Table 362.—Federal support and estimated federal tax expenditures for education, by category: Fiscal years 1965 to 2001

[In millions of dollars]

Fiscal year	Total on-budget support, off-budget support, and nonfederal funds generated by federal legislation	On-budget support[1]					Off-budget support and nonfederal funds generated by federal legislation								Estimated federal tax expenditures for education[9]
		Total	Elementary and secondary	Post-secondary	Other education	Research at educational institutions	Total	Off-budget support	Nonfederal funds						
								Federal Direct Student Loans[2]	Federal Family Education Loans[3]	Perkins Loans[4]	Income Contingent Loans[5]	Leveraging Educational Assistance Partnerships Programs[6]	Supplemental Educational Opportunity Grants[7]	Work-Study aid[8]	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Current dollars														
1965	$5,354.7	$5,331.0	$1,942.6	$1,197.5	$374.7	$1,816.3	$23.7	—	—	$16.1	—	—	—	$7.6	—
1970	13,359.1	12,526.5	5,830.4	3,447.7	964.7	2,283.6	832.6	—	$770.0	21.0	—	—	—	41.6	—
1975	24,691.5	23,288.1	10,617.2	7,644.0	1,608.5	3,418.4	1,403.4	—	1,233.0	35.7	—	$20.0	—	114.7	$8,605.0
1980	39,349.5	34,493.5	16,027.7	11,115.9	1,548.7	5,801.2	4,856.0	—	4,598.0	31.8	—	76.8	—	149.4	13,320.0
1985	47,753.4	39,027.9	16,901.3	11,174.4	2,107.6	8,844.6	8,725.5	—	8,467.0	21.4	—	76.0	—	161.1	19,105.0
1986	48,357.3	39,962.9	17,049.9	11,283.6	2,620.0	9,009.4	8,394.4	—	8,142.0	20.2	—	72.7	—	159.5	20,425.0
1987	50,724.6	41,194.7	17,535.7	10,300.0	2,820.4	10,538.6	9,529.8	—	9,272.0	20.9	$0.6	76.0	—	160.4	20,830.0
1988	54,078.7	43,454.4	18,564.9	10,657.5	2,981.6	11,250.5	10,624.3	—	10,380.0	20.6	0.5	72.8	—	150.4	17,025.0
1989	59,537.4	48,269.6	19,809.5	13,269.9	3,180.3	12,009.8	11,267.8	—	10,938.0	20.4	0.5	71.9	$22.0	215.0	17,755.0
1990	62,811.5	51,624.3	21,984.4	13,650.9	3,383.0	12,606.0	11,187.2	—	10,826.0	15.0	0.5	59.2	48.8	237.7	19,040.0
1991	70,375.6	57,599.5	25,418.0	14,707.4	3,698.6	13,775.4	12,776.1	—	12,372.0	17.3	0.5	63.5	87.7	235.0	18,995.0
1992	74,481.1	60,483.1	27,926.9	14,387.4	3,992.0	14,176.9	13,998.0	—	13,568.0	17.3	0.5	72.0	97.2	242.9	19,950.0
1993	84,741.5	67,740.6	30,834.3	17,844.0	4,107.2	14,955.1	17,000.8	—	16,524.0	29.3	—	72.4	184.6	190.5	21,010.0
1994	92,781.5	68,254.2	32,304.4	16,177.1	4,483.7	15,289.1	24,527.3	$813.0	23,214.0	52.7	—	72.4	184.6	190.5	22,630.0
1995	95,810.8	71,639.5	33,623.8	17,618.1	4,719.7	15,677.9	24,171.2	5,161.0	18,519.0	52.7	—	63.4	184.6	190.5	24,600.0
1996	96,833.0	71,327.4	34,391.5	15,775.5	4,828.0	16,332.3	25,505.6	8,357.0	16,711.0	31.1	—	31.4	184.6	190.5	26,340.0
1997	103,259.8	73,731.8	35,478.9	15,959.4	5,021.2	17,272.4	29,528.0	9,838.0	19,163.0	52.7	—	50.0	184.6	239.7	28,125.0
1998	107,810.5	76,909.2	37,486.2	15,799.6	5,148.5	18,475.0	30,901.3	10,400.1	20,002.5	45.0	—	25.0	194.3	234.4	29,540.0
1999	113,417.2	82,863.6	39,937.9	17,651.2	5,318.0	19,956.5	30,553.6	9,953.0	20,107.0	33.3	—	25.0	195.9	239.4	37,360.0
2000	119,100.0	85,502.6	43,809.0	15,010.4	5,485.1	21,198.0	33,597.4	10,347.0	22,711.0	33.3	—	50.0	199.7	256.4	39,475.0
2001[10]	128,149.7	92,774.5	48,707.0	15,310.1	5,976.4	22,781.1	35,375.2	10,860.0	23,903.0	33.3	—	80.0	218.7	280.2	41,460.0
	Constant fiscal year 2001 dollars[11]														
1965	$28,838.4	$28,710.7	$10,461.9	$6,449.3	$2,017.7	$9,781.7	$127.7	—	—	$86.8	—	—	—	$40.9	—
1970	57,523.6	53,938.5	25,105.6	14,845.6	4,154.0	9,833.3	3,585.0	—	$3,315.6	90.3	—	—	—	179.1	—
1975	74,729.7	70,482.4	32,133.4	23,135.0	4,868.1	10,346.0	4,247.3	—	3,731.7	107.9	—	$60.5	—	347.1	$26,043.4
1980	80,474.0	70,543.0	32,778.4	22,733.2	3,167.3	11,864.1	9,931.0	—	9,403.4	65.0	—	157.1	—	305.5	27,240.9
1985	72,821.6	59,515.6	25,773.7	17,040.4	3,214.0	13,487.6	13,305.9	—	12,911.8	32.6	—	115.9	—	245.7	29,134.2
1986	71,966.7	59,473.9	25,374.2	16,792.6	3,899.2	13,408.0	12,492.8	—	12,117.2	30.1	—	108.2	—	237.4	30,397.1
1987	73,473.2	59,669.5	25,400.0	14,919.3	4,085.3	15,264.9	13,803.7	—	13,430.3	30.3	$0.8	110.1	—	232.3	30,171.7
1988	75,925.8	61,009.4	26,064.8	14,963.0	4,186.1	15,795.5	14,916.4	—	14,573.4	29.0	0.7	102.2	—	211.2	23,902.8
1989	80,602.5	65,347.9	26,818.4	17,964.9	4,305.6	16,259.0	15,254.5	—	14,808.0	27.6	0.7	97.3	$29.8	291.1	24,036.9
1990	82,256.6	67,606.1	28,790.2	17,876.9	4,430.3	16,508.6	14,650.5	—	14,177.5	19.7	0.7	77.5	63.9	311.3	24,934.4
1991	88,264.7	72,241.0	31,879.2	18,446.0	4,638.8	17,277.1	16,023.7	—	15,516.9	21.8	0.6	79.7	110.0	294.7	23,823.4
1992	90,351.0	73,370.3	33,877.3	17,452.9	4,842.5	17,197.6	16,980.6	—	16,459.0	21.0	0.7	87.3	118.0	294.7	24,200.8
1993	100,268.5	80,152.6	36,484.0	21,113.5	4,859.7	17,695.3	20,115.9	—	19,551.7	34.6	—	85.7	218.4	225.5	24,859.6
1994	107,549.9	79,118.5	37,446.4	18,752.0	5,197.4	17,722.7	28,431.4	$942.4	26,909.1	61.1	—	84.0	214.0	220.9	26,232.1
1995	108,480.9	81,113.2	38,070.3	19,948.0	5,343.8	17,751.2	27,367.7	5,843.5	20,968.0	59.6	—	71.8	209.0	215.7	27,853.1
1996	107,116.6	78,902.3	38,043.9	17,450.9	5,340.8	18,066.8	28,214.3	9,244.5	18,485.7	34.4	—	34.7	204.2	210.7	29,137.3
1997	111,909.5	79,908.1	38,450.8	17,296.3	5,441.8	18,719.2	32,001.4	10,662.1	20,768.2	57.1	—	54.2	200.1	259.8	30,480.9
1998	115,372.0	82,303.4	40,115.3	16,907.7	5,509.6	19,770.8	33,068.6	11,129.5	21,405.4	48.2	—	26.8	207.9	250.8	31,611.8
1999	119,351.3	87,199.1	42,027.5	18,574.7	5,596.3	21,000.6	32,152.2	10,473.8	21,159.0	35.0	—	26.3	206.1	251.9	39,314.7
2000	122,227.0	87,747.5	44,959.2	15,404.5	5,629.1	21,754.6	34,479.5	10,618.7	23,307.3	34.2	—	51.3	204.9	263.1	40,511.4
2001[10]	128,149.7	92,774.5	48,707.0	15,310.1	5,976.4	22,781.1	35,375.2	10,860.0	23,903.0	33.3	—	80.0	218.7	280.2	41,460.0

