

Federal Government Finances and Employment

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

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

In Brief

	1995
Gross Federal debt	\$4,962 bil.
Net interest on the public debt	\$334 bil.

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 The Balanced Budget and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (Federal old-age and survivors insurance and the Federal disability insurance trust funds)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

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

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

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

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

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

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

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

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

civilian positions at the end of the report month shown and who are paid for personal services rendered for the Federal Government, regardless of the nature of appointment or method of payment.

Federal payrolls include all payments for personal services rendered during the report month and payments for accumulated annual leave of employees who separate from the service. Since most Federal employees are paid on a bi-weekly basis, the calendar month earnings are partially estimated on the basis of the number of work days in each month where payroll periods overlap.

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

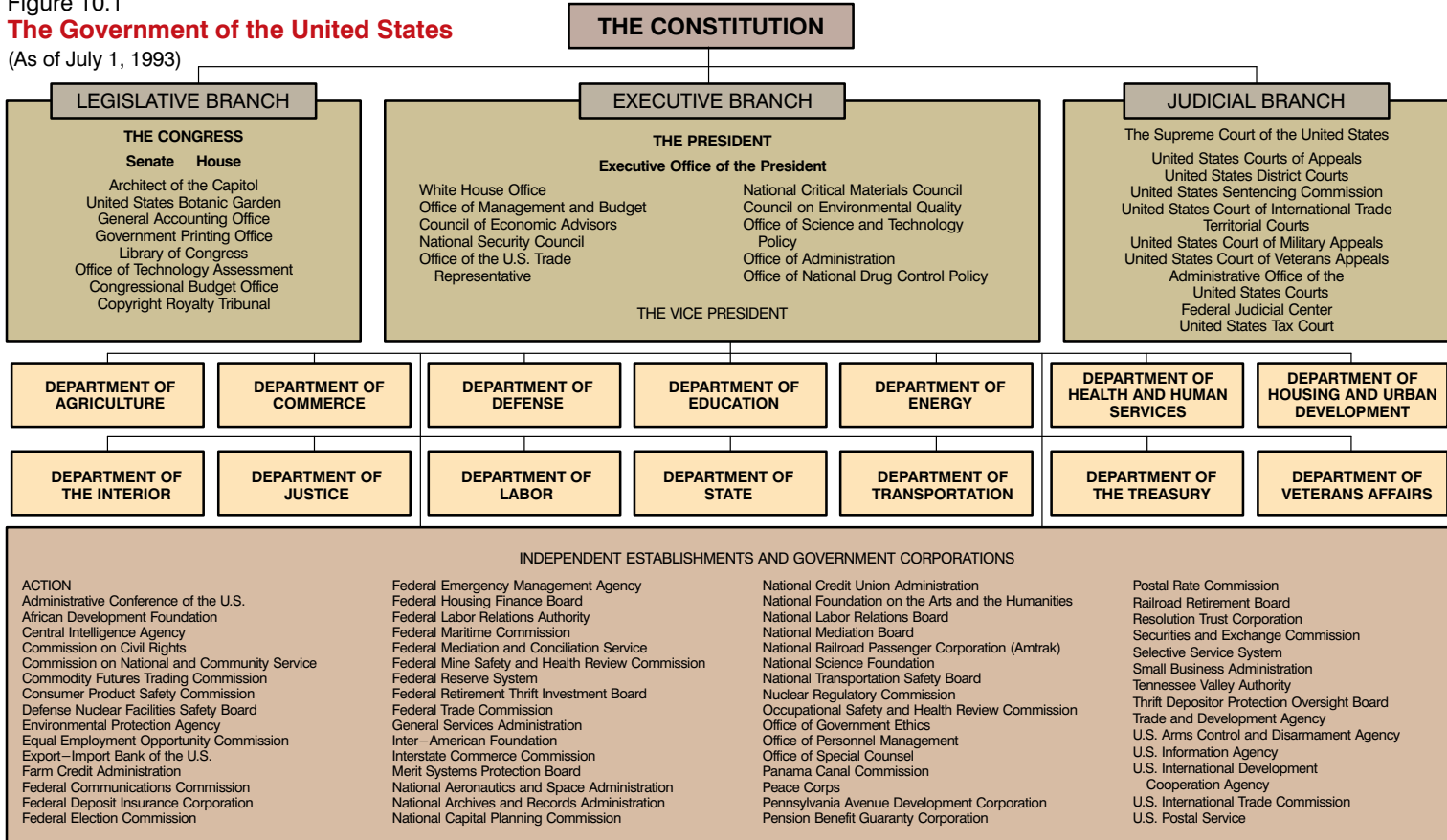
Public lands.—These data refer to transactions which involve the disposal, under public land laws, of Federal public lands to non-Federal owners. In general, original entries and selections are applications to secure title to public lands which have been accepted as properly filed (i.e., allowed). Some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

Historical statistics.—Tabular headnotes provide cross-references, where applicable, to *Historical Statistics of the United States, Colonial Times to 1970*. See Appendix IV.

Figure 10.1

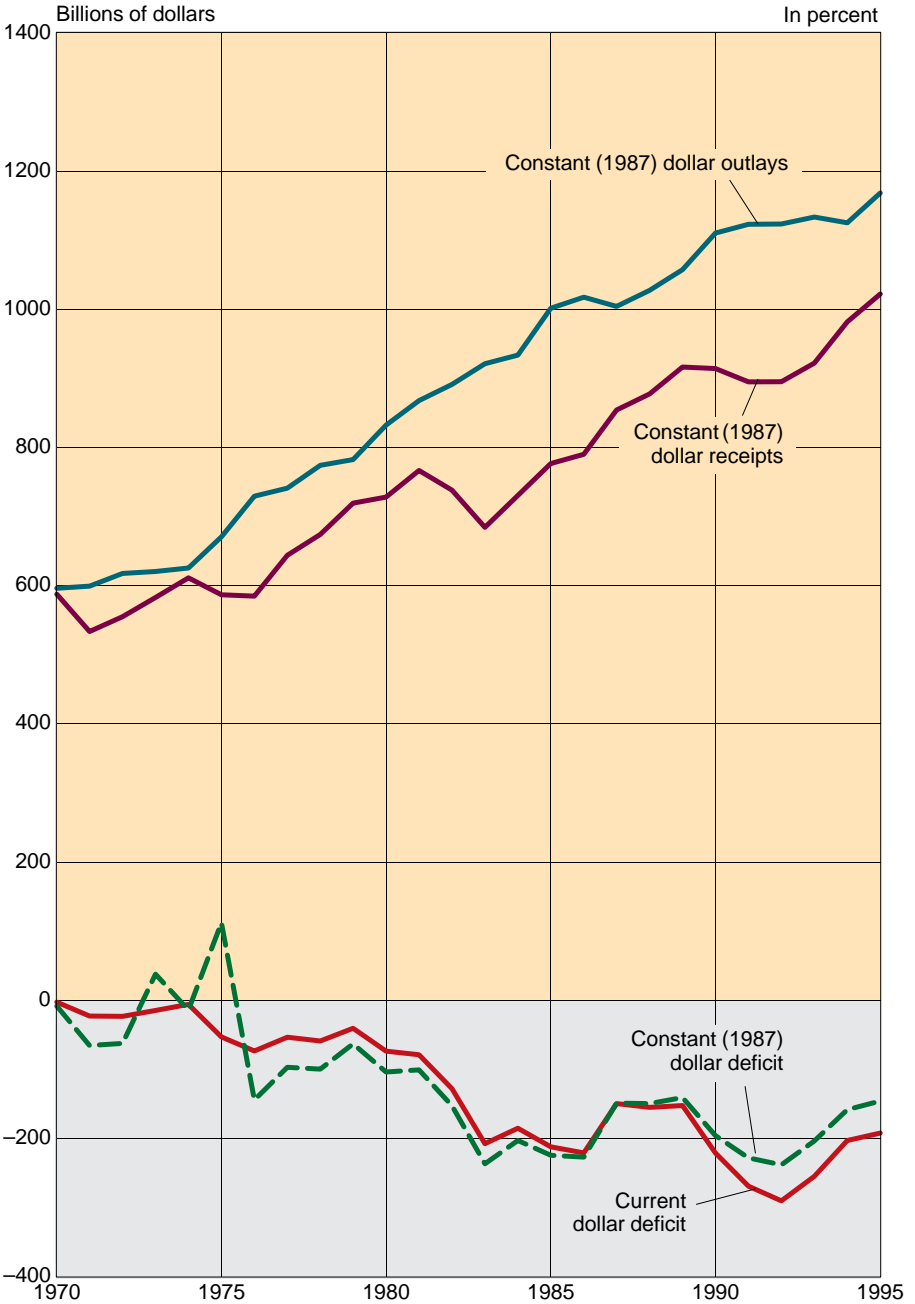
The Government of the United States

(As of July 1, 1993)



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

Figure 10.2
**Federal Budget—Receipts, Outlays,
 and Deficit: 1970 to 1995**



Note: Data for 1995 is estimated.

Source: Chart prepared by U.S. Bureau of the Census. For data, see tables 517 and 521.

No. 517. Federal Budget—Summary: 1945 to 1995

[In millions of dollars, except percent. For fiscal years ending in year shown; see text, section 9. The Balanced Budget and Emergency Deficit Control Act of 1985 put all the previously off-budget Federal entities into the budget and moved Social Security off-budget. Minus sign (-) indicates deficit or decrease]

YEAR	Receipts ¹	OUTLAYS ¹				Surplus or deficit (-)	GROSS FEDERAL DEBT ³				ANNUAL PERCENT CHANGE ⁴			Outlays, off-budget	
		Total	Human resources	National defense	Percent of GDP ²		Total	Held by—			As percent of GDP ²	Receipts	Outlays		Gross Federal debt ³
								Federal Gov't Account	The public	Federal Reserve System					
1945	45,159	92,712	1,859	82,965	43.7	-47,553	260,123	24,941	235,182	21,792	122.7	3.2	1.5	27.5	143
1950	39,443	42,562	14,221	13,724	16.0	-3,119	256,853	37,830	219,023	18,331	96.6	0.1	9.6	1.7	524
1955	65,451	68,444	14,908	42,729	17.8	-2,993	274,366	47,751	226,616	23,607	71.3	-6.0	-3.4	1.3	3,983
1960	92,492	92,191	26,184	48,130	18.3	301	290,525	53,686	236,840	26,523	57.6	16.7	0.1	1.1	10,850
1965	116,817	118,228	36,576	50,620	17.6	-1,411	322,318	61,540	260,778	39,100	48.0	3.7	-0.3	2.0	16,529
1970	192,807	195,649	75,349	81,692	19.9	-2,842	380,921	97,723	283,198	57,714	38.4	3.2	6.5	4.1	27,607
1972	207,309	230,681	107,211	79,174	20.1	-23,373	435,936	113,559	322,377	71,426	38.0	10.8	9.8	6.8	36,857
1973	230,799	245,707	119,522	76,681	19.3	-14,908	466,291	125,381	340,910	75,181	36.6	11.3	6.5	7.0	45,589
1974	263,224	269,359	135,783	79,347	19.2	-6,135	483,893	140,194	343,699	80,648	34.5	14.0	9.6	3.8	52,089
1975	279,090	332,332	173,245	86,509	22.0	-53,242	541,925	147,225	394,700	84,993	35.9	6.0	23.4	12.0	60,440
1976	298,060	371,792	203,594	89,619	22.1	-73,732	628,970	151,566	477,404	94,714	37.3	6.8	11.9	16.1	69,609
1976 ⁵	81,232	95,975	52,065	22,269	21.6	-14,744	643,561	148,052	495,509	96,702	36.2	(X)	(X)	(X)	19,421
1977	355,559	409,218	221,895	97,241	21.3	-53,659	706,398	157,295	549,103	105,004	36.8	19.3	10.1	12.3	80,716
1978	399,561	458,746	242,329	104,495	21.3	-59,186	776,602	169,477	607,125	115,480	36.0	12.4	12.1	9.9	89,657
1979	463,302	504,032	267,574	116,342	20.7	-40,729	829,470	189,162	640,308	115,594	34.1	16.0	9.8	6.7	99,978
1980	517,112	590,947	313,374	133,995	22.3	-73,835	909,050	199,212	709,838	120,846	34.4	11.6	17.4	9.6	114,329
1981	599,272	678,249	362,022	157,513	22.9	-78,976	994,845	209,507	785,338	124,466	33.6	15.9	14.8	9.4	135,196
1982	617,766	745,755	388,681	185,309	23.9	-127,989	1,137,345	217,560	919,785	134,497	36.4	3.1	10.0	14.3	131,151
1983	600,562	808,380	426,003	209,903	24.4	-207,818	1,371,710	240,114	1,131,596	155,527	41.4	-2.8	8.4	20.6	147,108
1984	666,457	851,846	432,042	227,413	23.1	-185,388	1,564,657	264,159	1,300,498	155,122	42.3	11.0	5.4	14.1	165,813
1985	734,057	946,391	471,822	252,748	23.9	-212,334	1,817,521	317,612	1,499,908	169,806	45.8	10.1	11.1	16.2	176,807
1986	769,091	990,336	481,594	273,375	23.5	-221,245	2,120,629	383,919	1,736,709	190,855	50.3	4.8	4.6	16.7	183,498
1987	854,143	1,003,911	502,196	281,999	22.5	-149,769	2,346,125	457,444	1,888,680	212,040	52.7	11.1	1.4	10.6	193,832
1988	908,954	1,064,140	533,404	290,361	22.1	-155,187	2,601,307	550,507	2,050,799	229,218	54.1	6.4	6.0	10.9	202,691
1989	990,691	1,143,172	568,668	303,559	22.1	-152,481	2,868,039	678,157	2,189,882	220,088	55.4	9.0	7.4	10.3	210,911
1990	1,031,321	1,252,705	619,329	299,331	22.9	-221,384	3,206,564	795,841	2,410,722	234,410	58.5	4.1	9.6	11.8	225,065
1991	1,054,272	1,323,441	689,666	273,292	23.3	-289,169	3,598,498	910,362	2,688,137	258,591	63.4	2.2	5.7	12.2	241,687
1992	1,090,453	1,380,856	772,440	298,350	23.3	-260,403	4,002,136	1,003,302	2,998,834	296,397	67.6	3.4	4.3	11.2	252,339
1993	1,153,535	1,408,675	827,535	291,086	22.5	-255,140	4,351,416	1,103,945	3,247,471	325,653	69.5	5.8	2.0	8.7	265,587
1994	1,257,745	1,460,914	869,418	281,563	22.0	-203,169	4,643,711	1,211,498	3,432,213	355,150	70.0	9.0	3.7	6.7	279,372
1995, est.	1,346,414	1,538,920	926,000	271,600	21.9	-192,506	4,961,529	1,321,380	3,640,149	(NA)	70.6	7.0	5.3	6.8	291,984

