compensation	18,889	37,802	28,729	23,638	24,898	22,888	23,438
Housing assistance	15,891	21,542	23,884	27,520	26,754	27,798	28,752
Food and nutrition assistance	23,964	35,148	36,773	37,594	37,933	36,061	36,137
Social security	248,623	304,585	319,565	335,846	349,676	365,257	381,499
Veterans benefits and services, total ¹	29,058	35,671	37,584	37,890	36,985	39,313	43,114
Income security for veterans	15,241	17,758	19,613	18,966	18,201	20,407	21,833
Veterans education, training & rehabilitation	278	826	1,115	1,124	1,114	1,156	1,116
Hospital and medical care for veterans	12,134	14,812	15,678	16,428	16,586	17,093	18,415
Veterans housing	517	1,299	197	329	66	-342	713
Administration of justice, total	9,993	14,955	15,256	16,216	17,548	20,197	22,274
General government, total	10,734	13,009	11,303	13,835	11,892	12,768	12,878
Net interest, total	184,221	198,811	202,957	232,169	241,090	244,013	242,694
Interest on the public debt	264,724	292,502	296,278	332,414	343,955	355,796	362,120
Interest received by on-budget trust funds	-46,321	-55,537	-56,494	-59,871	-60,869	-63,776	-65,951
Interest received by off-budget trust funds	-15,991	-26,788	-29,203	-33,305	-36,507	-41,214	-46,730
Undistributed offsetting receipts, total	-36,615	-37,386	-37,772	-44,455	-37,620	-49,973	-46,366

¹ Includes functions not shown separately. ² Includes social security.Source: U.S. Office of Management and Budget, *Historical Tables*, annual.

No. 544. Tax Expenditures Estimates, by Function: 1997 to 2000

[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 \$1.5 billion or more in 2000]

PROVISION	1997	1998	1999	2000
National defense:				
Exclusion of benefits and allowances to Armed Forces personnel	2,080	2,095	2,120	2,140
International affairs:				
Exclusion of income earned abroad by United States citizens	1,790	1,985	2,205	2,450
Exclusion of income of foreign sales corporations	1,600	1,700	1,800	1,900
Inventory property sales source rules exception	1,500	1,600	1,700	1,800
Deferral of income from controlled foreign corps	2,200	2,400	2,600	2,800
Exclusion of interest on life insurance savings	12,765	13,465	14,200	14,990
Housing:				
Exclusion of interest on owner-occupied mortgage subsidy bonds	1,750	1,670	1,595	1,520
Deductibility of mortgage interest on owner-occupied homes	49,060	51,245	53,695	56,515
Deductibility of state and local property tax on owner-occupied homes	16,915	17,700	18,440	19,220
Exclusion of capital gains on home sales for persons age 55 and over	3,740	1,110	-	-
Capital gains exclusion on home sales	8,750	9,100	9,465	9,845
Exception from passive loss rules for \$25,000 of rental loss	4,175	3,910	3,680	3,465
Credit for low-income housing investment	2,300	2,420	2,365	2,340
Accelerated depreciation on rental housing ¹	1,365	1,585	1,845	2,100
Commerce:				
Capital gains (other than agriculture, timber, iron ore and coal) ¹	24,620	25,360	26,120	26,900
Step-up basis of capital gains at death	8,750	9,100	9,465	9,845
Accelerated depreciation of buildings other than rental housing ¹	5,830	4,690	3,470	2,530
Accelerated depreciation of machinery and equipment ¹	24,970	26,655	28,535	29,410
Graduated corporation income tax rate ¹	4,695	4,950	5,085	5,280
Education, training, employment, and social services:				
Education:				
HOPE tax credit	-	205	4,160	4,870
Lifetime Learning tax credit	-	115	2,550	2,590
Child credit	-	3,590	19,175	19,240
Deductibility of charitable contributions (education)	2,670	2,890	3,010	3,145
Training, employment, and social services:				
Credit for child and dependent care expenses	2,515	2,510	2,510	2,505
Deductibility of charitable contributions, other than education and health	17,080	18,700	19,565	20,530
Health:				
Exclusion of employer contributions for medical insurance premiums and medical care	67,050	71,465	76,230	81,295
Deductibility of medical expenses	4,175	4,550	4,815	5,110
Exclusion of interest on hospital construction bonds	1,675	1,740	1,795	1,845
Deductibility of charitable contributions (health)	2,365	2,570	2,685	2,805
Income security:				
Exclusion of workmen's compensation benefits	4,410	4,950	5,210	5,480
Net exclusion of pension contributions and earnings:				
Employer plans	71,145	72,135	72,375	73,500
Individual Retirement Accounts	9,770	10,275	10,780	11,085
Keogh plans	3,520	3,655	3,755	3,895
Exclusion of other employee benefits:				
Premiums on group term life insurance	2,065	2,110	2,150	2,200
Additional deduction for the elderly	1,545	1,710	1,785	1,800
Earned income credit	6,065	6,210	4,635	4,515
Social Security:				
Exclusion of social security benefits:				
Social security benefits for retired workers	17,470	18,330	19,115	20,025
Social security benefits for disabled	2,270	2,495	2,685	2,875
Social security benefits for dependents and survivors	3,825	4,000	4,160	4,310
Veterans benefits and services:				
Exclusion of veterans disability compensation	2,770	2,930	3,100	3,280
General purpose fiscal assistance:				
Exclusion of interest on public purpose bonds	13,800	14,315	14,760	15,125
Deductibility of nonbusiness state and local taxes other than on owner-occupied homes	30,720	32,145	33,490	34,910
Tax credit for corporations receiving income from doing business in U.S. possessions	2,700	2,770	2,800	2,885
Addendum—Aid to state and local governments:				
Deductibility of—				
Property taxes on owner-occupied homes	16,915	17,700	18,440	19,220
Nonbusiness state and local taxes other than on owner-occupied homes	30,720	32,145	33,490	34,910
Exclusion of interest on—				
Public purpose bonds	13,800	14,315	14,760	15,125
Owner-occupied mortgage revenue bonds	1,750	1,670	1,595	1,520
Hospital construction bonds	1,675	1,740	1,795	1,845

- Represents zero. ¹ Normal tax method.

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

No. 545. United States Government—Balance Sheet: 1985 to 1997

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

ITEM	1985	1990	1995	1996	1997
Assets, total	55,204	70,415	89,349	103,432	119,395
Cash and monetary assets, total	39,839	60,839	84,080	86,056	81,372
U.S. Treasury operating cash:					
Federal Reserve account	4,174	7,638	8,620	7,700	7,692
Tax and loan note accounts	12,886	32,517	29,329	36,525	35,930
Special drawing rights (SDR):					
Total holdings	6,847	10,666	11,035	10,177	9,997
SDRs certificates issued to Federal Reserve banks	-4,618	-8,518	-10,168	-9,718	-9,200
Monetary assets with IMF ¹	11,678	8,883	14,682	15,428	14,045
Other cash and monetary assets:					
U.S. Treasury monetary assets	1,310	1,572	356	87	87
Cash and other assets held outside the Treasury					
Account	7,558	8,079	29,697	21,133	18,609
U.S. Treasury time deposits	(NA)	(NA)	528	4,724	4,214
Loan financing accounts:					
Guaranteed loans	(NA)	(NA)	-12,714	-13,750	-13,892
Direct loans	(NA)	(NA)	19,732	32,780	53,803
Miscellaneous asset accounts	(NA)	9,576	-1,748	-1,654	-1,888
Total assets and excess of liabilities over assets	1,567,780	2,479,165	3,674,266	3,795,179	3,832,638
Excess of liabilities over assets at beginning of fiscal year	1,301,228	2,188,926	3,421,723	3,584,917	3,691,747
Add: Total deficit for fiscal year	211,931	220,388	163,916	107,445	21,968
Subtotal	(NA)	(NA)	3,585,639	3,692,362	3,713,715
Deduct: Other transactions not applied to surplus or deficit	582	564	722	615	472
Excess of liabilities over assets at close of fiscal year	1,512,576	2,408,750	3,584,917	3,691,747	3,713,243
Liabilities, total	1,567,780	2,479,165	3,674,266	3,795,179	3,832,638
Borrowing from the public, total	1,509,857	2,470,166	3,603,299	3,732,957	3,771,141
Public debt securities outstanding	1,823,103	3,233,313	4,973,985	5,224,812	5,413,147
Premium and discount on public debt securities	(NA)	59,811	-79,996	-77,932	-76,633
Total public debt securities	(NA)	(NA)	4,893,989	5,146,880	5,336,514
Agency securities outstanding	4,366	32,758	26,955	35,043	33,187
Federal securities, total	(NA)	3,266,073	4,920,944	5,181,923	5,369,700
Deduct: Net federal securities held as investments by government accounts	(NA)	795,907	1,317,645	1,448,967	1,598,559
Accrued interest payable	26,709	43,799	50,611	45,605	46,083
Special drawing rights allocated by IMF ¹	5,191	6,823	7,380	7,052	6,689
Deposit fund liabilities	14,385	8,306	8,186	7,213	6,800
Miscellaneous liability accounts (checks outstanding, etc.)	11,639	9,882	4,790	2,352	1,925