—Not available or applicable.

[1] On-budget support includes federal funds for education programs tied to appropriations.

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

[3] Formerly the Guaranteed Student Loan program. New student loans guaranteed by the federal government and disbursed to borrowers.

[4] Student loans created from institutional matching funds (since 1993 1/3 of federal capital contributions). Excludes repayments of outstanding loans.

[5] Student loans created from institutional matching funds (1/9 of the federal contribution). This was a demonstration project that involved only 10 institutions and had unsubsidized interest rates. Program repealed in FY 1992.

[6] Formerly the State Student Incentive Grant program. Provides dollar-for-dollar required state matching contributions. Starting in fiscal year 2000, under $30.0 million was also dollar-for-dollar required state matching contributions, and over $30.0 million, the state matching is two-to-one.

[7] Institutions award grants to undergraduate students, and the federal share of such grants may not exceed 75 percent of the total grant.

[8] Employer contributions to student earnings is generally 1/3 of federal allocation.

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

[10] Estimated.

[11] Data adjusted by the federal funds composite deflator prepared by the U.S. Office of Management and Budget.

NOTE: To the extent possible, federal education funds data represent outlays rather than obligations. Some data have been revised from previously published figures. Detail may not sum to totals due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, compiled from data appearing in U.S. Office of Management and Budget, *Budget of the U.S. Government, Appendix,* fiscal years 1967 to 2002; National Science Foundation, *Federal Funds for Research and Development,* fiscal years 1965 to 2001; and unpublished data obtained from various federal agencies. (This table was prepared April 2001.)