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

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

No. 518. Federal Receipts, by Source: 1980 to 1995

[In millions of dollars. For fiscal years ending in year shown; see text, section 9. Receipts reflect collections. Covers both Federal funds and trust funds; see text, section 10. Excludes government-sponsored but privately-owned corporations, Federal Reserve System, District of Columbia government, and money held in suspense as deposit funds. See *Historical Statistics, Colonial Times to 1970*, series Y 343-351, and Y 472-487 for related data]

SOURCE	1980	1990	1991	1992	1993	1994	1995, est.
Total receipts¹	517,112	1,031,321	1,054,272	1,090,453	1,153,535	1,257,745	1,346,414
Individual income taxes	244,069	466,884	467,827	475,964	509,680	543,055	588,460
Corporation income taxes	64,600	93,507	98,086	100,270	117,520	140,385	150,864
Social insurance	157,803	380,047	396,016	413,689	428,300	461,475	484,409
Employment taxes and contributions	138,748	353,891	370,526	385,491	396,939	428,810	451,794
Old-age and survivors insurance	96,581	255,031	265,503	273,137	281,735	302,607	284,189
Disability insurance	16,628	26,625	28,382	29,289	30,199	32,419	67,067
Hospital insurance	23,217	68,556	72,842	79,108	81,224	90,062	96,657
Railroad retirement pension fund	2,323	2,292	2,371	2,449	2,367	2,323	2,386
Railroad social security equivalent account	-	1,387	1,428	1,508	1,414	1,399	1,495
Unemployment insurance	15,336	21,635	20,922	23,410	26,556	28,004	28,057
Other retirement contributions	3,719	4,522	4,568	4,788	4,805	4,661	4,558
Excise taxes ¹	24,329	35,345	42,402	45,569	48,057	55,225	57,600
Federal funds	15,563	15,591	18,275	21,836	24,522	31,226	28,992
Alcohol	5,601	5,695	7,364	8,011	7,583	7,539	7,551
Tobacco	2,443	4,081	4,706	5,049	5,875	5,691	5,657
Ozone depletion	-	360	562	637	854	761	717
Trust funds ¹	8,766	19,754	24,127	23,733	23,535	23,999	28,608
Highways	6,620	13,867	16,979	16,733	18,039	16,668	20,665
Airport and airway	1,874	3,700	4,910	4,645	3,262	5,189	5,562
Black lung disability	272	665	652	626	634	567	636
Hazardous substance response	-	818	810	818	826	807	842
Aquatic resources	-	218	260	271	276	301	301
Leaking underground storage	-	122	123	157	153	152	155
Vaccine injury compensations	-	159	81	118	38	179	140
Oil spill liability	-	143	254	295	229	48	204
Estate and gift taxes	6,389	11,500	11,138	11,143	12,577	15,225	15,587
Customs duties	7,174	16,707	15,949	17,359	18,802	20,099	20,913
Federal Reserve deposits	11,767	24,319	19,158	22,920	14,908	18,023	24,559

- Represents or rounds to zero. ¹ Totals reflect interfund and intragovernmental transactions and/or other functions, not shown separately.

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

No. 519. Federal Trust Fund Receipts, Outlays, and Balances: 1993 to 1995

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

DESCRIPTION	INCOME			OUTLAYS			BALANCES ¹		
	1993	1994	1995, est.	1993	1994	1995, est.	1993	1994	1995, est.
Total²	702	749	783	602	653	684	1,080	1,181	1,281
Airport and airway trust fund	4	6	7	7	7	7	13	12	12
Federal employees retirement funds	63	65	67	35	37	38	319	346	375
Federal old-age, survivors and disability insurance trust funds	351	378	399	305	321	339	374	423	483
Foreign military sales trust fund	13	13	13	13	13	14	7	6	6
Health insurance trust funds	156	164	173	146	163	177	149	151	146
Medicare: Hospital insurance	(NA)	106	115	(NA)	103	112	(NA)	130	133
Supplemental medical insurance	(NA)	57	58	(NA)	60	66	(NA)	21	13
Transportation	(NA)	24	28	(NA)	29	29	(NA)	30	30
Surface transportation	(NA)	18	22	(NA)	22	22	(NA)	18	18
Federal employees health benefits	(NA)	16	16	(NA)	16	16	(NA)	8	8
Military retirement trust funds	35	35	34	26	27	27	98	120	127
Railroad retirement trust funds	11	11	12	11	11	11	12	12	13
Unemployment trust funds	41	34	32	40	31	26	37	40	47
Veterans life insurance trust funds	2	2	2	1	2	2	13	14	14
Other trust funds ³	8	10	11	4	8	9	36	32	34

NA Not available. ¹ Balances available on a cash basis (rather than an authorization basis) at the end of the year. Balances are primarily invested in Federal debt securities. ² Includes funds not shown separately. ³ Effective August 9, 1989, the permanent insurance fund of the FDIC was classified under law as a Federal fund.

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

No. 520. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1940 to 1995

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

YEAR	Outlays, total	National defense	HUMAN RESOURCES							PHYSICAL RESOURCES			Net interest	Other	Undistributed offsets
			Total	Social Security	Income security	Medicare	Health	Educa-tion ¹	Veterans benefits	Total ²	Transportation	Commerce and housing			
1940	9,468	1,660	4,139	28	1,514	(NA)	55	1,972	570	2,312	392	550	899	775	-317
1945	92,712	82,965	1,859	267	1,137	(NA)	211	134	110	1,747	3,654	-2630	3,112	4,418	-1,389
1950	42,562	13,724	14,221	781	4,097	(NA)	268	241	8,834	3,667	967	1,035	4,812	7,955	-1,817
1955	68,444	42,729	14,908	4,427	5,071	(NA)	291	445	4,675	2,732	1,246	92	4,850	6,718	-3,493
1960	92,191	48,130	26,184	11,602	7,378	(NA)	795	968	5,441	7,991	4,126	1,618	6,947	7,660	-4,820
1965	118,228	50,620	36,576	17,460	9,462	(NA)	1,791	2,140	5,723	11,264	5,763	1,157	8,591	17,086	-5,908
1966	134,532	58,111	43,257	20,694	9,671	64	2,543	4,363	5,923	13,410	5,730	3,245	9,386	16,911	-6,542
1967	157,464	71,417	51,272	21,725	10,253	2,748	3,351	6,453	6,743	14,674	5,936	3,979	10,268	17,126	-7,294
1968	178,134	81,926	59,375	23,854	11,806	4,649	4,390	7,634	7,042	16,002	6,316	4,280	11,090	17,786	-8,045
1969	183,640	82,497	66,410	27,298	13,066	5,695	5,162	7,548	7,642	11,869	6,526	-119	12,699	18,151	-7,986
1970	195,649	81,692	75,349	30,270	15,645	6,213	5,907	8,634	8,679	15,574	7,008	2,112	14,380	17,286	-8,632
1971	210,172	78,872	91,901	35,872	22,936	6,622	6,843	9,849	9,778	18,286	8,052	2,366	14,841	16,379	-10,107
1972	230,681	79,174	107,211	40,157	27,638	7,479	8,674	12,529	10,732	19,574	8,392	2,222	15,478	18,828	-9,583
1973	245,707	76,681	119,522	49,090	28,264	8,052	9,356	12,745	12,015	20,614	9,066	931	17,349	24,950	-13,409
1974	269,359	79,347	135,783	55,867	33,699	9,639	10,733	12,457	13,388	25,106	9,172	4,705	21,449	24,423	-16,749
1975	332,332	86,509	173,245	64,658	50,160	12,875	12,930	16,022	16,599	35,449	10,918	9,947	23,244	27,487	-13,602
1976	371,792	89,619	203,594	73,899	60,784	15,834	15,734	18,920	18,433	39,188	13,739	7,619	26,727	27,050	-14,386
1976 ³	95,975	22,269	52,065	19,763	14,981	4,264	3,924	5,169	3,963	9,512	3,358	931	6,949	9,388	-4,206
1977	409,218	97,241	221,895	85,061	61,044	19,345	17,302	21,104	18,038	40,746	14,829	3,093	29,901	34,315	-14,879
1978	458,746	104,495	242,329	93,861	61,488	22,768	18,524	26,710	18,978	52,591	15,521	6,254	35,458	39,594	-15,720
1979	504,032	116,342	267,574	104,073	66,359	26,495	20,494	30,223	19,931	57,459	17,532	4,686	42,636	40,396	-17,520
1980	590,947	133,995	313,374	118,547	86,540	32,090	23,169	31,843	21,185	65,985	21,329	9,390	52,538	44,996	-19,942
1981	678,249	157,513	362,022	139,584	99,723	39,149	26,866	33,709	22,991	70,886	23,379	8,206	68,774	47,095	-28,041
1982	745,755	185,309	388,681	155,964	107,717	46,567	27,445	27,029	23,958	61,752	20,625	6,256	85,044	51,069	-26,099
1983	808,380	209,903	426,003	170,724	122,598	52,588	28,641	26,606	24,846	57,600	21,334	6,681	89,828	59,023	-33,976
1984	851,846	227,413	432,042	178,223	112,668	57,540	30,417	27,579	25,614	57,938	23,669	6,917	111,123	55,287	-31,957
1985	946,391	252,748	471,822	188,623	128,200	65,822	33,542	29,342	26,922	56,789	25,838	4,229	129,504	68,227	-32,698
1986	990,336	273,375	481,594	198,575	119,796	70,164	35,936	30,585	26,356	58,614	28,117	4,890	136,047	73,713	-33,007
1987	1,003,911	281,999	502,196	207,353	123,250	75,120	39,967	29,724	26,782	54,932	26,222	6,182	138,652	62,588	-36,455
1988	1,064,140	290,361	533,404	219,341	129,332	78,878	44,487	31,938	29,428	68,283	27,272	18,815	151,838	57,222	-36,967
1989	1,143,172	303,559	568,668	232,542	136,031	84,964	48,390	36,674	30,066	81,069	27,608	29,211	169,266	57,822	-37,212
1990	1,252,705	299,331	619,329	248,623	147,022	98,102	57,716	38,755	29,112	125,546	29,485	67,142	184,221	60,893	-36,615
1991	1,323,441	293,292	689,666	269,015	170,276	104,489	71,183	43,354	31,349	134,217	31,099	75,312	194,541	71,081	-39,356
1992	1,380,856	298,350	772,440	287,585	196,948	119,024	89,497	45,248	34,138	174,789	33,333	10,093	199,421	75,136	-39,280
1993	1,408,675	291,086	827,535	304,585	207,250	130,552	99,415	50,012	35,720	45,896	35,004	-22,719	198,811	82,733	-37,386
1994	1,460,914	281,563	869,418	319,565	214,036	144,747	107,122	46,307	37,642	69,749	38,134	-5,122	202,957	74,998	-37,772
1995, est.	1,538,920	271,600	926,000	336,149	223,006	157,288	115,098	56,065	38,392	66,274	39,154	-11,958	234,224	82,215	-41,392

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

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

No. 521. Federal Budget Outlays in Constant (1987) Dollars: 1980 to 1995

[Dollar amounts in billions of dollars. For fiscal years ending in year shown; see text, section 9. Given the inherent imprecision in deflating outlays, the data shown in constant dollars present a reasonable perspective—not precision. The deflators and the categories that are deflated are as comparable over time as feasible. See headnote, table 517. Minus sign (-) indicates offset]

OUTLAYS	1980	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995, est.
Outlays, total	832.1	933.5	1001.3	1017.3	1003.9	1027.1	1057.2	1110.4	1123.2	1133.4	1,125.8	1140.3	1168.1
National defense	187.1	241.7	261.2	276.4	282.0	283.3	285.9	272.6	240.5	249.7	237.2	220.6	206.7
Nondefense outlays	645.0	691.7	740.1	740.8	721.9	743.8	771.3	837.7	882.7	883.7	888.6	919.7	961.5
Payments for individuals	394.9	446.5	458.6	467.5	471.3	480.0	490.4	509.6	541.3	587.3	614.8	634.9	655.8
Direct payments	-348.6	-396.0	-405.6	-411.4	-413.5	-420.2	-428.8	-442.3	-464.2	-496.6	-517.0	-530.2	-546.6
Grants to State and local govt's	-46.3	-50.5	-53.0	-56.2	-57.8	-59.9	-61.6	-67.3	-77.1	-90.7	-97.8	-104.7	-109.2
Other grants	81.2	57.8	59.8	59.6	50.5	50.8	50.3	51.9	53.6	55.7	57.4	61.0	65.3
Net interest	74.4	122.3	137.3	140.1	138.7	146.5	156.3	163.1	165.4	164.6	160.3	160.5	180.4
All other	122.9	100.0	118.7	107.6	97.9	102.4	108.6	145.5	155.6	108.0	85.2	91.5	90.0
Undistributed offsetting receipts	-28.5	-34.8	-34.3	-34.0	-36.5	-35.8	-34.4	-32.4	-33.1	-32.0	-29.2	-28.2	-30.1
PERCENT OF GDP													
Outlays, total	22.3	23.1	23.9	23.5	22.5	22.1	22.1	22.9	23.3	23.3	22.5	22.0	21.9
National defense	5.1	6.2	6.4	6.5	6.3	6.0	5.9	5.5	4.8	5.0	4.7	4.2	3.9
Nondefense outlays	17.3	16.9	17.5	17.0	16.2	16.1	16.2	17.4	18.5	18.3	17.9	17.8	18.0
Payments for individuals	10.5	10.9	10.8	10.7	10.6	10.4	10.4	10.7	11.5	12.3	12.5	12.4	12.4
Direct payments	-9.3	-9.6	-9.5	-9.4	-9.3	-9.1	-9.1	-9.2	-9.8	-10.4	-10.5	-10.4	-10.4
Grants to State and local govt's	-1.2	-1.2	-1.2	-1.3	-1.3	-1.3	-1.3	-1.4	-1.6	-1.9	-2.0	-2.0	-2.1
Other grants	2.2	1.4	1.4	1.4	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.2
Net interest	2.0	3.0	3.3	3.2	3.1	3.2	3.3	3.4	3.4	3.4	3.2	3.1	3.3
All other	3.3	2.5	2.9	2.5	2.2	2.2	2.3	3.0	3.2	2.2	1.7	1.8	1.7
Undistributed offsetting receipts	-0.8	-0.9	-0.8	-0.8	-0.8	-0.8	-0.7	-0.7	-0.7	-0.7	-0.6	-0.6	-0.6
PERCENT OF OUTLAYS													
Outlays, total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
National defense	22.7	26.7	26.7	27.6	28.1	27.3	26.6	23.9	20.7	21.6	20.7	19.3	17.6
Nondefense outlays	77.3	73.3	73.3	72.4	71.9	72.7	73.4	76.1	79.3	78.4	79.3	80.7	82.4
Payments for individuals	47.1	47.1	45.2	45.6	46.9	47.0	46.9	46.6	49.1	52.7	55.6	56.3	56.8
Direct payments	-41.6	-41.8	-39.9	-40.1	-41.2	-41.2	-41.0	-40.5	-42.1	-44.6	-46.7	-47.0	-47.4
Grants to State and local govt's	-5.5	-5.3	-5.2	-5.5	-5.8	-5.9	-5.9	-6.2	-7.0	-8.1	-8.8	-9.3	-9.4
Other grants	9.9	6.1	6.0	5.9	5.0	5.0	4.8	4.6	4.7	4.8	4.9	5.1	5.4
Net interest	8.9	13.0	13.7	13.7	13.8	14.3	14.8	14.7	14.7	14.4	14.1	13.9	15.2
All other	14.7	10.8	12.0	10.6	9.8	9.9	10.2	13.1	13.8	9.3	7.4	8.0	7.6
Undistributed offsetting receipts	-3.4	-3.8	-3.5	-3.3	-3.6	-3.5	-3.3	-2.9	-3.0	-2.8	-2.7	-2.6	-2.7