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

No. 546. Direct Loan Transactions and Primary Guaranteed Loans: 1994 to 1998

ITEM	1994	1995	1996	1997	1998	PERCENT CHANGE			
						1994-95	1995-96	1996-97	1997-98
DIRECT LOAN TRANSACTIONS									
Obligations	22,702	30,901	23,387	33,580	28,079	36.1	-24.3	43.6	-16.4
Loan disbursements	19,281	21,982	23,566	32,181	31,985	14.0	7.2	36.6	-0.6
Change in outstandings	-800	1,628	3,978	12,715	5,535	-303.5	144.3	219.6	-56.5
Outstandings	159,211	163,323	166,534	181,375	186,910	2.6	2.0	8.9	3.1
PRIMARY GUARANTEED LOANS¹									
Commitments	204,142	138,272	174,430	172,258	194,033	-32.3	26.1	-1.2	12.6
New guaranteed loans	194,221	117,875	143,885	144,699	155,476	-39.3	22.1	0.6	7.4
Change in outstandings	38,678	26,170	89,887	57,763	88,108	-32.3	243.5	-35.7	52.5
Outstandings	698,813	726,770	806,104	821,891	909,999	4.0	10.9	2.0	10.7

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. 547. Summary of Federal Debt: 1985 to 1996

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

ITEM	1985	1990	1994	1995	1996
Debt outstanding, total	1,827,470	3,266,073	4,721,293	5,000,945	5,259,854
Public debt securities	1,823,103	3,233,313	4,692,750	4,973,983	5,224,811
Agency securities	4,366	32,758	28,543	26,962	35,043
Government accounts, total	317,612	795,907	1,213,115	1,320,800	1,454,608
Public debt securities	316,545	795,762	1,213,098	1,320,784	1,447,001
Agency securities	1,067	145	17	16	7,606
The public, total	1,509,857	2,470,166	3,508,178	3,680,145	3,805,246
Public debt securities	1,506,558	2,437,551	3,479,652	3,653,199	3,777,810
Agency securities	3,299	32,613	28,526	26,946	27,437
Interest-bearing public debt, total	1,821,010	3,210,943	4,689,524	4,950,644	5,220,790
Marketable, total	1,360,179	2,092,759	3,091,602	3,260,447	3,418,371
Treasury bills	384,220	482,454	697,295	742,462	761,232
Treasury notes	776,449	1,218,081	1,867,507	1,980,343	2,098,670
Treasury bonds	199,510	377,224	511,800	522,643	543,469
Nonmarketable, total	460,831	1,118,184	1,597,922	1,690,197	1,802,419
U.S. savings bonds	77,011	122,152	176,413	181,181	184,147
Foreign series: Government	6,638	36,041	41,996	40,950	37,488
Government account series, total	313,928	779,412	1,211,689	1,324,270	1,454,690
Airport and airway trust fund	7,410	14,312	12,206	11,145	7,682
Bank insurance fund	16,130	8,438	13,972	20,117	22,186
Employees life insurance fund	6,312	9,561	14,929	15,839	16,962
Exchange stabilization fund	2,073	1,863	7,326	2,399	11,853
Federal disability insurance trust fund	5,443	11,254	6,025	35,150	50,051
Federal employees retirement funds	127,253	223,229	329,602	357,539	377,677
Federal hospital insurance trust fund	20,721	96,249	128,716	129,864	125,805
Federal Housing Administration	3,485	6,678	5,933	6,277	7,894
Fed. old-age & survivors insurance trust	30,968	203,717	413,425	447,947	499,403
Fed. S&L Corp., resolution fund	4,953	929	1,649	528	694
Fed. supplementary medical insur. trust	10,736	14,286	21,489	13,513	27,175
Government life insurance fund	269	184	114	106	99
Highway trust fund	9,422	9,530	7,751	8,954	11,660
National service life insurance fund	9,296	10,917	11,852	11,954	12,007
Postal Service fund	2,362	3,063	1,270	1,249	860
Railroad retirement account	4,232	8,356	10,596	12,129	14,763
Treasury deposit funds	681	304	130	130	77
Unemployment trust fund	16,454	50,186	39,745	47,098	53,849
Other	35,728	106,376	184,959	202,332	213,993
State and local government series	62,778	161,248	137,386	113,368	95,674
Domestic series	(X)	18,886	29,995	29,995	29,995
Other	477	447	445	432	424
MATURITY DISTRIBUTION					
Amount outstanding, total	1,185,675	1,841,903	2,719,861	2,870,781	3,011,185
Maturity class:					
Within 1 year	472,661	626,297	877,932	1,002,875	1,058,558
1-5 years	402,766	630,144	1,128,322	1,157,492	1,212,258
5-10 years	159,383	267,573	289,998	290,111	306,643
10-20 years	62,853	82,713	88,208	87,297	111,360
20 years and over	88,012	235,176	335,401	333,006	322,366

X Not applicable.

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

No. 548. U.S. Savings Bonds: 1980 to 1996

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

ITEM	1980	1985	1988	1989	1990	1991	1992	1993	1994	1995	1996
Amounts outstanding, total ¹	73	77	107	114	123	134	149	167	177	182	184
Funds from sales	5	5	7	8	8	9	14	17	9	7	6
Accrued discounts	4	5	8	8	8	10	9	9	9	9	10
Redemptions ²	17	6	6	7	8	8	7	8	9	12	2
Percent of total outstanding	23.0	7.4	5.6	6.3	6.1	5.6	5.0	4.7	5.3	6.5	1.4

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. 549. Federal Funds—Summary Distribution, by State: 1997

[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]

