

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 U.S. Department of the Treasury's *United States Government Annual Report* and its *Appendix*. Detailed data on tax returns and collections are published annually by the Internal Revenue Service. The personnel data relate to staffing and payrolls. They are published by the Office of Personnel Management and the Bureau of Labor Statistics. The primary source for data on public lands is *Public Land Statistics*, published annually by the Bureau of Land Management, Department of the Interior. Data on federally owned land and real property are collected by the General Services Administration and presented in its annual *Inventory Report on Real Property Owned by the United States Throughout the World*.

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

and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (federal old-age and survivors insurance and the federal disability insurance trust funds)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

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

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

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

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

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

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

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

Income tax returns and tax collections—Tax data are compiled by the Internal Revenue Service of the Treasury Department. The annual *Internal Revenue Service Data Book* gives a detailed account of tax collections by kind of tax. 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* presents data on such diverse subjects as tax-exempt organizations, unincorporated businesses, fiduciary income tax and estate tax returns, sales of capital assets by individuals, international income and taxes reported by corporations and individuals, and estate tax wealth.

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

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

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

Public lands—The data on applications, entries, selections, patents, and certifications refer to transactions that involve the disposal, under the public land laws (including the homestead laws), of federal public lands to nonfederal owners. In general, original entries and selections are applications to secure title to public lands that 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.

Table 458. Federal Budget—Receipts and Outlays: 1960 to 2006

[In billions of dollars (92.5 represents 92,500,000,000) except percent. For fiscal years ending in year shown; see text, Section 8. See also headnote, Table 460]

| Fiscal year | In current dollars | | | In constant (2000) dollars | | | As percentage of GDP ¹ | | |
|-------------|--------------------|---------|------------------------|----------------------------|---------|------------------------|-----------------------------------|---------|------------------------|
| | Receipts | Outlays | Surplus or deficit (-) | Receipts | Outlays | Surplus or deficit (-) | Receipts | Outlays | Surplus or deficit (-) |
| 1960 | 92.5 | 92.2 | 0.3 | 528.5 | 526.8 | 1.7 | 17.9 | 17.8 | 0.1 |
| 1970 | 192.8 | 195.6 | -2.8 | 815.9 | 828.0 | -12.0 | 19.0 | 19.3 | -0.3 |
| 1980 | 517.1 | 590.9 | -73.8 | 1,028.3 | 1,175.1 | -146.8 | 19.0 | 21.7 | -2.7 |
| 1985 | 734.1 | 946.4 | -212.3 | 1,082.6 | 1,395.7 | -313.1 | 17.7 | 22.9 | -5.1 |
| 1986 | 769.2 | 990.4 | -221.2 | 1,107.3 | 1,425.7 | -318.4 | 17.4 | 22.4 | -5.0 |
| 1987 | 854.4 | 1,004.1 | -149.7 | 1,196.1 | 1,405.7 | -209.6 | 18.4 | 21.6 | -3.2 |
| 1988 | 909.3 | 1,064.5 | -155.2 | 1,235.6 | 1,446.5 | -210.9 | 18.2 | 21.3 | -3.1 |
| 1989 | 991.2 | 1,143.8 | -152.6 | 1,298.9 | 1,498.9 | -200.0 | 18.4 | 21.2 | -2.8 |
| 1990 | 1,032.1 | 1,253.1 | -221.0 | 1,309.4 | 1,589.9 | -280.4 | 18.0 | 21.8 | -3.9 |
| 1991 | 1,055.1 | 1,324.3 | -269.2 | 1,282.6 | 1,609.9 | -327.3 | 17.8 | 22.3 | -4.5 |
| 1992 | 1,091.3 | 1,381.6 | -290.3 | 1,282.7 | 1,623.9 | -341.2 | 17.5 | 22.1 | -4.7 |
| 1993 | 1,154.5 | 1,409.5 | -255.1 | 1,323.2 | 1,615.5 | -292.3 | 17.6 | 21.4 | -3.9 |
| 1994 | 1,258.7 | 1,461.9 | -203.2 | 1,414.0 | 1,642.2 | -228.2 | 18.1 | 21.0 | -2.9 |
| 1995 | 1,351.9 | 1,515.9 | -164.0 | 1,482.4 | 1,662.2 | -179.8 | 18.5 | 20.7 | -2.2 |
| 1996 | 1,453.2 | 1,560.6 | -107.4 | 1,557.9 | 1,673.0 | -115.2 | 18.0 | 20.3 | -1.4 |
| 1997 | 1,579.4 | 1,601.3 | -21.9 | 1,661.2 | 1,684.2 | -23.0 | 19.3 | 19.6 | -0.3 |
| 1998 | 1,722.0 | 1,652.7 | 69.3 | 1,793.1 | 1,721.0 | 72.1 | 20.0 | 19.2 | 0.8 |
| 1999 | 1,827.6 | 1,702.0 | 125.6 | 1,874.9 | 1,746.0 | 128.9 | 20.0 | 18.7 | 1.4 |
| 2000 | 2,025.5 | 1,789.2 | 236.2 | 2,025.5 | 1,789.2 | 236.2 | 20.9 | 18.4 | 2.4 |
| 2001 | 1,991.4 | 1,863.2 | 128.2 | 1,946.1 | 1,820.8 | 125.3 | 19.8 | 18.5 | 1.3 |
| 2002 | 1,853.4 | 2,011.2 | -157.8 | 1,777.8 | 1,929.2 | -151.3 | 17.9 | 19.4 | -1.5 |
| 2003 | 1,782.5 | 2,160.1 | -377.6 | 1,667.0 | 2,020.1 | -353.1 | 16.5 | 20.0 | -3.5 |
| 2004 | 1,880.3 | 2,293.0 | -412.7 | 1,712.5 | 2,088.3 | -375.9 | 16.3 | 19.9 | -3.6 |
| 2005 | 2,153.9 | 2,472.2 | -318.3 | 1,898.3 | 2,178.9 | -280.6 | 17.5 | 20.1 | -2.6 |
| 2006 est. | 2,285.5 | 2,708.7 | -423.2 | 1,951.1 | 2,312.3 | -361.3 | 17.5 | 20.8 | -3.2 |

¹ Gross domestic product; see text, Section 13.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2007/>>.

Table 459. Federal Budget Debt: 1960 to 2006

[In billions of dollars (290.5 represents 290,500,000,000, except as indicated. As of the end of the fiscal year)]

| Fiscal year | Total | | | | | As percentage of GDP ¹ | | | | |
|-------------|--------------------|-----------------------------|--------------------|------------------------|---------|-----------------------------------|-----------------------------|--------------------|------------------------|-------|
| | Gross federal debt | Federal government accounts | Held by the public | | | Gross federal debt | Federal government accounts | Held by the public | | |
| | | | Total | Federal Reserve System | Other | | | Total | Federal Reserve System | Other |
| 1960 | 290.5 | 53.7 | 236.8 | 26.5 | 210.3 | 56.1 | 10.4 | 45.7 | 5.1 | 40.6 |
| 1970 | 380.9 | 97.7 | 283.2 | 57.7 | 225.5 | 37.6 | 9.7 | 28.0 | 5.7 | 22.3 |
| 1980 | 909.0 | 197.1 | 711.9 | 120.8 | 591.1 | 33.3 | 7.2 | 26.1 | 4.4 | 21.7 |
| 1985 | 1,817.4 | 310.2 | 1,507.3 | 169.8 | 1,337.5 | 43.9 | 7.5 | 36.4 | 4.1 | 32.3 |
| 1986 | 2,120.5 | 379.9 | 1,740.6 | 190.9 | 1,549.8 | 48.1 | 8.6 | 39.4 | 4.3 | 35.1 |
| 1987 | 2,346.0 | 456.2 | 1,889.8 | 212.0 | 1,677.7 | 50.5 | 9.8 | 40.7 | 4.6 | 36.1 |
| 1988 | 2,601.1 | 549.5 | 2,051.6 | 229.2 | 1,822.4 | 51.9 | 11.0 | 41.0 | 4.6 | 36.4 |
| 1989 | 2,867.8 | 677.1 | 2,190.7 | 220.1 | 1,970.6 | 53.1 | 12.5 | 40.6 | 4.1 | 36.5 |
| 1990 | 3,206.3 | 794.7 | 2,411.6 | 234.4 | 2,177.1 | 55.9 | 13.9 | 42.0 | 4.1 | 38.0 |
| 1991 | 3,598.2 | 909.2 | 2,689.0 | 258.6 | 2,430.4 | 60.6 | 15.3 | 45.3 | 4.4 | 40.9 |
| 1992 | 4,001.8 | 1,002.1 | 2,999.7 | 296.4 | 2,703.3 | 64.1 | 16.1 | 48.1 | 4.8 | 43.3 |
| 1993 | 4,351.0 | 1,102.6 | 3,248.4 | 325.7 | 2,922.7 | 66.2 | 16.8 | 49.4 | 5.0 | 44.4 |
| 1994 | 4,643.3 | 1,210.2 | 3,433.1 | 355.2 | 3,077.9 | 66.7 | 17.4 | 49.3 | 5.1 | 44.2 |
| 1995 | 4,920.6 | 1,316.2 | 3,604.4 | 374.1 | 3,230.3 | 67.2 | 18.0 | 49.2 | 5.1 | 44.1 |
| 1996 | 5,181.5 | 1,447.4 | 3,734.1 | 390.9 | 3,343.1 | 67.3 | 18.8 | 48.5 | 5.1 | 43.5 |
| 1997 | 5,369.2 | 1,596.9 | 3,772.3 | 424.5 | 3,347.8 | 65.6 | 19.5 | 46.1 | 5.2 | 40.9 |
| 1998 | 5,478.2 | 1,757.1 | 3,721.1 | 458.2 | 3,262.9 | 63.5 | 20.4 | 43.1 | 5.3 | 37.8 |
| 1999 | 5,605.5 | 1,973.2 | 3,632.4 | 496.6 | 3,135.7 | 61.4 | 21.6 | 39.8 | 5.4 | 34.4 |
| 2000 | 5,628.7 | 2,218.9 | 3,409.8 | 511.4 | 2,898.4 | 58.0 | 22.9 | 35.1 | 5.3 | 29.9 |
| 2001 | 5,769.9 | 2,450.3 | 3,319.6 | 534.1 | 2,785.5 | 57.4 | 24.4 | 33.0 | 5.3 | 27.7 |
| 2002 | 6,198.4 | 2,658.0 | 3,540.4 | 604.2 | 2,936.2 | 59.7 | 25.6 | 34.1 | 5.8 | 28.3 |
| 2003 | 6,760.0 | 2,846.6 | 3,913.4 | 656.1 | 3,257.3 | 62.6 | 26.3 | 36.2 | 6.1 | 30.1 |
| 2004 | 7,354.7 | 3,059.1 | 4,295.7 | 700.3 | 3,595.2 | 63.7 | 26.5 | 37.2 | 6.1 | 31.1 |
| 2005 | 7,905.3 | 3,313.1 | 4,592.2 | 736.4 | 3,855.9 | 64.3 | 27.0 | 37.4 | 6.0 | 31.4 |
| 2006 est. | 8,611.5 | 3,592.6 | 5,018.9 | (NA) | (NA) | 66.1 | 27.6 | 38.5 | (NA) | (NA) |

NA not available. ¹ Gross domestic product; see text, Section 13.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2007/>>.

Table 460. Federal Budget Outlays by Type: 1990 to 2006

[In billions of dollars (1,253.1 represents \$1,253,100,000,000), except percent. For fiscal year ending in year shown; see text, Section 8. 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 off-set]

| Type | 1990 | 1995 | 2000 | 2002 | 2003 | 2004 | 2005 | 2006, est. |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Current dollar outlays | 1,253.1 | 1,515.9 | 1,789.2 | 2,011.2 | 2,160.1 | 2,293.0 | 2,472.2 | 2,708.7 |
| National defense ¹ | 299.3 | 272.1 | 294.5 | 348.6 | 404.9 | 455.9 | 495.3 | 535.9 |
| Nondefense, total | 953.8 | 1,243.8 | 1,494.7 | 1,662.6 | 1,755.2 | 1,837.1 | 1,976.9 | 2,172.7 |
| Payments for individuals | 585.7 | 877.5 | 1,054.5 | 1,241.5 | 1,331.7 | 1,397.4 | 1,490.0 | 1,614.6 |
| Direct payments ² | 507.0 | 728.4 | 867.7 | 1,009.9 | 1,080.9 | 1,131.2 | 1,212.4 | 1,322.8 |
| Grants to state and local governments | 78.7 | 149.0 | 186.8 | 231.6 | 250.8 | 266.2 | 277.6 | 291.8 |
| All other grants | 56.4 | 75.9 | 97.9 | 119.8 | 136.6 | 140.1 | 148.6 | 157.4 |
| Net interest ² | 184.3 | 232.1 | 222.9 | 170.9 | 153.1 | 160.2 | 184.0 | 220.1 |
| All other ² | 164.0 | 102.8 | 162.0 | 177.7 | 188.3 | 197.9 | 219.5 | 253.0 |
| Undistributed offsetting receipts ² | -36.6 | -44.5 | -42.6 | -47.4 | -54.4 | -58.5 | -65.2 | -72.4 |
| Constant (2000) dollar outlay | 1,589.9 | 1,662.2 | 1,789.2 | 1,929.2 | 2,020.1 | 2,088.3 | 2,178.9 | 2,312.3 |
| National defense ¹ | 382.7 | 305.9 | 294.5 | 329.4 | 365.3 | 397.3 | 419.8 | 443.1 |
| Nondefense, total | 1,207.0 | 1,356.3 | 1,494.7 | 1,599.7 | 1,654.8 | 1,691.0 | 1,759.1 | 1,869.2 |
| Payments for individuals | 732.5 | 957.1 | 1,054.5 | 1,197.7 | 1,260.6 | 1,293.5 | 1,333.8 | 1,396.5 |
| Direct payments ² | 634.0 | 794.5 | 867.7 | 974.2 | 1,023.2 | 1,047.1 | 1,085.4 | 1,144.2 |
| Grants to state and local governments | 98.4 | 162.6 | 186.8 | 223.4 | 237.4 | 246.4 | 248.5 | 252.3 |
| All other grants | 73.3 | 85.1 | 97.9 | 113.7 | 125.2 | 124.4 | 125.7 | 127.2 |
| Net interest ² | 226.9 | 251.8 | 222.9 | 163.9 | 143.9 | 147.1 | 164.4 | 191.8 |
| All other ² | 228.0 | 114.8 | 162.0 | 168.7 | 174.0 | 176.0 | 189.4 | 212.4 |
| Undistributed offsetting receipts ² | -53.5 | -52.6 | -42.6 | -44.2 | -48.9 | -50.0 | -54.2 | -58.7 |
| Outlays as percent of GDP ³ | 21.8 | 20.7 | 18.4 | 19.4 | 20.0 | 19.9 | 20.1 | 20.8 |
| National defense ¹ | 5.2 | 3.7 | 3.0 | 3.4 | 3.7 | 3.9 | 4.0 | 4.1 |
| Nondefense, total | 16.6 | 17.0 | 15.4 | 16.0 | 16.2 | 15.9 | 16.1 | 16.7 |
| Payments for individuals | 10.2 | 12.0 | 10.9 | 12.0 | 12.3 | 12.1 | 12.1 | 12.4 |
| Direct payments ² | 8.8 | 9.9 | 8.9 | 9.7 | 10.0 | 9.8 | 9.9 | 10.2 |
| Grants to state and local governments | 1.4 | 2.0 | 1.9 | 2.2 | 2.3 | 2.3 | 2.3 | 2.2 |
| All other grants | 1.0 | 1.0 | 1.0 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 |
| Net interest ² | 3.2 | 3.2 | 2.3 | 1.6 | 1.4 | 1.4 | 1.5 | 1.7 |
| All other ² | 2.9 | 1.4 | 1.7 | 1.7 | 1.7 | 1.7 | 1.8 | 1.9 |
| Undistributed offsetting receipts ² | -0.6 | -0.6 | -0.4 | -0.5 | -0.5 | -0.5 | -0.5 | -0.6 |

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). ³ Gross domestic product; see text, Section 13.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2007/>>.