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

No. 522. Federal Outlays, by Detailed Function: 1980 to 1995

[In millions of dollars. For fiscal years ending in year shown; outlays stated in terms of checks issued or cash payments. See headnote, table 518]

FUNCTION	1980	1990	1991	1992	1993	1994	1995, est.
Total outlays	590,947	1,252,705	1,323,441	1,380,856	1,408,675	1,460,914	1,538,920
Legislative branch	1,224	2,241	2,296	2,677	2,406	2,561	2,793
The Judiciary	567	1,646	1,997	2,308	2,628	2,677	3,101
Funds appropriated to President	8,542	10,087	11,724	11,113	11,534	10,511	10,860
Departments:							
Agriculture	34,785	46,012	54,119	56,437	63,144	60,753	62,313
Commerce	3,129	3,734	2,585	2,567	2,798	2,915	3,601
Defense-Military	130,912	289,755	261,925	286,632	278,574	268,635	260,269
Defense-Civil	15,161	24,975	26,543	28,270	29,266	30,407	31,207
Education	14,770	23,109	25,339	26,047	30,290	24,699	32,888
Energy	6,467	12,084	12,479	15,523	16,942	17,839	16,135
Health and Human Services	68,255	175,531	198,110	231,560	253,835	278,901	301,439
Housing and Urban Development	12,735	20,167	22,751	24,470	25,181	25,845	26,854
Interior	4,472	5,790	6,088	6,539	6,784	6,900	7,329
Justice	2,641	6,507	8,244	9,802	10,170	10,005	11,821
Labor ²	29,510	25,215	33,954	47,078	44,651	37,047	31,942
State	1,940	3,979	4,252	5,007	5,377	5,718	6,272
Transportation	19,802	28,650	30,511	32,491	34,457	37,228	37,992
Treasury	76,568	255,172	276,339	292,987	298,804	307,577	351,816
Veterans Affairs	21,137	28,998	31,214	33,897	35,487	37,401	38,231
Independent agencies:							
Environmental Protection Agency	5,603	5,108	5,769	5,950	5,930	5,855	6,274
General Services Administration	249	-123	487	469	743	334	1,131
NASA ³	4,959	12,429	13,878	13,961	14,305	13,695	14,241
Office of Personnel Management	15,056	31,949	34,808	35,596	36,794	38,596	40,308
Small Business Administration	2,026	692	613	546	785	779	703
Other independent agencies	16,338	72,998	79,659	18,007	-11,428	10,356	7,934
Undistributed offsetting receipts	-31,988	-98,930	-110,005	-117,111	-119,711	-123,469	-132,857
Outlays, by function	590,947	1,252,705	1,323,441	1,380,856	1,408,675	1,460,914	1,538,920
National defense	133,995	299,331	273,292	298,350	291,086	281,563	271,600
Dept. of Defense—Military	130,912	289,755	262,389	286,892	278,561	268,611	260,155
Military personnel	40,897	75,622	83,439	81,171	75,904	73,137	70,750
Operation and maintenance	44,788	88,340	101,769	91,984	94,094	87,880	90,129
Procurement	29,021	80,972	82,028	74,881	69,936	61,758	54,671
R and D, test, and evaluation	13,127	37,458	34,589	34,632	36,968	34,762	34,981
Military construction	2,450	5,080	3,497	4,262	4,831	4,979	5,621
Family housing	1,680	3,501	3,296	3,271	3,255	3,316	3,457
Other	-1,050	-1,218	-46,229	-3,308	-6,428	2,779	547
Atomic energy defense activities	2,878	8,988	10,004	10,619	11,017	11,892	10,471
Defense related activities	206	587	899	839	1,508	1,060	973
International affairs	12,714	13,764	15,851	16,107	17,248	17,083	18,713
International development and humanitarian assistance	3,626	5,498	5,141	6,133	5,835	7,061	7,311
Conduct of foreign affairs	1,366	3,050	3,282	3,894	4,325	4,557	5,050
Other	7,722	5,216	7,428	6,080	7,088	5,465	6,352
Income security	86,540	147,022	170,276	196,948	207,250	214,036	223,006
General retirement and disability insurance	5,083	5,148	4,945	5,483	4,347	5,720	5,026
Federal employee retirement and disability	26,594	51,983	56,106	57,572	60,047	62,487	64,788
Housing assistance	5,632	15,891	17,175	18,904	21,542	23,888	26,694
Food and nutrition assistance	14,016	23,964	28,481	32,622	35,148	36,773	38,892
Other income security	17,163	31,146	36,485	42,901	48,366	56,439	63,768
Unemployment compensation	18,051	18,889	27,084	39,466	37,802	28,729	23,839
Health	23,169	57,716	71,183	89,497	99,415	107,122	115,098
Health care services	18,003	47,642	60,723	77,719	86,860	94,259	101,423
Health research	4,161	8,611	8,899	10,021	10,794	11,000	11,660
Consumer and occupational health and safety	1,006	1,462	1,560	1,757	1,762	1,863	2,015
Medicare	32,090	98,102	104,489	119,024	130,552	144,747	157,288
Social Security	118,547	248,623	269,015	287,585	304,585	319,565	336,149
Veterans benefits and services	21,185	29,112	31,349	34,138	35,720	37,642	38,392
Income security for veterans	11,688	15,241	16,961	17,296	17,758	19,613	18,768
Educ., training, and rehab.	2,342	278	427	783	826	1,115	1,292
Hospital and medical care	6,515	12,134	12,889	14,091	14,812	15,678	16,527
Housing for veterans	-23	517	85	901	1,299	197	708
Other	665	943	987	1,067	1,025	1,039	1,097

See footnotes at end of table.

No. 522. Federal Outlays, by Detailed Function: 1980 to 1995—Continued

[In millions of dollars. See headnote, table 518]

FUNCTION	1980	1990	1991	1992	1993	1994	1995, est.
Education, training, employment, and social services	31,843	38,755	43,354	45,248	50,012	46,307	56,065
Elementary, secondary, and vocational education	6,893	9,918	11,372	12,402	13,481	14,258	15,844
Higher education	6,723	11,107	11,961	11,268	14,483	7,876	14,024
Research and general educ. aids	1,212	1,577	1,773	1,996	2,040	2,086	2,291
Training and employment	10,345	5,619	5,934	6,479	6,700	7,097	7,423
Other labor services	551	810	788	884	948	958	985
Social services	6,119	9,723	11,526	12,219	12,360	14,031	15,497
Commerce and housing credit	9,390	67,142	75,312	10,093	-22,719	-5,122	-11,958
Mortgage credit	5,887	3,845	5,362	4,320	1,554	-501	-2,603
Postal Service	1,246	2,116	1,828	1,169	1,602	1,233	842
Deposit insurance	-285	58,081	66,042	2,518	-27,957	-7,570	-12,278
Other commerce	2,542	3,100	2,079	2,085	2,083	1,715	2,082
Transportation	21,329	29,485	31,099	33,333	35,004	38,134	39,154
Ground transportation	15,274	18,954	19,545	20,347	21,251	23,940	24,832
Air transportation	3,723	7,234	8,184	9,313	10,049	10,146	10,132
Water transportation	2,229	3,151	3,148	3,430	3,423	3,716	3,867
Other transportation	104	146	223	244	281	333	324
Natural resources and environment	13,858	17,080	18,559	20,025	20,239	21,064	21,891
Water resources	4,223	4,401	4,366	4,559	4,258	4,528	5,064
Conservation and land management	1,043	3,553	4,047	4,581	4,777	5,161	4,907
Recreational resources	1,677	1,876	2,137	2,378	2,620	2,619	2,802
Pollution control and abatement	5,510	5,170	5,861	6,075	6,061	6,050	6,438
Other natural resources	1,405	2,080	2,148	2,432	2,522	2,706	2,680
Energy	10,156	3,341	2,436	4,500	4,319	5,219	4,589
Supply	8,367	1,976	1,945	3,226	3,286	3,899	3,235
Conservation	569	365	386	468	521	582	681
Emergency preparedness	342	442	-235	319	336	275	241
Information, policy, and regs	878	559	340	486	176	462	431
Community/regional develop	11,252	8,498	6,811	6,838	9,052	10,454	12,598
Community development	4,907	3,530	3,543	3,643	3,681	4,133	4,996
Area and regional development	4,303	2,868	2,743	2,315	2,443	2,166	2,757
Disaster relief and insurance	2,043	2,100	525	881	2,928	4,156	4,845
Agriculture	8,839	11,958	15,183	15,205	20,490	15,121	14,401
Farm income stabilization	7,441	9,761	12,924	12,666	17,847	12,426	11,662
Research and services	1,398	2,197	2,259	2,539	2,643	2,695	2,739
Net interest	52,538	184,221	194,541	199,421	198,811	202,957	234,224
On-budget	54,877	200,212	214,763	223,059	225,599	232,160	267,800
Off-budget	-2,339	-15,991	-20,222	-23,637	-26,788	-29,203	-33,576
Interest on the public debt	74,808	264,724	285,455	292,323	292,502	296,278	333,704
Interest received by on-budget trust funds	-9,707	-46,321	-50,426	-54,193	-55,537	-56,494	-57,889
Interest received by off-budget trust funds	-2,339	-15,991	-20,222	-23,637	-26,788	-29,203	-33,576
Other interest	-10,224	-18,191	-20,266	-15,071	-11,367	-7,623	-8,015
General science, space, and technology	5,832	14,444	16,111	16,409	17,030	16,227	16,977
Gen. science and basic research	1,381	2,835	3,154	3,571	3,938	3,863	4,173
General government	13,028	10,734	11,661	12,990	13,009	11,312	14,493
Legislative functions	1,038	1,763	1,916	2,124	2,124	2,051	2,246
Exec. direction and management	97	160	190	188	197	244	294
Central fiscal operations	2,612	6,004	6,097	6,612	6,976	7,417	7,792
General property and records management	327	31	657	692	1,005	590	1,322
General purpose fiscal assistance	8,582	2,161	2,100	1,865	1,935	1,899	2,129
Other general government	569	800	1,280	1,782	1,329	995	1,234
Deductions, offsetting receipts	-351	-361	-718	-480	-739	-2,087	-700
Administration of justice	4,584	9,993	12,276	14,426	14,955	15,256	17,631
Federal law enforcement	2,239	4,648	5,661	6,462	6,674	6,624	7,060
Federal litigative and judicial	1,347	3,577	4,352	5,054	5,336	5,470	6,417
Federal correctional activities	342	1,291	1,600	2,114	2,124	2,315	2,824
Criminal justice assistance	656	477	663	795	822	847	1,330
Undistributed offsetting receipts	-19,942	-36,615	-39,356	-39,280	-37,386	-37,772	-41,392

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

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

No. 523. Tax Expenditures, by Function: 1994 to 1997

[In millions of dollars. For years ending, Sept. 30, except as noted. Tax expenditures are defined as revenue losses attributable to provisions of the Federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of liability. Represents tax expenditures of \$1 billion or more in 1997.]

DESCRIPTION	1994	1995	1996	1997
National defense:				
Excl. benefits/allowances to Armed Forces personnel	2,000	2,005	2,020	2,030
International affairs: ¹				
Exclusion of income of foreign sales corporations	1,300	1,400	1,500	1,600
Deferral of income from controlled foreign corps.	1,600	1,700	1,800	2,000
Inventory property sales source rules exception	1,200	1,300	1,400	1,500
General science, space, and technology: ¹				
Expensing of research and experimentation	2,235	2,390	2,560	2,735
Energy:				
Excess of percent over cost depletion: Oil and gas	785	920	955	1,005
Commerce and housing credit: ¹				
Exclusion of interest on—				
Life insurance savings	9,410	10,365	11,160	12,000
Owner-occupied mortgage subsidy bonds	1,760	1,785	1,775	1,715
Capital gains (excl. agri., timber, iron ore and coal)	5,745	6,135	6,205	6,335
Deferral of capital gains on home sales	16,640	17,140	17,850	18,180
Exclusion of capital gains on home sales for persons age 55 and over	4,690	4,820	4,920	5,010
Deductibility of—				
Mortgage interest on owner-occupied homes	48,430	51,270	54,165	57,240
Property tax on owner-occupied homes	14,020	14,845	15,680	16,570
Accelerated depreciation on rental housing	1,145	1,290	1,425	1,580
Accelerated deprec. of bldgs. excl. rental housing	5,145	4,920	4,385	3,580
Step-up basis of capital gains at death	26,850	28,305	29,480	30,285
Accelerated depreciation of machinery and equipment	17,620	19,400	20,850	21,885
Graduated corporation income tax rate	3,775	3,960	4,120	4,240
Exception from passive loss rules for \$25,000 rental loss	4,765	4,255	4,170	4,120
Transportation:				
Exclusion of reimbursed employee parking expenses	1,845	1,930	2,015	2,100
Community and regional development: ¹				
Credit for low income housing investments	1,925	2,260	2,600	2,945
Education, training, employment, and social services: ¹				
Deductibility of—				
Charitable contributions (education)	1,610	1,705	1,810	1,915
Charitable contributions other than education	2,085	2,210	2,340	2,490
Charitable contributions other than education and health	17,805	18,910	19,995	21,135
Credit for child and dependent care expenses	2,820	2,900	2,995	3,060
Health: ¹				
Excl. of employer contrib. for medical insurance premiums and medical care	56,000	60,670	66,620	72,300
Deductibility of medical expenses	3,380	3,660	3,965	4,295
Excl. of interest on State and local debt for private nonprofit health facilities	1,455	1,495	1,535	1,585
Deductibility of charitable contributions (health)	2,085	2,210	2,340	2,490
Social Security: ¹				
Exclusion of Social Security benefits:				
Disability insurance benefits	1,815	1,895	2,100	2,300
OASI benefits for retired workers	18,295	16,875	17,395	18,110
Benefits for dependents and survivors	3,620	3,610	3,730	3,940
Income security: ¹				
Exclusion of workmen's compensation benefits	4,240	4,475	4,860	5,120
Net exclusion of pension contributions and earnings:				
Employer plans	48,750	55,540	59,010	59,490
Individual Retirement Accounts	5,185	6,245	6,375	6,120
Keoghs	3,915	4,435	4,825	5,195
Exclusion of other employee benefits:				
Premiums on group term life insurance	2,750	2,880	3,020	3,170
Special ESOP rules (other than investment credit)	2,155	1,830	1,680	1,575
Additional deduction for the elderly	1,470	1,490	1,510	1,520
Earned income credit	4,020	5,110	5,740	6,440
Veterans benefits and services: ¹				
Exclusion of veterans disability compensation	1,910	1,985	1,930	1,975
Deferral of interest on savings bonds	1,250	1,360	1,470	1,600
General purpose fiscal assistance: ¹				
Excl. of interest on public State & local debt	11,970	12,350	12,690	13,085
Deductibility of nonbusiness State & local taxes other than on owner-occupied homes	25,745	27,250	28,795	30,425
Tax credit for corporations receiving income from doing business in United States possessions	2,890	2,630	2,680	2,735

¹ Total (after interactions). ² Normal tax method. ³ Pre-1983 budget method. ⁴ Data on calendar year basis.