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.)						
United States ³	1,428,815	5,339	218,136	1,210,679	781,880	193,071	229,778	166,145
Alabama	24,563	5,687	4,311	20,252	14,177	3,231	3,483	2,902
Alaska	4,701	7,715	1,491	3,210	1,056	856	1,303	1,284
Arizona	22,108	4,854	3,906	18,202	12,872	2,636	3,355	2,574
Arkansas	12,668	5,021	954	11,715	8,339	455	2,283	1,067
California	160,874	4,985	31,183	129,690	84,090	26,247	27,014	17,587
Colorado	19,702	5,061	4,095	15,607	9,332	3,494	2,444	3,386
Connecticut	17,864	5,463	3,139	14,725	10,045	2,918	2,905	1,353
Delaware	3,452	4,718	417	3,034	2,186	157	629	383
District of Columbia	23,112	43,692	2,417	20,695	2,845	4,184	2,740	11,598
Florida	82,060	5,600	13,266	68,794	56,224	8,083	8,504	7,666
Georgia	35,778	4,779	7,964	27,814	18,839	4,774	5,469	5,707
Hawaii	8,266	6,966	3,179	5,087	3,430	1,077	1,184	2,330
Idaho	5,683	4,695	503	5,180	2,981	888	936	627
Illinois	52,818	4,440	3,311	49,506	32,892	3,190	9,296	5,404
Indiana	25,115	4,283	2,520	22,595	15,741	2,329	3,539	1,781
Iowa	13,557	4,753	712	12,845	8,003	806	1,977	943
Kansas	12,507	4,820	1,626	10,881	7,287	989	1,620	1,589
Kentucky	21,261	5,440	2,593	18,668	11,773	2,755	3,702	2,273
Louisiana	23,156	5,321	3,047	20,109	13,171	2,777	4,457	2,066
Maine	7,184	5,784	1,481	5,703	3,840	1,018	1,378	755
Maryland	39,137	7,683	7,253	31,884	15,749	8,477	3,950	7,556
Massachusetts	37,378	6,110	5,840	31,538	19,716	6,121	6,365	2,824
Michigan	40,652	4,159	1,883	38,769	27,371	2,010	7,237	2,741
Minnesota	20,088	4,287	1,540	18,548	11,243	1,684	3,952	1,638
Mississippi	15,026	5,503	2,655	12,371	8,590	1,727	2,626	1,542
Missouri	31,697	5,868	6,146	25,551	16,365	6,324	4,231	3,033
Montana	5,132	5,840	348	4,784	2,525	260	991	595
Nebraska	7,809	4,713	942	6,867	4,384	521	1,227	974
Nevada	7,085	989	6,096	4,512	550	502	823	824
New Hampshire	5,041	4,299	679	4,362	3,022	487	842	480
New Jersey	39,537	4,910	4,556	34,982	24,525	4,097	6,602	3,476
New Mexico	12,441	7,192	1,616	10,825	4,679	3,534	2,152	1,595
New York	95,622	5,272	4,826	90,795	55,163	5,778	24,384	7,039
North Carolina	34,731	4,677	5,152	29,579	20,298	1,960	6,284	4,887
North Dakota	4,331	6,758	490	3,842	1,828	229	1,074	575
Ohio	50,707	4,533	4,823	45,884	32,186	4,605	8,327	4,298
Oklahoma	17,317	5,221	2,790	14,527	10,206	1,188	2,510	2,629
Oregon	14,633	4,511	718	13,915	9,107	580	2,853	1,422
Pennsylvania	65,314	5,434	5,166	60,148	42,286	5,126	10,268	5,267
Rhode Island	5,879	5,954	775	5,104	3,443	356	1,144	709
South Carolina	18,815	5,004	3,064	15,751	10,887	2,404	2,987	2,077
South Dakota	4,149	5,622	322	3,827	2,034	253	982	511
Tennessee	28,558	5,320	2,145	26,413	16,209	4,386	4,555	2,624
Texas	88,332	4,544	15,251	73,081	47,835	13,293	13,184	10,897
Utah	8,436	4,097	1,285	7,151	4,125	1,206	1,355	1,388
Vermont	2,728	4,632	192	2,536	1,581	150	601	267
Virginia	52,908	7,857	21,431	31,477	20,026	16,254	3,518	11,312
Washington	30,321	5,404	6,366	23,955	15,295	4,601	4,496	4,574
West Virginia	10,409	5,733	445	9,964	6,649	502	2,100	863
Wisconsin	20,805	4,024	984	19,821	13,481	1,307	3,617	1,363
Wyoming	2,643	5,510	268	2,375	1,250	149	762	375

¹ Includes other programs not shown separately.

² Based on Bureau of the Census resident population as of July 1.

³ Includes outlying areas, not shown separately.

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

No. 550. Tax Returns Filed—Examination Coverage: 1988 to 1996

[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 858. 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	Per cent 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	114,683	1,919	1.67	339	459	1,122	204,616	3,497	1,404
1996 ⁴									
Individual, total	116,060	1,942	1.67	252	509	1,180	818,753	3,051	1,714
1040A, TPI under \$25,000 ⁵	45,985	922	2	43	145	733	14,742	3,017	1,837
Non 1040, TPI under \$25,000 ⁵	13,227	155	1.17	18	61	76	8,551	1,912	1,634
TPI \$25,000 under \$50,000 ⁵	27,263	260	0.95	27	111	122	32,438	2,016	769
TPI \$50,000 under \$100,000 ⁵	17,019	197	1.16	23	77	96	16,504	2,344	563
TPI \$100,000 and over ⁵	4,541	129	2.85	40	37	53	561,834	5,124	3,826
Sch C—TGR under \$25,000 ⁶	2,436	103	4.21	24	32	46	7,579	3,845	2,242
Sch C—TGR \$25,000 under \$100,000 ⁶	3,082	88	2.85	29	31	28	9,787	5,061	1,324
Sch C—TGR \$100,000 and over ⁶	1,738	71	4.09	43	11	16	1,867,030	10,509	3,180
Sch F—TGR under \$100,000 ⁶	501	8	1.59	2	3	4	6,051	1,688	675
Sch F—TGR \$100,000 and over ⁶	268	10	3.61	3	2	5	556,717	2,750	1,352
Corporation (except S Corporation)	2,553	60	2.34	58	(NA)	2	5,232,788	(NA)	14,332
Fiduciary	3,191	5	0.15	2	(NA)	3	21,786	(NA)	464
Estate	82	12	14.4	12	(NA)	0.3	82,472	(NA)	33,582
Gift	216	2	0.89	2	(NA)	0.004	(NA)	(NA)	(NA)
Employment	28,679	56	0.17	47	9	0.2	134,781	10,508	265
Excise	789	33	4.17	31	1	0.001	63,771	746	43,416
Windfall profit	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Misc. taxable	(NA)	0.4	(NA)	0.04	(NA)	0.02	446,690	(NA)	15,879
Partnerships	1,549	8	0.49	5	(NA)	2	(NA)	(NA)	(NA)
S Corporations (nontaxable)	2,161	20	0.49	18	(NA)	1	(NA)	(NA)	(NA)
Miscellaneous nontaxable	(NA)	0.6	(NA)	0.06	(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. Includes Domestic International Sales Corporations, InterestCharge Domestic International Sales Corporations, Real Estate Investment Mortgage Conduits, and other.

Source: U.S. Internal Revenue Service, *IRS Data Book*, 1995 Publication 55B.

No. 551. Internal Revenue Gross Collections, by Source: 1980 to 1996

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

SOURCE OF REVENUE	COLLECTIONS (bil. dol.)					PERCENT OF TOTAL				
	1980	1985	1990	1995	1996	1980	1985	1990	1995	1996
All taxes	519	743	1,078	1,389	1,500	100.0	100.0	100.0	100.0	100.0
Individual income taxes	288	397	540	676	745	54.9	53.4	50.1	48.7	50.0
Withheld by employers	224	299	388	534	533	43.1	40.2	36.0	38.4	35.5
Employment taxes ¹	128	225	367	465	492	24.7	30.2	34.0	33.5	32.8
Old-age and disability insurance	123	216	358	455	482	23.6	29.0	33.2	32.8	32.1
Unemployment insurance	3	6	6	6	6	0.6	0.8	0.6	0.4	0.4
Corporation income taxes	72	77	110	174	189	13.9	10.4	10.2	12.5	12.6
Estate and gift taxes	7	7	12	15	18	1.3	0.9	1.1	1.1	1.2
Excise taxes	25	37	49	59	56	4.7	5.0	4.5	4.2	3.7

¹ Includes railroad retirement, not shown separately.