Table 461. Federal Budget Outlays by Agency: 1990 to 2006

[In billions of dollars (1,253.1 represents \$1,253,100,000,000). For fiscal year ending in year shown]

| Department or other unit | 1990 | 1995 | 2000 | 2003 | 2004 | 2005 | 2006, est. |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Outlays, total ¹ | 1,253.1 | 1,515.9 | 1,789.2 | 2,160.1 | 2,293.0 | 2,472.2 | 2,708.7 |
| Legislative Branch | 2.2 | 2.6 | 2.9 | 3.4 | 3.9 | 4.0 | 4.4 |
| The Judiciary Branch | 1.6 | 2.9 | 4.1 | 5.1 | 5.4 | 5.6 | 6.1 |
| Agriculture | 45.9 | 56.6 | 75.5 | 72.4 | 71.8 | 85.3 | 95.7 |
| Commerce | 3.7 | 3.4 | 7.8 | 5.7 | 5.9 | 6.2 | 6.5 |
| Defense-Military | 289.7 | 259.5 | 281.2 | 388.9 | 437.1 | 474.4 | 512.1 |
| Education | 23.0 | 31.2 | 33.9 | 57.4 | 62.8 | 72.9 | 84.0 |
| Energy | 12.1 | 17.6 | 15.0 | 19.4 | 20.0 | 21.3 | 21.7 |
| Health and Human Services | 175.5 | 303.1 | 382.6 | 505.3 | 543.4 | 581.5 | 641.5 |
| Homeland Security | 7.2 | 9.4 | 13.1 | 32.0 | 26.5 | 39.3 | 66.8 |
| Housing and Urban Development | 20.2 | 29.0 | 30.8 | 37.5 | 45.0 | 42.5 | 46.8 |
| Interior | 5.8 | 7.5 | 8.0 | 9.2 | 8.9 | 9.1 | 9.1 |
| Justice | 5.9 | 10.1 | 17.3 | 21.5 | 29.0 | 22.7 | 22.3 |
| Labor | 26.1 | 32.8 | 31.9 | 69.6 | 56.7 | 47.0 | 51.4 |
| State | 4.8 | 6.3 | 6.9 | 9.3 | 10.9 | 12.8 | 13.6 |
| Transportation | 25.6 | 35.1 | 41.5 | 50.8 | 54.5 | 56.9 | 61.3 |
| Treasury | 253.9 | 346.9 | 388.6 | 367.0 | 375.4 | 408.7 | 452.1 |
| Veterans Affairs | 29.0 | 37.8 | 47.1 | 56.9 | 59.6 | 70.0 | 70.4 |
| Corps of Engineers | 3.3 | 3.7 | 4.3 | 4.8 | 4.8 | 4.8 | 7.4 |
| Other Defense-civil programs | 21.7 | 28.0 | 32.9 | 39.9 | 41.7 | 43.5 | 45.7 |
| Environmental Protection Agency | 5.1 | 6.4 | 7.2 | 8.1 | 8.3 | 7.9 | 7.9 |
| Executive Office of the President | 0.2 | 0.2 | 0.3 | 0.4 | 3.3 | 7.7 | 7.4 |
| General Services Administration | -0.2 | 0.7 | 0.1 | 0.6 | -0.4 | 0.1 | 0.4 |
| International Assistance Programs | 10.1 | 11.1 | 12.1 | 13.5 | 13.7 | 15.0 | 16.3 |
| National Aeronautics and Space Administration | 12.4 | 13.4 | 13.4 | 14.6 | 15.2 | 15.6 | 15.6 |
| National Science Foundation | 1.8 | 2.8 | 3.5 | 4.7 | 5.1 | 5.4 | 5.8 |
| Office of Personnel Management | 31.9 | 41.3 | 48.7 | 54.1 | 56.5 | 59.5 | 63.5 |
| Social Security Administration (on-budget) | 17.3 | 31.0 | 45.1 | 46.3 | 49.0 | 54.5 | 53.7 |
| Social Security Administration (off-budget) | 245.0 | 330.4 | 396.2 | 461.4 | 481.2 | 506.8 | 538.7 |
| Undistributed offsetting receipts | -98.9 | -137.6 | -173.0 | -210.5 | -212.5 | -226.2 | -241.6 |

¹ Includes agencies and allowances not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2007/>>.

Table 462. Federal Outlays by Detailed Function: 1990 to 2006

[In billions of dollars (1,253.1 represents \$1,253,100,000,000). For fiscal year ending in year shown]

| Superfunction and function | 1990 | 1995 | 2000 | 2002 | 2003 | 2004 | 2005 | 2006, est. |
|---|---------|---------|---------|---------|---------|---------|---------|------------|
| Total outlays | 1,253.1 | 1,515.9 | 1,789.2 | 2,011.2 | 2,160.1 | 2,293.0 | 2,472.2 | 2,708.7 |
| National defense ¹ | 299.3 | 272.1 | 294.5 | 348.6 | 404.9 | 455.9 | 495.3 | 535.9 |
| Department of Defense-Military | 289.7 | 259.4 | 281.2 | 332.0 | 387.3 | 436.5 | 474.2 | 512.1 |
| Military personnel | 75.6 | 70.8 | 76.0 | 86.8 | 106.7 | 113.6 | 127.5 | 116.3 |
| Operation and maintenance | 88.3 | 91.0 | 105.8 | 130.0 | 151.4 | 174.0 | 188.1 | 192.6 |
| Procurement | 81.0 | 55.0 | 51.7 | 62.5 | 67.9 | 76.2 | 82.3 | 88.8 |
| Research, development, test, and evaluation | 37.5 | 34.6 | 37.6 | 44.4 | 53.1 | 60.8 | 65.7 | 70.8 |
| Military construction | 5.1 | 6.8 | 5.1 | 5.1 | 5.9 | 6.3 | 5.3 | 7.3 |
| Anticipated funding for Global War on Terror | (X) | (X) | (X) | (X) | (X) | (X) | (X) | 30.1 |
| Atomic energy defense activities | 9.0 | 11.8 | 12.1 | 14.8 | 16.0 | 16.6 | 18.0 | 18.7 |
| International affairs ¹ | 13.8 | 16.4 | 17.2 | 22.4 | 21.2 | 26.9 | 34.6 | 34.8 |
| International development and humanitarian assistance | 5.5 | 7.6 | 6.5 | 7.8 | 10.3 | 13.8 | 17.7 | 19.6 |
| International security assistance | 8.7 | 5.3 | 6.4 | 7.9 | 8.6 | 8.4 | 7.9 | 8.2 |
| Conduct of foreign affairs | 3.1 | 4.2 | 4.7 | 7.1 | 6.7 | 7.9 | 9.1 | 8.6 |
| General science, space and technology | 14.4 | 16.7 | 18.6 | 20.8 | 20.9 | 23.1 | 23.7 | 24.0 |
| General science and basic research | 2.8 | 4.1 | 6.2 | 7.3 | 8.0 | 8.4 | 8.9 | 9.3 |
| Space flight, research, and supporting activities | 11.6 | 12.6 | 12.4 | 13.5 | 12.9 | 14.6 | 14.8 | 14.7 |
| Energy | 3.3 | 4.9 | -0.8 | 0.5 | -0.7 | -0.2 | 0.4 | 2.6 |
| Energy supply | 2.0 | 3.6 | -1.8 | -0.8 | -2.1 | -1.6 | -0.9 | 1.3 |
| Natural resources and environment ¹ | 17.1 | 21.9 | 25.0 | 29.5 | 29.7 | 30.7 | 28.0 | 32.7 |
| Water resources | 4.4 | 4.6 | 5.1 | 5.6 | 5.5 | 5.6 | 5.7 | 8.9 |
| Conservation and land management | 4.0 | 6.0 | 6.8 | 9.8 | 9.7 | 9.8 | 6.2 | 7.6 |
| Recreational resources | 1.4 | 2.0 | 2.6 | 2.8 | 2.9 | 3.0 | 3.0 | 3.1 |
| Pollution control and abatement | 5.2 | 6.5 | 7.4 | 7.6 | 8.2 | 8.5 | 8.1 | 8.2 |
| Agriculture | 11.8 | 9.7 | 36.5 | 22.0 | 22.5 | 15.4 | 26.6 | 26.8 |
| Farm income stabilization | 9.7 | 7.0 | 33.4 | 18.4 | 18.3 | 11.2 | 22.0 | 22.2 |
| Agricultural research and services | 2.1 | 2.6 | 3.0 | 3.6 | 4.2 | 4.3 | 4.5 | 4.6 |
| Commerce and housing credit ¹ | 67.6 | -17.8 | 3.2 | -0.4 | 0.7 | 5.3 | 7.6 | 9.1 |
| Mortgage credit | 3.8 | -1.0 | -3.3 | -7.0 | -4.6 | 2.7 | -0.9 | 0.9 |
| Postal Service | 2.1 | -1.8 | 2.1 | 0.2 | -5.2 | -4.1 | -1.2 | -0.2 |
| Deposit insurance | 57.9 | -17.8 | -3.1 | -1.0 | -1.4 | -2.0 | -1.4 | -1.3 |
| Transportation ¹ | 29.5 | 39.4 | 46.9 | 61.8 | 67.1 | 64.6 | 67.9 | 71.6 |
| Ground transportation | 19.0 | 25.3 | 31.7 | 40.2 | 37.5 | 40.7 | 42.3 | 45.8 |
| Air transportation | 7.2 | 10.0 | 10.6 | 16.5 | 23.3 | 16.7 | 18.8 | 18.6 |
| Water transportation | 3.2 | 3.7 | 4.4 | 5.0 | 5.9 | 6.9 | 6.4 | 6.8 |
| Community and regional development ¹ | 8.5 | 10.7 | 10.6 | 13.0 | 18.9 | 15.8 | 26.3 | 52.0 |
| Community development | 3.5 | 4.7 | 5.5 | 6.0 | 6.3 | 6.2 | 5.9 | 7.7 |
| Disaster relief and insurance | 2.1 | 3.3 | 2.6 | 4.4 | 10.1 | 7.3 | 17.7 | 41.4 |
| Education, training, employment, and social services | 37.2 | 51.0 | 53.8 | 70.5 | 82.6 | 87.9 | 97.5 | 109.7 |
| Elementary, secondary, and vocational education | 9.9 | 14.7 | 20.6 | 25.9 | 31.5 | 34.4 | 38.3 | 40.2 |
| Higher education | 11.1 | 14.2 | 10.1 | 17.0 | 22.7 | 25.3 | 31.4 | 39.8 |
| Research and general education aids | 1.6 | 2.1 | 2.5 | 2.9 | 3.0 | 3.0 | 3.1 | 3.4 |
| Training and employment | 5.6 | 7.4 | 6.8 | 8.4 | 8.4 | 7.9 | 6.9 | 5.9 |
| Social services | 8.1 | 11.6 | 12.6 | 14.9 | 15.6 | 15.9 | 16.3 | 17.1 |
| Health | 57.7 | 115.4 | 154.5 | 196.5 | 219.6 | 240.1 | 250.6 | 268.8 |
| Health care services | 47.6 | 101.9 | 136.2 | 172.6 | 192.6 | 210.1 | 219.6 | 237.1 |
| Health research and training | 8.6 | 11.6 | 16.0 | 21.4 | 24.0 | 27.1 | 28.1 | 28.6 |
| Consumer and occupational health and safety | 1.5 | 1.9 | 2.3 | 2.6 | 2.9 | 2.9 | 2.9 | 3.1 |
| Medicare | 98.1 | 159.9 | 197.1 | 230.9 | 249.4 | 269.4 | 298.6 | 343.0 |
| Income security ¹ | 148.7 | 223.8 | 253.7 | 312.7 | 334.6 | 333.1 | 345.8 | 360.6 |
| General retirement and disability insurance (excluding social security) | 5.1 | 5.1 | 5.2 | 5.7 | 7.0 | 6.6 | 7.0 | 7.2 |
| Federal employee retirement and disability | 52.0 | 65.9 | 77.2 | 83.4 | 85.2 | 88.7 | 93.4 | 99.2 |
| Unemployment compensation | 18.9 | 23.6 | 23.0 | 53.3 | 57.1 | 45.0 | 35.4 | 38.6 |
| Housing assistance | 15.9 | 27.6 | 28.9 | 33.3 | 35.5 | 36.8 | 37.9 | 38.9 |
| Food and nutrition assistance | 24.0 | 37.6 | 32.5 | 38.2 | 42.5 | 46.0 | 50.8 | 55.3 |
| Social security | 248.6 | 335.8 | 409.4 | 456.0 | 474.7 | 495.5 | 523.3 | 554.7 |
| Veterans' benefits and services ¹ | 29.1 | 37.9 | 47.1 | 51.0 | 57.0 | 59.8 | 70.2 | 70.4 |
| Income security for veterans | 15.3 | 19.0 | 24.9 | 26.7 | 29.1 | 30.8 | 35.8 | 36.1 |
| Veterans' education, training, and rehabilitation | 0.2 | 1.1 | 1.3 | 1.7 | 2.1 | 2.6 | 2.8 | 3.0 |
| Hospital and medical care for veterans | 12.1 | 16.4 | 19.5 | 22.3 | 24.1 | 26.9 | 28.8 | 30.1 |
| Veterans' housing | 0.5 | 0.3 | 0.4 | -1.0 | 0.5 | -2.0 | 0.9 | -1.3 |
| Administration of justice | 10.2 | 16.5 | 28.5 | 35.1 | 35.3 | 45.6 | 40.0 | 41.3 |
| Federal law enforcement activities | 4.8 | 6.6 | 12.1 | 15.4 | 15.7 | 19.1 | 19.9 | 21.4 |
| Federal litigative and judicial activities | 3.6 | 6.1 | 7.8 | 9.1 | 9.1 | 9.7 | 9.6 | 10.4 |
| Federal correctional activities | 1.3 | 2.7 | 3.7 | 4.7 | 5.4 | 5.5 | 5.9 | 5.9 |
| Criminal justice assistance | 0.5 | 1.0 | 4.9 | 5.8 | 5.1 | 11.3 | 4.6 | 3.7 |
| General government | 10.5 | 13.8 | 13.0 | 16.9 | 23.1 | 22.3 | 17.0 | 19.1 |
| Net interest ¹ | 184.3 | 232.1 | 222.9 | 170.9 | 153.1 | 160.2 | 184.0 | 220.1 |
| Interest on Treasury debt securities (gross) | 264.7 | 332.4 | 361.9 | 332.5 | 318.1 | 321.7 | 352.3 | 398.7 |
| Interest received by on-budget trust funds | -46.3 | -59.9 | -69.3 | -76.5 | -72.5 | -67.8 | -69.2 | -71.8 |
| Interest received by off-budget trust funds | -16.0 | -33.3 | -59.8 | -76.8 | -83.5 | -86.2 | -91.8 | -97.4 |
| Allowances | - | - | - | - | - | - | - | 3.7 |
| Undistributed offsetting receipts | -36.6 | -44.5 | -42.6 | -47.4 | -54.4 | -58.5 | -65.2 | -72.4 |

- Represents or rounds to zero. X Not applicable. ¹ Includes functions not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2007/>>.

Table 463. Outlays for Payments for Individuals by Category and Major Program: 1990 to 2006

[In billions of dollars (585.7 represents 585,700,000,000). For fiscal years ending in year shown; see text, Section 8]