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

No. 524. Government—Human and Capital Investment—Summary: 1993 to 1995

[Discretionary budget authority, in millions of dollars, except as indicated]

INVESTMENT	1993, actual	1994, enacted	1995, proposed	PERCENT CHANGE	
				1993-94	1994-95
HUMAN INVESTMENTS					
Young children	5,977	7,064	8,054	18.2	14.0
Immunization funds ¹	341	528	888	54.8	68.2
Head Start funds	2,776	3,326	4,026	19.8	21.0
WIC (women, infants, and children) funds	2,860	3,210	3,564	12.2	11.0
Family preservation and support funds	-	60	150	(X)	150.0
Children receiving immunization (1,000) ²	(NA)	(NA)	13,186	(NA)	(NA)
Head Start slots (1,000)	714	750	840	5.0	12.0
Percent of targeted population reached ³	51.0	54.0	60.0	5.9	11.1
WIC Recipients (1,000)	5,920	6,510	7,220	10.0	10.9
Percent of target population reached ⁴	79.0	85.0	95.0	7.6	11.8
Education	7,278	7,539	9,089	3.6	20.6
Workforce Investments	5,010	5,474	6,480	9.3	18.4
Grants for training the disadvantaged	1,692	1,647	1,729	-2.7	5.0
Dislocated worker assistance	651	1,118	1,465	71.7	31.0
Job Corps	966	1,040	1,157	7.7	11.3
Summer youth employment	1,025	888	1,056	-13.4	18.9
School-to-work	-	50	150	(X)	200.0
One-stop career shopping	-	50	250	(X)	400.0
Other employment and training	676	681	673	0.7	-1.2
National Service	279	575	850	106.1	47.8
INFRASTRUCTURE INVESTMENT (bil. dol.)					
Transportation (DOT):					
Highways:					
Core categorical highway grants	16.5	19.1	19.8	15.8	3.7
Emergency repair ⁵	0.5	0.7	0.1	40.0	-85.7
Highway demonstrations and other projects	1.0	0.5	0.4	-50.0	-20.0
Mass transit:					
Formula capital grants	0.9	1.6	2.3	77.8	43.7
Discretionary grants	1.7	1.7	1.5	-	-11.8
Railroads:					
Northeast corridor	0.2	0.2	0.2	-	-
Penn Station redevelopment	-	-	0.1	(X)	(X)
Amtrak capital	0.2	0.2	0.3	-	50.0
Air transportation:					
Air traffic control facilities and equip	2.3	2.1	2.3	-8.7	9.5
Grants for airports	1.8	1.7	1.7	-5.6	-
Water treatment and supply (EPA):					
Clean water State revolving funds	1.9	1.2	1.6	-36.8	33.3
Drinking water State revolving funds	-	0.6	0.7	(X)	16.7
Targeted whitewater assistance	0.6	0.6	0.3	-	-50.0
Rural water and wastewater programs (Dept. of Agri.):					
Grants and loans	0.5	0.6	0.7	20.0	16.7
Loan level	-0.8	-0.8	-1.0	-	25.0
Water resources development:					
Army Corps of engineers	1.7	1.6	1.2	-5.9	-25.0
Bureau of Reclamation (Dept. of Interior)	0.5	0.4	0.4	-20.0	-
Community development block grants	0.8	0.9	0.9	12.5	-

- Represents or rounds to zero. NA Not available. X Not applicable. ¹ 1995 funding shows a combined \$464 million (current discretionary immunization program) and \$424 million (new entitlement program). ² Represents children through age 18. ³ Target population is 1.4 million Head Start eligible children. ⁴ Based on a 1993 CBO study estimating that 84 percent of all WIC eligibles will apply for WIC. ⁵ Does not include estimates associated with the recent San Fernando earthquake.

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

No. 525. Federal Debt Held by the Public: 1980 to 1994

[In billions of dollars, except percents. Based on end of fiscal year]

ITEM	1980	1985	1990	1991	1992	1993	1994, est.
Current dollars	709	1,499	2,410	2,688	2,999	3,247	3,472
Constant (1987) dollars	1,005	1,590	2,134	2,284	2,472	2,607	2,743
Percent of GDP	26.8	37.8	44.0	47.4	50.5	51.6	52.3
Percent of credit market debt ²	18.6	22.7	22.9	24.4	25.9	26.8	(NA)
Interest as percent of total outlays ³	10.6	16.2	16.2	16.2	15.5	14.9	14.3

NA Not available. ¹ Debt in current dollars deflated by the gross domestic product (GDP) deflator with FY 1987=100.
² Unpublished and preliminary estimates from the Federal Reserve Board flow of funds accounts. Total credit market debt owed by domestic nonfinancial sectors, modified to be consistent with budget concepts for the measurement of Federal debt.
³ Represents interest on the public debt less interest received by trust funds subfunction 901 less subfunction 902 and 903. Excludes the comparatively small amount of interest on agency debt or the offsets for other interest received by Government accounts.

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

No. 526. Summary of Federal Debt: 1985 to 1994

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

ITEM	1985	1990	1992	1993	1994
Debt outstanding, total	1,827,470	3,266,073	4,082,871	4,436,171	4,721,293
Public debt securities	1,823,103	3,233,313	4,064,621	4,411,489	4,692,750
Agency securities	4,366	32,758	18,250	24,682	28,543
Securities held by—					
Government accounts, total	317,612	795,907	1,016,453	1,116,713	1,213,115
Public debt securities	316,545	795,762	1,016,330	1,116,693	1,213,098
Agency securities	1,067	145	123	21	17
The public, total	1,509,857	2,470,166	3,066,418	3,319,458	3,508,178
Public debt securities	1,506,558	2,437,551	3,048,291	3,924,796	3,479,652
Agency securities	3,299	32,613	18,127	24,661	28,526
Interest-bearing public debt, total.	1,821,010	3,210,943	4,061,801	4,408,567	4,689,524
Marketable, total	1,360,179	2,092,759	2,677,476	2,904,910	3,091,602
Treasury bills	384,220	482,454	634,287	658,381	697,295
Treasury notes	776,449	1,218,081	1,566,349	1,734,161	1,867,507
Treasury bonds	199,510	377,224	461,840	497,367	511,800
Nonmarketable, total.	460,831	1,118,184	1,384,325	1,503,657	1,597,922
U.S. savings bonds	77,011	122,152	148,266	167,024	176,413
Foreign series: Government	6,638	36,041	37,039	42,459	41,996
Government account series, total	313,928	779,412	1,011,020	1,114,289	1,211,689
Airport and airway trust fund	7,410	14,312	15,090	12,672	12,206
Bank insurance fund	16,130	8,438	4,664	4,325	13,972
Employees life insurance fund	6,312	9,561	12,411	13,575	14,929
Exchange stabilization fund	2,073	1,863	3,314	5,637	7,326
Federal disability insurance trust fund	5,443	11,254	12,774	10,162	6,025
Federal employees retirement funds	127,253	223,229	273,732	301,711	329,602
Federal hospital insurance trust fund	20,721	96,249	120,647	126,078	128,716
Federal Housing Administration	3,485	6,678	6,077	5,380	5,933
Fed. old-age & survivors insurance trust fund	30,968	203,717	306,524	355,510	413,425
Fed. S&L Corp., resolution fund	4,953	929	1,346	828	1,649
Fed. supplementary medical insur. trust fund	10,736	14,286	18,534	23,269	21,489
Government life insurance fund	269	184	134	125	114
Highway trust fund	9,422	9,530	11,167	11,475	7,751
National service life insurance fund	9,296	10,917	11,310	11,666	11,852
Postal Service fund	2,362	3,063	4,679	3,826	1,270
Railroad retirement account	4,232	8,356	10,081	10,457	10,596
Treasury deposit funds	681	304	212	147	130
Unemployment trust fund	16,454	50,186	34,898	36,563	39,745
Other	35,728	106,376	163,426	180,883	184,959
State and local government series	62,778	161,248	157,570	149,449	137,386
Domestic series	(X)	18,886	29,995	29,995	29,995
Other	477	447	435	442	445
MATURITY DISTRIBUTION					
Amount outstanding, privately held	1,185,675	1,841,903	2,363,802	2,562,336	2,719,861
Maturity class:					
Within 1 year	472,661	626,297	808,705	858,135	877,932
1-5 years	402,766	630,144	866,329	978,714	1,128,322
5-10 years	159,383	267,573	295,921	306,663	289,998
10-20 years	62,853	82,713	84,706	94,345	88,208
20 years and over	88,012	235,176	308,141	324,479	335,401

X Not applicable.

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

No. 527. Federal Participation in Domestic Credit Markets: 1970 to 1994

[In billions of dollars, except percent. Federal credit programs are primarily in three forms: direct loans from the Federal Government, Federal guarantees of federal lending, and lending by privately-owned government-sponsored enterprises]

TYPE OF PARTICIPATION	1970	1975	1980	1985	1990	1991	1992	1993	1994
Total net borrowing in credit market ¹	88	170	325	806	689	494	534	572	620
Federal borrowing from the public	4	51	70	199	221	277	311	247	185
Guaranteed borrowing	8	9	32	22	41	22	20	-2	39
Government-sponsored enterprise borrowing ²	5	5	21	58	115	125	151	170	166
Total, Federal and federally assisted borrowing	16	65	123	279	377	424	481	416	390
Federal borrowing participation rate (percent)	18.4	38.3	37.7	34.6	54.7	85.9	90.1	72.7	62.9
Total net lending in credit market ¹	88	170	325	806	689	494	534	572	620
Direct loans	3	13	24	28	3	-8	7	-2	-1
Guaranteed loans	8	9	32	22	41	22	20	-2	39
Government-sponsored enterprise loans	5	6	24	61	90	91	145	163	145
Total, Federal and federally assisted lending	16	27	80	110	134	105	172	160	182
Federal lending participation rate (percent)	18.1	15.9	24.6	13.7	19.4	21.3	32.2	27.8	29.4

¹ Total net borrowing (or lending) in credit market by domestic nonfinancial sectors, excluding equities. Financial sectors are omitted to avoid double counting. ² Most Government-sponsored enterprises (GSE's) are financial intermediaries. In order to avoid double counting, GSE borrowing and lending are calculated net of transactions with Federal agencies, transactions between GSE's, and transactions in guaranteed loans.

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

No. 528. U.S. Savings Bonds: 1970 to 1994

[In billions of dollars, except percent. As of end of fiscal year, see text, section 9. See *Historical Statistics, Colonial Times to 1970*, series Y 500, for similar but not exactly comparable data]

ITEM	1970	1980	1985	1987	1988	1989	1990	1991	1992	1993	1994
Amounts outstanding, total ¹	52	73	77	97	107	114	123	134	149	167	177
Funds from sales	5	5	5	10	7	8	8	9	14	17	9
Accrued discounts	1	4	5	6	8	8	8	10	9	9	9
Redemptions ²	6	17	6	5	6	7	8	8	7	8	9
Percent of total outstanding	12.2	23.0	7.4	5.1	5.6	6.3	6.1	5.6	5.0	4.7	5.1

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

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

No. 529. Government-Sponsored Enterprise Securities and Guarantees Outstanding: 1970 to 1991

[As of December 31. In billions of dollars]

ENTERPRISE	1970	1980	1990	1991	ENTERPRISE	1970	1980	1990	1991
Total	39	177	981	1,082	Mortgage-backed securities	(X)	(X)	300	372
Farm credit system:					Freddie Mac: ²				
Farm credit banks	11	52	42	40	Debt	(X)	5	28	28
Banks for cooperatives	2	9	13	13	Mortgage-backed securities	(X)	17	316	359
Fannie Mae: ¹					Fed. home loan bank system		11	37	118
Debt	15	55	123	134	Sallie Mae ³	(X)	3	39	43

X Not applicable. ¹ Federal National Mortgage Association. ² Federal Home Loan Mortgage Corporation. ³ Student Loan Mortgage Association.

Source: Congressional Budget Office, *Controlling the Risks of Government-Sponsored Enterprises*, April 1991.

