

Table 366. Federal support and estimated federal tax expenditures for education, by category: Selected fiscal years, 1965 to 2003
 [In millions of dollars]

Fiscal year	On-budget support ¹				Off-budget support				Nonfederal funds				Estimated federal tax expenditures for education ¹⁰		
	Total	Elementary and secondary	Post-secondary	Other education ²	Research at educational institutions	Total	Federal Direct Student Loans ³	Income Contingent Loans ⁴	Leveraging Educational Assistance Programs	Federal Family Education Loans ⁵	Perkins Loans ⁵	Supplemental Educational Opportunity Grants ⁶		Work-Study and ⁷	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1965	\$5,354.7	\$1,942.6	\$1,197.5	\$374.7	\$1,816.3	\$23.7	\$23.7	†	†	†	†	†	†	†	—
1970	13,359.1	5,830.4	3,447.7	964.7	2,283.6	832.6	832.6	†	†	†	†	†	†	†	41.6
1975	24,691.5	10,617.2	7,644.0	1,608.5	3,418.4	1,403.0	1,403.0	†	†	†	†	†	†	†	114.7
1980	39,349.5	16,027.7	11,115.9	1,548.7	5,801.2	4,856.0	4,856.0	†	†	†	†	†	†	†	13,320.0
1985	47,753.4	16,901.3	11,174.4	2,107.6	8,844.6	8,394.4	8,394.4	†	†	†	†	†	†	†	19,105.0
1986	48,357.3	17,049.9	11,283.6	2,620.0	9,009.4	8,394.4	8,394.4	†	†	†	†	†	†	†	20,425.0
1987	50,724.6	17,535.7	12,300.0	2,820.4	10,538.6	9,529.8	9,529.8	†	†	†	†	†	†	†	20,830.0
1988	54,078.7	18,454.4	12,657.5	2,981.6	11,250.5	10,624.3	10,624.3	†	†	†	†	†	†	†	17,025.0
1989	59,537.4	19,809.5	13,269.9	3,180.3	12,009.8	11,267.8	11,267.8	†	†	†	†	†	†	†	17,755.0
1990	62,811.5	21,984.4	13,650.9	3,383.0	12,606.0	11,187.2	11,187.2	†	†	†	†	†	†	†	19,040.0
1991	67,481.1	25,443.1	14,707.4	3,698.6	13,775.4	12,776.1	12,776.1	†	†	†	†	†	†	†	18,995.0
1992	74,481.1	30,834.3	17,406.6	4,107.2	14,955.1	13,998.0	13,998.0	†	†	†	†	†	†	†	21,010.0
1993	82,781.5	32,304.4	18,177.1	4,483.7	15,289.1	14,527.3	14,527.3	†	†	†	†	†	†	†	19,550.0
1994	92,175.1	33,623.8	19,618.1	4,719.7	15,677.9	15,289.1	15,289.1	†	†	†	†	†	†	†	22,630.0
1995	95,810.8	34,391.5	15,775.5	4,828.0	16,332.3	15,505.6	15,505.6	†	†	†	†	†	†	†	26,340.0
1996	96,833.0	35,478.9	15,959.4	5,021.2	17,272.4	16,711.0	16,711.0	†	†	†	†	†	†	†	28,125.0
1997	103,259.8	37,371.8	15,799.6	5,148.5	18,475.0	17,272.4	17,272.4	†	†	†	†	†	†	†	29,540.0
1998	107,810.5	37,486.2	15,799.6	5,148.5	18,475.0	17,272.4	17,272.4	†	†	†	†	†	†	†	37,360.0
1999	113,417.2	42,863.6	15,008.7	5,484.6	19,956.5	18,553.6	18,553.6	†	†	†	†	†	†	†	39,475.0
2000	119,541.6	43,908.8	15,008.7	5,484.6	21,660.1	20,002.5	20,002.5	†	†	†	†	†	†	†	41,460.0
2001	130,668.5	48,530.1	14,938.3	5,880.0	25,498.1	22,711.0	22,711.0	†	†	†	†	†	†	†	—
2002	150,192.5	52,754.1	22,964.2	6,297.7	27,345.5	23,606.0	23,606.0	†	†	†	†	†	†	†	—
2003 ¹¹	171,033.6	59,655.7	29,319.6	6,584.7	29,176.6	26,297.0	26,297.0	†	†	†	†	†	†	†	—