| Category and Program | 1990 | 1995 | 2000 | 2002 | 2003 | 2004 | 2005 | 2006, est. |
|---|--------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total, payments for individuals | 585.7 | 877.5 | 1,054.5 | 1,242.1 | 1,332.2 | 1,397.8 | 1,490.7 | 1,616.2 |
| Social security and railroad retirement | 250.5 | 337.0 | 410.5 | 457.0 | 476.8 | 496.4 | 523.4 | 555.3 |
| Social security: | | | | | | | | |
| Old age and survivors insurance | 221.9 | 292.7 | 351.4 | 387.5 | 400.2 | 414.8 | 434.0 | 458.4 |
| Disability insurance | 24.4 | 40.3 | 54.4 | 64.4 | 70.0 | 76.5 | 84.2 | 91.1 |
| Railroad retirement (excl. social security) | 4.1 | 4.0 | 4.6 | 5.1 | 6.6 | 5.2 | 5.3 | 5.8 |
| Federal employees retirement and insurance | 64.1 | 82.2 | 100.3 | 108.2 | 112.3 | 117.4 | 126.7 | 133.1 |
| Military retirement | 21.5 | 27.8 | 32.8 | 35.1 | 35.6 | 37.0 | 39.0 | 41.2 |
| Civil service retirement | 31.0 | 38.3 | 45.1 | 48.8 | 50.2 | 52.1 | 54.7 | 58.1 |
| Veterans service-connected compensation | 10.7 | 14.8 | 20.8 | 22.4 | 24.7 | 26.3 | 30.9 | 31.3 |
| Other | 0.8 | 1.3 | 1.7 | 1.9 | 1.8 | 2.0 | 2.2 | 2.4 |
| Unemployment assistance | 17.4 | 21.9 | 21.1 | 51.2 | 55.0 | 43.1 | 33.1 | 36.7 |
| Medical care | 164.3 | 289.3 | 362.7 | 437.2 | 478.5 | 515.4 | 562.5 | 633.4 |
| Medicare: | | | | | | | | |
| Hospital insurance | 65.9 | 113.6 | 127.9 | 145.6 | 151.3 | 164.1 | 182.8 | 186.2 |
| Supplementary medical insurance | 41.5 | 63.5 | 87.2 | 107.1 | 121.8 | 131.8 | 151.0 | 204.3 |
| State children's health insurance | — | — | 1.2 | 3.7 | 4.4 | 4.6 | 5.1 | 5.8 |
| Medicaid | 41.1 | 89.1 | 117.9 | 147.5 | 160.7 | 176.2 | 181.7 | 192.3 |
| Indian health | 1.1 | 2.0 | 2.4 | 2.8 | 2.9 | 3.1 | 3.1 | 3.1 |
| Hospital and medical care for veterans | 12.0 | 16.2 | 19.3 | 22.4 | 24.5 | 21.6 | 23.1 | 25.5 |
| Health resources and services | 1.4 | 2.2 | 3.9 | 5.0 | 5.3 | 5.5 | 5.9 | 5.8 |
| Substance abuse and mental health services | 1.2 | 2.4 | 2.5 | 2.9 | 3.0 | 3.1 | 3.2 | 3.2 |
| Health care tax credit | — | — | — | — | (Z) | 0.1 | 0.1 | 0.1 |
| Uniformed Services retiree health care fund | — | — | — | — | 4.3 | 5.2 | 6.3 | 7.0 |
| Other | (Z) | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 |
| Assistance to students | 11.2 | 14.8 | 10.9 | 16.9 | 22.8 | 25.7 | 32.1 | 40.6 |
| Veterans education benefits | 0.8 | 1.4 | 1.6 | 1.7 | 2.0 | 2.4 | 3.2 | 3.7 |
| Student assistance, Department of Education and other | 10.4 | 13.4 | 9.2 | 15.2 | 20.7 | 23.3 | 28.9 | 36.9 |
| Housing assistance | 15.9 | 25.6 | 24.1 | 27.6 | 29.7 | 30.8 | 31.8 | 32.6 |
| Food and nutrition assistance | 23.9 | 37.5 | 32.4 | 38.0 | 42.4 | 45.9 | 50.7 | 55.1 |
| Food stamp program (including Puerto Rico) | 15.9 | 25.6 | 18.3 | 22.1 | 25.3 | 28.6 | 32.6 | 35.2 |
| Child nutrition and special milk programs | 5.0 | 7.5 | 9.2 | 10.3 | 10.8 | 11.2 | 11.9 | 12.9 |
| Supplemental feeding programs (WIC ¹ and CSFP ²) | 2.1 | 3.4 | 4.0 | 4.3 | 4.5 | 4.9 | 5.0 | 5.2 |
| Commodity donations and other | 0.8 | 1.0 | 0.9 | 1.4 | 1.7 | 1.2 | 1.2 | 1.8 |
| Public assistance and related programs | 34.9 | 65.0 | 88.3 | 100.7 | 108.9 | 111.5 | 123.3 | 123.1 |
| Supplemental security income program | 11.5 | 23.6 | 29.5 | 29.4 | 30.4 | 31.2 | 35.3 | 34.9 |
| Family support payments to states and TANF ³ | 12.2 | 17.1 | 18.4 | 22.7 | 23.1 | 21.5 | 21.3 | 21.3 |
| Low income home energy assistance | 1.3 | 1.4 | 1.5 | 1.8 | 2.0 | 1.9 | 2.1 | 2.2 |
| Earned income tax credit | 4.4 | 15.2 | 26.1 | 27.8 | 32.0 | 33.1 | 34.6 | 35.1 |
| Legal services | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Payments to states for daycare assistance | — | 0.9 | 3.3 | 4.5 | 5.2 | 4.8 | 4.9 | 4.9 |
| Veterans non-service connected pensions | 3.6 | 3.0 | 3.0 | 3.2 | 3.2 | 3.3 | 3.7 | 3.5 |
| Payments to states for foster care/adoption assistance | 1.6 | 3.2 | 5.5 | 5.9 | 6.1 | 6.3 | 6.4 | 6.6 |
| Payment where child credit exceeds tax liability | — | — | 0.8 | 5.1 | 6.4 | 8.9 | 14.6 | 14.1 |
| Other public assistance | — | — | — | — | — | — | (Z) | 0.1 |
| All other payments for individuals | 3.5 | 4.2 | 4.3 | 5.3 | 5.8 | 11.5 | 7.1 | 6.3 |
| Coal miners and black lung benefits | 1.5 | 1.3 | 1.0 | 0.9 | 0.8 | 0.8 | 0.7 | 0.7 |
| Veterans insurance and burial benefits | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 |
| D.C. employee retirement | — | — | 0.4 | 0.5 | 0.5 | 0.5 | 2.2 | 0.5 |
| Aging services programs | — | 1.0 | 0.9 | 1.1 | 1.3 | 1.3 | 1.4 | 1.4 |
| Energy employees compensation fund | — | — | — | 0.3 | 0.3 | 0.3 | 0.6 | 1.6 |
| September 11th victim compensation | — | — | — | (Z) | 0.7 | 6.3 | (Z) | — |
| Refugee assistance and other | 0.6 | 0.6 | 0.6 | 1.2 | 0.9 | 0.9 | 0.8 | 0.8 |

— Represents zero. Z Less than \$50,000,000. ¹ WIC means Women, Infants, and Children. ² CSFP means Commodity Supplemental Food Program. ³ TANF means Temporary Assistance for Needy Families.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2007/>>.

Table 464. Federal Budget Receipts by Source: 1990 to 2006

[In billions of dollars (1,032.1 represents \$1,032,100,000,000). For fiscal years ending in year shown; see text, Section 8. Receipts reflect collections. Covers both federal funds and trust funds; see text, this section]

| Source | 1990 | 1995 | 2000 | 2002 | 2003 | 2004 | 2005 | 2006, est. |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Total federal receipts | 1,032.1 | 1,351.9 | 2,025.5 | 1,853.4 | 1,782.5 | 1,880.3 | 2,153.9 | 2,285.5 |
| Individual income taxes | 466.9 | 590.2 | 1,004.5 | 858.3 | 793.7 | 809.0 | 927.2 | 997.6 |
| Corporation income taxes | 93.5 | 157.0 | 207.3 | 148.0 | 131.8 | 189.4 | 278.3 | 277.1 |
| Social insurance and retirement receipts | 380.0 | 484.5 | 652.9 | 700.8 | 713.0 | 733.4 | 794.1 | 841.1 |
| Excise taxes | 35.3 | 57.5 | 68.9 | 67.0 | 67.5 | 69.9 | 73.1 | 73.5 |
| Other | 56.3 | 62.7 | 92.0 | 79.3 | 76.6 | 78.7 | 81.1 | 96.2 |
| Social insurance and retirement receipts | 380.0 | 484.5 | 652.9 | 700.8 | 713.0 | 733.4 | 794.1 | 841.1 |
| Employment and general retirement | 353.9 | 451.0 | 620.5 | 668.5 | 675.0 | 689.4 | 747.7 | 791.8 |
| Old-age and survivors' insurance (off-budget) | 255.0 | 284.1 | 411.7 | 440.5 | 447.8 | 457.1 | 493.6 | 521.4 |
| Disability insurance (off-budget) | 26.6 | 67.0 | 68.9 | 74.8 | 76.0 | 77.6 | 83.8 | 88.5 |
| Hospital insurance | 68.6 | 96.0 | 135.5 | 149.0 | 147.2 | 150.6 | 166.1 | 177.6 |
| Railroad retirement/pension fund | 2.3 | 2.4 | 2.7 | 2.5 | 2.3 | 2.3 | 2.3 | 2.4 |
| Unemployment insurance trust funds | 21.6 | 28.9 | 27.6 | 27.6 | 33.4 | 39.5 | 42.0 | 44.8 |
| Other retirement | 4.5 | 4.6 | 4.8 | 4.6 | 4.6 | 4.6 | 4.5 | 4.5 |
| Federal employees' retirement-employee share | 4.4 | 4.5 | 4.7 | 4.5 | 4.6 | 4.5 | 4.4 | 4.4 |
| Excise taxes, total | 35.3 | 57.5 | 68.9 | 67.0 | 67.5 | 69.9 | 73.1 | 73.5 |
| Federal funds ¹ | 15.6 | 26.9 | 22.7 | 24.0 | 23.8 | 24.6 | 22.5 | 21.1 |
| Alcohol | 5.7 | 7.2 | 8.1 | 7.8 | 7.9 | 8.1 | 8.1 | 8.1 |
| Tobacco | 4.1 | 5.9 | 7.2 | 8.3 | 7.9 | 7.9 | 7.9 | 7.7 |
| Telephone | 3.0 | 3.8 | 5.7 | 5.8 | 5.8 | 6.0 | 6.0 | 6.1 |
| Ozone-depleting chemicals/products | 0.4 | 0.6 | 0.1 | - | - | - | - | - |
| Transportation fuels | - | 8.5 | 0.8 | 0.8 | 0.9 | 1.4 | -0.8 | -1.9 |
| Trust funds ¹ | 19.8 | 30.5 | 46.2 | 43.0 | 43.7 | 45.3 | 50.5 | 52.4 |
| Highway | 13.9 | 22.6 | 35.0 | 32.6 | 33.7 | 34.7 | 37.9 | 39.1 |
| Airport and airway | 3.7 | 5.5 | 9.7 | 9.0 | 8.7 | 9.2 | 10.3 | 10.7 |
| Black lung disability | 0.7 | 0.6 | 0.5 | 0.6 | 0.5 | 0.6 | 0.6 | 0.6 |
| Inland waterway | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Oil spill liability | 0.1 | 0.2 | 0.2 | - | - | - | - | 0.1 |
| Aquatic resources | 0.2 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 |
| Vaccine injury compensation | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 |

- Represents zero. ¹ Includes other funds, not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2007/>>.

Table 465. Federal Trust Fund Income, Outlays, and Balances: 2005 to 2007

[In billions of dollars (10.8 represents \$10,800,000,000). For years ending September 30. Receipts deposited. Outlays on a checks-issued basis less refunds collected. Balances: That which have not been spent. See text, this section, for discussion of the budget concept and trust funds]

| Description | Income | | | Outlays | | | Balances ¹ | | |
|---|--------|------------|------------|---------|------------|------------|-----------------------|------------|------------|
| | 2005 | 2006, est. | 2007, est. | 2005 | 2006, est. | 2007, est. | 2005 | 2006, est. | 2007, est. |
| Airport and airway trust fund | 10.8 | 11.2 | 12.0 | 11.2 | 12.3 | 12.2 | 11.3 | 10.2 | 10.0 |
| Federal civilian employees' retirement funds | 85.0 | 89.6 | 93.0 | 55.5 | 59.1 | 62.0 | 674.8 | 705.3 | 736.3 |
| Federal employees' health benefits fund | 31.3 | 33.6 | 36.1 | 29.6 | 32.0 | 35.0 | 12.5 | 14.1 | 15.1 |
| Foreign military sales trust fund | 11.1 | 11.1 | 11.0 | 11.5 | 11.1 | 11.0 | 6.7 | 6.7 | 6.7 |
| Highway trust fund | 38.0 | 39.3 | 39.9 | 40.0 | 35.7 | 41.6 | 12.5 | 16.1 | 14.4 |
| Medicare: | | | | | | | | | |
| Hospital insurance (HI) trust fund | 198.5 | 209.6 | 222.1 | 185.7 | 189.4 | 206.0 | 277.7 | 297.9 | 314.0 |
| Supplemental medical insurance trust fund | 153.5 | 219.2 | 258.6 | 153.7 | 207.5 | 249.1 | 16.9 | 28.6 | 38.1 |
| Military retirement fund | 49.5 | 50.1 | 50.8 | 39.0 | 41.2 | 43.4 | 194.7 | 203.6 | 211.0 |
| Railroad retirement trust funds | 12.7 | 10.5 | 12.7 | 10.2 | 10.9 | 12.7 | 25.6 | 25.3 | 25.3 |
| Social security: old-age, survivors' and disability insurance trust funds | 696.8 | 735.5 | 778.6 | 523.3 | 555.1 | 586.0 | 1,809.0 | 1,989.3 | 2,181.9 |
| Unemployment trust funds | 45.3 | 48.3 | 49.2 | 36.2 | 39.8 | 41.0 | 54.8 | 63.3 | 71.4 |
| Veterans' life insurance trust funds | 1.4 | 1.3 | 1.2 | 1.7 | 1.7 | 1.7 | 12.6 | 12.2 | 11.7 |
| Other trust funds | 21.7 | 23.0 | 26.3 | 21.3 | 20.8 | 23.6 | 39.4 | 41.6 | 44.3 |

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.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2007/>>.

Table 466. United States Government Ledger Balance Sheet—Assets and Liabilities: 2004 and 2005

[In millions of dollars (237,425 represents \$237,425,000,000). As of September 30]

| Item | 2004 | 2005 | Net change |
|---|------------------|------------------|----------------|
| Assets, total | 237,425 | 222,560 | -14,866 |
| Cash and monetary assets, total | 87,254 | 75,782 | -11,472 |
| U.S. Treasury operating cash: | | | |
| Federal Reserve account | 5,987 | 4,381 | -1,606 |
| Tax and loan note accounts | 30,362 | 31,300 | 937 |
| Special drawing rights (SDR): | | | |
| Total holdings | 12,782 | 8,245 | -4,537 |
| SDR's certificates issued to Federal Reserve banks | -2,200 | -2,200 | - |
| Monetary assets with IMF ¹ | 19,442 | 13,247 | -6,195 |
| Other cash and monetary assets | 20,880 | 20,810 | -70 |
| Investments in nonfed securities, NRRIT, RRB ² | 24,079 | 26,135 | 2,056 |
| Loan financing accounts: | | | |
| Guaranteed loans | -24,998 | -35,723 | -10,725 |
| Direct loans | 150,657 | 155,616 | 4,958 |
| Miscellaneous asset accounts | 433 | 750 | 317 |
| Liabilities, total | 4,355,067 | 4,657,891 | 302,825 |
| Federal securities, total | 7,352,017 | 7,902,800 | 550,783 |
| Treasury debt securities, total | 7,327,834 | 7,879,163 | 551,329 |
| Agency securities outstanding | 24,183 | 23,637 | -547 |
| <i>Deduct: Net federal securities held as investments by government accounts.</i> | 3,075,687 | 3,331,333 | 255,645 |
| Equals: Borrowing from the public, total | 4,292,926 | 4,589,612 | 296,687 |
| Accrued interest payable | 32,734 | 34,965 | 2,231 |
| Special drawing rights allocated by IMF ¹ | 7,197 | 7,102 | -96 |
| Deposit fund liabilities | 13,397 | 15,399 | 2,001 |
| Miscellaneous liability accounts (checks outstanding, etc.) | 8,812 | 10,813 | 2,001 |

- Represents zero. ¹ IMF = International Monetary Funds ² RRB = Railroad Retirement Board; NRRIT = National Railroad Retirement Investment Trust.

Source: U.S. Department of Treasury, Combined Statement of Receipts, Outlays, and Balances of the United States 2005. See Internet site <<http://fms.treas.gov/annualreport/index.html>>.

Table 467. U.S. Savings Bonds: 1990 to 2005

[In billions of dollars (122.5 represents \$122,500,000,000), except percent. As of end of fiscal year, see text, Section 8]

| Item | 1990 | 1995 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Amounts outstanding, total ¹ | 122.5 | 181.5 | 182.6 | 180.7 | 166.5 | 177.7 | 179.5 | 185.5 | 192.6 | 194.1 | 189.9 |
| Sales | 7.8 | 7.2 | 5.3 | 4.8 | 6.5 | 5.6 | 8.0 | 12.5 | 13.2 | 10.3 | 6.5 |
| Accrued discounts | 8.0 | 9.5 | 9.1 | 9.1 | 8.4 | 6.9 | 8.4 | 7.7 | 7.3 | 6.9 | 6.7 |
| Redemptions ² | 7.5 | 11.8 | 2.1 | 14.3 | 16.6 | 14.5 | 13.8 | 12.5 | 12.2 | 14.6 | 13.8 |
| Percent of total outstanding | 6.1 | 6.5 | 1.1 | 7.9 | 10.0 | 8.2 | 7.7 | 6.7 | 6.3 | 7.5 | 7.3 |

¹ Interest-bearing debt only for amounts at end of year. ² Matured and unmatured bonds.

Source: U.S. Department of the Treasury, *Treasury Bulletin*, quarterly. See Internet site <<http://www.fms.treas.gov/bulletin/>>.

