

**Table 366.—Federal support and estimated federal tax expenditures for education, by category: Fiscal years 1965 to 1999**

[In millions of dollars]

Fiscal year	Total on-budget support, off-budget support, and nonfederal funds generated by federal legislation	On-budget support <sup>1</sup>					Off-budget support and nonfederal funds generated by federal legislation									Estimated federal tax expenditures for education <sup>9</sup>
		Total	Elementary and secondary	Post-secondary	Other education	Research at educational institutions	Total	Nonfederal funds								
								Federal Direct Student Loans <sup>2</sup>	Federal Family Education Loans <sup>3</sup>	Perkins Loans <sup>4</sup>	Income Contingent Loans <sup>5</sup>	Learning Assistance Programs <sup>6</sup>	Educational Partnerships Programs <sup>7</sup>	Supplemental Educational Opportunity Grants <sup>7</sup>	Work-Study aid <sup>8</sup>	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Current dollars																
1965	\$5,354.7	\$5,331.0	\$1,942.6	\$1,197.5	\$374.7	\$1,816.3	\$23.7	—	—	\$16.1	—	—	—	—	\$7.6	—
1970	13,359.1	12,526.5	5,830.4	3,447.7	964.7	2,283.6	832.6	—	—	21.0	—	—	—	—	41.6	—
1975	24,691.5	23,288.1	10,617.2	7,644.0	1,608.5	3,418.4	1,403.4	—	—	35.7	—	—	\$20.0	—	114.7	\$8,605.0
1980	39,349.2	34,493.5	16,027.7	11,115.9	1,548.7	5,801.2	4,855.7	—	—	31.8	—	—	76.5	—	149.4	13,320.0
1981	44,296.7	36,621.3	15,903.7	12,260.0	2,182.2	6,275.5	7,675.4	—	—	20.7	—	—	76.5	—	145.2	16,380.0
1982	40,292.7	34,455.1	14,839.2	11,023.3	1,995.1	6,597.4	5,837.5	—	—	19.8	—	—	72.0	—	148.7	16,180.0
1983	41,709.4	34,883.9	14,527.8	10,918.1	2,204.1	7,233.8	6,825.5	—	—	19.8	—	—	60.0	—	163.7	16,725.0
1984	44,042.4	36,271.0	15,292.4	10,329.7	2,710.4	7,938.6	7,771.4	—	—	17.9	—	—	76.0	—	157.5	17,090.0
1985	47,753.4	39,027.9	16,901.3	11,174.4	2,107.6	8,844.6	8,725.5	—	—	21.4	—	—	76.0	—	161.1	19,105.0
1986	48,357.3	39,962.9	17,049.9	11,283.6	2,620.0	9,009.4	8,394.4	—	—	20.2	—	—	76.0	—	159.5	20,425.0
1987	50,724.6	41,194.7	17,535.7	10,300.0	2,820.4	10,538.6	9,529.8	—	—	20.9	\$0.6	—	76.0	—	160.4	20,830.0
1988	54,078.9	43,454.4	18,564.9	10,657.5	2,981.6	11,250.5	10,624.5	—	—	20.6	0.5	—	73.0	—	150.4	17,025.0
1989	59,537.4	48,269.6	19,809.5	13,269.9	3,180.3	12,009.8	11,267.8	—	—	20.4	0.5	—	71.9	\$22.0	215.0	17,755.0
1990	62,811.5	51,624.3	21,984.4	13,650.9	3,383.0	12,606.0	11,187.2	—	—	15.0	0.5	—	59.2	48.8	237.7	19,040.0
1991	70,375.6	57,599.5	25,418.0	14,707.4	3,698.6	13,775.4	12,776.1	—	—	17.3	0.5	—	63.5	87.7	235.0	18,995.0
1992	74,481.1	60,483.1	27,926.9	14,387.4	3,992.0	14,176.9	13,998.0	—	—	17.3	0.5	—	72.0	97.2	242.9	19,950.0
1993	84,741.5	67,740.6	30,834.3	17,844.0	4,107.2	14,955.1	17,000.8	—	—	29.3	—	—	72.4	184.6	190.5	21,010.0
1994	92,781.5	68,254.2	32,304.4	16,177.1	4,483.7	15,289.1	24,527.3	\$813.0	23,214.0	52.7	—	—	72.4	184.6	190.5	22,630.0
1995	95,810.8	71,639.5	33,623.8	17,618.1	4,719.7	15,677.9	24,171.2	5,161.0	18,519.0	52.7	—	—	63.4	184.6	190.5	24,600.0