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

No. 552. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 1980 to 1995

[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	1990	1994	1995	1980	1990	1994	1995	1980	1990	1994	1995
Total returns	93,902	113,717	115,943	118,218	1,613,731	3,405,427	3,907,518	4,189,354	17,185	29,947	33,702	35,473
Form 1040	57,123	69,270	66,391	64,775	1,310,088	2,772,625	3,056,958	3,199,476	22,935	40,026	46,045	49,394
Salaries and wages	83,802	96,730	99,356	101,139	1,349,843	2,599,401	3,026,778	3,201,457	16,108	26,873	30,464	31,654
Interest received	49,020	70,370	65,340	67,029	102,009	227,084	126,169	154,781	2,081	3,227	1,931	2,309
Dividends in AGI	10,739	22,904	25,235	26,214	38,761	80,169	82,410	94,592	3,609	3,500	3,266	3,608
Business or profession profit less loss	8,881	11,222	15,944	16,173	55,129	141,430	166,204	169,343	6,207	12,603	10,424	10,471
Sales of capital assets, net gain less loss, in AGI	9,971	14,288	18,823	19,963	30,029	114,231	142,288	170,415	3,012	7,995	7,559	8,537
Pensions and annuities in AGI	7,374	17,041	17,894	18,415	43,340	159,294	205,423	221,053	5,878	9,348	11,480	12,004
Rents and royalties, net income less loss	8,208	10,317	10,126	10,224	4,105	-3156	15,967	17,193	500	-306	1,577	1,682
Partnerships and S Corporations ¹ , profit less loss	3,910	5,977	5,590	5,622	10,099	67,022	114,386	125,752	2,583	11,213	20,464	22,369
Farm profit less loss	2,608	2,321	2,242	2,219	-1,792	-434	-7,378	-7,850	-687	-187	-3,290	-3,537
Statutory adjustments, total	13,149	16,648	17,859	18,209	28,614	33,974	39,103	41,140	2,176	2,041	2,190	2,259
Individual Retirement Arrangements	2,564	5,224	4,319	4,301	3,431	9,858	8,389	8,338	1,338	1,887	1,942	1,939
Self-employed retirement (Keogh) plan	569	824	996	1,032	2,008	6,778	8,195	8,734	3,529	8,226	8,229	8,462
Married couples who both work	(NA)	(NA)	(NA)	(N/A)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Exemptions, total ²	227,925	227,549	232,716	237,164	227,569	485,985	562,559	584,509	998	2,135	2,417	2,465
Age 65 or older	11,847	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Blind	185	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Standard and itemized deductions, total ³	88,105	112,796	114,965	117,230	362,776	789,942	890,760	940,959	4,118	7,003	7,748	8,027
Itemized deductions, total ³	28,950	32,175	33,018	34,008	218,028	458,485	493,654	527,374	7,531	14,250	14,951	15,507
Medical and dental expenses	19,458	5,091	5,229	5,351	14,972	21,457	26,378	26,964	769	4,215	5,044	5,039
Taxes paid	28,749	31,594	32,569	33,530	69,404	140,011	175,848	188,644	2,414	4,432	5,399	5,626
Interest paid	26,677	29,395	28,873	28,705	91,187	208,354	197,240	215,078	3,418	7,088	7,076	7,493
Contributions	26,601	29,230	29,849	30,541	25,810	57,243	70,545	74,992	970	1,958	2,363	2,455
Taxable income ⁴	88,105	93,148	92,793	94,612	1,279,985	2,263,661	2,597,980	2,813,826	14,528	24,302	27,998	29,741
Income tax before credits	76,136	93,089	92,702	94,498	256,294	453,128	541,571	596,169	3,366	4,868	5,842	6,309
Tax credits, total ⁵	19,674	12,484	15,042	15,240	7,216	6,831	8,927	10,040	367	547	594	659
Child care	4,231	6,144	6,012	5,964	956	2,549	2,526	2,518	226	415	420	422
Elderly and disabled	562	339	222	252	135	61	47	48	240	180	210	191
Residential energy	4,670	(NA)	(NA)	(NA)	562	(NA)	(NA)	(NA)	120	(NA)	(NA)	(NA)
Foreign tax	393	772	1,546	1,731	1,342	1,682	2,309	2,965	3,415	2,179	1,494	1,713
General business credit ⁵	(NA)	263	301	268	(NA)	616	690	703	(NA)	2,342	2,291	2,627
Income tax, total ⁶	73,906	89,862	87,619	89,253	250,341	447,127	534,856	588,419	3,387	4,976	6,104	6,593

NA Not available. ¹S Corporations are certain small corporations with up to 35 shareholders, mostly individuals, electing to be taxed at the shareholder level. ²Includes items not shown separately. Beginning 1994, total exemptions amount is after limitation. ³Starting 1990, includes additional standard deductions for age 65 or older for blindness. Beginning 1994, total itemized deductions are after limitation. ⁴For 1980, includes amounts "taxed" at zero percent. ⁵Investment credit was included in the more-inclusive general business tax credit starting with 1984. With exceptions, investment credit was repealed effective 1986. ⁶Includes 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. 553. Individual Income Tax Returns—Number, Income Tax, and Average Tax, by Size of Adjusted Gross Income: 1994 and 1995

[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	
	1994	1995, prel.	1994	1995, prel.	1994	1995, prel.	1994	1995, prel.	1994	1995, prel.	1994	1995, prel.
Total	115,943	118,218	3,907.5	4,189.4	2,598.0	2,813.8	534.9	588.4	14.3	14.1	6.1	6.8
Less than \$1,000 ³	3,342	3,204	-52.2	-53.9	0.1	0.1	0.1	0.1	-2.9	-0.2	0.2	0.2
\$1,000-\$2,999	6,389	6,526	12.8	13.0	0.7	0.9	0.1	0.2	4.7	1.2	0.1	0.1
\$3,000-\$4,999	5,854	5,860	23.5	23.2	1.3	1.3	0.2	0.2	2.9	1.0	0.1	0.1
\$5,000-\$6,999	5,577	5,680	33.5	34.0	2.9	2.9	0.4	0.4	4.3	1.3	0.3	0.2
\$7,000-\$8,999	5,840	5,593	46.8	44.9	7.1	6.7	1.0	1.0	3.7	2.2	0.3	0.3
\$9,000-\$10,999	5,496	5,372	54.9	53.7	11.3	10.7	1.7	1.6	5.4	3.0	0.5	0.5
\$11,000-\$12,999	5,401	5,555	64.8	66.6	17.3	17.2	2.4	2.6	6.2	3.9	0.7	0.8
\$13,000-\$14,999	5,385	5,344	75.2	74.8	24.2	23.9	3.2	3.2	6.5	4.3	0.9	0.9
\$15,000-\$16,999	4,955	4,837	79.1	77.3	30.4	29.2	4.0	3.8	7.5	4.9	1.2	1.1
\$17,000-\$18,999	4,318	4,402	77.7	79.3	33.7	34.0	4.3	4.3	7.4	5.5	1.3	1.3
\$19,000-\$21,999	6,281	6,507	128.7	133.4	63.9	64.9	8.7	8.6	7.6	6.5	1.6	1.5
\$22,000-\$24,999	5,521	5,610	129.5	131.8	70.0	71.1	10.1	10.1	8.1	7.6	1.9	1.9
\$25,000-\$29,999	8,121	7,848	222.5	215.2	130.4	125.1	19.4	18.5	8.8	8.6	2.4	2.4
\$30,000-\$39,999	12,014	12,380	418.1	430.5	265.1	270.6	41.9	42.4	10.1	9.9	3.5	3.5
\$40,000-\$49,999	9,024	9,099	403.8	406.6	269.1	269.4	43.6	43.6	10.8	10.7	4.9	4.8
\$50,000-\$74,999	13,127	13,679	794.7	828.3	555.5	579.8	96.8	100.3	12.2	12.1	7.4	8.2
\$75,000-\$99,999	4,784	5,374	409.0	458.5	300.3	335.0	61.5	67.7	15.1	14.8	12.9	16.0
\$100,000-\$199,999	3,405	4,075	446.5	532.0	346.3	411.6	82.7	97.2	18.5	18.3	24.3	31.3
\$200,000-\$499,999	890	1,007	256.2	292.1	218.0	249.4	65.6	74.6	25.6	25.6	73.7	95.0
\$500,000-\$999,999	149	178	100.7	120.3	88.9	106.6	30.4	36.3	30.2	30.2	203.7	258.2
\$1,000,000 or more	70	87	181.8	227.6	161.5	203.5	56.6	71.5	31.2	31.4	810.7	1,077.0

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. 554. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments, by Size of Adjusted Gross Income: 1995