No. 530. Federal Funds—Summary Distribution, by State: 1994

[In millions of dollars. For year ending Sept. 30. Data for grants, salaries and wages and direct payments to individuals are on an expenditures basis; procurement is on obligation basis]

REGION, DIVISION, AND STATE	FEDERAL FUNDS		Defense	Non-defense	Direct payments to individuals	Procurement	Grants to State and local governments	Salaries and wages
	Total ¹	Per capita ² (dol.)						
U.S. ³	1,320,132	4,996	227,525	1,092,607	691,666	197,959	214,239	168,951
Northeast.	259,892	5,057	28,002	231,889	151,071	26,363	51,473	23,600
New England	71,193	5,365	12,402	58,790	37,284	11,478	13,160	6,631
Maine	6,708	5,409	1,502	5,206	3,518	1,023	1,269	773
New Hampshire	4,636	4,078	607	4,029	2,648	487	956	432
Vermont	2,411	4,157	155	2,256	1,435	109	546	268
Massachusetts	35,374	5,856	6,251	29,123	17,672	6,609	6,261	3,112
Rhode Island	5,473	5,489	845	4,628	3,109	499	1,100	641
Connecticut	16,591	5,066	3,042	13,548	8,902	2,751	3,028	1,405
Middle Atlantic	188,699	4,949	15,600	173,099	113,787	14,885	38,313	16,969
New York	90,346	4,973	5,533	84,813	51,909	6,142	22,445	7,428
New Jersey	37,328	4,723	4,719	32,609	22,685	4,218	6,163	3,739
Pennsylvania	61,025	5,064	5,348	55,677	39,193	4,525	9,705	5,802
Midwest.	269,918	4,396	28,404	241,516	160,046	25,441	44,699	26,126
East North Central	178,708	4,138	14,645	164,064	112,810	13,432	30,992	16,253
Ohio	48,023	4,326	5,198	42,825	29,488	4,775	8,366	4,467
Indiana	22,104	3,843	2,470	19,634	13,804	1,674	3,553	2,101
Illinois	49,936	4,249	3,149	46,788	31,367	3,222	8,506	5,402
Michigan	38,975	4,104	2,601	36,374	25,535	2,479	7,117	2,887
Wisconsin	19,670	3,870	1,227	18,443	12,616	1,282	3,450	1,396
West North Central	91,210	5,009	13,759	77,452	47,236	12,009	13,707	9,873
Minnesota	18,797	4,116	1,585	17,212	10,113	1,798	3,515	1,617
Iowa	12,979	4,588	564	12,416	7,590	637	2,015	954
Missouri	31,766	6,019	7,797	23,968	14,889	7,455	3,971	3,332
North Dakota	3,909	6,127	473	3,436	1,704	210	702	566
South Dakota	3,814	5,289	331	3,483	1,848	197	724	541
Nebraska	7,439	4,584	936	6,504	4,178	561	1,114	971
Kansas	12,506	4,897	2,073	10,433	6,914	1,151	1,666	1,892
South	472,832	5,214	94,127	378,707	239,074	71,431	67,290	78,486
South Atlantic	265,846	5,730	59,141	206,706	128,265	42,355	32,311	52,763
Delaware	2,950	4,179	398	2,552	1,784	167	472	455
Maryland	36,576	7,306	7,588	28,988	13,600	8,228	3,637	7,414
District of Columbia	21,766	38,186	2,308	19,458	2,523	4,103	2,222	11,415
Virginia	45,890	7,004	19,023	26,867	17,168	11,689	3,180	12,147
West Virginia	9,550	5,242	416	9,134	6,003	445	2,166	788
North Carolina	28,858	4,082	5,313	23,546	16,481	1,897	4,862	4,833
South Carolina	17,097	4,666	3,494	13,603	8,839	2,721	2,726	2,503
Georgia	32,067	4,545	8,463	23,604	15,486	4,799	5,028	5,945
Florida	71,092	5,095	12,138	58,954	46,381	8,306	8,018	7,263
East South Central	78,912	4,966	12,039	66,873	42,833	11,459	12,752	9,941
Kentucky	17,504	4,574	2,618	14,886	7,298	1,322	3,096	2,608
Tennessee	25,056	4,842	2,272	22,784	13,461	4,478	3,940	2,669
Alabama	22,280	5,281	4,058	18,222	11,996	3,364	3,209	3,125
Mississippi	14,072	5,272	3,091	10,981	7,308	2,295	2,507	1,539
West South Central	128,074	4,509	22,947	105,128	67,976	17,617	22,227	15,782
Arkansas	11,376	4,638	1,072	10,305	7,298	596	1,966	1,020
Louisiana	21,672	5,022	3,541	18,131	10,656	3,037	5,233	2,136
Oklahoma	15,718	4,824	2,796	12,922	8,943	1,142	2,359	2,627
Texas	79,308	4,315	15,538	63,770	41,079	12,842	12,669	9,999
West	282,254	4,964	60,266	221,985	136,223	51,058	45,865	39,523
Mountain	74,919	4,924	13,634	61,284	35,279	14,151	11,216	11,222
Montana	4,638	5,418	330	4,307	2,250	204	906	611
Idaho	4,965	4,382	401	4,564	2,520	844	778	612
Wyoming	2,344	4,924	249	2,095	1,070	121	714	358
Colorado	18,989	5,194	4,897	14,092	7,987	4,472	2,102	3,540
New Mexico	11,274	6,816	1,764	9,510	4,041	3,596	1,714	1,590
Arizona	19,011	4,665	3,624	15,388	10,558	2,679	2,996	2,269
Utah	7,594	3,980	1,452	6,141	3,444	1,190	1,209	1,479
Nevada	6,104	4,189	917	5,187	3,409	1,045	797	763
Pacific	207,335	4,979	46,632	160,701	100,944	36,907	34,649	28,301
Washington	26,644	4,987	5,028	21,615	13,381	4,086	3,924	4,187
Oregon	13,057	4,231	643	12,415	8,275	493	2,355	1,419
California	155,391	4,944	36,198	119,192	75,466	30,416	26,219	18,830
Alaska	4,640	7,656	1,567	3,072	924	1,007	1,063	1,367
Hawaii	7,603	6,449	3,196	4,407	2,898	905	1,088	2,498
Undistributed	24,318	(X)	15,423	8,896	193	23,043	1,059	23

X Not applicable. ¹ Includes other programs not shown separately. ² Based on 1993 population estimates. ³ Includes outlying areas not shown separately.

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

No. 531. Tax Returns Filed—Examination Coverage: 1970 to 1992

[In thousands, except as indicated. Identification of returns with either schedule C (nonfarm sole proprietorships) or schedule F (farm proprietorships) for audit examination purposes was based on the largest source of income on the return and certain other characteristics. Therefore, the number with schedule C is not comparable to the number of nonfarm sole proprietorships returns in table 849]

YEAR AND ITEM	Returns filed ¹	RETURNS EXAMINED					AVERAGE TAX AND PENALTY—DOLLARS PER RETURN		
		Total	Percent of returns filed	By—			Revenue agents	Tax auditors	Service centers
				Revenue agents	Tax auditors	Service centers			
INDIVIDUAL RETURNS									
1970	76,431	1,672	2.2	(NA)	(NA)	-	(NA)	(NA)	-
1975	81,272	1,839	2.3	355.2	1,483.4	-	2,609	219	-
1980	90,727	1,834	2.0	292.5	1,346.3	195.1	1,335	602	39
1981	93,052	1,644	1.8	289.5	1,193.1	161.5	6,374	579	223
1982	94,013	1,455	1.6	285.5	1,066.6	103.2	7,505	751	364
1983	95,419	1,428	1.5	277.9	1,001.9	147.9	10,248	990	316
1984	95,541	1,216	1.3	276.2	859.4	80.4	11,584	1,314	692
1985	96,497	1,266	1.3	332.6	810.9	122.1	10,854	1,539	496
1986	99,529	1,091	1.1	298.9	732.5	59.6	14,052	1,945	862
1987	101,751	1,109	1.1	317.5	610.4	181.3	12,235	2,107	4,084
1988	103,251	1,061	1.0	352.8	532.3	175.7	9,750	2,190	4,195
1989	107,029	985	0.9	243.0	542.7	199.0	11,347	1,827	2,393
1990	109,868	883	0.8	202.8	517.2	163.2	16,248	1,965	3,817
1991	112,305	1,124	1.0	200.7	499.9	422.9	19,981	2,403	3,436
1992, total	113,829	1,039	0.9	210.2	536.6	292.6	18,648	2,280	3,072
1040A, income under \$25,000	43,431	300	0.7	12.4	154.4	133.7	15,839	1,489	2,647
Non 1040A, income: ²									
Under \$25,000	18,656	120	0.6	16.0	83.4	20.3	8,276	1,502	3,129
\$25,000 - \$49,999, simple	27,492	162	0.6	25.5	106.9	29.2	7,685	1,948	2,307
\$50,000 - \$99,999, complex	13,657	138	1.0	27.5	81.2	29.3	8,386	2,323	2,073
\$100,000 and over	3,173	156	4.9	47.1	45.8	63.2	40,785	3,920	4,761
Schedule C-TGR: ³									
Under \$25,000	2,185	33	1.5	9.8	21.3	1.5	6,703	2,721	1,110
\$25,000 - \$99,999	2,805	56	2.0	24.3	26.5	5.1	9,749	5,080	1,528
\$100,000 and over	1,582	63	4.0	41.7	11.5	9.3	19,881	7,881	4,182
Schedule F-TGR: ³									
Under \$100,000	572	7	1.1	1.8	4.0	0.4	6,015	1,214	829
\$100,000 and over	278	6	2.2	4.0	1.7	0.6	25,234	2,496	6,031
1992—OTHER RETURNS									
Fiduciary	2,779	3	0.1	1.9	-	1.5	15,064	-	807
Partnerships	1,631	12	0.7	8.2	-	3.7	-	-	-
Corporations, total	2,622	78	3.0	75.8	-	2.6	238,289	-	8,536
Estate, total	65	12	18.6	11.9	-	0.1	101,791	-	4,571
Gift	157	2	1.3	2.1	-	-	93,737	-	-
Excise	821	46	5.6	42.8	2.8	0.2	8,400	1,226	332
Employment	28,465	73	0.3	65.1	7.7	-	8,528	2,169	4,549
Windfall profit	-	2	-	0.3	-	-	540,380	-	365
Miscellaneous	-	1	-	0.6	-	-	41,382	-	9,348
Service center corrections	-	169	-	-	-	168.7	-	-	1,608

- Represents zero. NA Not available. ¹ Returns filed in previous calendar year. ² Income from positive sources only. ³ Total gross receipts.

Source: U.S. Internal Revenue Service, *Annual Report of the Commissioner and Chief Counsel of the Internal Revenue Service*.

No. 532. Internal Revenue Gross Collections, by Source: 1980 to 1993

[For fiscal year ending in year shown; see text, section 9. See also *Historical Statistics, Colonial Times to 1970*, series Y 358-373]

SOURCE OF REVENUE	COLLECTIONS (bil. dol.)					PERCENT OF TOTAL				
	1980	1985	1990	1992	1993	1980	1985	1990	1992	1993
All taxes	519	743	1,056	1,121	1,177	100.0	100.0	100.0	100.0	100.0
Individual income taxes	288	397	540	558	586	54.9	53.4	51.1	50.0	49.8
Withheld by employers	224	299	388	408	431	43.1	40.2	36.8	36.4	36.6
Employment taxes	128	225	367	400	412	24.7	30.2	34.8	35.7	35.0
Old-age and disability insurance	123	216	358	390	402	23.6	29.0	33.8	34.8	34.2
Unemployment insurance	3	6	6	6	6	0.6	0.8	0.5	0.5	0.5
Corporation income taxes	72	77	110	118	132	13.9	10.4	10.4	10.5	11.2
Estate and gift taxes	7	7	12	12	13	1.3	0.9	1.1	1.0	1.1
Excise taxes	25	37	27	34	35	4.7	5.0	2.6	3.0	3.0
Alcohol and tobacco	8	10	10	13	14	1.6	1.3	1.0	1.2	1.1
Manufactures	7	10	11	17	17	1.3	1.3	1.0	1.5	1.4
Windfall profits tax	3	5	(Z)	(Z)	(Z)	0.6	0.7	(Z)	(Z)	(Z)
Other	10	17	6	4	5	1.9	2.3	0.6	0.3	0.4

Z Less than \$50 million or .05 percent. ¹ Includes railroad retirement, not shown separately.

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

No. 533. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 1980 to 1992

[Includes Puerto Rico and Virgin Islands. Includes returns of resident aliens, based on a sample of unaudited returns as filed. Data are not comparable for all years because of tax changes and other changes, as indicated. See *Statistics of Income, Individual Income Tax Returns* publications for a detailed explanation. See Appendix III. See *Historical Statistics, Colonial Times to 1970*, series Y 393-411, for related data]