Table 468. Tax Expenditures Estimates Relating to Individual and Corporate Income Taxes by Selected Function: 2005 to 2008

[In millions of dollars (2,990 represents \$2,990,000,000). For years ending September 30. Tax expenditures are defined as revenue losses attributable to provisions of the federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of liability]

| Function and provision | 2005 | 2006 | 2007 | 2008 |
|---|---------|---------|---------|---------|
| National Defense: | | | | |
| Exclusion of benefits and allowances to armed forces personnel | 2,990 | 3,020 | 3,050 | 3,070 |
| International affairs: | | | | |
| Exclusion of income earned abroad by U.S. citizens | 2,750 | 2,810 | 2,940 | 3,100 |
| Extraterritorial income exclusion | 5,220 | 4,370 | 1,720 | 110 |
| Deferral of income from controlled foreign corporations (normal tax method) | 10,500 | 11,160 | 11,940 | 12,770 |
| Deferred taxes for financial firms on certain income earned overseas | 2,190 | 2,260 | 960 | - |
| General science, space, and technology: | | | | |
| Expensing of research and experimentation expenditures (normal tax method) | 4,110 | 7,920 | 6,990 | 6,260 |
| Credit for increasing research activities | 5,160 | 2,160 | 920 | 390 |
| Energy: | | | | |
| Alternative fuel production credit | 2,320 | 2,390 | 2,460 | 990 |
| Commerce and housing: | | | | |
| Financial institutions insurance: | | | | |
| Exclusion of interest on life insurance savings | 19,200 | 19,970 | 20,770 | 22,600 |
| Housing: | | | | |
| Deductibility of mortgage interest on owner-occupied homes | 62,160 | 72,060 | 79,860 | 87,820 |
| Deductibility of state and local property tax on owner-occupied homes | 19,110 | 15,020 | 12,810 | 12,910 |
| Capital gains exclusion on home sales | 35,990 | 39,750 | 43,900 | 48,490 |
| Exclusion of net imputed rental income | 28,600 | 29,720 | 33,210 | 36,860 |
| Exception from passive loss rules for \$25,000 of rental loss | 6,470 | 6,370 | 6,230 | 6,060 |
| Credit for low-income housing investments | 3,880 | 4,060 | 4,250 | 4,460 |
| Accelerated depreciation on rental housing (normal tax method) | 9,610 | 10,630 | 11,470 | 12,660 |
| Commerce: | | | | |
| Capital gains (except agriculture, timber, iron ore, and coal) | 26,170 | 25,990 | 26,760 | 31,280 |
| Step-up basis of capital gains at death | 26,820 | 29,510 | 32,460 | 35,700 |
| Accelerated depreciation of machinery and equipment (normal tax method) | 20,220 | 40,520 | 52,230 | 61,940 |
| Expensing of certain small investments (normal tax method) | 5,390 | 4,720 | 4,360 | 350 |
| Graduated corporation income tax rate (normal tax method) | 3,160 | 3,450 | 3,590 | 3,940 |
| Deduction for U.S. production activities | 6,220 | 2,150 | 10,670 | 12,190 |
| Transportation: | | | | |
| Exclusion of reimbursed employee parking expenses | 2,590 | 2,730 | 2,880 | 3,030 |
| Education, training, employment, and social services: | | | | |
| Education: | | | | |
| HOPE tax credit | 3,710 | 3,650 | 3,060 | 3,090 |
| Lifetime learning tax credit | 2,330 | 2,340 | 2,020 | 2,030 |
| Parental personal exemption for students age 19 or over | 3,760 | 2,500 | 1,760 | 1,650 |
| Deductibility of charitable contributions (education) | 3,420 | 3,680 | 4,030 | 4,260 |
| Training, employment, and social services: | | | | |
| Child credit | 41,790 | 42,090 | 42,120 | 42,070 |
| Credit for child and dependent care expenses | 3,060 | 2,740 | 1,820 | 1,750 |
| Deductibility of charitable contributions, other than education and health | 29,670 | 32,550 | 34,500 | 36,790 |
| Health: | | | | |
| Exclusion of employer contributions for medical insurance premiums ¹ | 118,420 | 132,730 | 146,780 | 161,120 |
| Self-employed medical insurance premiums | 3,790 | 4,240 | 4,630 | 5,080 |
| Deductibility of medical expenses | 6,110 | 4,410 | 5,310 | 6,490 |
| Deductibility of charitable contributions (health) | 3,350 | 3,670 | 3,890 | 4,150 |
| Income security: | | | | |
| Exclusion of workers compensation benefits | 5,770 | 6,000 | 6,180 | 6,390 |
| Net exclusion of pension contributions and earnings: | | | | |
| Employer plans | 50,630 | 50,360 | 52,470 | 48,100 |
| 401(k) plans | 37,440 | 37,330 | 39,800 | 43,100 |
| Individual Retirement Accounts | 3,100 | 4,230 | 5,970 | 7,180 |
| Keogh plans | 9,400 | 9,990 | 10,670 | 11,630 |
| Premiums on group term life insurance | 2,020 | 2,070 | 2,180 | 2,250 |
| Earned income tax credit | 4,925 | 5,050 | 5,150 | 5,445 |
| Social Security: | | | | |
| Exclusion of social security benefits: | | | | |
| Social security benefits for retired workers | 19,110 | 19,350 | 19,590 | 20,250 |
| Social security benefits for disabled | 3,600 | 3,810 | 4,110 | 4,330 |
| Social security benefits for dependents and survivors | 3,940 | 3,980 | 4,040 | 4,070 |
| Veterans' benefits and services: | | | | |
| Exclusion of veterans' death benefits and disability compensation | 3,320 | 3,600 | 3,770 | 3,900 |
| General purpose fiscal assistance: | | | | |
| Exclusion of interest on public purpose state and local bonds | 26,360 | 28,180 | 29,640 | 32,330 |
| Deductibility of nonbusiness state and local taxes other than on owner-occupied homes | 36,460 | 30,310 | 27,210 | 27,730 |
| Addendum: Aid to state and local governments: | | | | |
| Deductibility of: | | | | |
| Property taxes on owner-occupied homes | 19,110 | 15,020 | 12,810 | 12,910 |
| Nonbusiness state and local taxes other than on owner-occupied homes | 36,460 | 30,310 | 27,210 | 27,730 |
| Exclusion of interest on state and local bonds for public purposes | 26,360 | 28,180 | 29,640 | 32,330 |

- Represents zero. ¹ Includes medical care.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/ly2007/>>.

Table 469. Federal Funds—Summary Distribution by State and Island Areas: 2004

[In millions of dollars (2,161,948 represents \$2,161,948,000,000), except as indicated. For year ending Sept. 30. Data for grants, salaries and wages and direct payments to individuals are on an expenditures basis; procurement is on an obligation basis]

| State and island areas | Federal funds | | Agency | | Object category | | | |
|--|------------------|--------------------------------|----------------|------------------|------------------|----------------|----------------|--------------------|
| | Total | Per capita ¹ (dol.) | Defense | Non-defense | Direct payments | Procurement | Grants | Salaries and wages |
| United States² | 2,161,948 | 7,222 | 347,689 | 1,814,259 | 1,136,514 | 339,681 | 460,152 | 225,601 |
| Alabama | 39,047 | 8,619 | 8,725 | 30,323 | 20,947 | 7,600 | 7,008 | 3,492 |
| Alaska | 8,445 | 12,885 | 2,522 | 5,924 | 1,800 | 1,700 | 3,217 | 1,728 |
| Arizona | 41,979 | 7,309 | 11,135 | 30,844 | 20,211 | 9,797 | 8,364 | 3,608 |
| Arkansas | 19,489 | 7,080 | 1,536 | 17,953 | 12,449 | 848 | 4,683 | 1,509 |
| California | 232,387 | 6,474 | 42,723 | 189,664 | 115,570 | 40,254 | 54,534 | 22,029 |
| Colorado | 30,060 | 6,533 | 6,182 | 23,878 | 14,212 | 5,747 | 5,643 | 4,457 |
| Connecticut | 30,304 | 8,649 | 9,735 | 20,569 | 13,637 | 9,509 | 5,556 | 1,602 |
| Delaware | 5,253 | 6,326 | 6,229 | 4,624 | 3,253 | 265 | 1,241 | 494 |
| District of Columbia | 37,630 | 67,982 | 5,264 | 32,366 | 4,552 | 13,347 | 4,205 | 15,526 |
| Florida | 121,934 | 7,009 | 17,419 | 104,514 | 80,482 | 11,447 | 19,610 | 10,395 |
| Georgia | 55,153 | 6,247 | 10,175 | 44,978 | 29,257 | 5,813 | 11,759 | 8,324 |
| Hawaii | 12,187 | 9,651 | 4,772 | 7,415 | 4,809 | 2,066 | 2,158 | 3,154 |
| Idaho | 8,968 | 6,437 | 744 | 8,225 | 4,702 | 1,373 | 1,995 | 898 |
| Illinois | 76,828 | 6,043 | 5,918 | 70,910 | 46,708 | 6,583 | 16,531 | 7,007 |
| Indiana | 37,918 | 6,079 | 4,465 | 33,453 | 24,023 | 4,002 | 7,436 | 2,457 |
| Iowa ² | 19,218 | 6,505 | 1,262 | 17,956 | 12,331 | 1,599 | 4,039 | 1,249 |
| Kansas | 19,131 | 6,993 | 2,948 | 16,183 | 11,213 | 2,242 | 3,469 | 2,208 |
| Kentucky | 31,714 | 7,649 | 5,132 | 26,582 | 17,102 | 4,637 | 6,743 | 3,231 |
| Louisiana | 32,954 | 7,298 | 4,433 | 28,521 | 18,931 | 3,418 | 7,787 | 2,818 |
| Maine | 10,865 | 8,248 | 2,297 | 8,568 | 5,438 | 1,711 | 2,758 | 957 |
| Maryland | 64,726 | 11,645 | 13,796 | 50,930 | 24,562 | 20,804 | 8,837 | 10,523 |
| Massachusetts | 53,120 | 8,279 | 8,240 | 44,881 | 26,560 | 9,127 | 13,876 | 3,557 |
| Michigan | 60,488 | 5,981 | 3,783 | 56,706 | 39,532 | 4,119 | 13,227 | 3,610 |
| Minnesota | 28,791 | 5,644 | 2,112 | 26,679 | 16,950 | 2,329 | 7,209 | 2,302 |
| Mississippi | 22,338 | 7,695 | 3,624 | 18,713 | 12,493 | 2,372 | 5,379 | 2,094 |
| Missouri | 45,730 | 7,947 | 8,585 | 37,145 | 24,963 | 7,991 | 8,734 | 4,042 |
| Montana | 7,494 | 8,085 | 658 | 6,836 | 4,023 | 587 | 1,997 | 886 |
| Nebraska | 11,795 | 6,751 | 1,321 | 10,474 | 7,268 | 697 | 2,531 | 1,298 |
| Nevada | 12,769 | 5,469 | 1,612 | 11,158 | 7,501 | 1,600 | 2,322 | 1,347 |
| New Hampshire | 7,959 | 6,124 | 1,125 | 6,833 | 4,440 | 985 | 1,879 | 654 |
| New Jersey | 55,264 | 6,353 | 5,843 | 49,421 | 33,471 | 6,132 | 11,333 | 4,328 |
| New Mexico | 19,864 | 10,437 | 2,471 | 17,393 | 7,157 | 5,973 | 4,663 | 2,072 |
| New York | 143,903 | 7,484 | 7,555 | 136,348 | 75,935 | 8,889 | 50,009 | 9,070 |
| North Carolina | 55,233 | 6,467 | 8,679 | 46,554 | 31,529 | 3,933 | 12,574 | 7,197 |
| North Dakota | 6,035 | 9,513 | 833 | 5,202 | 3,230 | 503 | 1,515 | 787 |
| Ohio | 73,195 | 6,388 | 7,539 | 65,656 | 44,170 | 6,936 | 16,514 | 5,576 |
| Oklahoma | 26,644 | 7,562 | 4,279 | 22,365 | 15,107 | 2,804 | 5,271 | 3,463 |
| Oregon | 21,871 | 6,084 | 1,311 | 20,560 | 13,500 | 1,283 | 5,185 | 1,903 |
| Pennsylvania | 94,900 | 7,649 | 9,037 | 85,864 | 59,064 | 9,311 | 19,916 | 6,609 |
| Rhode Island | 8,245 | 7,630 | 1,022 | 7,223 | 4,529 | 559 | 2,329 | 829 |
| South Carolina | 30,051 | 7,158 | 4,881 | 25,170 | 16,557 | 4,193 | 6,145 | 3,156 |
| South Dakota | 6,602 | 8,564 | 658 | 5,944 | 3,779 | 438 | 1,620 | 765 |
| Tennessee | 45,441 | 7,701 | 3,770 | 41,670 | 23,983 | 8,118 | 9,863 | 3,476 |
| Texas | 141,858 | 6,308 | 31,895 | 109,963 | 72,407 | 26,969 | 27,792 | 14,690 |
| Utah | 13,684 | 5,728 | 3,305 | 10,378 | 6,282 | 2,304 | 2,948 | 2,150 |
| Vermont | 4,633 | 7,456 | 623 | 4,010 | 2,264 | 541 | 1,423 | 405 |
| Virginia | 90,638 | 12,150 | 38,533 | 52,105 | 30,979 | 35,325 | 7,991 | 16,342 |
| Washington | 44,841 | 7,228 | 8,321 | 36,520 | 22,754 | 6,946 | 9,083 | 6,058 |
| West Virginia | 15,183 | 8,364 | 734 | 14,449 | 9,084 | 1,041 | 3,701 | 1,358 |
| Wisconsin | 31,554 | 5,728 | 2,414 | 29,140 | 19,534 | 2,641 | 7,484 | 1,895 |
| Wyoming | 4,393 | 8,673 | 412 | 3,981 | 1,834 | 403 | 1,636 | 521 |
| Island areas: | | | | | | | | |
| American Samoa | 262 | 4,528 | 10 | 252 | 58 | 17 | 178 | 9 |
| Federated States of Micronesia | 103 | 954 | - | 103 | 9 | - | 94 | - |
| Guam | 1,249 | 7,637 | 660 | 590 | 306 | 355 | 269 | 320 |
| Marshall Islands | 218 | 3,860 | 158 | 60 | 3 | 158 | 56 | - |
| Northern Marianas | 213 | 2,801 | 5 | 208 | 42 | 9 | 156 | 6 |
| Palau | 51 | 2,567 | - | 51 | 3 | - | 47 | - |
| Puerto Rico | 15,479 | 3,991 | 732 | 14,746 | 8,667 | 462 | 5,324 | 1,026 |
| Virgin Islands | 592 | 5,438 | 26 | 565 | 241 | 21 | 263 | 66 |
| Undistributed | 23,075 | (X) | 9,055 | 14,020 | 115 | 18,851 | 44 | 4,065 |

- Represents zero. X Not applicable. ¹ Based on U.S. Census Bureau estimated resident population as of July 1. ² Revised since originally published.

Source: U.S. Census Bureau, *Consolidated Federal Federal Funds Report, 2004*. See Internet site <<http://www.census.gov/govs/www/cffr.html>>.

Table 470. Internal Revenue Gross Collections by Type of Tax: 2001 to 2005

[2,129 represents \$2,129,000,000,000. For fiscal year ending in year shown; see text, Section 8. See also text, this section for information on taxes]

| Type of tax | Gross collection (bil. dol.) | | | | | Percent of total | | | | |
|--|------------------------------|--------------|--------------|--------------|--------------|------------------|--------------|--------------|--------------|--------------|
| | 2001 | 2002 | 2003 | 2004 | 2005 | 2001 | 2002 | 2003 | 2004 | 2005 |
| United States, total | 2,129 | 2,017 | 1,953 | 2,019 | 2,269 | 100.0 | 100.0 | 100.0 | 100.0 | 100.0 |
| Individual income taxes | 1,178 | 1,038 | 987 | 990 | 1,108 | 55.3 | 51.5 | 50.5 | 49.1 | 48.8 |
| Withheld by employers | 795 | 751 | 735 | 747 | 787 | 37.3 | 37.2 | 37.6 | 37.0 | 34.7 |
| Employment taxes ¹ | 682 | 688 | 696 | 717 | 771 | 32.0 | 34.1 | 35.6 | 35.5 | 34.0 |
| Old-age and disability insurance | 670 | 677 | 685 | 706 | 760 | 31.5 | 33.6 | 35.1 | 35.0 | 33.5 |
| Unemployment insurance | 7 | 7 | 7 | 7 | 7 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Corporation income taxes | 187 | 211 | 194 | 231 | 307 | 8.8 | 10.5 | 9.9 | 11.4 | 13.5 |
| Estate and gift taxes | 29 | 27 | 23 | 26 | 26 | 1.4 | 1.4 | 1.2 | 1.3 | 1.1 |
| Excise taxes | 52 | 52 | 53 | 55 | 57 | 2.5 | 2.6 | 2.7 | 2.7 | 2.5 |

¹ Includes railroad retirement tax, not shown separately.

Source: U.S. Internal Revenue Service, *IRS Data Book*, annual, Publication 55B. See Internet site <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>>.

Table 471. Taxable Returns Filed—Examination Coverage: 2005

[130,577 represents 130,577,000. See the annual *IRS Data Book* (Publication 55B) for a detailed explanation]

| Type and size of return | Returns filed ¹ (1,000) | Returns examined | | Total recommended additional tax (\$1,000) | Average recommended additional tax per return (dollars) |
|--|---------------------------------------|-------------------------------|------------------|---|--|
| | | Total ² (1,000) | Percent coverage | | |
| Individual returns, total | 130,577 | 1,215 | 0.93 | 13,365,587 | 10,998 |
| Nonbusiness returns: | | | | | |
| Form 1040A, with TPI under \$25,000 ³ | 32,913 | 170 | 0.52 | 413,712 | 2,429 |
| All other returns by size of TPI ⁴ : | | | | | |
| Under \$25,000 | 19,795 | 292 | 1.48 | 1,019,639 | 3,492 |
| \$25,000 under \$50,000 | 30,870 | 186 | 0.60 | 1,171,130 | 6,298 |
| \$50,000 under \$100,000 | 25,746 | 146 | 0.57 | 431,144 | 2,960 |
| \$100,000 or more | 11,562 | 138 | 1.19 | 7,371,402 | 53,383 |
| Business returns: | | | | | |
| Schedule C returns by size of TGR ⁴ : | | | | | |
| Under \$25,000 | 3,204 | 118 | 3.68 | 273,794 | 2,320 |
| \$25,000 under \$100,000 | 3,742 | 83 | 2.21 | 594,874 | 7,207 |
| \$100,000 and more | 2,149 | 78 | 3.65 | 2,042,322 | 26,018 |
| Schedule F returns by size of TGR ⁴ : | | | | | |
| Under \$100,000 | 337 | 2 | 0.48 | 3,248 | 2,026 |
| \$100,000 or more | 259 | 3 | 1.01 | 44,322 | 16,878 |
| Corporation (except S corporation) | 2,329 | 29 | 1.24 | 32,216,498 | 1,111,757 |
| Fiduciary | 3,722 | 7 | 0.18 | 307,010 | 46,580 |
| Estate | 74 | 6 | 8.20 | 970,096 | 159,529 |
| Gift | 262 | 2 | 0.81 | 670,901 | 315,718 |
| Employment | 30,494 | 34 | 0.11 | 756,562 | 22,418 |
| Excise | 835 | 17 | 1.98 | 140,355 | 8,474 |
| Other taxable returns | (NA) | (Z) | (NA) | 195,789 | 475,216 |

NA Not available. Z Less than 500.

¹ Returns filed in previous calendar year. ² Includes taxpayer examinations by correspondence and activities to protect release of funds from the U.S. Treasury in response to taxpayer efforts to recoup tax previously assessed and paid. ³ TPI = Total positive income, i.e., excludes losses. ⁴ TGR = Total gross receipts.