[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 . .	34,008	739	2,146	3,326	4,197	4,457	14,169	4,972	
Amount	Mil. dol .	527,374	7,248	21,423	32,514	43,544	51,310	203,725	167,608	
Medical and dental expenses:										
Returns	1,000 . .	5,351	471	1,140	1,035	888	679	1,011	128	
Amount	Mil. dol .	26,964	2,740	6,541	3,931	3,566	2,773	5,521	1,892	
Taxes paid: Returns, total	1,000 . .	33,530	671	1,991	3,252	4,140	4,420	14,105	4,952	
State, local income taxes	1,000 . .	28,641	352	1,347	2,652	3,577	3,862	12,502	4,349	
Real estate taxes	1,000 . .	30,111	540	1,668	2,753	3,593	3,894	13,019	4,643	
Amount, total	Mil. dol .	188,644	1,361	3,892	7,431	11,661	14,601	70,734	78,964	
State, local income taxes	Mil. dol .	113,996	178	891	2,711	5,410	7,392	40,303	57,111	
Real estate taxes	Mil. dol .	67,000	1,040	2,775	4,222	5,560	6,391	27,157	19,854	
Interest paid: Returns	1,000 . .	28,705	460	1,422	2,676	3,524	3,830	12,566	4,228	
Amount	Mil. dol .	215,078	2,853	7,965	12,864	19,304	22,990	88,591	60,512	
Home mortgages interest:										
Returns	1,000 . .	28,350	446	1,401	2,646	3,494	3,803	12,483	4,078	
Amount	Mil. dol .	203,074	2,770	7,827	12,609	19,017	22,623	86,750	51,479	
Contributions: Returns	1,000 . .	30,541	505	1,633	2,835	3,623	3,940	13,251	4,753	
Amount	Mil. dol .	74,992	577	2,247	3,332	4,596	6,553	25,990	31,697	
Employee business expense:										
Returns	1,000 . .	10,435	69	360	880	1,402	1,531	4,937	1,257	
Amount	Mil. dol .	32,568	158	1,102	2,513	3,936	4,172	13,781	6,906	
Returns with statutory adjust'mts: ²										
Returns	1,000 . .	18,209	2,970	3,117	2,647	2,191	1,812	3,569	1,903	
Amount of adjustments	Mil. dol .	41,140	2,317	3,699	3,779	3,877	3,025	9,860	14,582	
Payments to IRAs: ³ Returns	1,000 . .	4,301	302	632	977	811	586	671	322	
Amount	Mil. dol .	8,338	554	1,223	1,498	1,476	895	1,720	971	
Payments to Keogh plans:										
Returns	1,000 . .	1,032	14	39	55	49	74	341	461	
Amount	Mil. dol .	8,734	46	83	158	178	217	1,890	6,161	
Alimony paid: Returns	1,000 . .	568	37	51	71	75	53	169	112	
Amount	Mil. dol .	5,226	283	202	336	469	248	1,221	2,467	

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. 555. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI), by Source of Income and Income Class for Taxable Returns: 1995

[In millions of dollars, except as indicated. Minus sign (-) indicates net loss was greater than net income. See headnote, Table 552]

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)	89,253	10,273	16,497	16,762	12,295	9,065	19,018	5,343
Source of income:								
Adjusted gross income (AGI)	4,007,580	55,988	248,323	415,112	427,540	405,133	1,284,470	1,171,014
Salaries and wages	3,009,987	47,772	179,841	337,470	362,139	337,926	1,055,136	689,704
Percent of AGI for taxable returns	75.1	85.3	72.4	81.3	84.7	83.4	82.1	58.9
Interest received	141,385	4,733	16,164	13,283	11,425	10,257	31,853	53,671
Dividends in AGI	89,030	2,131	5,262	5,699	4,617	4,959	20,520	45,842
Business; profession, net profit less loss	154,113	1,724	7,358	11,888	11,481	11,189	42,027	68,446
Pensions and annuities in AGI	207,062	3,683	30,913	34,134	24,103	22,409	65,579	26,241
Sales of property, ² net gain less loss	164,637	2,506	2,056	3,011	3,366	4,237	20,953	128,509
Rents and royalties, net income less loss	17,193	-1,238	1,060	937	-193	442	831	15,353
Other sources, ³ net	271,473	-3,202	9,356	13,219	14,729	16,974	58,215	162,179
Percent of all returns: ⁴								
Number of returns	75.5	8.7	14.0	14.2	10.4	7.7	16.1	4.5
Adjusted gross income	95.7	1.3	5.9	9.9	10.2	9.7	30.7	28.0
Salaries and wages	94.0	1.5	5.6	10.5	11.3	10.6	33.0	21.4
Interest received	91.4	3.1	10.4	8.6	7.4	6.6	20.6	34.7
Dividends in AGI	94.1	2.3	5.6	6.0	4.9	5.2	21.7	48.5
Business; profession, net profit less loss	91.0	1.0	4.4	7.0	6.8	6.6	24.8	40.4
Pensions and annuities in AGI	93.7	1.7	14.0	15.4	10.9	10.1	29.7	11.9
Sales of property ² net gain less loss	98.4	1.5	1.2	1.8	2.0	2.5	12.5	76.8

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 adjusted gross income; net income less loss. ⁴ Without regard to taxability.

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

No. 556. Federal Individual Income Tax Returns, by State, 1995

STATE AND OTHER AREA	Number of returns ¹ (1,000)	Adjusted gross income (AGI) ²	INCOME TAX		STATE AND OTHER AREA	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.	118,782	4,182,770	620,972	2,363	MT	393	10,577	1,382	1,589
AL	1,817	55,941	7,631	1,794	NE	776	23,765	3,364	2,055
AK	363	10,737	1,676	2,775	NV	754	28,184	4,581	2,994
AZ	1,838	60,878	8,546	2,026	NH	562	20,789	3,120	2,718
AR	1,052	29,618	3,869	1,558	NJ	3,801	167,510	26,965	3,394
CA	13,393	497,133	74,372	2,354	NM	736	20,792	2,690	1,596
CO	1,783	65,016	9,758	2,604	NY	7,921	318,702	50,650	2,793
CT	1,564	74,987	13,168	4,021	NC	3,319	107,004	14,461	2,010
DE	344	12,761	1,813	2,529	ND	293	8,251	1,121	1,749
DC	272	10,486	1,738	3,137	OH	5,292	172,218	24,270	2,176
FL	6,553	221,515	34,968	2,468	OK	1,366	39,278	5,164	1,575
GA	3,205	109,626	15,692	2,179	OR	1,427	47,971	6,640	2,114
HI	550	19,057	2,511	2,115	PA	5,461	189,238	27,790	2,302
ID	495	15,249	2,034	1,749	RI	452	15,643	2,183	2,205
IL	5,437	210,915	33,575	2,838	SC	1,648	49,579	6,426	1,750
IN	2,657	89,205	12,612	2,173	SD	332	9,340	1,344	1,844
IA	1,289	39,953	5,323	1,873	TN	2,376	75,925	11,226	2,136
KS	1,135	38,272	5,480	2,136	TX	8,058	264,968	40,823	2,180
KY	1,612	48,441	6,444	1,669	UT	813	27,071	3,510	1,799
LA	1,764	52,275	7,338	1,690	VT	274	8,436	1,128	1,928
ME	561	16,668	2,139	1,724	VA	3,019	113,394	16,228	2,452
MD	2,367	95,237	13,587	2,695	WA	2,485	92,305	14,048	2,587
MA	2,853	116,899	18,688	3,077	WV	715	20,425	2,631	1,439
MI	4,314	158,420	23,775	2,490	WI	2,389	82,049	11,277	2,201
MN	2,149	78,927	11,308	2,453	WY	220	7,093	1,065	2,219
MS	1,106	29,525	3,734	1,385	Other ⁵	1,061	27,011	4,096	(NA)
MO	2,376	77,411	11,010	2,068					

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. 557. Federal Individual Income Tax—Tax Liability, Effective and Marginal Tax Rates, for Selected Income Groups: 1990 to 1997