1996	96,832.9	71,327.4	34,391.5	15,775.5	4,828.0	16,332.3	25,505.5	8,357.0	16,711.0	31.1	—	—	63.4	184.6	190.5	26,340.0
1997	103,259.8	73,731.8	35,478.9	15,959.4	5,021.2	17,272.4	29,528.0	9,838.0	19,163.0	52.7	—	—	50.0	184.6	239.7	28,125.0
1998	107,407.3	76,506.0	37,486.2	15,799.9	5,148.5	18,071.5	30,901.3	10,400.1	20,002.5	45.0	—	—	25.0	194.3	234.4	29,540.0
1999 <sup>10</sup>	115,625.5	82,847.7	39,676.3	18,186.7	5,757.5	19,227.2	32,777.8	11,363.0	20,921.2	33.3	—	—	25.0	195.9	239.4	37,360.0
Constant fiscal year 1999 dollars <sup>11</sup>																
1965	\$27,910.1	\$27,786.5	\$10,125.2	\$6,241.7	\$1,952.8	\$9,466.8	\$123.6	—	—	\$84.0	—	—	—	—	\$39.6	—
1970	56,250.8	52,745.1	24,550.1	14,517.1	4,062.1	9,615.7	3,505.7	—	—	88.3	—	—	—	—	175.2	—
1975	73,034.9	68,883.9	31,404.6	22,610.3	4,757.7	10,111.3	4,151.0	—	—	105.5	—	—	\$59.2	—	339.3	\$25,452.7
1980	78,414.3	68,738.0	31,939.6	22,151.5	3,086.3	11,560.5	9,676.3	—	—	63.3	—	—	152.4	—	297.7	26,543.8
1981	79,970.0	66,113.5	28,711.4	22,133.3	3,939.5	11,329.2	13,856.5	—	—	37.3	—	—	138.1	—	262.1	29,571.2
1982	68,017.0	58,162.8	25,049.7	18,608.2	3,368.0	11,136.9	9,854.2	—	—	33.5	—	—	121.5	—	251.0	27,313.0
1983	67,170.9	56,178.7	23,396.3	17,583.0	3,549.7	11,649.7	10,992.2	—	—	32.0	—	—	96.6	—	263.6	26,934.7
1984	67,665.9	55,726.1	23,495.0	15,870.3	4,164.2	12,196.6	11,939.8	—	—	27.5	—	—	116.8	—	242.0	26,256.8
1985	70,687.9	57,771.8	25,018.5	16,541.1	3,119.8	13,092.4	12,916.1	—	—	31.7	—	—	112.5	—	238.5	28,280.6
1986	69,625.9	57,539.4	24,548.9	16,246.3	3,772.4	12,971.9	12,086.4	—	—	29.1	—	—	104.7	—	229.7	29,408.3
1987	71,074.5	57,721.4	24,570.8	14,432.2	3,951.9	14,766.5	13,353.1	—	—	29.3	\$0.8	—	106.5	—	224.8	29,186.7
1988	73,362.6	58,949.5	25,184.8	14,457.8	4,044.7	15,262.2	14,413.0	—	—	28.0	0.6	—	99.0	—	204.0	23,095.8
1989	77,537.1	62,862.7	25,798.5	17,281.7	4,141.8	15,640.7	14,674.4	—	—	26.6	0.7	—	93.6	\$28.7	280.0	23,122.8
1990	78,646.7	64,639.2	27,526.8	17,092.4	4,235.9	15,784.1	14,007.6	—	—	18.8	0.6	—	74.1	61.1	297.6	23,840.1
1991	84,145.8	68,869.8	30,391.5	17,585.2	4,422.3	16,470.8	15,275.9	—	—	20.7	0.6	—	76.0	104.9	281.0	22,711.7
1992	86,338.5	70,112.0	32,372.8	16,677.9	4,627.5	16,433.8	16,226.5	—	—	20.1	0.6	—	83.5	112.7	281.6	23,126.0
1993	95,817.7	76,594.7	34,864.6	20,176.3	4,644.0	16,909.8	19,223.0	—	—	33.1	—	—	81.9	208.8	215.4	23,756.1
1994	102,479.5	75,388.5	35,681.0	17,868.0	4,952.4	16,887.2	27,091.0	\$898.0	25,640.5	58.2	—	—	80.0	203.9	210.5	24,995.4
1995	103,334.4	77,265.1	36,264.2	19,001.6	5,090.3	16,909.0	26,069.3	5,566.3	19,973.2	56.8	—	—	68.4	199.1	205.5	26,531.7
1996	102,118.5	75,220.8	36,268.8	16,636.6	5,091.6	17,223.8	26,897.7	8,813.2	17,623.2	32.8	—	—	33.0	194.7	200.9	27,777.8
1997	106,826.3	76,278.4	36,704.3	16,510.6	5,194.6	17,868.9	30,547.8	10,177.8	19,824.9	54.5	—	—	51.7	191.0	248.0	29,096.4
1998	109,273.8	77,835.5	38,137.6	16,074.4	5,238.0	18,385.5	31,438.3	10,580.8	20,350.1	45.8	—	—	25.4	197.7	238.5	30,053.3
1999 <sup>10</sup>	115,625.5	82,847.7	39,676.3	18,186.7	5,757.5	19,227.2	32,777.8	11,363.0	20,921.2	33.3	—	—	25.0	195.9	239.4	37,360.0