ITEM	NUMBER OF RETURNS (1,000)				AMOUNT (mil. dol.)				AVERAGE AMOUNT (dollars)			
	1980	1985	1990	1992	1980	1985	1990	1992	1980	1985	1990	1992
Total returns	93,902	101,660	113,717	113,605	1,613,731	2,305,951	3,405,427	3,629,130	17,185	22,683	29,947	31,945
Form 1040	57,123	67,006	69,270	65,871	1,310,088	1,938,263	2,772,625	2,888,436	22,935	28,927	40,026	43,850
Salaries and wages	83,802	87,198	96,730	96,264	1,349,843	1,928,201	2,599,401	2,805,703	16,108	22,113	26,873	29,146
Interest received	49,020	64,526	70,370	67,281	102,009	182,109	227,084	162,343	2,081	2,822	3,227	2,413
Dividends in AGI	10,739	15,528	22,904	23,715	38,761	55,046	80,169	77,926	3,609	5,645	3,500	3,286
Business or profession profit less loss	8,881	11,900	11,222	11,727	55,129	78,773	141,430	154,002	6,207	6,520	12,603	13,132
Sales of capital assets, net gain less loss, in AGI	9,971	11,126	14,288	16,491	30,029	67,694	114,231	118,230	3,012	6,084	7,995	7,169
Pensions and annuities in AGI	7,374	13,133	17,041	17,676	43,340	95,096	159,294	186,492	5,878	7,241	9,348	10,551
Rents and royalties, net income less loss	8,208	9,964	10,317	10,155	4,105	-10,946	-3,156	4,559	500	-1,099	-306	449
Partnerships and S Corporations ¹ , profit less loss	3,910	5,488	5,977	5,358	10,099	-2,527	67,022	87,652	2,583	-460	11,213	16,359
Farm profit less loss	2,608	2,621	2,321	2,288	-1,792	-12,005	-434	-2,536	-687	-4,580	-187	-1,108
Statutory adjustments, total	13,149	37,763	16,648	17,171	28,614	95,082	33,974	35,464	2,176	-2,518	2,041	2,065
Individual Retirement Arrangements	2,564	16,206	5,224	4,478	3,431	38,212	9,858	8,696	1,338	2,358	1,887	1,942
Self-employed retirement (Keogh) plan	569	676	824	919	2,008	5,182	6,778	7,592	3,529	7,666	8,226	8,261
Married couples, who both work	(NA)	24,835	(NA)	(NA)	(NA)	24,615	(NA)	(NA)	(NA)	991	(NA)	(NA)
Exemptions, total ²	227,925	244,180	227,549	230,547	227,569	253,720	485,985	523,042	998	1,039	2,135	2,269
Age 65 or older	11,847	16,749	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Blind	185	327	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Standard and itemized deductions, total ³	88,105	96,849	112,796	112,613	362,776	554,734	789,942	848,479	4,118	5,728	7,003	7,534
Itemized deductions, total	28,950	39,848	32,175	32,541	218,028	405,024	458,485	481,946	7,531	10,164	14,250	14,810
Medical and dental expenses	19,458	10,777	5,091	5,508	14,972	22,926	21,457	25,747	769	2,127	4,215	4,674
Taxes paid	28,749	39,548	31,594	31,959	69,404	128,085	140,011	160,453	2,414	3,239	4,432	5,021
Interest paid	26,677	36,287	29,395	27,347	91,187	180,095	208,354	208,656	3,418	4,963	7,088	7,630
Contributions	26,601	36,162	29,230	29,603	25,810	47,963	57,243	63,843	970	1,326	1,958	2,157
Taxable income ⁴	88,105	96,124	93,148	90,717	1,279,985	1,820,741	2,263,661	2,395,696	14,528	18,942	24,302	26,408
Income tax before credits	76,136	85,994	93,089	90,633	256,294	332,165	453,128	482,631	3,366	3,863	4,868	5,325
Tax credits, total ^{2,5}	19,674	20,995	12,484	12,733	7,216	10,248	6,831	7,749	367	488	547	609
Child care	4,231	8,418	6,144	5,980	956	3,128	2,549	2,527	226	372	415	423
Elderly and disabled	562	463	339	240	135	109	61	51	240	235	180	213
Residential energy	4,670	2,979	(NA)	(NA)	562	812	(NA)	(NA)	120	273	(NA)	(NA)
Foreign tax	393	454	772	1,069	1,342	783	1,682	2,047	3,415	1,725	2,179	1,915
General business credit ⁶	(NA)	4,614	263	252	(NA)	4,791	616	575	(NA)	1,038	2,342	2,282
Income tax, total ⁷	73,906	82,846	89,862	86,732	250,341	325,710	447,127	476,239	3,387	3,932	4,976	5,491

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

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

No. 534. Individual Income Tax Returns—Number, Income Tax, and Average Tax, by Size of Adjusted Gross Income: 1991 and 1992

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

SIZE OF ADJUSTED GROSS INCOME	NUMBER OF RETURNS		ADJUSTED GROSS INCOME (AGI)		TAXABLE INCOME		INCOME TAX TOTAL ¹		TAX AS PERCENT OF AGI ²		AVERAGE TAX (\$1,000) ²	
	1991	1992, prel.	1991	1992, prel.	1991	1992, prel.	1991	1992, prel.	1991	1992, prel.	1991	1992, prel.
Total	114,730	113,605	3,464.2	3,629.1	2,284.1	2,395.7	448.4	476.2	13.4	13.7	5.0	5.5
Less than \$1,000 ³	3,775	3,515	-49.9	-49.9	0.1	0.1	0.2	0.1	3.4	3.2	0.1	0.1
\$1,000-\$2,999	7,084	6,568	13.9	13.1	1.0	0.9	0.2	0.1	4.7	4.7	0.1	0.1
\$3,000-\$4,999	6,136	5,890	24.5	23.5	1.7	1.3	0.3	0.2	3.6	3.2	0.1	0.1
\$5,000-\$6,999	6,103	5,962	36.7	35.8	4.1	3.6	0.6	0.6	3.3	3.5	0.2	0.2
\$7,000-\$8,999	6,100	5,909	48.8	47.2	9.7	7.8	1.5	1.2	4.9	4.2	0.4	0.3
\$9,000-\$10,999	5,871	5,694	58.6	56.8	15.0	12.9	2.2	1.9	6.1	5.9	0.6	0.6
\$11,000-\$12,999	5,573	5,583	66.8	66.9	20.5	19.1	2.8	2.7	6.4	6.4	0.8	0.8
\$13,000-\$14,999	5,364	4,968	75.2	69.5	29.2	24.7	3.8	3.3	7.1	6.9	1.0	1.0
\$15,000-\$16,999	5,104	4,871	81.6	77.9	36.3	32.2	4.7	4.2	7.3	7.4	1.2	1.2
\$17,000-\$18,999	4,478	4,506	80.6	81.0	39.1	36.8	5.3	4.9	7.4	7.1	1.3	1.3
\$19,000-\$20,999	6,106	6,215	125.1	127.3	66.6	64.5	9.6	9.1	7.9	7.6	1.6	1.6
\$22,000-\$24,999	5,592	5,451	131.2	128.0	75.0	70.9	11.1	10.5	8.7	8.3	2.0	2.0
\$25,000-\$29,999	7,874	7,590	216.1	208.2	131.5	123.6	20.0	18.5	9.4	9.0	2.6	2.5
\$30,000-\$39,999	12,347	12,325	429.1	428.5	279.5	274.0	45.1	43.7	10.6	10.3	3.7	3.6
\$40,000-\$49,999	8,817	9,009	393.5	403.1	266.3	269.2	43.5	43.6	11.1	10.9	4.9	4.9
\$50,000-\$74,999	11,390	11,796	685.6	712.3	481.2	495.9	87.8	88.5	12.8	12.4	7.7	7.5
\$75,000-\$99,999	3,572	3,988	305.0	340.6	222.0	247.4	47.0	51.6	15.4	15.1	13.2	12.9
\$100,000-\$199,999	2,598	2,811	339.1	368.4	258.3	280.7	62.8	67.4	18.6	18.3	24.2	24.0
\$200,000-\$499,999	676	746	196.3	218.6	165.2	186.1	46.3	52.0	23.6	23.8	68.5	69.8
\$500,000-\$999,999	118	141	79.6	95.4	69.7	84.3	20.5	24.8	25.8	26.0	173.4	175.7
\$1,000,000 or more	52	67	127.1	176.9	112.1	159.7	33.3	47.5	26.3	26.9	641.3	706.7

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

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

No. 535. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments, by Size of Adjusted Gross Income: 1992

[Preliminary]

ITEM	Unit	ADJUSTED GROSS INCOME CLASS										
		Total	Under \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over			
Returns with itemized deductions:												
Number ¹	1,000 . .	32,541	796	2,409	3,705	4,608	5,057	12,408	3,557			
Amount	Mil. dol .	481,946	7,429	23,423	35,810	46,875	56,368	183,780	128,262			
Medical and dental expenses:												
Returns	1,000 . .	5,508	486	1,242	1,250	890	668	876	96			
Amount	Mil. dol .	25,746	2,689	7,002	5,237	3,284	2,349	3,901	1,304			
Taxes paid: Returns, total	1,000 . .	31,960	690	2,222	2,216	3,616	4,542	5,015	12,336	3,546		
State, local income taxes	1,000 . .	27,222	366	1,534	3,037	3,888	4,395	10,869	3,133			
Real estate taxes	1,000 . .	28,744	338	1,843	3,110	3,984	4,423	11,455	3,346			
Amount, total	Mil. dol .	154,366	1,063	3,676	7,477	11,284	15,380	57,530	57,956			
State, local income taxes	Mil. dol .	96,946	162	983	3,000	5,790	8,405	34,723	43,883			
Real estate taxes	Mil. dol .	57,243	902	2,693	4,478	5,494	6,795	22,808	14,073			
Interest paid: Returns	1,000 . .	27,347	517	1,563	2,889	3,891	4,385	11,042	3,060			
Amount	Mil. dol .	208,656	2,799	8,406	15,536	21,592	26,443	83,845	50,035			
Home mortgages interest:												
Returns	1,000 . .	26,985	507	1,542	2,853	3,856	4,345	10,942	2,940			
Amount	Mil. dol .	196,946	2,740	8,138	15,161	21,155	25,980	81,487	42,285			
Contributions: Returns	1,000 . .	29,603	542	1,923	3,164	4,137	4,648	11,749	3,439			
Amount	Mil. dol .	63,844	477	2,381	3,953	5,902	6,741	22,637	21,753			
Employee business expense:												
Returns	1,000 . .	8,703	51	401	878	1,306	1,634	3,592	841			
Amount	Mil. dol .	25,240	125	1,080	2,176	3,019	4,154	9,740	4,946			
Returns with statutory adjustments: ²												
Returns	1,000 . .	17,173	2,917	3,045	2,757	2,299	1,770	3,006	1,379			
Amount of adjustments	Mil. dol .	35,466	1,728	3,340	4,095	3,706	3,023	8,427	11,147			
Payments to IRAs: ³ Returns	1,000 . .	5,875	281	777	1,316	1,154	906	957	484			
Amount	Mil. dol .	8,697	409	1,195	1,953	1,616	1,040	1,617	867			
Payments to Keogh plans:												
Returns	1,000 . .	920	6	46	47	62	83	321	355			
Amount	Mil. dol .	7,593	18	84	127	200	275	1,622	5,267			
Alimony paid: Returns	1,000 . .	682	54	85	72	94	70	192	115			
Amount	Mil. dol .	5,512	253	414	318	493	394	1,582	2,058			

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

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

No. 536. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI), by Source of Income and Income Class for Taxable Returns: 1992

[In millions of dollars, except as indicated. Minus sign (-) indicates net loss was greater than net income. See headnote, table 533]

ITEM	Total ¹	Under \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over
Number of returns(1,000)	86,732	11,586	17,697	16,705	12,239	8,982	15,753	3,761
Adjusted gross income (AGI)	3,483,882	70,244	268,721	412,066	425,474	401,920	1,050,981	858,513
by source	2,650,365	52,673	194,999	333,218	356,280	338,227	868,341	506,627
Salaries and wages	76.3	75.0	72.6	80.9	83.7	84.2	82.6	59.0
Percent of AGI for taxable returns	188,730	6,402	21,187	19,773	16,240	14,828	43,630	66,670
Interest received	73,747	1,533	5,126	5,323	5,414	4,485	17,775	33,971
Dividends in AGI	143,786	2,644	7,870	13,568	12,731	11,511	36,823	58,639
Business; profession, net profit less loss	173,960	4,110	30,924	29,840	23,263	20,553	48,572	16,698
Pensions and annuities in AGI	111,098	660	1,997	2,205	3,343	3,886	16,250	82,657
Sales of property, net ²	10,139	55	213	125	-809	-122	-1,100	11,777
Rents, royalties, net ³	175,220	2,795	8,095	10,477	10,164	10,998	29,473	103,193
Other sources, net								
Percent of all returns: ⁴								
Number of returns	76.3	10.2	15.6	14.7	10.8	7.9	13.9	3.3
Adjusted gross income	96.0	1.9	7.4	11.4	11.7	11.1	28.9	23.7
Salaries and wages	94.5	1.9	7.0	11.9	12.7	12.1	30.9	18.1
Interest received	87.6	9.0	13.3	14.2	12.6	10.5	22.7	34.6
Dividends in AGI	94.3	2.0	6.6	6.8	6.9	5.7	22.8	43.5
Business; profession, net profit less loss	93.4	1.7	5.1	8.8	8.3	7.5	23.9	38.1
Pensions and annuities in AGI	93.3	2.2	16.6	16.0	12.5	11.0	26.0	9.0
Sales of property ²	96.1	0.6	1.7	1.9	2.9	3.4	14.1	71.5

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, 1992.*

No. 537. Federal Individual Income Tax Returns, by State, 1992

YEAR, DIVISION, STATE	Number of returns ¹ (1,000)	Adjusted gross income (AGI) ²	INCOME TAX		YEAR, DIVISION, STATE	Number of returns ¹ (1,000)	Adjusted gross income (AGI) ²	INCOME TAX	
			Total ³ (mil. dol.)	Per capita ⁴ (dol.)				Total ³ (mil. dol.)	Per capita ⁴ (dol.)
U.S.	115,421	3,623,409	503,920	1,976	VA	2,926	98,314	13,334	2,085
Northeast	23,321	829,767	121,362	2,374	WV	693	18,243	2,263	1,251
N.E.	6,160	220,673	32,584	2,469	NC	3,097	88,167	11,137	1,629
ME	550	14,947	1,835	1,485	SC	1,565	41,733	5,014	1,392
NH	532	17,825	2,525	2,265	GA	2,987	89,568	11,878	1,754
VT	263	7,417	947	1,658	FL	6,239	187,754	27,732	2,057
MA	2,793	99,257	14,551	2,428	E.S.C.	6,529	176,515	23,017	1,482
RI	450	14,139	1,880	1,878	KY	1,531	41,645	5,297	1,411
CT	1,572	67,088	10,846	3,308	TN	2,213	62,725	8,729	1,737
M.A.	17,161	609,094	88,778	2,341	AL	1,745	47,859	6,126	1,480
NY	7,950	291,690	43,144	2,382	MS	1,040	24,286	2,865	1,096
NJ	3,782	148,626	22,328	2,886	W.S.C.	11,695	329,604	46,495	1,687
PA	5,429	168,778	23,306	1,943	AR	990	24,763	3,092	1,292
Midwest	27,463	844,543	115,522	1,905	LA	1,696	45,044	5,992	1,400
E.N.C.	19,380	606,534	83,487	1,954	OK	1,337	35,342	4,556	1,452
OH	5,083	148,230	19,741	1,791	TX	7,672	224,455	32,855	1,858
IN	2,526	75,257	10,066	1,779	West.	24,870	790,488	108,753	1,973
IL	5,364	181,322	26,720	2,301	Mountain.	6,467	187,585	25,212	1,753
MI	4,122	131,884	17,823	1,889	MT	374	9,168	1,165	1,417
WI	2,285	69,841	9,137	1,830	ID	461	12,478	1,580	1,482
W.N.C.	8,083	238,099	32,035	1,788	WY	212	6,198	895	1,925
MN	2,065	67,253	9,149	2,048	CO	1,662	52,167	7,366	2,126
IA	1,268	34,818	4,496	1,604	NM	687	17,171	2,119	1,339
MO	2,294	66,759	9,037	1,741	AZ	1,669	47,305	6,107	1,594
ND	284	7,228	963	1,519	UT	730	21,057	2,524	1,394
SD	318	8,071	1,129	1,594	NV	672	22,041	3,456	2,587
NE	741	20,443	2,691	1,681	Pacific.	18,403	602,903	83,541	2,050
KS	1,113	33,439	4,570	1,817	WA	2,411	81,105	11,940	2,322
South	38,696	1,135,247	155,334	1,762	OR	1,348	39,711	5,145	1,731
S.A.	20,472	629,128	85,822	1,903	CA	13,722	453,941	62,480	2,022
DE	330	11,114	1,504	2,177	AK	353	9,747	1,504	2,558
MD	2,330	84,009	11,401	2,319	HJ	569	18,399	2,472	2,138
DC	305	10,226	1,559	2,665	Other⁵	1,071	23,364	2,949	(NA)