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

ADJUSTED GROSS INCOME	1990	1992	1993	1994	1995	1996	1997
TAX LIABILITY							
Single person, no dependents:							
\$5,000	-	-	-	-306	-314	-323	-332
\$10,000	705	615	593	563	540	518	480
\$20,000	2,205	2,115	2,093	2,063	2,040	2,018	1,980
\$25,000	2,988	2,865	2,843	2,813	2,790	2,768	2,730
\$35,000	5,718	5,360	5,233	5,093	4,973	4,846	4,692
\$50,000	9,498	9,168	9,069	8,957	8,865	8,766	8,654
\$75,000	16,718	15,867	15,719	15,555	15,418	15,270	15,107
Married couple, two dependents: ¹							
\$5,000	-700	-920	-975	-1,500	-1,800	-2,000	-2,000
\$10,000	-953	-1,384	-1,511	-2,528	-3,110	-3,556	-3,556
\$20,000	926	409	235	-359	-832	-1,324	-1,414
\$25,000	1,703	1,470	1,410	1,275	929	479	389
\$35,000	3,203	2,970	2,910	2,828	2,768	2,715	2,625
\$50,000	5,960	5,220	5,160	5,078	5,018	4,965	4,875
\$75,000	12,386	11,670	11,471	11,216	11,030	10,831	10,576
EFFECTIVE RATE							
Single person, no dependents:							
\$5,000 ²	-	-	-	-6.1	-6.3	-6.5	-6.6
\$10,000	7.1	6.2	5.9	5.6	5.4	5.2	4.8
\$20,000	11.0	10.6	10.5	10.3	10.2	10.1	9.9
\$25,000	12.0	11.5	11.4	11.3	11.2	11.1	10.9
\$35,000	16.3	15.3	15.0	14.6	14.2	13.8	13.4
\$50,000	19.0	18.3	18.1	17.9	17.7	17.5	17.3
\$75,000	22.3	21.2	21.0	20.7	20.6	20.4	20.1
Married couple, two dependents: ¹							
\$5,000 ³	-14.0	-18.4	-19.5	-30.0	-36.0	-40.0	-40.0
\$10,000 ⁴	-9.5	-13.8	-15.1	-25.3	-31.1	-35.6	-35.6
\$20,000 ⁴	4.6	2.0	1.2	-1.8	-4.2	-6.6	-7.1
\$25,000	6.8	5.9	5.6	5.1	3.7	1.9	1.6
\$35,000	9.2	8.5	8.3	8.1	7.9	7.8	7.5
\$50,000	11.9	10.4	10.3	10.2	10.0	9.9	9.8
\$75,000	16.5	15.6	15.3	15.0	14.7	14.4	14.1
MARGINAL TAX RATE							
Single person, no dependents:							
\$5,000	-	-	-	8	-	-	-
\$10,000	15	15	15	15	15	15	15
\$20,000	15	15	15	15	15	15	15
\$25,000	28	15	15	15	15	15	15
\$35,000	28	28	28	28	28	28	28
\$50,000	28	28	28	28	28	28	28
\$75,000	33	31	31	31	31	31	31
Married couple, two dependents: ¹							
\$5,000 ³	-14	-18	-20	-30	-36	-40	-40
\$10,000 ⁴	-	-	-	-	-	-	-
\$20,000 ⁴	25	28	29	33	35	36	36
\$25,000	15	15	15	33	35	36	36
\$35,000	15	15	15	15	15	15	15
\$50,000	28	15	15	15	15	15	15
\$75,000	28	28	28	28	28	28	28

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

³ Refundable earned income credit.

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

No. 558. Federal Individual Income Tax—Current Income Equivalent to 1995 Constant Income for Selected Income Groups: 1990 to 1997

[Constant 1995 dollar incomes calculated by using the NIPA Personal Consumption Expenditure (PCE) Implicit Price Deflator (1992=100): 1990, 92.9; 1992, 100.0; 1993, 102.7; 1994, 105.2; 1995, 107.9; 1996, 110.5; and 1997, 112.7]

ADJUSTED GROSS INCOME	1990	1992	1993	1994	1995	1996	1997
REAL INCOME EQUIVALENT							
Single person, no dependents:							
\$5,000	4,310	4,630	4,760	4,870	5,000	5,120	5,220
\$10,000	8,610	9,270	9,520	9,750	10,000	10,240	10,450
\$20,000	17,220	18,540	19,030	19,490	20,000	20,480	20,890
\$25,000	21,530	23,170	23,790	24,370	25,000	25,600	26,120
\$35,000	30,140	32,440	33,300	34,110	35,000	35,840	36,560
\$50,000	43,060	46,340	47,580	48,730	50,000	51,200	52,230
\$75,000	64,590	69,520	71,360	73,100	75,000	76,790	78,350
Married couple, two dependents: ¹							
\$5,000	4,310	4,630	4,760	4,870	5,000	5,120	5,220
\$10,000	8,610	9,270	9,520	9,750	10,000	10,240	10,450
\$20,000	17,220	18,540	19,030	19,490	20,000	20,480	20,890
\$25,000	21,530	23,170	23,790	24,370	25,000	25,600	26,120
\$35,000	30,140	32,440	33,300	34,110	35,000	35,840	36,560
\$50,000	43,060	46,340	47,580	48,730	50,000	51,200	52,230
\$75,000	64,590	69,520	71,360	73,100	75,000	76,790	78,350
EFFECTIVE RATE (percent)							
Single person, no dependents:							
\$5,000 ²	-	-	-	-6.3	-6.3	-6.3	-6.4
\$10,000	5.8	5.5	5.5	5.4	5.4	5.4	5.2
\$20,000	10.4	10.2	10.2	10.2	10.2	10.2	10.1
\$25,000	11.3	11.2	11.2	11.2	11.2	11.2	11.1
\$35,000	14.7	14.3	14.3	14.2	14.2	14.2	14.0
\$50,000	18.0	17.8	17.8	17.7	17.7	17.7	17.8
\$75,000	21.1	20.6	20.6	20.6	20.6	20.5	20.5
Married couple, two dependents: ¹							
\$5,000 ³	-14.0	-18.4	-19.5	-30.0	-36.0	-40.0	-40.0
\$10,000 ⁴	-11.0	-14.9	-15.9	-25.9	-31.1	-34.7	-34.0
\$20,000 ⁴	1.3	-	-0.2	-2.7	-4.2	-5.6	-5.2
\$25,000	5.5	5.2	5.2	4.4	3.7	2.7	3.0
\$35,000	8.2	8.0	8.0	7.9	7.9	7.9	7.8
\$50,000	10.2	10.1	10.1	10.0	10.0	10.0	10.0
\$75,000	15.1	14.8	14.8	14.7	14.7	14.7	14.6
MARGINAL TAX RATE (percent)							
Single person, no dependents:							
\$5,000	-	-	-	-	-	-	-
\$10,000	15	15	15	15	15	15	15
\$20,000	15	15	15	15	15	15	15
\$25,000	15	15	15	15	15	15	15
\$35,000	28	28	28	28	28	28	28
\$50,000	28	28	28	28	28	28	28
\$75,000	33	31	31	31	31	31	31
Married couple, two dependents: ¹							
\$5,000 ³	-14	-18.4	-19.5	-30	-36	-40	-40
\$10,000 ⁴	-	-	-	-	-	-	-
\$20,000 ⁴	25	28.1	28.9	32.7	35.2	36.1	36.1
\$25,000	15	15	15	32.7	35.2	36.1	36.1
\$35,000	15	15	15	15	15	15	15
\$50,000	15	15	15	15	15	15	15
\$75,000	28	28	28	28	28	28	28

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

³ Refundable earned income credit. ⁴ Refundable earned income credit.

