

Table B.--Relation of Wages and Salaries in the National Income and Product Accounts (NIPA's) to Wages and Salaries as Published by the Bureau of Labor Statistics (BLS)  
(Billions of dollars)

	Line	2001
Total wages and salaries, BLS/1/..	1	..
Plus: Adjustment for misreporting on employment tax returns/2/..	2	..
Adjustment for thrift savings plans/3/..	3	..
Adjustment for selected industries/4/..	4	..
Other/5/..	5	..
Equals: Wage and salary disbursements, NIPA's..	6	4,950.60
Plus: Wage accruals less disbursements, NIPA's..	7	0
Equals: Wage and salary accruals, NIPA's..	8	4,950.60

1. Total annual wages of workers covered by State unemployment insurance (UI) laws and by the Unemployment Compensation for Federal Employees program.

2. Consists of unreported wages and salaries paid by employers and of unreported tips.

3. Consists of voluntary contributions by employees. Prior to 1985, employers were not required to report these contributions. In 1985, reporting requirements were enacted by over one-half of the States; by 1990, the requirement had been enacted by almost all States.

4. For the following industries, consists of the difference between estimates from more comprehensive source data (excluding the adjustments in lines 2 and 3) and BLS wages and salaries: Agriculture, forestry and fishing; railroad transportation; health services; educational services; social services; membership organizations; private households; and the Federal Government.

5. Consists of the wages and salaries for insurance agents classified as statutory employees, for students and their spouses employed by public colleges or universities, for nonprofit organizations not participating in the UI program (in industries not listed in footnote 4), and of other coverage adjustments.

BLS Bureau of Labor Statistics

NIPA's National income and product accounts