<sup>1</sup> On-budget support includes federal funds for education programs tied to appropriations.

<sup>2</sup> The Federal Direct Student Loan (FDSL) program, recently renamed the William D. Ford Direct Loan program, provides students with the same benefits they are currently eligible to receive under the Federal Family Education Loan (FFEL) program but provides loans to students through federal capital rather than through private lenders. This program is an off-budget support program.

<sup>3</sup> Formerly the Guaranteed Student Loan program. New student loans guaranteed by the federal government and disbursed to borrowers.

<sup>4</sup> Student loans created from institutional matching funds (1/3 of the federal contribution). Excludes repayments of outstanding loans.

<sup>5</sup> Student loans created from institutional matching funds (1/9 of the federal contribution). This was a demonstration project that involved only 10 institutions and had unsubsidized interest rates.

<sup>6</sup> Formerly the State Student Incentive Grant program. Provides dollar-for-dollar required state matching contributions.

<sup>7</sup> Institutions award grants to undergraduate students, and the federal share of such grants may not exceed 75 percent of the total grant.

<sup>8</sup> Employer contributions to student earnings.

<sup>9</sup> Losses of tax revenue attributable to provisions of the federal income tax laws that allow a special exclusion, exemption, or deduction from gross income or provide a special credit, preferential rate of tax, or a deferral of tax liability affecting individual or corporate income tax liabilities.

<sup>10</sup> Estimated.

<sup>11</sup> Data adjusted by the federal funds composite deflator prepared by the U.S. Office of Management and Budget. —Data not available or not applicable.

NOTE.—To the extent possible, federal education funds data represent outlays rather than obligations. Because of rounding, details may not add to totals. Some data have been revised from previously published figures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, compiled from data appearing in U.S. Office of Management and Budget, *Budget of the U.S. Government, Appendix*, fiscal years 1967 to 2000; National Science Foundation, *Federal Funds for Research and Development*, fiscal years 1965 to 1999; "Estimates of Federal Tax Expenditures for Education, Selected Fiscal Years, FY 1975 to FY 1990," by Stephen M. Barro, and "Federal Tax Expenditures, FY 1975 to FY 2001," by Richard Phelps, both prepared for the National Center for Education Statistics; and unpublished data obtained from various federal agencies. (This table was prepared June 1999.)