Source: U.S. Internal Revenue Service, *IRS Data Book*, annual, Publication 55B. See Internet site <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>>.

Table 472. Individual Income Tax Returns Filed—Examination Coverage: 1990 to 2005

[109,868 represents 109,868,000. See the annual *IRS Data Book* (Publication 55B) for a detailed explanation]

| Year | Returns filed ¹ (1,000) | Returns examined | | Total recommended additional tax ³ (\$1,000) | Average recommended additional tax per return (dollars) ³ |
|----------------|---------------------------------------|-------------------------------|------------------|--|---|
| | | Total ² (1,000) | Percent coverage | | |
| 1990 | 109,868 | 1,145 | 1.04 | 5,336,063 | 4,660 |
| 1995 | 114,683 | 1,919 | 1.67 | 7,756,954 | 4,041 |
| 1996 | 116,060 | 1,942 | 1.67 | 7,600,191 | 3,915 |
| 1997 | 118,363 | 1,519 | 1.28 | 8,363,918 | 5,505 |
| 1998 | 120,342 | 1,193 | 0.99 | 6,095,698 | 5,110 |
| 1999 | 122,547 | 1,100 | 0.90 | 4,458,474 | 4,052 |
| 2000 | 124,887 | 618 | 0.49 | 3,388,905 | 5,486 |
| 2001 | 127,097 | 732 | 0.58 | 3,301,860 | 4,512 |
| 2003 | 130,341 | 849 | 0.65 | 4,559,902 | 5,369 |
| 2004 | 130,134 | 1,008 | 0.77 | 6,203,236 | 6,155 |
| 2005 | 130,577 | 1,215 | 0.93 | 13,365,587 | 10,998 |

¹ Returns filed in previous calendar year. ² Includes taxpayer examinations by correspondence and activities to protect release of funds from the U.S. Treasury in response to taxpayer efforts to recoup tax previously assessed and paid. ³ For 1990–1997, amount includes associated penalties.

Source: U.S. Internal Revenue Service, *IRS Data Book*, annual, Publication 55B. See Internet site <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>>.

Table 473. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 2000 and 2003

[129,374 represents 129,374,000. 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. 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) | |
|--|------------------------------|----------------|-----------------------|------------------|-----------------------------|---------------|
| | 2000 | 2003 | 2000 | 2003 | 2000 | 2003 |
| Total returns | 129,374 | 130,424 | 6,365,377 | 6,207,109 | 49,201 | 47,592 |
| Adjusted gross income (AGI) | 129,374 | 130,424 | 6,365,377 | 6,207,109 | 49,201 | 47,592 |
| Salaries and wages | 110,169 | 110,890 | 4,456,167 | 4,649,900 | 40,448 | 41,933 |
| Taxable interest received | 68,046 | 59,459 | 199,322 | 127,160 | 2,929 | 2,139 |
| Tax-exempt interest | 4,658 | 4,525 | 53,952 | 53,750 | 11,583 | 11,878 |
| Dividends in AGI | 34,141 | 30,475 | 146,988 | 115,141 | 4,305 | 3,778 |
| Business or profession net income | 13,313 | 14,442 | 244,598 | 268,582 | 18,373 | 18,597 |
| Business or profession net loss | 4,287 | 4,973 | 30,733 | 38,527 | 7,169 | 7,747 |
| Net capital gain in AGI | 22,646 | 9,081 | 644,285 | 322,974 | 28,450 | 35,566 |
| Net capital loss in AGI | 6,875 | 12,808 | 13,742 | 28,952 | 1,999 | 2,260 |
| Sales of property other than capital assets, net gain | 827 | 799 | 7,445 | 8,139 | 9,002 | 10,186 |
| Sales of property other than capital assets, net loss | 873 | 955 | 8,364 | 8,469 | 9,581 | 8,868 |
| Pensions and annuities in AGI | 21,765 | 22,823 | 325,828 | 372,931 | 14,970 | 16,340 |
| Unemployment compensation in AGI | 6,478 | 10,065 | 16,913 | 44,036 | 2,611 | 4,375 |
| Social security benefits in AGI | 10,609 | 10,975 | 89,964 | 97,707 | 8,480 | 8,903 |
| Rent net income | 4,201 | 4,086 | 45,099 | 49,236 | 10,735 | 12,050 |
| Rent net loss | 4,520 | 4,529 | 30,309 | 37,558 | 6,706 | 8,293 |
| Royalty net income | 1,104 | 1,243 | 7,998 | 10,730 | 7,245 | 8,632 |
| Royalty net loss | 36 | 33 | 101 | 124 | 2,806 | 3,758 |
| Partnerships and S Corporations net income ¹ | 4,180 | 4,454 | 285,425 | 333,029 | 68,283 | 74,771 |
| Partnerships and S Corporations net loss ¹ | 2,121 | 2,553 | 72,511 | 78,972 | 34,187 | 30,933 |
| Estate or trust net income | 557 | 499 | 12,134 | 13,499 | 21,785 | 27,052 |
| Estate or trust net loss | 39 | 33 | 1,128 | 1,084 | 28,923 | 32,848 |
| Farm net income | 703 | 592 | 8,270 | 7,473 | 11,764 | 12,623 |
| Farm net loss | 1,359 | 1,405 | 17,305 | 19,844 | 12,734 | 14,124 |
| Statutory adjustments, total ² | 23,197 | 30,382 | 58,610 | 87,576 | 2,527 | 2,882 |
| Educator expenses (X) | (X) | 3,241 | (X) | 806 | (X) | 249 |
| Individual retirement arrangements | 3,505 | 3,418 | 7,477 | 10,006 | 2,133 | 2,927 |
| Student loan interest deduction | 4,478 | 6,953 | 2,639 | 4,410 | 589 | 634 |
| Tuition and fees deduction | (X) | 3,571 | (X) | 6,684 | (X) | 1,872 |
| Medical savings accounts | 65 | 67 | 120 | 129 | 1,846 | 1,925 |
| Deduction for self-employment tax | 14,300 | 15,373 | 17,393 | 19,791 | 1,216 | 1,287 |
| Self-employment health insurance | 3,565 | 3,802 | 7,569 | 16,454 | 2,123 | 4,328 |
| Keogh and self-employed retirement plans | 1,288 | 1,209 | 12,475 | 17,796 | 9,686 | 14,720 |
| Exemptions, total ³ | 252,332 | 261,126 | 690,109 | 781,305 | 2,735 | 2,992 |
| Deductions, total | 128,205 | 128,593 | 1,293,181 | 1,457,645 | 10,087 | 11,335 |
| Standard deductions | 85,671 | 84,643 | 470,821 | 539,921 | 5,496 | 6,379 |
| Returns with additional standard deductions for age 65 or older or for blindness | 11,331 | 11,201 | 14,736 | 15,859 | 1,301 | 1,416 |
| Itemized deductions, total ² | 42,534 | 43,950 | 822,361 | 901,865 | 19,334 | 20,520 |
| Medical and dental expenses | 6,513 | 8,678 | 39,251 | 56,007 | 6,027 | 6,454 |
| Taxes paid | 41,824 | 43,062 | 294,712 | 310,897 | 7,046 | 7,220 |
| Interest paid | 35,405 | 36,212 | 322,932 | 340,319 | 9,121 | 9,398 |
| Home mortgage interest paid | 34,914 | 35,797 | 299,963 | 325,192 | 8,591 | 9,084 |
| Charitable contributions | 37,525 | 38,627 | 140,682 | 145,702 | 3,749 | 3,772 |
| Taxable income | 105,259 | 101,393 | 4,544,242 | 4,200,218 | 43,172 | 41,425 |
| Income tax before credits | 105,278 | 101,413 | 1,018,219 | 790,006 | 9,672 | 7,790 |
| Tax credits, total ² | 37,736 | 39,247 | 37,722 | 41,069 | 1,000 | 1,046 |
| Child care credit | 6,368 | 6,313 | 2,794 | 3,207 | 439 | 508 |
| Elderly and disabled credit | 156 | 123 | 33 | 20 | 212 | 163 |
| Child tax credit | 26,405 | 25,672 | 19,689 | 22,788 | 746 | 888 |
| Education credit | 6,815 | 7,298 | 4,851 | 5,843 | 712 | 801 |
| Retirement savings contributions | (X) | 5,297 | (X) | 1,034 | X | 195 |
| Foreign tax credit | 3,936 | 4,145 | 5,990 | 5,806 | 1,522 | 1,401 |
| General business credit | 275 | 263 | 764 | 613 | 2,778 | 2,331 |
| Income tax after credits | 96,816 | 88,922 | 980,497 | 748,010 | 10,127 | 8,412 |
| Income tax, total | 96,818 | 88,922 | 980,645 | 748,017 | 10,129 | 8,412 |
| Alternative minimum tax | 1,304 | 2,358 | 9,601 | 9,470 | 7,363 | 4,016 |
| Earned income credit | 19,277 | 22,024 | 32,296 | 38,657 | 1,675 | 1,755 |
| Used to offset income tax before credits | 5,416 | 3,606 | 1,969 | 926 | 364 | 257 |
| Used to offset other taxes | 3,148 | 4,401 | 2,524 | 3,718 | 802 | 845 |
| Excess earned income credit (refundable) | 16,126 | 19,162 | 27,804 | 34,012 | 1,724 | 1,775 |
| Tax payments, total | 122,244 | 123,462 | 1,084,868 | 974,543 | 8,875 | 7,893 |
| Income tax withheld | 113,733 | 114,862 | 763,901 | 703,758 | 6,717 | 6,127 |
| Excess social security tax withheld | 1,641 | 1,121 | 2,185 | 1,566 | 1,332 | 1,397 |
| Estimated tax payments | 13,327 | 11,576 | 221,622 | 182,907 | 16,630 | 15,801 |
| Payments with requests for extension of filing time | 1,611 | 1,334 | 63,397 | 38,303 | 39,353 | 28,713 |
| Taxes due at time of filing | 30,624 | 21,072 | 134,944 | 73,741 | 4,406 | 3,499 |
| Tax overpayments, total | 95,921 | 105,362 | 196,199 | 254,554 | 2,045 | 2,416 |
| Overpayment refunds | 93,000 | 102,005 | 167,577 | 219,752 | 1,802 | 2,154 |

X Not applicable. ¹ S Corporations are certain small corporations with up to 35 shareholders. ² Includes items not shown separately. ³ Total exemptions amount is after limitation.

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

Table 474. Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 2000 and 2003

[129,374 represents 129,374,000. Based on sample of returns; see Appendix III]

| Size of adjusted gross income | Number of returns (1,000) | | Adjusted gross income (AGI) (bil. dol.) | | Income tax total ¹ (bil. dol.) | | Tax as percent of AGI (for taxable returns only) | | Average tax (for taxable returns only) (dol.) | |
|--|---------------------------|----------------|---|--------------|---|------------|--|-----------|---|--------------|
| | 2000 | 2003 | 2000 | 2003 | 2000 | 2003 | 2000 | 2003 | 2000 | 2003 |
| Total | 129,374 | 130,424 | 6,365 | 6,207 | 981 | 748 | 16 | 13 | 10,129 | 8,412 |
| Less than \$1,000 ² | 2,966 | 3,525 | -58 | -80 | - | - | 2 | (NA) | 648 | (NA) |
| \$1,000 to \$2,999 | 5,385 | 4,900 | 11 | 10 | - | - | 7 | 4 | 134 | 72 |
| \$3,000 to \$4,999 | 5,599 | 5,087 | 22 | 20 | - | - | 4 | 2 | 179 | 76 |
| \$5,000 to \$6,999 | 5,183 | 5,065 | 31 | 30 | 1 | - | 5 | 2 | 297 | 134 |
| \$7,000 to \$8,999 | 4,972 | 5,104 | 40 | 41 | 1 | - | 4 | 3 | 331 | 223 |
| \$9,000 to \$10,999 | 5,089 | 4,973 | 51 | 50 | 1 | 1 | 5 | 3 | 470 | 253 |
| \$11,000 to \$12,999 | 4,859 | 4,644 | 58 | 56 | 2 | 1 | 6 | 4 | 704 | 415 |
| \$13,000 to \$14,999 | 4,810 | 4,720 | 67 | 66 | 3 | 1 | 6 | 4 | 883 | 582 |
| \$15,000 to \$16,999 | 4,785 | 4,655 | 76 | 74 | 3 | 2 | 7 | 5 | 1,052 | 733 |
| \$17,000 to \$18,999 | 4,633 | 4,460 | 83 | 80 | 4 | 2 | 7 | 5 | 1,279 | 884 |
| \$19,000 to \$21,999 | 6,502 | 6,318 | 133 | 129 | 7 | 4 | 8 | 6 | 1,565 | 1,149 |
| \$22,000 to \$24,999 | 5,735 | 5,692 | 135 | 134 | 8 | 5 | 8 | 6 | 1,815 | 1,457 |
| \$25,000 to \$29,999 | 8,369 | 8,542 | 229 | 235 | 16 | 11 | 8 | 7 | 2,248 | 1,812 |
| \$30,000 to \$39,999 | 13,548 | 13,957 | 471 | 485 | 40 | 30 | 9 | 7 | 3,094 | 2,508 |
| \$40,000 to \$49,999 | 10,412 | 10,452 | 466 | 468 | 46 | 35 | 10 | 8 | 4,462 | 3,582 |
| \$50,000 to \$74,999 | 17,076 | 17,372 | 1,045 | 1,066 | 116 | 94 | 11 | 9 | 6,824 | 5,536 |
| \$75,000 to \$99,999 | 8,597 | 9,543 | 738 | 821 | 100 | 84 | 14 | 10 | 11,631 | 8,882 |
| \$100,000 to \$199,999 | 8,083 | 8,879 | 1,066 | 1,170 | 184 | 163 | 17 | 14 | 22,783 | 18,432 |
| \$200,000 to \$499,999 | 2,136 | 1,999 | 614 | 576 | 146 | 121 | 24 | 21 | 68,628 | 60,453 |
| \$500,000 to \$999,999 | 396 | 356 | 269 | 241 | 76 | 60 | 28 | 25 | 192,092 | 169,166 |
| \$1,000,000 or more | 240 | 181 | 817 | 535 | 226 | 133 | 28 | 25 | 945,172 | 731,738 |

- Represents or rounds to zero. NA Not available. ¹ Consists of income after credits, and alternative minimum tax. ² 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.

Table 475. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2003

[43,950 represents 43,950,000. Based on a sample of returns; see Appendix III]

| 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 of returns ^{1, 2} | 1,000 . . | 43,950 | 989 | 2,367 | 3,459 | 4,449 | 4,502 | 17,797 | 10,388 | |
| Amount | Mil. dol. | 901,864 | 14,284 | 29,929 | 44,766 | 58,796 | 63,813 | 311,412 | 378,865 | |
| Medical and dental expenses: | | | | | | | | | | |
| Returns | 1,000 . . | 8,678 | 676 | 1,394 | 1,415 | 1,304 | 1,097 | 2,377 | 416 | |
| Amount | Mil. dol. | 56,007 | 5,916 | 9,683 | 8,826 | 7,404 | 5,628 | 13,524 | 5,026 | |
| Taxes paid: | | | | | | | | | | |
| Returns ² | 1,000 . . | 43,062 | 865 | 2,179 | 3,271 | 4,338 | 4,420 | 17,642 | 10,347 | |
| Amount, total | Mil. dol. | 310,897 | 2,433 | 5,060 | 8,233 | 13,067 | 16,113 | 96,473 | 169,519 | |
| State and local income taxes: | | | | | | | | | | |
| Returns | 1,000 . . | 35,945 | 395 | 1,389 | 2,449 | 3,583 | 3,726 | 15,361 | 9,043 | |
| Amount | Mil. dol. | 183,079 | 501 | 1,050 | 2,547 | 5,316 | 7,352 | 50,435 | 115,879 | |
| Real estate taxes: | | | | | | | | | | |
| Returns | 1,000 . . | 38,319 | 734 | 1,779 | 2,603 | 3,554 | 3,821 | 16,066 | 9,762 | |
| Amount | Mil. dol. | 117,954 | 1,843 | 3,716 | 5,112 | 7,010 | 7,883 | 42,158 | 50,232 | |
| Interest paid: | | | | | | | | | | |
| Returns | 1,000 . . | 36,212 | 584 | 1,434 | 2,431 | 3,409 | 3,705 | 15,537 | 9,112 | |
| Amount | Mil. dol. | 340,319 | 4,471 | 9,508 | 16,965 | 23,669 | 26,118 | 132,327 | 127,261 | |
| Home mortgage interest: | | | | | | | | | | |
| Returns | 1,000 . . | 35,797 | 570 | 1,407 | 2,408 | 3,378 | 3,679 | 15,432 | 8,923 | |
| Amount | Mil. dol. | 325,192 | 4,389 | 9,318 | 16,728 | 23,360 | 25,736 | 129,931 | 115,730 | |
| Charitable contributions: | | | | | | | | | | |
| Returns | 1,000 . . | 38,627 | 626 | 1,799 | 2,728 | 3,694 | 3,860 | 16,044 | 9,876 | |
| Amount | Mil. dol. | 145,702 | 774 | 3,119 | 5,730 | 7,269 | 8,358 | 42,704 | 77,749 | |
| Returns with statutory adjustments: | | | | | | | | | | |
| Number of returns ² | 1,000 . . | 30,382 | 3,904 | 3,965 | 3,454 | 3,094 | 2,869 | 8,561 | 4,535 | |
| Amount of adjustments | Mil. dol. | 87,576 | 4,735 | 5,700 | 6,031 | 5,946 | 5,973 | 22,133 | 37,058 | |
| Payments to IRAs: ³ | | | | | | | | | | |
| Returns | 1,000 . . | 3,418 | 110 | 274 | 501 | 440 | 486 | 1,062 | 546 | |
| Amount | Mil. dol. | 10,007 | 257 | 595 | 1,228 | 1,170 | 1,364 | 3,216 | 2,178 | |
| Student loan interest deduction: | | | | | | | | | | |
| Returns | 1,000 . . | 6,953 | 308 | 748 | 1,016 | 1,007 | 896 | 2,520 | 458 | |
| Amount | Mil. dol. | 4,410 | 166 | 371 | 568 | 645 | 635 | 1,806 | 218 | |
| Deduction for self-employment tax: | | | | | | | | | | |
| Returns | 1,000 . . | 15,373 | 2,996 | 2,566 | 1,662 | 1,305 | 1,105 | 3,377 | 2,362 | |
| Amount | Mil. dol. | 19,791 | 1,232 | 1,962 | 1,646 | 1,453 | 1,266 | 4,900 | 7,332 | |
| Payments to Keogh plans: | | | | | | | | | | |
| Returns | 1,000 . . | 1,209 | 18 | 25 | 46 | 57 | 49 | 321 | 692 | |
| Amount | Mil. dol. | 17,796 | 86 | 141 | 181 | 357 | 338 | 2,703 | 13,990 | |

¹ After limitations. ² Includes other deductions and adjustments, not shown separately. ³ Individual Retirement Account.