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

No. 559. Federal Civilian Employment, by Branch and Agency: 1990 to 1997

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

AGENCY	1990	1995	1996	1997	PERCENT CHANGE	
					1990-95	1996-97
Total, all agencies	3,128,267	2,920,277	2,847,392	2,783,704	-6.6	-2.2
Legislative Branch, total	37,495	33,367	31,547	31,355	-11.0	-0.6
Judicial Branch	23,605	28,993	29,581	30,641	22.8	3.6
Executive Branch, total	3,067,167	2,857,917	2,786,264	2,721,708	-6.8	-2.3
Executive Departments	2,065,542	1,782,834	1,714,460	1,655,788	-13.7	-3.4
State	25,288	24,859	24,489	24,108	-1.7	-1.6
Treasury	158,655	155,951	146,137	140,369	-1.7	-3.9
Defense	1,034,152	832,352	795,921	749,461	-19.5	-5.8
Justice	83,932	103,262	109,794	117,261	23.0	6.8
Interior	77,679	76,439	71,028	67,865	-1.6	-4.5
Agriculture	122,594	113,321	109,586	106,539	-7.6	-2.8
Commerce	69,920	36,803	35,156	34,792	-47.4	-1.0
Labor	17,727	16,204	15,230	15,787	-8.6	3.7
Health & Human Services	123,959	159,788	58,491	59,490	-51.8	1.7
Housing & Urban Development	13,596	11,822	11,462	10,908	-13.0	-4.8
Transportation	67,364	63,552	63,309	64,179	-5.7	1.4
Energy	17,731	19,589	18,237	17,078	10.5	-6.4
Education	4,771	4,988	4,721	4,640	4.5	-1.7
Veterans Affairs	248,174	263,904	250,899	243,311	6.3	-3.0
Independent agencies:						
American Battle Monuments Comm	396	375	371	359	-5.3	-3.2
Armed Forces Retirement Home	966	960	908	910	(X)	0.2
Arms Control & Disarmament Agency	216	266	244	240	23.1	-1.6
Board of Gov Fed Reserve System	1,525	1,704	1,740	1,716	11.7	-1.4
Commodity Futures Trading Comm	542	544	553	571	0.4	3.3
Consumer Product Safety Comm	520	486	468	475	-6.5	1.5
Corp Natl & Community Service	(X)	574	516	539	(X)	4.5
Defense Nuclear Facilities Safety Bd	25	106	106	102	324.0	-3.8
Environmental Protection Agency	17,123	17,910	17,160	18,045	4.6	5.2
Equal Employment Opportunity Comm	2,880	2,796	2,655	2,631	-2.9	-0.9
Export-Import Bank of US	343	443	426	419	29.2	-1.6
Farm Credit Administration	515	380	332	303	-26.2	-8.7
Federal Communications Commission	1,778	2,116	2,069	2,080	19.0	0.5
Federal Deposit Insurance Corporation	17,641	14,765	10,008	8,265	-16.3	-17.4
Federal Election Commission	250	327	294	300	30.8	2.0
Fed. Emergency Managmt Agency	3,137	5,256	6,569	4,888	67.5	-25.6
Federal Housing Finance Board	65	113	119	113	73.8	-5.0
Federal Labor Relations Auth	251	221	232	216	-12.0	-6.9
Federal Maritime Commission	230	169	150	138	-26.5	-8.0
Federal Med & Concl Svc	316	297	293	279	-6.0	-4.8
Fed Ret Thrift Invest Board	93	110	110	112	18.3	1.8
Federal Trade Commission	988	996	961	965	0.8	2.6
General Services Administration	20,277	16,500	15,654	14,309	-18.6	-8.6
Holocaust Memorial Council	26	207	217	210	696.2	-3.2
Int Bou'n & Wat Comm (US & Mex)	260	236	246	248	-9.2	0.8
International Trade Commission	491	442	391	387	-10.0	-1.0
National Archives & Recds Admin	3,120	2,833	3,061	2,832	-9.2	-7.5
National Aeronautics & Space Admin	24,872	21,635	21,006	19,844	-13.0	-5.5
Natl Credit Union Admin	900	912	935	931	1.3	-0.4
Natl Fnd Arts & Humanities	547	493	337	336	-9.9	-0.3
Natl Labor Relations Board	2,263	2,050	1,970	1,992	-9.4	1.1
Natl Science Foundation	1,318	1,292	1,249	1,210	-2.0	-3.1
Natl Trans Safety Board	366	368	370	388	0.5	4.9
Nuclear Regulatory Commission	3,353	3,212	3,148	3,081	-4.2	-2.1
Office of Personnel Management	6,636	4,354	3,524	3,603	-34.4	2.2
Panama Canal Commission	8,240	9,060	9,335	9,777	10.0	4.7
Peace Corps	1,178	1,179	1,122	1,094	0.1	-2.5
Pension Benefit Guar Corp	574	716	763	743	24.7	-2.6
Railroad Retirement Board	1,772	1,544	1,440	1,327	-12.9	-7.8
Securities & Exchange Comm	2,302	2,852	2,838	2,861	23.9	0.8
Selective Service System	288	218	221	203	-24.3	-8.1
Small Business Administration	5,128	5,085	4,839	4,380	-0.8	-9.5
Smithsonian Institution, Summary	5,092	5,444	5,188	5,188	6.9	-
Social Security Admin	(X)	1,66,850	66,314	67,033	(X)	1.1
Tennessee Valley Authority	28,392	16,545	16,022	14,510	-41.7	-9.4
U.S. Information Agency	8,555	7,480	6,850	6,534	-12.6	-4.6
U.S. International Development Cooperation Agency	4,698	3,755	3,267	2,968	-20.1	-9.2
U.S. Postal Service	816,886	845,393	852,285	853,298	3.5	0.1

- Represents zero. X Not applicable. ¹ Sizable 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. ² Formerly Veterans Administration. ³ Formerly Federal Home Loan Bank Board.

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

No. 560. Federal Civilian Employment and Annual Payroll, by Branch: 1970 to 1997

[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, and as of October 1996, the National Imagery and Mapping Agency]

YEAR	EMPLOYMENT						PAYROLL (mil. dol.)				
	Total (1,000)	Percent of U.S. em- ployed ¹	Executive		Legis- lative (1,000)	Judicial (1,000)	Total	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	119,321	116,385	31,569	1,519	1,417
1997	2,816	2.2	2,755	768	31	30	119,549	116,639	31,446	1,515	1,396

¹ Civilian only. See Table 646. 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. 561. Federal Executive Branch (Non-Postal) Employment, by Race and National Origin: 1990 to 1997

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

PAY SYSTEM	1990	1994	1995	1996	1997
All personnel	2,150,359	2,043,449	1,960,577	1,890,406	1,830,300
White, non-Hispanic	1,562,846	1,462,185	1,394,690	1,341,157	1,293,244
General schedule and related	1,218,188	1,146,990	1,101,108	1,060,863	1,027,440
Grades 1-4 (\$12,669 - \$22,685)	132,028	90,029	79,195	67,988	63,775
Grades 5-8 (\$19,520 - \$34,814)	337,453	303,999	288,755	275,093	264,288
Grades 9-12 (\$29,577 - \$55,760)	510,261	484,681	465,908	451,651	434,228
Grades 13-15 (\$51,003 - \$92,161)	238,446	268,281	267,250	266,131	265,149
Total executives/senior pay levels ¹	9,337	13,114	13,307	13,319	13,465
Wage pay system	244,220	202,440	186,184	174,364	164,755
Other pay systems	91,101	99,641	94,091	92,611	87,584
Black	356,867	340,512	327,302	313,810	303,415
General schedule and related	272,657	265,926	258,586	249,959	243,932
Grades 1-4 (\$12,669 - \$22,685)	65,077	46,189	41,381	34,993	32,439
Grades 5-8 (\$19,520 - \$34,814)	114,993	115,966	112,962	109,571	106,037
Grades 9-12 (\$29,577 - \$55,760)	74,985	80,284	79,795	80,065	79,124
Grades 13-15 (\$51,003 - \$92,161)	17,602	23,487	24,448	25,330	26,332
Total executives/senior pay levels ¹	479	865	942	967	1,002
Wage pay system	72,755	60,335	55,637	51,189	47,261
Other pay systems	10,976	13,386	12,137	11,695	11,220
Hispanic	115,170	116,863	115,964	115,644	114,740
General schedule and related	83,218	86,816	86,762	86,598	87,427
Grades 1-4 (\$12,669 - \$22,685)	15,738	12,033	11,081	9,798	9,320
Grades 5-8 (\$19,520 - \$34,814)	28,727	30,749	31,152	31,437	31,843
Grades 9-12 (\$29,577 - \$55,760)	31,615	34,104	34,056	34,431	34,742
Grades 13-15 (\$51,003 - \$92,161)	7,138	9,930	10,473	10,932	11,522
Total executives/senior pay levels ¹	154	323	382	376	409
Wage pay system	26,947	23,122	22,128	21,416	20,565
Other pay systems	4,851	6,602	6,692	7,254	6,339
American Indian, Alaska Natives, and Asian and Pacific Islander	115,476	123,889	122,621	119,795	118,901

¹ General schedule pay rates and Senior Pay Levels effective as of January 1997.