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

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

No. 538. Federal Individual Income Tax—Tax Liability, Effective and Marginal Tax Rates, for Selected Income Groups: 1985 to 1994

[Refers to income after exclusions. Effective rate represents tax liability divided by stated income. The marginal tax rate is the percentage of the first additional dollar of income which would be paid in income tax. Computations assume the low income allowance, standard deduction, zero bracket amount, or itemized deductions equal to 10 percent of adjusted gross income, whichever is greatest. Excludes self employment tax. See *Historical Statistics, Colonial Times to 1970*, series Y 412-439, for similar data on net income]

ADJUSTED GROSS INCOME	1985	1988	1990	1991	1992	1993	1994
TAX LIABILITY							
Single person, no dependents:							
\$5,000 ¹	177	8	-	-	-	-	-306
\$10,000	888	758	705	668	615	593	563
\$20,000	2,854	2,258	2,205	2,168	2,115	2,093	2,063
\$25,000	4,125	3,294	2,988	2,918	2,865	2,843	2,813
\$35,000	6,916	5,954	5,718	5,573	5,360	5,233	5,093
\$50,000	12,067	9,734	9,498	9,353	9,168	9,069	8,957
\$75,000	22,195	17,154	16,718	16,134	15,867	15,719	15,555
Married couple, two dependents: ²							
\$5,000 ³	-550	-800	-700	-865	-920	-975	-1,500
\$10,000	132	-858	-953	-1,235	-1,384	-1,511	2,528
\$20,000 ⁴	1,682	1,080	926	701	409	235	-359
\$25,000	2,566	1,830	1,703	1,605	1,470	1,410	1,275
\$35,000	4,916	3,330	3,203	3,105	2,970	2,910	2,828
\$50,000	9,086	6,549	5,960	5,576	5,220	5,160	5,078
\$75,000	17,649	12,849	12,386	12,072	11,670	11,471	11,216
EFFECTIVE RATE							
Single person, no dependents:							
\$5,000 ¹	3.5	0.2	-	-	-	-	-6.1
\$10,000	8.9	7.6	7.1	6.7	6.2	5.9	5.6
\$20,000	14.3	11.3	11.0	10.8	10.6	10.5	10.3
\$25,000	16.5	13.2	12.0	11.7	11.5	11.4	11.3
\$35,000	19.8	17.0	16.3	15.9	15.3	15.0	14.6
\$50,000	24.1	19.5	19.0	18.7	18.3	18.1	17.9
\$75,000	29.6	22.9	22.3	21.5	21.2	21.0	20.7
Married couple, two dependents: ²							
\$5,000 ³	-11.0	-14.0	-14.0	-17.3	-18.4	-19.5	-30.0
\$10,000	1.3	-8.6	-9.5	-12.4	-13.8	-15.1	-25.3
\$20,000 ⁴	8.4	5.4	4.6	3.5	2.0	1.2	-1.8
\$25,000	10.3	7.3	6.8	6.4	5.9	5.6	5.1
\$35,000	14.0	9.5	9.2	8.9	8.5	8.3	8.1
\$50,000	18.2	13.1	11.9	11.2	10.4	10.3	10.2
\$75,000	23.5	17.1	16.5	16.1	15.6	15.3	15.0
MARGINAL TAX RATE							
Single person, no dependents:							
\$5,000	12	15	-	-	-	-	7.7
\$10,000	16	15	15	15	15	15	15
\$20,000	26	15	15	15	15	15	15
\$25,000	26	28	28	28	15	15	15
\$35,000	34	28	28	28	28	28	28
\$50,000	42	28	28	28	28	28	28
\$75,000	48	33	33	31	31	31	31
Married couple, two dependents: ²							
\$5,000 ³	-11.0	-14	-14	-17.3	-18.4	-19.5	-30
\$10,000	24.2	10	-	-	-	-	-
\$20,000 ⁴	16	15	25	27.4	28.1	28.9	32.7
\$25,000	18	15	15	15	15	15	32.7
\$35,000	25	15	15	15	15	15	15
\$50,000	33	28	28	28	15	15	15
\$75,000	42	28	28	28	28	28	28

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

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

**No. 539. Federal Individual Income Tax—Current Income Equivalent to 1990 Constant
Income for Selected Income Groups: 1985 to 1994**

[Constant 1990 dollar incomes calculated by using the NIPA Personal Consumption Expenditure (PCE) deflator: 1970, 35.6; 1985, 93.1; 1988, 104.2; 1990, 114.9; 1991, 119.7; 1992, 123.5; 1993, 126.6; and 1994, 129.4 (estimated). See *Historical Statistics, Colonial Times to 1970*, series 412-439, for similar data on net income]

ADJUSTED GROSS INCOME	1985	1988	1990	1991	1992	1993	1994
REAL INCOME EQUIVALENT							
Single person, no dependents:							
\$5,000	4,050	4,530	5,000	5,210	5,370	5,510	5,630
\$10,000	8,100	9,070	10,000	10,420	10,750	11,020	11,260
\$20,000	16,210	18,140	20,000	20,840	21,500	22,040	22,520
\$25,000	20,260	22,670	25,000	26,040	26,870	27,550	28,150
\$35,000	28,360	31,740	35,000	36,460	37,620	38,560	39,420
\$50,000	40,510	45,340	50,000	52,090	53,740	55,090	56,310
\$75,000	60,770	68,020	75,000	78,130	80,610	82,640	84,460
Married couple, two dependents: ¹							
\$5,000	4,050	4,530	5,000	5,210	5,370	5,510	5,630
\$10,000	8,100	9,070	10,000	10,420	10,750	11,020	11,260
\$20,000	16,210	18,140	20,000	20,840	21,500	22,040	22,520
\$25,000	20,260	22,670	25,000	26,040	26,870	27,550	28,150
\$35,000	28,360	31,740	35,000	36,460	37,620	38,560	39,420
\$50,000	40,510	45,340	50,000	52,090	53,740	55,090	56,310
\$75,000	60,770	68,020	75,000	78,130	80,610	82,640	84,460
EFFECTIVE RATE (percent)							
Single person, no dependents:							
\$5,000 ²	1.7	-	-	-	-	-	-4.6
\$10,000	7.4	6.8	7.1	7.0	6.8	6.8	6.7
\$20,000	12.3	10.9	11.0	11.0	10.9	10.9	10.8
\$25,000	14.4	11.7	12.0	11.9	11.7	11.7	11.7
\$35,000	17.7	16.2	16.3	16.3	16.1	16.0	16.0
\$50,000	21.5	18.9	19.0	19.0	18.8	18.8	18.7
\$75,000	26.6	22.2	22.3	21.8	21.6	21.6	21.5
Married couple, two dependents: ¹							
\$5,000 ³	-11.0	-14.0	-14.0	-17.3	-18.4	-19.5	-30.0
\$10,000 ³	-3.8	-9.6	-9.5	-11.9	-12.9	-13.7	-22.1
\$20,000 ⁴	6.7	4.2	4.6	4.5	3.9	3.7	2.1
\$25,000	8.5	6.5	6.8	6.8	6.5	6.5	6.4
\$35,000	11.6	9.0	9.2	9.1	8.9	8.9	8.9
\$50,000	15.6	11.6	11.9	11.8	11.4	11.4	11.2
\$75,000	20.7	16.3	16.5	16.5	16.2	16.2	16.1
MARGINAL TAX RATE (percent)							
Single person, no dependents:							
\$5,000 ²	11	-	-	-	-	-	7.7
\$10,000	15	15	15	15	15	15	15
\$20,000	20	15	15	15	15	15	15
\$25,000	26	15	28	28	15	15	15
\$35,000	30	28	28	28	28	28	28
\$50,000	38	28	28	28	28	28	28
\$75,000	42	33	33	31	31	31	31
Married couple, two dependents: ¹							
\$ 5,000 ³	-11	-14	-14	-17.3	-18.4	-19.5	-30
\$10,000 ³	23.2	-	-	-	-	-	17.7
\$20,000 ⁴	14	25	25	27.4	28.1	28.9	32.7
\$25,000	16	15	15	15	15	15	15
\$35,000	22	15	15	15	15	15	15
\$50,000	28	28	28	28	28	28	28
\$75,000	38	28	28	28	28	28	28

- Represents zero. ¹ Only one spouse is assumed to work. ² 1994, refundable earned income credit. ³ Refundable earned income credit. ⁴ Beginning 1988, refundable earned income credit.

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

No. 540. Federal Civilian Employment, by Branch and Agency: 1985 to 1994

[As of September 30]

AGENCY	1985	1990	1991	1992	1993	1994, prel.
Total, all agencies	3,020,531	3,128,267	3,111,912	3,085,323	3,013,508	2,971,357
Legislative Branch, total ¹	38,764	37,495	38,504	38,509	38,258	35,357
Congress ¹	19,656	19,474	20,178	20,084	20,336	18,903
U.S. Senate	7,294	7,369	7,571	7,620	7,550	7,370
House of Representatives	12,351	12,089	12,587	12,446	12,769	11,518
Architect of the Capitol	2,145	2,235	2,316	2,346	2,355	2,182
Judicial Branch	18,225	23,605	25,805	27,987	28,120	28,035
Supreme Court	337	332	343	353	354	347
U.S. Courts	17,888	23,221	25,392	27,551	27,677	27,688
Executive Branch, total	2,963,542	3,067,167	3,047,603	3,018,827	2,947,130	2,907,965
Executive Office of the President ¹	1,526	1,731	1,758	1,866	1,631	1,568
White House Office	367	396	347	392	404	378
Office of the Vice-President	20	21	16	20	21	20
Office of Management and Budget	566	574	609	586	527	519
Office of Administration	194	205	228	247	209	188
Council of Economic Advisors	30	34	34	34	28	32
Executive Departments	1,789,270	2,065,542	2,054,094	2,038,675	1,972,569	1,907,668
State	25,254	25,288	25,699	25,734	26,077	25,596
Treasury	130,084	158,655	166,433	161,951	156,073	156,373
Defense	1,084,549	1,034,152	1,012,716	982,774	921,179	879,651
Justice	64,433	83,932	90,821	96,927	97,898	97,910
Interior	77,485	77,679	81,683	85,260	84,864	80,704
Agriculture	117,750	122,594	125,640	128,324	124,199	119,558
Commerce	35,150	69,920	38,087	38,086	38,680	37,642
Labor	18,260	17,727	17,938	17,889	17,407	16,732
Health & Human Services	140,151	123,959	129,483	131,191	130,216	128,244
Housing & Urban Development	12,289	13,596	14,998	13,701	13,459	13,218
Transportation	62,227	67,364	69,831	70,558	69,144	64,896
Energy	16,749	17,731	19,539	20,962	20,336	19,899
Education	4,889	4,771	5,081	5,113	5,002	4,813
Veterans Affairs ²	247,156	248,174	256,145	260,205	268,035	262,432
Independent agencies ¹	1,172,746	999,894	991,751	978,286	972,930	998,729
Environmental Protection Agency	13,788	17,123	18,218	18,196	18,415	18,092
Equal Employment Opportunity Comm	3,222	2,880	2,889	2,899	2,868	2,914
Federal Deposit Insurance Corporation	6,723	17,641	22,007	22,467	21,701	18,775
Fed. Emergency Management Agency	3,133	3,137	3,130	5,632	5,099	5,221
General Services Administration	25,782	20,277	21,122	20,770	20,502	19,257
National Aeronautics & Space Admin	22,562	24,872	25,377	25,425	24,826	23,338
Nuclear Regulatory Commission	3,605	3,353	3,534	3,528	3,476	3,336
Office of Personnel Management	6,353	6,636	6,757	6,941	6,776	6,240
Small Business Administration	4,960	5,128	4,867	5,897	5,526	5,340
Smithsonian Institution, Summary	4,757	5,092	5,360	5,514	5,497	5,527
Tennessee Valley Authority	32,035	28,392	24,870	19,493	18,986	18,846
U.S. Information Agency	8,851	8,555	8,213	8,342	8,283	7,888
U.S. International Development Cooperation Agency	5,054	4,698	4,575	4,542	4,273	4,059
U.S. Postal Service	750,021	816,886	804,338	791,992	790,286	822,699

¹ Includes branches, or agencies, not shown separately. ² Formerly Veterans Administration.Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly.**No. 541. Paid Full-Time Federal Civilian Employment, all Areas: 1990 to 1994**[As of March 31. Excludes employees of Congress and Federal courts, maritime seamen of Dept. of Commerce, and small number for whom rates were not reported. See text, section 10, for explanation of general schedule and wage system. See also *Historical Statistics, Colonial Times to 1970*, series Y 318-331.]

COMPENSATION AUTHORITY	EMPLOYEES (1,000)				AVERAGE PAY			
	1990	1992	1993	1994	1990	1992	1993	1994
Total	2,697	2,776	2,709	2,681	31,174	35,357	37,327	39,129
General Schedule	1,506	1,537	1,520	1,479	31,239	35,254	37,332	39,070
Wage System	369	328	315	290	26,565	28,852	30,136	31,299
Postal pay system	661	725	692	729	29,264	31,839	32,458	33,592
Other	161	186	182	183	41,149	42,689	49,743	51,996

¹ Source: Employees—U.S. Postal Service, *Annual Report of the Postmaster General*. Average pay—U.S. Postal Service, *Comprehensive Statement of Postal Operations*, annual.Source: Except as noted, U.S. Office of Personnel Management, *Pay Structure of the Federal Civil Service*, annual.