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

Table 476. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Source of Income and Income Class for Taxable Returns: 2003

[In millions of dollars (5,746,569 represents \$5,764,569,000,000), except as indicated. Minus sign (–) indicates net loss was greater than net income. See headline, Table 473. Based on sample; see Appendix III]

| Item | Total ¹ | Under | \$10,000 | \$20,000 | \$30,000 | \$40,000 | \$50,000 | \$100,000 |
|---|--------------------|----------|----------|----------|----------|----------|-----------|-----------|
| | | \$10,000 | to | to | to | to | to | and over |
| | | \$19,999 | \$29,999 | \$39,999 | \$49,999 | \$59,999 | | |
| Number of taxable returns (1,000) . . . | 88,922 | 4,957 | 12,347 | 12,187 | 11,856 | 9,668 | 26,511 | 11,395 |
| Source of income: | | | | | | | | |
| Adjusted gross income (AGI) | 5,746,569 | 29,395 | 186,019 | 304,724 | 413,146 | 432,976 | 1,861,718 | 2,518,591 |
| Salaries and wages | 4,198,637 | 29,336 | 135,158 | 238,566 | 337,402 | 353,839 | 1,522,538 | 1,581,798 |
| Percent of AGI | 73.1 | 99.8 | 72.7 | 78.3 | 81.7 | 81.7 | 81.8 | 62.8 |
| Interest received | 111,026 | 1,577 | 6,182 | 6,987 | 6,306 | 5,999 | 24,484 | 59,491 |
| Dividends in AGI | 105,301 | 936 | 3,050 | 3,583 | 3,667 | 4,102 | 19,149 | 70,814 |
| Business, profession, net profit less loss, ² | 193,396 | 1,104 | 7,078 | 7,776 | 10,668 | 10,298 | 50,153 | 106,318 |
| Sales of property, ² net gain less loss | 291,382 | 1,647 | 321 | 1,045 | 726 | 1,402 | 14,310 | 271,931 |
| Pensions and annuities in AGI | 342,185 | 1,610 | 24,619 | 34,978 | 36,068 | 36,280 | 131,923 | 76,707 |
| Rents and royalties, net income less loss | 15,563 | 7 | 261 | 131 | -248 | -449 | -105 | 15,967 |
| Other sources, ³ net | 489,078 | -6,822 | 9,349 | 11,658 | 18,556 | 21,505 | 99,267 | 335,565 |
| Taxable returns as a percent of all returns: ⁴ | | | | | | | | |
| Number of returns | 68.2 | 19.1 | 53.0 | 66.3 | 84.9 | 92.5 | 98.5 | 99.8 |
| Adjusted gross income (AGI) | 92.6 | 67.2 | 53.7 | 67.0 | 85.2 | 92.6 | 98.7 | 99.8 |
| Salaries and wages | 90.3 | 25.8 | 52.9 | 64.2 | 84.2 | 92.2 | 98.8 | 99.9 |
| Interest received | 87.3 | 16.5 | 61.7 | 83.7 | 88.7 | 91.6 | 97.1 | 98.5 |
| Dividends in AGI | 91.5 | 17.6 | 59.0 | 77.6 | 87.8 | 89.3 | 96.6 | 99.1 |
| Business, profession, net profit less loss, ² | 84.2 | 19.3 | 31.5 | 47.6 | 72.8 | 84.8 | 96.5 | 99.9 |
| Sales of property, ² net gain less loss | 99.1 | 159.7 | 102.6 | 73.6 | 61.7 | 95.2 | 91.5 | 99.6 |
| Pensions and annuities in AGI | 91.8 | 15.2 | 62.7 | 90.1 | 95.6 | 98.0 | 99.4 | 99.8 |
| Rents and royalties, net income less loss | 133.3 | -0.3 | -334.6 | -52.6 | 41.2 | 70.5 | 36.1 | 99.5 |

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, Individual Income Tax Returns*, annual.

Table 477. Federal Individual Income Tax Returns by State: 2003

[130,424 represents 130,424,000. Based on sample; see Appendix III]

| State | Number of returns ¹ (1,000) | Adjusted gross income (AGI) ² (mil. dol.) | Income tax | | State | Number of returns ¹ (1,000) | Adjusted gross income (AGI) ² (mil. dol.) | Income tax | |
|---------------------|---|---|-----------------------------------|-----------------------------------|------------------------------|---|---|-----------------------------------|-----------------------------------|
| | | | Total ³ (mil. dol.) | Per return ⁴ (dol.) | | | | Total ³ (mil. dol.) | Per return ⁴ (dol.) |
| U.S. | 130,424 | 6,207,109 | 748,017 | 5,735 | | | | | |
| AL | 1,957 | 79,219 | 8,066 | 4,122 | MT | 472 | 14,943 | 1,384 | 2,932 |
| AK | 306 | 12,954 | 1,644 | 5,373 | NE | 824 | 32,924 | 3,571 | 4,334 |
| AZ | 2,392 | 105,291 | 11,358 | 4,748 | NV | 1,089 | 54,267 | 6,792 | 6,237 |
| AR | 1,113 | 41,199 | 3,930 | 3,531 | NH | 665 | 32,824 | 3,958 | 5,952 |
| CA | 15,269 | 811,726 | 101,990 | 6,680 | NJ | 4,012 | 248,508 | 35,074 | 8,742 |
| CO | 2,037 | 105,998 | 12,654 | 6,212 | NM | 798 | 28,771 | 2,919 | 3,704 |
| CT | 1,599 | 112,509 | 17,043 | 10,659 | NY | 8,612 | 476,008 | 65,340 | 7,587 |
| DE | 347 | 17,556 | 2,205 | 6,354 | NC | 3,630 | 157,943 | 16,545 | 4,558 |
| DC | 278 | 16,610 | 2,368 | 8,518 | ND | 269 | 10,388 | 1,134 | 4,216 |
| FL | 7,834 | 354,248 | 44,544 | 5,686 | OH | 5,291 | 221,703 | 23,957 | 4,528 |
| GA | 3,777 | 171,514 | 19,055 | 5,045 | OK | 1,498 | 56,961 | 5,914 | 3,948 |
| HI | 589 | 26,266 | 2,739 | 4,650 | OR | 1,617 | 67,678 | 6,959 | 4,304 |
| IL | 609 | 22,706 | 2,126 | 3,493 | PA | 5,761 | 260,340 | 31,268 | 5,428 |
| IN | 5,743 | 287,391 | 36,663 | 6,384 | RI | 539 | 28,081 | 3,480 | 6,456 |
| IA | 2,790 | 120,378 | 13,019 | 4,666 | SC | 1,841 | 68,831 | 6,671 | 3,624 |
| KS | 1,330 | 52,571 | 5,239 | 3,939 | SD | 324 | 12,077 | 1,377 | 4,250 |
| KY | 1,173 | 52,267 | 5,808 | 4,951 | TN | 2,544 | 107,860 | 12,300 | 4,835 |
| LA | 1,784 | 70,981 | 7,379 | 4,136 | TX | 9,313 | 421,479 | 52,570 | 5,645 |
| ME | 1,950 | 71,688 | 7,436 | 3,813 | UT | 977 | 41,701 | 4,405 | 4,099 |
| MD | 589 | 23,024 | 2,313 | 3,927 | VT | 344 | 15,231 | 1,483 | 4,311 |
| MI | 2,611 | 143,565 | 17,325 | 6,635 | VA | 3,489 | 187,344 | 22,900 | 6,563 |
| MA | 3,025 | 173,473 | 23,636 | 7,814 | WA | 2,751 | 143,532 | 18,537 | 6,738 |
| MN | 4,599 | 204,793 | 23,463 | 5,102 | WV | 697 | 24,727 | 2,369 | 3,399 |
| MO | 2,413 | 123,784 | 14,488 | 6,004 | WI | 2,514 | 112,638 | 12,398 | 4,932 |
| | 1,042 | 35,099 | 3,286 | 3,154 | WY | 223 | 11,175 | 1,441 | 6,462 |
| | 2,514 | 106,856 | 11,421 | 4,543 | Other ⁴ | 671 | 25,504 | 2,471 | 3,683 |

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 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.

Table 478. Federal Individual Income Tax—Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 2000 to 2005

[Refers to income after exclusions but before deductions for itemized or standard deductions and for personal exemptions. Tax liability is after reductions for tax credits. As the result of tax credits, tax liability can be negative, which means that the taxpayer receives a payment from the government. The effective rate represents tax liability, which may be negative as the result of tax credits, 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. Tax credits which increase with income can result in negative marginal income tax rates. Computations assume itemized deductions (in excess of floors) of 18 percent of adjusted gross income or the standard deduction, whichever is greater. All income is assumed to be from wages and salaries. Does not include social security and Medicare taxes imposed on most wages and salaries]

| Adjusted gross income | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|---|-----------|---------------|-------------|-------------|-------------|-------------|
| TAX LIABILITY (dol.) | | | | | | |
| Single person, no dependents | | | | | | |
| \$5,000 | 1-353 | 1-364 | 1-376 | 1-382 | 1-383 | 1-383 |
| \$10,000 | 1391 | 1,201 | 1149 | 1126 | 191 | 146 |
| \$20,000 | 1,920 | 2,583 | 1,545 | 1,480 | 1,450 | 1,405 |
| \$30,000 | 3,270 | 2,955 | 2,940 | 2,883 | 2,868 | 2,845 |
| \$40,000 | 4,988 | 4,541 | 4,392 | 4,248 | 4,163 | 4,075 |
| \$50,000 | 7,284 | 6,796 | 6,606 | 6,298 | 6,213 | 6,115 |
| \$75,000 | 13,024 | 12,434 | 12,141 | 11,423 | 11,338 | 11,240 |
| \$100,000 | 19,233 | 18,478 | 18,015 | 16,852 | 16,719 | 16,571 |
| Married couple, two dependents, with one spouse working: | | | | | | |
| \$5,000 | 1-2,000 | 1-2,000 | 1-2,000 | 1-2,000 | 1-2,000 | 1-2,000 |
| \$10,000 | 1-3,888 | 1-4,000 | 1-4,000 | 1-4,000 | 1-4,000 | 1-4,000 |
| \$20,000 | 1,3-2,349 | 1,2,3,4-2,553 | 1,3,4-3,951 | 1,4-4,044 | 1,4-4,643 | 1,4-4,986 |
| \$30,000 | 3,475 | 2,3-567 | 3,1,065 | 1,3,4-2,158 | 1,3,4-2,359 | 1,3,4-2,810 |
| \$40,000 | 3,2,218 | 2,3,320 | 3,1,223 | 3,945 | 3,30 | 3,150 |
| \$50,000 | 3,470 | 2,3,2,610 | 3,2,550 | 3,5,545 | 3,1,470 | 3,1,350 |
| \$75,000 | 3,7,384 | 2,3,6,273 | 3,5,961 | 3,4,695 | 3,4,650 | 3,4,575 |
| \$100,000 | 3,13,124 | 2,3,11,910 | 3,11,496 | 3,9,070 | 3,8,875 | 3,8,630 |
| EFFECTIVE RATE (percent) | | | | | | |
| Single person, no dependents: | | | | | | |
| \$5,000 | 1-7.1 | 1-7.3 | 1-7.5 | 1-7.6 | 1-7.7 | 1-7.7 |
| \$10,000 | 13.9 | 12,2.0 | 11.5 | 11.3 | 10.9 | 10.5 |
| \$20,000 | 9.6 | 27.9 | 7.7 | 7.4 | 7.3 | 7.0 |
| \$30,000 | 10.9 | 29.9 | 9.8 | 9.6 | 9.6 | 9.5 |
| \$40,000 | 12.5 | 211.4 | 11.0 | 10.6 | 10.4 | 10.2 |
| \$50,000 | 14.6 | 213.6 | 13.2 | 12.6 | 12.4 | 12.2 |
| \$75,000 | 17.4 | 216.6 | 16.2 | 15.2 | 15.1 | 15.0 |
| \$100,000 | 19.2 | 218.5 | 18.0 | 16.9 | 16.7 | 16.6 |
| Married couple, two dependents, with one spouse working: | | | | | | |
| \$5,000 | 1-40.0 | 1-40.0 | 1-40.0 | 1-40.0 | 1-40.0 | 1-40.0 |
| \$10,000 | 1-38.9 | 1-40.0 | 1-40.0 | 1-40.0 | 1-40.0 | 1-40.0 |
| \$20,000 | 1,3-11.7 | 1,2,3,4-17.8 | 1,3,4-19.8 | 1,4-20.2 | 1,4-23.2 | 1,4-24.9 |
| \$30,000 | 1,4-1.6 | 1,2,3,4-1.9 | 1,3,4-3.5 | 1,3,4-7.2 | 1,3,4-7.9 | 1,3,4-9.4 |
| \$40,000 | 3,5.5 | 2,3,3.3 | 3,3.1 | 3,3.1 | 3,4-0.1 | 3,4-0.4 |
| \$50,000 | 3,6.9 | 2,3,2.2 | 3,5.1 | 3,3.1 | 3,2.9 | 3,2.7 |
| \$75,000 | 3,9.8 | 2,3,3.4 | 3,7.9 | 3,3.3 | 3,6.2 | 3,6.1 |
| \$100,000 | 3,13.1 | 2,3,11.9 | 3,11.5 | 3,9.1 | 3,8.9 | 3,8.6 |
| MARGINAL TAX RATE (percent) | | | | | | |
| Single person, no dependents: | | | | | | |
| \$5,000 | - | - | - | - | 1-7.7 | 1-7.7 |
| \$10,000 | 122.7 | 12,17.7 | 17.7 | 17.7 | 17.7 | 17.7 |
| \$20,000 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |
| \$30,000 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |
| \$40,000 | 28.0 | 27.5 | 27.0 | 25.0 | 25.0 | 25.0 |
| \$50,000 | 28.0 | 27.5 | 27.0 | 25.0 | 25.0 | 25.0 |
| \$75,000 | 28.0 | 27.5 | 27.0 | 25.0 | 25.0 | 25.0 |
| \$100,000 | 31.0 | 30.5 | 30.0 | 28.0 | 28.0 | 28.0 |
| Married couple, two dependents, with one spouse working: | | | | | | |
| \$5,000 | 1-40.0 | 1-40.0 | 1-40.0 | 1-40.0 | 1-40.0 | 1-40.0 |
| \$10,000 | - | 1-40.0 | 1-40.0 | 1-40.0 | 1-40.0 | 1-40.0 |
| \$20,000 | 1,3,21.1 | 1,2,3,4,11.1 | 1,3,4,11.1 | 1,4,11.1 | 1,4,6.1 | 1,4,6.1 |
| \$30,000 | 1,96.1 | 1,2,3,4,31.1 | 1,3,4,31.1 | 1,3,4,31.1 | 1,3,4,36.1 | 1,3,4,36.1 |
| \$40,000 | 15.0 | 15.0 | 15.0 | 15.0 | 3,4,15.0 | 3,4,15.0 |
| \$50,000 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |
| \$75,000 | 28.0 | 27.5 | 27.0 | 25.0 | 25.0 | 25.0 |
| \$100,000 | 28.0 | 27.5 | 27.0 | 25.0 | 25.0 | 25.0 |

- Represents zero. ¹ Includes affect from the refundable earned income credit. ² Includes affect from the rate reduction credit. ³ Includes affect from the child credit. ⁴ Includes affect from the additional (refundable) child tax credit.