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

No. 562. Paid Civilian Employment in the Federal Government: 1996

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

STATE	Total (1,000)	Percent Defense	Percent change, 1994-96	STATE	Total (1,000)	Percent Defense	Percent change, 1994-96
United States	2,735	26.2	-5.8	Missouri	58	21.9	-9.9
Alabama	52	42.0	-5.3	Montana	11	10.5	-13.4
Alaska	14	32.4	-6.9	Nebraska	15	23.9	-6.4
Arizona	40	21.6	-1.0	Nevada	12	18.1	-2.7
Arkansas	20	19.3	-0.8	New Hampshire	8	15.1	-7.7
California	269	31.1	-8.7	New Jersey	68	28.1	-5.8
Colorado	52	23.6	-8.5	New Mexico	26	31.2	-4.4
Connecticut	22	13.4	-10.2	New York	139	9.3	-4.3
Delaware	5	28.9	-13.2	North Carolina	55	31.6	1.5
District of Columbia	185	7.3	-9.4	North Dakota	8	23.3	-0.4
Florida	112	25.6	-1.8	Ohio	86	32.1	-6.8
Georgia	87	37.5	-5.2	Oklahoma	42	46.7	-0.3
Hawaii	24	72.9	-2.4	Oregon	28	10.1	-6.7
Idaho	11	13.1	-0.4	Pennsylvania	112	26.7	-11.6
Illinois	97	15.6	-8.4	Rhode Island	11	41.6	1.1
Indiana	40	30.2	-4.1	South Carolina	26	38.8	-14.5
Iowa	20	7.2	-4.5	South Dakota	10	13.3	-0.6
Kansas	25	22.2	-5.5	Tennessee	52	10.1	-1.5
Kentucky	34	28.9	-5.8	Texas	172	29.9	-2.0
Louisiana	34	24.5	-2.3	Utah	29	44.3	-7.0
Maine	13	42.5	-4.5	Vermont	6	9.9	5.2
Maryland	126	26.2	-4.9	Virginia	151	58.4	-5.8
Massachusetts	54	15.2	-9.4	Washington	62	38.8	-6.5
Michigan	55	14.9	-8.9	West Virginia	18	10.0	1.7
Minnesota	33	7.5	-3.8	Wisconsin	29	11.1	-4.0
Mississippi	24	39.9	-4.4	Wyoming	6	16.2	-10.7

Source: U.S. Office of Personnel Management, *Biennial Report of Employment by Geographic Area*.**No. 563. Paid Full-Time Federal Civilian Employment, All Areas: 1990 to 1997**

[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	1995	1996	1997	1990	1995	1996	1997
Total	2,697	2,620	2,564	2,506	31,174	(NA)	42,195	43,873
General Schedule	1,506	1,417	1,381	1,290	31,239	40,568	42,139	43,239
Wage System	369	269	252	237	26,565	32,084	32,976	33,834
Postal pay system ¹	661	753	761	765	29,264	33,665	33,952	35,069
Other	161	181	170	214	41,149	53,839	56,298	58,782

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. 564. Federal General Schedule Employee Pay Increases: 1965 to 1997**

[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	-	1997	2.3

- Represents zero.

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

No. 565. Accessions to and Separations From Employment in the Federal Government: 1995 and 1997

[As of September 30]

AGENCY	ACCESSIONS				SEPARATIONS			
	Number		Rate		Number		Rate	
	1995	1997	1995	1997	1995	1997	1995	1997
Total, all agencies	556,695	509,669	19.2	18.4	638,733	539,116	22.1	19.5
Legislative Branch, total ¹	1,074	963	6.6	6.8	1,985	1,733	12.2	12.3
General Accounting Office	39	70	0.9	2.1	392	355	8.9	10.5
Government Printing Office	77	140	1.8	3.8	318	328	7.6	9.0
Library of Congress	540	396	11.6	8.9	642	553	13.8	12.4
Judicial Branch	-	-	-	-	-	-	-	-
Executive Branch, total	555,621	508,706	19.3	18.5	636,748	537,383	22.1	19.5
Executive Office of the President	384	500	24.3	31.7	373	425	23.6	27.0
Executive Departments	257,125	261,491	14.0	15.6	422,606	306,913	23.0	18.3
State	3,338	3,919	13.3	14.9	3,919	3,539	15.6	14.6
Treasury	24,532	47,313	15.0	31.2	52,634	52,979	32.2	35.0
Defense	104,088	95,515	12.2	12.4	155,722	136,468	18.3	17.8
Justice	14,958	1,336	14.9	13.1	7,496	6,049	7.5	5.3
Interior	12,936	15,111	17.1	22.0	16,147	13,086	21.4	19.0
Agriculture	25,365	26,753	23.3	26.0	41,384	28,568	37.9	27.8
Commerce	5,900	5,377	15.8	15.5	6,460	5,686	17.3	16.4
Labor	1,438	2,044	8.7	13.2	2,003	1,457	12.2	9.4
Health & Human Services ²	8,774	9,612	9.3	16.2	78,780	8,156	83.7	13.8
Housing & Urban Development	489	573	4.0	5.1	1,952	1,553	15.8	13.9
Transportation	2,673	4,512	4.2	7.1	4,740	4,192	7.4	6.6
Energy	2,087	837	10.5	4.8	2,671	1,924	13.4	11.0
Education	683	488	13.8	10.6	354	435	7.2	9.4
Veterans Affairs ³	49,864	34,866	19.0	14.2	48,344	42,821	18.5	17.4
Independent agencies ⁴	298,112	246,715	28.6	23.0	213,769	230,045	20.5	21.4
Board of Governors, Fed RSRV System	231	151	13.7	8.7	199	260	11.8	15.0
Environmental Protection Agency	2,232	2,407	12.3	13.7	2,078	1,435	11.5	8.2
Equal Employment Opportunity Comm	129	103	4.5	3.9	156	71	5.4	2.7
Federal Deposit Insurance Corporation	360	457	2.2	5.1	4,404	2,266	26.8	25.1
Fed Emergency Management Agency	3,165	2,058	60.2	36.5	3,059	3,791	58.2	67.2
General Services Administration	292	512	1.7	3.5	2,552	647	14.8	4.4
National Aeronautics & Space Admin	2,004	1,274	8.9	6.3	3,673	2,482	16.2	12.2
National Archives & Records Admin	583	457	20.0	15.6	307	229	10.5	7.8
Nuclear Regulatory Commission	98	132	3.0	4.2	263	201	8.0	6.4
Office of Personnel Management	506	514	10.3	14.5	1,407	538	28.6	15.2
Panama Canal Comm	1,744	1,485	19.6	15.5	1,246	1,043	14.0	10.9
Railroad Retirement Board	46	37	2.9	2.7	185	150	11.6	10.9
Securities and Exchange Commission	584	505	21.1	17.9	356	410	12.8	14.5
Small Business Administration	1,065	1,259	18.1	27.3	2,799	1,686	47.6	36.5
Smithsonian Institution	707	628	13.1	14.4	980	800	18.2	15.6
Tennessee Valley Authority	674	217	4.1	1.4	2,873	1,310	17.3	8.5
U.S. Information Agency	356	254	4.7	3.8	836	689	11.0	10.4
U.S. International Dev. Coop. Agency	333	181	8.6	5.9	665	422	17.2	13.7
U.S. Postal Service	210,447	225,188	25.0	26.2	179,494	203,945	21.3	23.7

- Represents zero. ¹ Includes other branches, or other agencies, not shown separately. ² Sizable 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. ³ Formerly Veterans Administration.

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

No. 566. Federal Land and Buildings Owned and Leased, and Predominant Land Usage: 1990 to 1996

[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 389]

ITEM AND AGENCY	Unit	1990	1992	1993	1994	1995	1996
Federally owned:							
Land, worldwide	1,000 acres	650,014	651,286	650,513	677,802	549,670	563,278
United States	1,000 acres	649,802	651,094	650,322	676,615	549,474	563,129
Buildings	1,000 (NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States	1,000	446	449	440	448	424	430
Buildings floor area (sq. ft.)	Mil. sq/ft.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States	Mil. sq/ft.	2,859	2,898	2,783	2,944	2,793	2,930
Costs	Mil. dol.	187,865	193,047	194,181	209,318	199,387	217,857
Land	Mil. dol.	(NA)	19,673	20,134	20,947	18,972	22,952
Buildings	Mil. dol.	(NA)	95,254	96,223	115,633	113,018	123,897
Structures and facilities	Mil. dol.	(NA)	78,120	77,824	72,738	67,398	71,008
Federally leased:							
Land, worldwide	1,000 acres	994	974	941	1,119	1,385	1,373
United States	1,000 acres	938	932	898	1,055	1,351	1,339
Buildings	1,000 (NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States	Number	47,291	46,568	43,130	53,128	77,896	77,232
Buildings floor area (sq. ft.)	Mil. sq/ft.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States	Mil. sq/ft.	234	248	252	276	275	277
Annual rental	Mil. dol.	2,590	3,074	3,706	3,766	3,633	3,739
United States	Mil. dol.	2,125	2,524	2,727	3,105	3,174	3,214

NA Not available.

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