No. 542. Federal Civilian Employment and Annual Payroll, by Branch: 1970 to 1993

[Average annual employment: **For fiscal year ending in year shown**; see text, section 9. Includes employees in U.S. territories and foreign countries. Data represent employees in active-duty status, including intermittent employees. Annual employment figures are averages of monthly figures. Excludes Central Intelligence Agency, National Security Agency, and, as of November 1984, the Defense Intelligence Agency. See also *Historical Statistics, Colonial Times to 1970*, series Y 308-317]

YEAR	EMPLOYMENT					PAYROLL (mil. dol.)					
	Total (1,000)	Percent of U.S. employed ¹	Executive		Legis-lative (1,000)	Judicial (1,000)	Total	Executive		Legis-lative	Judicial
			Total (1,000)	Defense				Total	Defense		
1970	2,997	3.8	2,961	1,263	29	7	27,322	26,894	11,264	338	89
1971	2,899	3.7	2,861	1,162	31	7	29,475	29,007	11,579	369	98
1972	2,882	3.5	2,842	1,128	32	8	31,626	31,102	12,181	411	112
1973	2,822	3.3	2,780	1,076	33	9	33,240	32,671	12,414	447	121
1974	2,825	3.3	2,781	1,041	35	9	35,661	35,035	12,789	494	132
1975	2,877	3.4	2,830	1,044	37	10	39,126	38,423	13,418	549	154
1976	2,879	3.2	2,831	1,025	38	11	42,259	41,450	14,699	631	179
1977	2,855	3.1	2,803	997	39	12	45,895	44,975	15,696	700	219
1978	2,875	3.0	2,822	987	40	13	49,921	48,899	16,995	771	251
1979	2,897	2.9	2,844	974	40	13	53,590	52,513	18,065	817	260
1980	2,987	3.0	2,933	971	40	14	58,012	56,841	18,795	883	288
1981	2,909	2.9	2,855	986	40	15	63,793	62,510	21,227	922	360
1982	2,871	2.9	2,816	1,019	39	16	65,503	64,125	22,226	980	398
1983	2,878	2.9	2,823	1,033	39	16	69,878	68,420	23,006	1,013	445
1984	2,935	2.8	2,879	1,052	40	17	74,616	73,084	25,253	1,081	451
1985	3,001	2.8	2,944	1,080	39	18	80,599	78,992	28,330	1,098	509
1986	3,047	2.8	2,991	1,089	38	19	82,598	80,941	29,272	1,112	545
1987	3,075	2.7	3,018	1,084	38	19	85,543	83,797	29,786	1,153	593
1988	3,113	2.7	3,054	1,073	38	21	88,841	86,960	29,609	1,226	656
1989	3,133	2.7	3,074	1,067	38	22	92,847	90,870	30,301	1,266	711
1990	3,233	2.7	3,173	1,060	38	23	99,138	97,022	31,990	1,329	787
1991	3,101	2.7	3,038	1,015	38	25	104,273	101,965	32,596	1,434	874
1992	3,106	2.6	3,040	1,004	39	27	108,054	105,402	31,486	1,569	1,083
1993	3,043	2.6	2,976	952	39	28	114,323	111,523	32,755	1,609	1,191

¹ Civilian only. See table 628. ² Includes 33,000 temporary census workers. ³ Includes 81,116 temporary census workers. ⁴ Includes 111,020 temporary census workers.

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

No. 543. Federal Executive Branch (non-Postal) Employment, by Race and National Origin: 1985 to 1993

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

PAY SYSTEM	1985	1990	1991	1992	1993
All personnel	2,087,722	2,150,359	2,183,403	2,175,715	2,110,510
White, non-Hispanic	1,553,218	1,562,846	1,581,388	1,570,812	1,515,700
General schedule and equivalent	1,196,576	1,218,188	1,239,964	1,228,634	1,190,705
Grades 1-4 (\$11,903 - \$21,307)	187,779	132,028	127,344	112,948	99,006
Grades 5-8 (\$18,340 - \$32,710)	344,312	337,453	344,483	338,182	320,410
Grades 9-12 (\$27,789 - \$52,385)	467,803	510,261	517,004	509,978	500,616
Grades 13-15 (\$47,920 - \$86,589)	196,682	238,446	251,133	267,526	270,673
Total Executives/Senior Pay Levels ¹	7,179	9,337	12,998	13,661	13,162
Wage pay system	283,107	244,220	238,136	232,753	215,122
Other pay systems	66,356	91,101	90,290	95,764	96,711
Black	338,435	356,867	363,864	360,725	351,879
General schedule and equivalent	248,732	272,657	281,559	277,264	272,393
Grades 1-4 (\$11,903 - \$21,307)	78,413	65,077	64,396	56,650	51,142
Grades 5-8 (\$18,340 - \$32,710)	98,928	114,993	119,566	120,259	118,438
Grades 9-12 (\$27,789 - \$52,385)	59,332	74,985	78,109	78,970	80,130
Grades 13-15 (\$47,920 - \$86,589)	12,059	17,602	19,488	21,385	22,683
Total Executives/Senior Pay Levels ¹	343	479	630	662	716
Wage pay system	84,492	72,755	71,615	69,976	65,422
Other pay systems	4,868	10,976	10,060	12,823	13,348
Hispanic	102,421	115,170	118,769	120,296	117,935
General schedule and equivalent	69,241	83,218	88,051	87,947	87,200
Grades 1-4 (\$11,903 - \$21,307)	18,002	15,738	16,308	14,240	13,027
Grades 5-8 (\$18,340 - \$32,710)	23,876	28,727	30,852	31,708	30,985
Grades 9-12 (\$27,789 - \$52,385)	22,737	31,615	32,965	33,121	33,758
Grades 13-15 (\$47,920 - \$86,589)	4,626	7,138	7,926	8,878	9,430
Total Executives/Senior Pay Levels ¹	92	154	250	281	274
Wage pay system	30,177	26,947	26,294	26,151	24,515
Other pay systems	2,911	4,851	4,174	5,917	5,946
American Indian, Alaska Natives, Asians, and Pacific	93,648	115,476	119,382	123,882	124,996

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

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

No. 544. Paid Civilian Employment in the Federal Government: 1992

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

DIVISION AND STATE	Total (1,000)	Percent Defense	DIVISION AND STATE	Total (1,000)	Percent Defense
United States	2,988	30.0	District of Columbia	223	7.7
Northeast	483	25.1	Virginia	168	64.1
New England	127	24.5	West Virginia	17	10.2
Maine	16	53.6	North Carolina	51	32.6
New Hampshire	8	17.2	South Carolina	33	53.1
Vermont	6	10.8	Georgia	93	39.5
Massachusetts	62	18.3	Florida	114	28.2
Rhode Island	20	40.9	East South Central	176	33.1
Connecticut	24	19.6	Kentucky	38	37.4
Middle Atlantic	355	25.3	Tennessee	54	13.4
New York	149	11.9	Alabama	58	45.3
New Jersey	74	33.1	Mississippi	26	40.6
Pennsylvania	132	36.1	West South Central	280	33.5
Midwest	512	23.6	Arkansas	21	23.7
East North Central	331	25.5	Louisiana	35	25.0
Ohio	94	37.4	Oklahoma	46	47.4
Indiana	43	36.0	Texas	179	32.7
Illinois	106	18.1	West	655	35.4
Michigan	59	19.6	Mountain	202	29.0
Wisconsin	30	10.9	Montana	12	10.4
West North Central	180	20.1	Idaho	11	13.3
Minnesota	34	8.6	Wyoming	7	16.3
Iowa	20	7.7	Colorado	57	24.7
Missouri	66	27.5	New Mexico	28	33.7
North Dakota	8	23.5	Arizona	40	23.9
South Dakota	10	13.4	Utah	35	55.4
Nebraska	16	23.5	Nevada	12	17.9
Kansas	26	24.9	Pacific	453	38.3
South	1,297	32.7	Washington	69	42.5
South Atlantic	840	32.3	Oregon	31	10.0
Delaware	5	31.4	California	312	37.7
Maryland	136	30.0	Alaska	16	31.4
			Hawaii	25	73.4

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

No. 545. Federal General Schedule Employee Pay Increases: 1965 to 1994

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

DATE	AVERAGE INCREASE		DATE	AVERAGE INCREASE		DATE	AVERAGE INCREASE	
	Civilian	Military		Civilian	Military		Civilian	Military
1965	3.6	10.4	1974	5.5	5.5	1985	3.5	4.0
1966	2.9	3.2	1975	5.0	5.0	1986	-	3.0
1967	4.5	5.6	1976	5.2	3.6	1987	3.0	3.0
1968	4.9	6.9	1977	7.0	6.2	1988	2.0	2.0
1969	9.1	12.6	1978	5.5	5.5	1989	4.1	4.1
1970	6.0	8.1	1979	7.0	7.0	1990	3.6	3.6
1971	6.0	7.9	1980	9.1	11.7	1991	4.1	4.1
1972	5.5	7.2	1981	4.8	14.3	1992	4.2	(NA)
1972	5.1	6.7	1982	4.0	4.0	1993	3.7	(NA)
1973	4.8	6.2	1984	4.0	4.0	1994	(¹)	(NA)

- Represents zero. NA Not available. ¹ Locality pay, 3.09 percent to 8.00 percent.

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

No. 546. Accessions to and Separations From Employment in the Federal Government: 1993 and 1994

[As of September 30]

AGENCY	ACCESSIONS				SEPARATIONS			
	Number		Rate		Number		Rate	
	1993	1994	1993	1994	1993	1994	1993	1994
Total, all agencies	599,530	529,026	20.0	18.0	659,487	565,035	22.0	19.2
Legislative Branch, total ¹	1,147	840	6.3	5.0	2,037	2,800	11.2	16.7
General Accounting Office	181	160	3.5	3.5	483	794	9.4	17.1
Government Printing Office	92	84	1.9	1.9	245	593	5.1	13.4
Library of Congress	511	360	10.3	7.8	663	860	13.3	18.6
Judicial Branch	14	3	16.3	(Z)	9	9	10.5	(Z)
Executive Branch, total	598,369	528,183	20.1	18.0	657,441	562,226	22.1	19.2
Executive Office of the President	860	311	45.3	19.6	934	367	49.2	23.1
Executive Departments	358,106	293,901	17.9	15.2	397,609	370,148	19.8	19.2
State	4,166	3,502	16.0	13.5	4,060	3,893	15.6	15.1
Treasury	53,484	45,954	32.5	28.8	59,243	52,550	36.1	32.9
Defense	152,473	124,483	16.0	13.8	197,838	172,624	20.8	19.2
Justice	9,149	9,268	9.3	9.5	4,481	6,749	4.6	6.9
Interior	20,898	12,463	25.6	15.7	17,393	14,958	21.3	18.8
Agriculture	34,258	31,255	28.3	27.0	39,365	39,209	32.6	33.9
Commerce	8,013	5,228	20.9	13.9	6,312	6,434	16.5	17.1
Labor	1,083	889	6.1	5.2	1,593	1,593	9.0	9.3
Health & Human Services	15,702	13,042	11.9	10.1	13,441	14,362	10.2	11.1
Housing & Urban Development	971	675	7.3	5.1	1,235	1,124	9.3	8.6
Transportation	3,208	1,647	4.6	2.5	5,469	6,692	7.8	10.0
Energy	1,570	1,596	7.6	7.9	2,083	1,888	10.1	9.4
Education	583	628	11.6	12.8	353	613	7.0	12.5
Veterans Affairs ²	52,548	43,271	19.9	16.4	44,743	47,459	17.0	18.0
Independent agencies ¹	239,403	233,971	24.7	23.5	258,898	191,711	26.7	19.3
Board of Governors, Fed RSRV System	249	182	15.2	10.9	167	189	10.2	11.3
Environmental Protection Agency	2,196	1,451	11.9	8.0	1,961	1,732	10.6	9.5
Equal Employment Opportunity Comm	179	242	6.1	8.4	168	136	5.7	4.7
Federal Deposit Insurance Corporation	3,280	1,246	14.9	6.2	4,168	4,527	18.9	22.6
Fed. Emergency Management Agency	2,759	5,310	60.3	93.9	2,621	3,438	57.3	60.8
General Services Administration	1,926	430	9.3	2.2	1,705	1,210	8.2	6.1
National Aeronautics & Space Admin	2,130	2,341	8.5	9.7	2,669	3,995	10.6	15.3
National Archives & Records Admin	644	585	20.4	18.8	316	200	10.0	6.4
Nuclear Regulatory Commission	150	127	4.2	3.7	195	240	5.5	7.0
Office of Personnel Management	707	340	10.3	5.5	864	1,448	12.6	23.5
Panama Canal Comm	1,388	1,125	16.2	13.1	1,289	1,131	15.1	13.2
Railroad Retirement Board	92	50	5.1	2.9	131	151	7.2	8.8
Securities and Exchange Commission	349	367	12.9	13.7	278	335	10.3	12.5
Small Business Administration	2,057	4,575	36.4	70.7	2,452	3,464	43.4	53.5
Smithsonian Institution	849	793	15.4	14.5	892	853	16.2	15.6
Tennessee Valley Authority	951	674	5.0	3.6	1,402	716	7.3	3.8
U.S. Information Agency	529	338	6.4	4.2	556	830	6.7	10.2
U.S. International Dev. Coop. Agency	463	397	10.5	9.5	733	621	16.6	14.8
U.S. Postal Service	215,964	210,663	27.5	25.9	233,602	164,082	29.7	20.2

Z Less than .05. ¹ Includes other branches, or other agencies, not shown separately. ² Formerly Veterans Administration.Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics, Employment and Trends*, bimonthly.

No. 547. Federal Land and Buildings Owned and Leased, and Predominant Land Usage: 1980 to 1991

[For fiscal years ending in years shown; see text, section 9. Covers Federal real property throughout the world, except as noted. Cost of land figures represent total cost of property owned in year shown. For further details see source. For data on Federal land by State, see table 354.]

ITEM AND AGENCY	Unit	1980	1985	1986	1987	1988	1989	1990	1991
Federally owned: Land	Mil. acres.	720	727	727	724	688	662	650	650
Buildings, number ¹	1,000	403	454	429	412	442	451	446	441
Cost of land, buildings, etc. ²	Bil. dol.	107	148	158	165	164	164	180	181
Federally leased: Land	Mil. acres.	1.4	1.3	1.3	1.6	1.6	1.5	0.9	(NA)
Buildings, floor area	Mil. sq/ft	214	237	246	246	248	254	234	242
Rental property, cost	Mil. dol	1,054	1,681	1,774	1,893	2,001	2,127	2,125	(NA)
Predominant usage (U.S. only)	Mil. acres.	720	727	727	724	688	662	650	650
Forest and wildlife	Mil. acres.	422	431	431	431	400	375	368	(NA)
Grazing	Mil. acres.	162	155	155	154	151	151	154	(NA)
Parks and historic sites	Mil. acres.	93	94	96	96	99	98	96	(NA)
Other	Mil. acres.	43	48	46	43	38	39	33	(NA)

NA Not available. ¹ Excludes data for Dept. of Defense military functions outside United States. ² Includes other uses not shown separately.Source: U.S. General Services Administration, *Inventory Report on Real Property Owned by the United States Throughout the World*, annual.