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

Table 479. Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2005

[Constant 2000 incomes calculated by using the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers (CPI-U); see Table 706, section 14. See also headnote, Table 478]

| Adjusted gross income Constant 2000 dollars | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 |
|--|---------|---------|---------|---------|---------|---------|
| REAL INCOME EQUIVALENT (dol.) | | | | | | |
| \$5,000 | 5,000 | 5,140 | 5,220 | 5,340 | 5,480 | 5,670 |
| \$10,000 | 10,000 | 10,280 | 10,450 | 10,690 | 10,970 | 11,340 |
| \$20,000 | 20,000 | 20,570 | 20,890 | 21,370 | 21,940 | 22,680 |
| \$30,000 | 30,000 | 30,850 | 31,340 | 32,060 | 32,910 | 34,020 |
| \$40,000 | 40,000 | 41,140 | 41,790 | 42,740 | 43,880 | 45,370 |
| \$50,000 | 50,000 | 51,420 | 52,240 | 53,430 | 54,850 | 56,710 |
| \$75,000 | 75,000 | 77,130 | 78,350 | 80,140 | 82,270 | 85,060 |
| \$100,000 | 100,000 | 102,850 | 104,470 | 106,850 | 109,700 | 113,410 |
| TAX LIABILITY (dol.) | | | | | | |
| Single person, no dependents: | | | | | | |
| \$5,000 | 1,353 | 1,364 | 1,376 | 1,382 | 1,390 | 1,399 |
| \$10,000 | 1,391 | 1,250 | 1,228 | 1,248 | 1,262 | 1,283 |
| \$20,000 | 1,920 | 2,668 | 1,679 | 1,686 | 1,741 | 1,807 |
| \$30,000 | 3,270 | 2,060 | 3,105 | 3,136 | 3,225 | 3,339 |
| \$40,000 | 4,988 | 2,798 | 4,788 | 4,809 | 4,958 | 5,166 |
| \$50,000 | 7,284 | 2,116 | 7,102 | 7,001 | 7,207 | 7,491 |
| \$75,000 | 13,024 | 2,914 | 12,883 | 12,476 | 12,828 | 13,302 |
| \$100,000 | 19,233 | 2,191 | 19,115 | 18,425 | 18,946 | 19,649 |
| Married couple, 2 dependents with one spouse working: | | | | | | |
| \$5,000 | 1,200 | 1,205 | 1,208 | 1,213 | 1,219 | 1,226 |
| \$10,000 | 1,388 | 1,306 | 1,315 | 1,322 | 1,333 | 1,345 |
| \$20,000 | 1,349 | 1,234 | 1,345 | 1,342 | 1,352 | 1,363 |
| \$30,000 | 1,475 | 1,234 | 1,345 | 1,342 | 1,352 | 1,363 |
| \$40,000 | 2,218 | 2,491 | 4,491 | 4,456 | 4,552 | 4,656 |
| \$50,000 | 3,470 | 2,478 | 4,826 | 4,802 | 4,917 | 5,042 |
| \$75,000 | 4,384 | 2,475 | 6,703 | 5,327 | 5,544 | 5,812 |
| \$100,000 | 4,124 | 2,453 | 4,128 | 4,047 | 4,064 | 4,157 |
| EFFECTIVE TAX RATE (percent) | | | | | | |
| Single person, no dependents: | | | | | | |
| \$5,000 | 1,71 | 1,71 | 1,72 | 1,71 | 1,71 | 1,70 |
| \$10,000 | 13,9 | 12,4 | 12,2 | 12,3 | 12,4 | 12,5 |
| \$20,000 | 9,6 | 23,1 | 8,0 | 7,9 | 7,9 | 8,0 |
| \$30,000 | 10,9 | 29,9 | 9,9 | 9,8 | 9,8 | 9,8 |
| \$40,000 | 12,5 | 21,7 | 11,5 | 11,3 | 11,3 | 11,4 |
| \$50,000 | 14,6 | 13,8 | 13,6 | 13,1 | 13,1 | 13,2 |
| \$75,000 | 17,4 | 16,7 | 16,4 | 15,6 | 15,6 | 15,6 |
| \$100,000 | 19,2 | 18,7 | 18,3 | 17,2 | 17,3 | 17,3 |
| Married couple, 2 dependents with one spouse working: | | | | | | |
| \$5,000 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| \$10,000 | 1,389 | 1,393 | 1,397 | 1,395 | 1,395 | 1,393 |
| \$20,000 | 1,411 | 1,234 | 1,345 | 1,342 | 1,352 | 1,363 |
| \$30,000 | 1,475 | 1,234 | 1,345 | 1,342 | 1,352 | 1,363 |
| \$40,000 | 2,218 | 2,491 | 4,491 | 4,456 | 4,552 | 4,656 |
| \$50,000 | 3,470 | 2,478 | 4,826 | 4,802 | 4,917 | 5,042 |
| \$75,000 | 4,384 | 2,475 | 6,703 | 5,327 | 5,544 | 5,812 |
| \$100,000 | 4,124 | 2,453 | 4,128 | 4,047 | 4,064 | 4,157 |
| MARGINAL TAX RATE (percent) | | | | | | |
| Single person, no dependents: | | | | | | |
| \$5,000 | - | - | - | - | - | - |
| \$10,000 | 12,7 | 12,7 | 12,7 | 12,7 | 12,7 | 12,7 |
| \$20,000 | 15,0 | 15,0 | 15,0 | 15,0 | 15,0 | 15,0 |
| \$30,000 | 15,0 | 15,0 | 15,0 | 15,0 | 15,0 | 15,0 |
| \$40,000 | 28,0 | 27,5 | 27,0 | 25,0 | 25,0 | 25,0 |
| \$50,000 | 28,0 | 27,5 | 27,0 | 25,0 | 25,0 | 25,0 |
| \$75,000 | 28,0 | 27,5 | 27,0 | 25,0 | 25,0 | 25,0 |
| \$100,000 | 31,0 | 30,5 | 30,0 | 28,0 | 28,0 | 28,0 |
| Married couple, 2 dependents with one spouse working: | | | | | | |
| \$5,000 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| \$10,000 | - | 3,100 | 3,100 | 3,100 | 3,150 | 3,150 |
| \$20,000 | 1,421 | 1,234 | 1,345 | 1,341 | 1,361 | 1,361 |
| \$30,000 | 1,475 | 1,234 | 1,345 | 1,341 | 1,361 | 1,361 |
| \$40,000 | 15,0 | 15,0 | 15,0 | 15,0 | 15,0 | 15,0 |
| \$50,000 | 15,0 | 15,0 | 15,0 | 15,0 | 15,0 | 15,0 |
| \$75,000 | 28,0 | 27,5 | 27,0 | 15,0 | 15,0 | 15,0 |
| \$100,000 | 28,0 | 27,5 | 27,0 | 25,0 | 25,0 | 30,1 |

- Represents zero. ¹ Includes affect from the refundable earned income credit. ² Includes affect from the rate reduction tax credit. ³ Includes affect from the additional (refundable) child tax credit. ⁴ Includes affect from the child tax credit.

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

Table 480. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2005

[2,997 represents 2,997,000. For fiscal year ending in year shown. See text, Section 8. 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. employed ¹ | Executive (1,000) | | Legislative (1,000) | Judicial (1,000) | Total | Executive | | Legislative | Judicial | |
| | | | Total | Defense | | | | Total | Defense | | | |
| 1970 . . . | 2,997 | 3.81 | 2,961 | 1,263 | 29 | 7 | 27,322 | 26,894 | 11,264 | 338 | 89 | |
| 1975 . . . | 2,877 | 3.35 | 2,830 | 1,044 | 37 | 10 | 39,126 | 38,423 | 13,418 | 549 | 154 | |
| 1980 . . . | 2,987 | 3.01 | 2,933 | 971 | 40 | 14 | 58,012 | 56,841 | 18,795 | 883 | 288 | |
| 1985 . . . | 3,001 | 2.80 | 2,944 | 1,080 | 39 | 18 | 80,599 | 78,992 | 28,330 | 1,098 | 509 | |
| 1990 . . . | 3,233 | 2.72 | 3,173 | 1,060 | 38 | 23 | 99,138 | 97,022 | 31,990 | 1,329 | 787 | |
| 1995 . . . | 2,943 | 2.36 | 2,880 | 852 | 34 | 28 | 118,304 | 115,328 | 31,753 | 1,598 | 1,379 | |
| 2000 . . . | 2,879 | 2.10 | 2,816 | 681 | 31 | 32 | 130,832 | 127,472 | 29,607 | 1,619 | 1,741 | |
| 2001 . . . | 2,704 | 1.97 | 2,641 | 672 | 30 | 33 | 131,964 | 128,502 | 28,594 | 1,682 | 1,780 | |
| 2002 . . . | 2,699 | 1.98 | 2,635 | 671 | 31 | 34 | 136,611 | 132,893 | 28,845 | 1,781 | 1,938 | |
| 2003 . . . | 2,743 | 1.99 | 2,677 | 669 | 31 | 34 | 143,380 | 139,506 | 29,029 | 1,908 | 1,966 | |
| 2004 . . . | 2,714 | 1.95 | 2,649 | 668 | 30 | 34 | 148,037 | 144,134 | 29,128 | 1,977 | 1,927 | |
| 2005 . . . | 2,709 | 1.91 | 2,645 | 671 | 30 | 34 | 152,222 | 148,275 | 29,331 | 2,048 | 1,900 | |

¹ Civilian employed only. See Table 573, Section 12. ² Includes temporary census workers.

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

Table 481. Full-Time Federal Civilian Employment—Employees and Average Pay-by-Pay System: 1990 to 2005

[As of March 31 (2,036 represents 2,036,000). Excludes employees of Congress and federal courts, maritime seamen of Department of Commerce, and small number for whom rates were not reported. See text, this section, for explanation of general schedule and wage system]

| Pay system | Employees (1,000) | | | | Average pay (dol.) | | | |
|--|-------------------|--------------|--------------|--------------|--------------------|---------------|---------------|---------------|
| | 1990 | 2000 | 2004 | 2005 | 1990 | 2000 | 2004 | 2005 |
| Total, excluding postal. . . | 2,036 | 1,671 | 1,744 | 1,754 | 31,174 | 50,429 | 60,517 | 63,058 |
| General Schedule | 1,506 | 1,216 | 1,244 | 1,248 | 31,239 | 49,428 | 59,593 | 62,076 |
| Wage System | 369 | 205 | 184 | 186 | 26,565 | 37,082 | 42,096 | 43,907 |
| Other | 161 | 250 | 316 | 320 | 41,149 | 66,248 | 74,876 | 78,003 |
| Postal pay system ¹ | 753 | 788 | 707 | 705 | 29,264 | 37,627 | 43,606 | 45,123 |

¹ Source: Career employees—U.S. Postal Service, *Annual Report of the Postmaster General*. See also <<http://www.usps.com/financials/cspo/welcome.htm>>; 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.

Table 482. Paid Civilian Employment in the Federal Government by State: 2000 and 2004

[As of December 31. In thousands (2,766 represents 2,766,000). Excludes Central Intelligence Agency, Defense Intelligence Agency, seasonal and on-call employees, and National Security Agency]

| State | 2000 | 2004 | State | 2000 | 2004 | State | 2000 | 2004 |
|-----------------------------------|--------------|--------------|---------------------|-----------|-----------|---------------------|-----------|-----------|
| U.S.¹ | 2,766 | 2,759 | KY | 30 | 31 | OH | 84 | 77 |
| AL | 48 | 49 | LA | 33 | 32 | OK | 43 | 43 |
| AK | 14 | 14 | ME | 13 | 14 | OR | 29 | 28 |
| AZ | 43 | 47 | MD | 130 | 130 | PA | 107 | 103 |
| AR | 20 | 20 | MA | 53 | 50 | RI | 10 | 10 |
| CA | 248 | 239 | MI | 58 | 55 | SC | 26 | 26 |
| CO | 51 | 51 | MN | 34 | 33 | SD | 9 | 10 |
| CT | 21 | 19 | MS | 24 | 23 | TN | 50 | 49 |
| DE | 5 | 5 | MO | 54 | 53 | TX | 162 | 168 |
| DC | 181 | 187 | MT | 11 | 12 | UT | 30 | 32 |
| FL | 113 | 123 | NE | 15 | 15 | VT | 6 | 6 |
| GA | 89 | 90 | NV | 13 | 15 | VA | 145 | 146 |
| HI | 23 | 25 | NH | 8 | 8 | WA | 62 | 64 |
| ID | 11 | 11 | NJ | 62 | 61 | WV | 18 | 19 |
| IL | 94 | 87 | NM | 25 | 26 | WI | 30 | 29 |
| IN | 37 | 35 | NY | 134 | 126 | WY | 6 | 6 |
| IA | 18 | 18 | NC | 57 | 57 | | | |
| KS | 25 | 25 | ND | 8 | 8 | | | |

¹ Includes employees outside the United States and in states not specified, not shown separately.

Source: U.S. Office of Personnel Management, *Biennial Report of Employment by Geographic Area, 2002*; and unpublished data.

Table 483. Federal Civilian Employment by Branch and Agency: 1990 to 2005

[For years ending September 30. Excludes Central Intelligence Agency, National Security Agency; the Defense Intelligence Agency; and, as of October 1996, the National Imagery and Mapping Agency. Minus sign (-) indicates decrease]

| Agency | 1990 | 1995 | 2000 | 2004 | 2005 | Percent change 1990-2005 |
|---|------------------|------------------|------------------|------------------|------------------|--------------------------|
| Total, all agencies | 3,128,267 | 2,920,277 | 2,708,101 | 2,714,140 | 2,708,753 | -13.4 |
| Legislative Branch | 37,495 | 33,367 | 31,157 | 30,420 | 30,303 | -19.2 |
| Judicial Branch | 23,605 | 28,993 | 32,186 | 34,224 | 33,690 | 42.7 |
| Executive Branch | 3,067,167 | 2,857,917 | 2,644,758 | 2,649,496 | 2,644,764 | -13.8 |
| Executive Office of the President | 1,731 | 1,573 | 1,658 | 1,732 | 1,736 | 0.3 |
| Executive Departments | 2,065,542 | 1,782,834 | 1,592,200 | 1,688,152 | 1,689,914 | -18.2 |
| State | 25,288 | 24,859 | 27,983 | 33,013 | 33,808 | 33.7 |
| Treasury | 158,655 | 155,951 | 143,508 | 117,344 | 114,194 | -28.0 |
| Defense | 1,034,152 | 832,352 | 676,268 | 668,009 | 670,790 | -35.1 |
| Justice | 83,932 | 103,262 | 125,970 | 103,536 | 105,102 | 25.2 |
| Interior | 77,679 | 76,439 | 73,818 | 74,500 | 73,599 | -5.3 |
| Agriculture | 122,594 | 113,321 | 104,466 | 106,186 | 104,989 | -14.4 |
| Commerce | 69,920 | 36,803 | 47,652 | 37,641 | 38,927 | -44.3 |
| Labor | 17,727 | 16,204 | 16,040 | 16,095 | 15,599 | -12.0 |
| Health & Human Services ² | 123,959 | 59,788 | 62,605 | 61,495 | 60,944 | -50.8 |
| Housing & Urban Development | 13,596 | 11,822 | 10,319 | 10,411 | 10,086 | -25.8 |
| Transportation ² | 67,364 | 63,552 | 63,598 | 57,748 | 55,975 | -16.9 |
| Energy | 17,731 | 19,589 | 15,692 | 15,265 | 15,505 | -15.1 |
| Education | 4,771 | 4,988 | 4,734 | 4,482 | 4,429 | -7.2 |
| Veterans Affairs | 248,174 | 263,904 | 219,547 | 233,501 | 236,363 | -4.8 |
| Homeland Security ³ | (X) | (X) | (X) | 148,927 | 149,977 | (X) |
| Independent agencies ⁴ | 999,894 | 1,073,510 | 1,050,900 | 959,612 | 953,113 | -4.7 |
| Board of Governors Federal Reserve System | 1,525 | 1,704 | 2,372 | 1,820 | 1,851 | 21.4 |
| Environmental Protection Agency | 17,123 | 17,910 | 18,036 | 17,975 | 17,964 | 4.9 |
| Equal Employment Opportunity Commission | 2,880 | 2,796 | 2,780 | 2,513 | 2,421 | -15.9 |
| Federal Communications Commission | 1,778 | 2,116 | 1,965 | 2,024 | 1,936 | 8.9 |
| Federal Deposit Insurance Corporation | 17,641 | 14,765 | 6,958 | 5,416 | 4,998 | -71.7 |
| Federal Trade Commission | 988 | 996 | 1,019 | 1,081 | 1,046 | 5.9 |
| General Services Administration | 20,277 | 16,500 | 14,334 | 12,764 | 12,685 | -37.4 |
| National Archives & Records Administration | 3,120 | 2,833 | 2,702 | 3,029 | 3,048 | -2.3 |
| National Aeronautics & Space Administration | 24,872 | 21,635 | 18,819 | 19,105 | 19,105 | -23.2 |
| National Labor Relations Board | 2,263 | 2,050 | 2,054 | 1,934 | 1,822 | -19.5 |
| National Science Foundation | 1,318 | 1,292 | 1,247 | 1,327 | 1,325 | 0.5 |
| Nuclear Regulatory Commission | 3,353 | 3,212 | 2,858 | 3,124 | 3,230 | -3.7 |
| Office of Personnel Management | 6,636 | 4,354 | 3,780 | 3,409 | 4,333 | -34.7 |
| Peace Corps | 1,178 | 1,179 | 1,065 | 1,105 | 1,064 | -9.7 |
| Railroad Retirement Board | 1,772 | 1,544 | 1,176 | 1,110 | 1,010 | -43.0 |
| Securities & Exchange Commission | 2,302 | 2,852 | 2,955 | 3,632 | 3,933 | 70.9 |
| Small Business Administration | 5,128 | 5,085 | 4,150 | 3,520 | 4,288 | -16.4 |
| Smithsonian Institution | 5,092 | 5,444 | 5,065 | 5,034 | 4,981 | -2.2 |
| Social Security Administration ² | (X) | 66,850 | 64,474 | 65,215 | 65,861 | (X) |
| Tennessee Valley Authority | 28,392 | 16,545 | 13,145 | 13,078 | 12,721 | -55.2 |
| U.S. Information Agency | 8,555 | 7,480 | 2,436 | 2,303 | 2,212 | -74.1 |
| U.S. International Development Cooperation Agency | 4,698 | 3,755 | 2,552 | 2,547 | 2,644 | -43.7 |
| U.S. Postal Service | 816,886 | 845,393 | 860,726 | 775,834 | 767,972 | -6.0 |

X Not applicable. ¹ Includes enumerators for the 1990 and 2000 census. ² Sizeable changes in 1995 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 See text, Section 10, concerning the development of the Department of Homeland Security. ⁴ Includes agencies with fewer than 1,000 employees in 2005, not shown separately.

Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly. See Internet site <<http://www.opm.gov/fedddata/index.htm>>.

Table 484. Federal Employees—Summary Characteristics: 1990 to 2004

[As of September 30. In percent, except as indicated. For civilian employees, excluding U.S. Postal Service employees]

| Characteristics | 1990 | 1995 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 |
|--|------|------|------|------|------|------|------|------|------|
| Average age (years) ¹ | 42.3 | 44.3 | 45.6 | 45.9 | 46.3 | 46.5 | 46.5 | 46.7 | 46.8 |
| Average length of service (years) ¹ | 13.4 | 15.5 | 16.6 | 16.9 | 17.1 | 17.1 | 16.8 | 16.8 | 16.6 |
| Retirement eligible: ² | | | | | | | | | |
| Civil Service Retirement System | 8 | 10 | 13 | 15 | 17 | 19 | 23 | 27 | 30 |
| Federal Employees Retirement System | 3 | 5 | 8 | 10 | 11 | 10 | 11 | 12 | 13 |
| Bachelor's degree or higher | 35 | 39 | 40 | 40 | 41 | 41 | 41 | 41 | 42 |
| Sex: Male | 57 | 56 | 56 | 55 | 55 | 55 | 55 | 55 | 56 |
| Female | 43 | 44 | 44 | 45 | 45 | 45 | 45 | 45 | 44 |
| Race and national origin: | | | | | | | | | |
| Total minorities | 27.4 | 28.9 | 29.7 | 30.0 | 30.4 | 30.6 | 30.8 | 31.1 | 31.4 |
| Black | 16.7 | 16.8 | 16.7 | 17.0 | 17.1 | 17.1 | 17.0 | 17.0 | 17.0 |
| Hispanic | 5.4 | 5.9 | 6.4 | 6.5 | 6.6 | 6.7 | 6.9 | 7.1 | 7.3 |
| Asian/Pacific Islander | 3.5 | 4.2 | 4.5 | 4.5 | 4.5 | 4.6 | 4.7 | 4.8 | 5.0 |
| American Indian/Alaska native | 1.8 | 2.0 | 2.1 | 2.2 | 2.2 | 2.2 | 2.2 | 2.1 | 2.1 |
| Disabled | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |
| Veterans preference: | | | | | | | | | |
| Vietnam Era veterans | 30.0 | 26.0 | 25.0 | 25.0 | 24.0 | 24.0 | 23.0 | 22.0 | 22.0 |
| Retired military | 17.0 | 17.0 | 14.0 | 14.0 | 14.0 | 13.0 | 13.0 | 13.0 | 12.0 |
| Retired officers | 4.9 | 4.2 | 3.9 | 3.9 | 3.9 | 4.2 | 4.4 | 4.6 | 4.9 |
| Retired officers | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.7 | 0.8 | 0.9 |

¹ For full-time permanent employees. ² Represents full-time permanent employees under the Civil Service Retirement System (excluding hires since January 1984), and the Federal Employees Retirement System (since January 1984).

Source: U.S. Office of Personnel Management, Office of Workforce Information, *The Fact Book, Federal Civilian Workforce Statistics*, annual. See Internet site <<http://www.opm.gov/fedddata/factbook/index.asp>>.

Table 485. Federal Executive Branch (Nonpostal) Employment by Race and National Origin: 1990 to 2005

[As of Sept. 30. Covers total employment for only Executive branch agencies participating in OPMs Central Personnel Data File (CPDF). For information on the CPDF, see <http://www.opm.gov/feddata/acpdf.pdf>]

| Pay system | 1990 | 1995 | 2000 | 2004 | 2005 |
|--|------------------|------------------|------------------|------------------|------------------|
| All personnel | 2,150,359 | 1,960,577 | 1,755,689 | 1,851,349 | 1,856,966 |
| White, non-Hispanic | 1,562,846 | 1,394,690 | 1,224,836 | 1,270,366 | 1,267,922 |
| General schedule and related | 1,218,188 | 1,101,108 | 961,261 | 972,737 | 973,767 |
| Grades 1 to 4 | 132,028 | 79,195 | 55,067 | 48,798 | 46,671 |
| Grades 5 to 8 | 337,453 | 288,755 | 239,128 | 231,765 | 227,387 |
| Grades 9 to 12 | 510,261 | 465,908 | 404,649 | 405,825 | 408,111 |
| Grades 13 to 15 | 238,446 | 267,250 | 262,417 | 286,349 | 291,598 |
| Total executives/senior pay levels | 9,337 | 13,307 | 14,332 | 16,337 | 16,409 |
| Wage pay system | 244,220 | 186,184 | 146,075 | 134,821 | 135,383 |
| Other pay systems | 91,101 | 94,091 | 103,168 | 146,471 | 142,363 |
| Black | 356,867 | 327,302 | 298,701 | 313,099 | 315,644 |
| General schedule and related | 272,657 | 258,586 | 241,135 | 244,736 | 246,691 |
| Grades 1 to 4 | 65,077 | 41,381 | 26,895 | 20,797 | 19,774 |
| Grades 5 to 8 | 114,993 | 112,962 | 99,937 | 95,798 | 94,655 |
| Grades 9 to 12 | 74,985 | 79,795 | 82,809 | 88,813 | 90,809 |
| Grades 13 to 15 | 17,602 | 24,448 | 31,494 | 39,328 | 41,453 |
| Total executives/senior pay levels | 479 | 942 | 1,180 | 1,238 | 1,270 |
| Wage pay system | 72,755 | 55,637 | 42,590 | 37,798 | 37,666 |
| Other pay systems | 10,976 | 12,137 | 13,796 | 29,327 | 30,017 |
| Hispanic | 115,170 | 115,964 | 115,247 | 135,533 | 138,507 |
| General schedule and related | 83,218 | 86,762 | 89,911 | 102,612 | 104,927 |
| Grades 1 to 4 | 15,738 | 11,081 | 8,526 | 7,969 | 7,768 |
| Grades 5 to 8 | 28,727 | 31,152 | 31,703 | 34,380 | 33,653 |
| Grades 9 to 12 | 31,615 | 34,056 | 36,813 | 43,868 | 46,268 |
| Grades 13 to 15 | 7,138 | 10,473 | 12,869 | 16,395 | 17,238 |
| Total executives/senior pay levels | 154 | 382 | 547 | 656 | 682 |
| Wage pay system | 26,947 | 22,128 | 16,926 | 15,915 | 15,945 |
| Other pay systems | 4,851 | 6,692 | 7,863 | 16,350 | 16,953 |
| American Indian, Alaska Native, Asian, and Pacific Islander | 115,476 | 122,621 | 116,905 | 132,351 | 134,893 |
| General schedule and related | 81,499 | 86,768 | 86,074 | 96,014 | 97,866 |
| Grades 1 to 4 | 15,286 | 11,854 | 9,340 | 8,528 | 8,357 |
| Grades 5 to 8 | 24,960 | 26,580 | 25,691 | 27,601 | 27,417 |
| Grades 9 to 12 | 31,346 | 33,810 | 33,167 | 37,172 | 38,276 |
| Grades 13 to 15 | 9,907 | 14,524 | 17,876 | 22,713 | 23,816 |
| Total executives/senior pay levels | 148 | 331 | 504 | 760 | 804 |
| Wage pay system | 24,927 | 21,553 | 17,613 | 16,760 | 16,938 |
| Other pay systems | 8,902 | 13,969 | 12,714 | 18,817 | 19,285 |

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

Table 486. Federal General Schedule Employee Pay Increases: 1980 to 2006

[Represents legislated pay increases as percent changes from immediate prior year. For some years data based on range. For details see source]

| Date | Pay increase | Date | Pay increase | Date | Pay increase |
|----------------|--------------|----------------|--------------|----------------|--------------|
| 1980 | 9.1 | 1995 | 2.0 | 2001 | 2.7 |
| 1985 | 3.5 | 1996 | 2.0 | 2002 | 3.6 |
| 1990 | 3.6 | 1997 | 2.3 | 2003 | 3.1 |
| 1992 | 4.2 | 1998 | 2.3 | 2004 | 2.7 |
| 1993 | 3.7 | 1999 | 3.1 | 2005 | 2.5 |
| 1994 | - | 2000 | 3.8 | 2006 | 2.1 |

- Represents zero.

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

Table 487. Turnover Data for the Executive Branch—All Areas: 1990 to 2005

[For fiscal years. Data exclude Legislative and Judicial branches, U.S. Postal Service, Postal Rate Commission]

| Year | Accessions ¹ | | Separations | | Total employment | | |
|-----------------------------|-------------------------|-----------|-------------|---------|------------------|------------------------|-----------------------------|
| | Total | New hires | Total | Quits | Average | Change from prior year | Percent change ² |
| 1990 ³ | 819,554 | 716,066 | 799,237 | 165,099 | 2,348,458 | 114,477 | 5.1 |
| 1994 | 317,509 | 219,026 | 398,134 | 111,096 | 2,114,387 | -75,029 | -3.4 |
| 1995 | 345,166 | 222,025 | 457,246 | 91,909 | 2,037,890 | -76,542 | -3.8 |
| 1996 | 266,473 | 199,463 | 356,566 | 80,922 | 1,960,892 | -76,953 | -3.6 |
| 1997 | 283,517 | 208,725 | 333,431 | 81,574 | 1,895,295 | -65,597 | -3.3 |
| 1998 | 320,830 | 242,637 | 321,292 | 84,124 | 1,855,112 | -40,183 | -2.1 |
| 1999 | 423,500 | 346,988 | 372,778 | 129,196 | 1,846,170 | -8,942 | -0.5 |
| 2000 ³ | 1,168,783 | 1,092,888 | 1,027,653 | 801,684 | 1,946,684 | 100,514 | 5.4 |
| 2001 ³ | 308,877 | 233,034 | 301,659 | 82,495 | 1,783,239 | -163,445 | -8.4 |
| 2002 | 316,837 | 242,280 | 280,714 | 55,167 | 1,808,634 | 25,395 | 1.4 |
| 2003 | 508,160 | 254,030 | 461,171 | 53,187 | 1,875,696 | 67,062 | 3.7 |
| 2004 | 313,684 | 223,294 | 310,776 | 60,857 | 1,873,614 | -2,081 | -0.1 |
| 2005 | 306,731 | 223,011 | 317,060 | 61,503 | 1,876,747 | 3,133 | 0.2 |

¹ Accessions are employees who have been added to federal employment. These would include temporary and permanent new hires and those who returned to duty. ² Percent change from immediate prior year. ³ Includes hiring for census enumerators.

Source: U.S. Office of Personnel Management, *The Fact Book, Federal Civilian Workforce Statistics*, annual. See Internet site <http://www.opm.gov/feddata/factbook/index.asp>.

Table 488. Federal Land and Buildings Owned and Leased: 1990 to 2004

[For years ending September 30. 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 346]

| Item | Unit | 1990 | 1995 | 2000 | 2002 | 2003 | 2004 |
|------------------------------------|--------------|---------|---------|---------|---------|---------|---------|
| Federally owned: | | | | | | | |
| Land, worldwide | 1,000 acres | 650,014 | 549,670 | 635,824 | 675,864 | 673,207 | 654,719 |
| United States | 1,000 acres | 649,802 | 549,474 | 635,355 | 674,100 | 671,759 | 653,299 |
| Buildings ¹ | 1,000 | (NA) | (NA) | 435 | 446 | 437 | 416 |
| United States | 1,000 | 446 | 424 | 430 | 441 | 433 | 411 |
| Buildings, floor area ¹ | Mil. sq./ft. | (NA) | (NA) | 3,003 | 3,009 | 3,066 | 2,875 |
| United States | Mil. sq./ft. | 2,859 | 2,793 | 2,968 | 2,975 | 3,032 | 2,840 |
| Costs | Mil. dol. | 187,865 | 199,387 | 260,069 | 334,708 | 312,415 | 331,451 |
| Land | Mil. dol. | (NA) | 18,972 | 21,008 | 53,930 | (NA) | (NA) |
| Buildings | Mil. dol. | (NA) | 113,018 | 139,291 | 174,929 | (NA) | (NA) |
| Structures and facilities | Mil. dol. | (NA) | 67,398 | 99,770 | 105,849 | (NA) | (NA) |
| Federally leased: | | | | | | | |
| Land, worldwide | 1,000 acres | 994 | 1,385 | 1,670 | 894 | 373 | 2,453 |
| United States | 1,000 acres | 938 | 1,351 | 1,611 | 842 | 309 | 2,391 |
| Buildings ¹ | 1,000 | (NA) | (NA) | 84 | 57 | 54 | 58 |
| United States | 1,000 | 47 | 78 | 73 | 46 | 42 | 45 |
| Buildings, floor area ¹ | Mil. sq./ft. | (NA) | (NA) | 347 | 374 | 370 | 381 |
| United States | Mil. sq./ft. | 234 | 275 | 313 | 339 | 334 | 344 |
| Annual rental | Mil. dol. | 2,590 | 3,633 | 3,394 | 5,111 | 6,135 | 6,702 |
| United States | Mil. dol. | 2,125 | 3,174 | 2,931 | 4,588 | 5,656 | 6,179 |

NA Not available. ¹ Excludes data for Department of Defense military functions outside of the United States.

Source: U.S. General Services Administration, *Federal Real Property Profile*, September 2004; and earlier reports.

Table 489. Federally Owned Property in the United States by State: 2004

[As of September 30. Excludes data for Department of Defense military functions outside of the United States. For data on federal land by state, see Table 346]

| State | Number of owned buildings | Owned building area (mil. sq. ft.) | Leased building area (mil. sq. ft.) | State | Number of owned buildings | Owned building area (mil. sq. ft.) | Leased building area (mil. sq. ft.) |
|-------------|---------------------------|------------------------------------|-------------------------------------|-------|---------------------------|------------------------------------|-------------------------------------|
| U.S. | 411,406 | 2,839.9 | 343.7 | MO | 6,689 | 50.6 | 8.4 |
| AL | 8,142 | 52.7 | 5.4 | MT | 6,944 | 15.7 | 2.4 |
| AK | 9,283 | 55.1 | 2.3 | NE | 3,281 | 18.9 | 2.2 |
| AZ | 13,869 | 53.7 | 4.9 | NV | 7,527 | 32.9 | 1.8 |
| AR | 4,803 | 21.6 | 2.8 | NH | 735 | 3.4 | 1.2 |
| CA | 54,463 | 344.3 | 27.5 | NJ | 5,461 | 46.7 | 9.6 |
| CO | 9,226 | 60.5 | 7.4 | NM | 14,190 | 61.1 | 3.1 |
| CT | 2,054 | 15.4 | 1.8 | NY | 10,808 | 100.9 | 15.2 |
| DE | 896 | 7.5 | 0.5 | NC | 14,499 | 87.0 | 6.7 |
| DC | 1,596 | 66.6 | 22.3 | ND | 3,374 | 20.3 | 1.1 |
| FL | 13,640 | 110.0 | 16.1 | OH | 5,135 | 70.1 | 8.5 |
| GA | 12,216 | 111.5 | 18.5 | OK | 8,990 | 57.0 | 7.5 |
| HI | 13,642 | 74.6 | 1.2 | OR | 8,690 | 23.1 | 4.1 |
| ID | 6,822 | 18.1 | 2.1 | PA | 7,227 | 77.4 | 11.9 |
| IL | 6,754 | 76.2 | 8.3 | RI | 1,321 | 12.7 | 0.8 |
| IN | 4,827 | 33.0 | 4.6 | SC | 8,098 | 61.5 | 3.0 |
| IA | 2,326 | 12.4 | 3.2 | SD | 3,159 | 17.4 | 1.5 |
| KS | 6,059 | 42.8 | 3.5 | TN | 7,063 | 68.7 | 4.9 |
| KY | 6,180 | 52.0 | 4.2 | TX | 23,548 | 198.5 | 18.7 |
| LA | 5,329 | 41.4 | 4.3 | UT | 7,390 | 31.0 | 3.5 |
| ME | 2,024 | 13.4 | 1.3 | VT | 535 | 2.6 | 1.3 |
| MD | 9,882 | 110.5 | 22.4 | VA | 17,532 | 152.1 | 28.0 |
| MA | 4,268 | 35.0 | 5.7 | WA | 14,839 | 86.9 | 6.4 |
| MI | 5,520 | 31.3 | 7.0 | WV | 1,878 | 15.4 | 3.2 |
| MN | 3,078 | 19.7 | 3.3 | WI | 4,896 | 21.9 | 4.5 |
| MS | 5,470 | 34.1 | 2.9 | WY | 5,228 | 12.6 | 0.9 |

Source: U.S. General Services Administration, *Federal Real Property Profile*, September 2004.