Constant fiscal year 2003 dollars¹²

1965	\$29,506.5	\$10,704.3	\$6,598.7	\$2,064.5	\$10,008.4	\$130.7	\$130.7	†	†	†	†	†	†	†	—
1970	60,062.1	26,213.5	15,000.8	4,337.4	10,267.2	3,745.2	3,745.2	†	†	†	†	†	†	†	\$41.9
1975	77,518.4	33,325.5	23,988.3	5,049.8	10,732.0	4,406.8	4,406.8	†	†	†	†	†	†	†	187.0
1980	83,127.6	33,859.2	23,482.8	3,271.8	12,255.3	10,268.5	10,268.5	†	†	†	†	†	†	†	\$27,015.2
1985	74,816.7	31,466.2	17,507.2	3,020.1	13,670.5	13,670.5	13,670.5	†	†	†	†	†	†	†	28,139.1
1986	73,952.5	31,115.0	17,559.9	4,006.8	13,777.9	12,837.5	12,837.5	†	†	†	†	†	†	†	29,932.4
1987	75,444.2	31,270.2	15,319.5	4,194.9	14,174.0	12,837.5	12,837.5	†	†	†	†	†	†	†	31,235.8
1988	78,072.1	32,734.0	15,386.0	4,304.4	15,674.4	14,174.0	14,174.0	†	†	†	†	†	†	†	30,981.1
1989	82,888.9	37,201.7	18,474.5	4,427.1	16,220.3	15,687.3	15,687.3	†	†	†	†	†	†	†	24,578.6
1990	86,622.5	38,399.8	18,399.8	4,559.9	16,991.4	15,079.0	15,079.0	†	†	†	†	†	†	†	24,718.8
1991	90,891.1	44,390.6	18,944.8	4,776.8	17,791.2	16,500.5	16,500.5	†	†	†	†	†	†	†	25,663.7
1992	103,185.5	47,525.7	19,656.6	4,984.8	17,702.7	17,479.5	17,479.5	†	†	†	†	†	†	†	25,532.3
1993	110,729.1	52,484.4	21,727.8	5,001.1	18,210.1	20,701.1	20,701.1	†	†	†	†	†	†	†	24,911.7
1994	111,611.1	53,553.3	19,306.3	5,351.0	18,246.6	20,701.1	20,701.1	†	†	†	†	†	†	†	25,582.8
1995	110,286.6	51,237.3	20,523.6	5,498.0	18,263.4	21,573.0	21,573.0	†	†	†	†	†	†	†	27,007.5
1996	115,380.0	51,697.7	17,967.3	5,498.0	18,601.5	21,573.0	21,573.0	†	†	†	†	†	†	†	28,656.8
1997	115,380.0	51,697.7	17,967.3	5,498.0	18,601.5	21,573.0	21,573.0	†	†	†	†	†	†	†	29,999.6
1998	119,273.0	50,086.3	17,832.7	5,610.5	19,299.7	22,129.2	22,129.2	†	†	†	†	†	†	†	31,426.2
1999	123,609.4	50,310.1	17,479.4	5,695.9	20,439.3	22,129.2	22,129.2	†	†	†	†	†	†	†	32,680.7
2000	127,001.0	43,526.9	19,237.4	5,795.9	21,749.8	21,913.9	21,913.9	†	†	†	†	†	†	†	40,717.3
2001	135,648.0	50,379.5	15,945.3	5,826.8	23,011.7	24,128.2	24,128.2	†	†	†	†	†	†	†	41,938.2
2002	153,309.5	53,848.9	23,440.8	6,104.1	26,469.8	25,635.0	25,635.0	†	†	†	†	†	†	†	43,040.0
2003 ¹¹	171,033.6	59,655.7	29,319.6	6,584.7	27,913.0	33,791.0	33,791.0	†	†	†	†	†	†	†	—

† Not available.
 † Not applicable.
¹ On-budget support includes federal funds for education programs tied to appropriations.
² Other education includes libraries, museums, cultural activities, and miscellaneous research.
³ 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.
⁴ Formerly the Guaranteed Student Loan program. New student loans guaranteed by the federal government and disbursed to borrowers.
⁵ Student loans created from institutional matching funds (since 1993 1/3 of federal capital contributions). Excludes repayments of outstanding loans.
⁶ 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 repeated in FY 1992.
⁷ 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 dollar-for-dollar required state matching contributions, and over \$30.0 million, the state matching is two-to-one.
⁸ Institutions award grants to undergraduate students, and the federal share of such grants may not exceed 75 percent of the total grant.
⁹ Employer contributions to student earnings is generally 1/3 of federal allocation.
¹⁰ 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.
¹¹ Estimated.
¹² Data adjusted by the federal funds composite deflator prepared by the U.S. Office of Management and Budget, *Budget of the U.S. Government, Historical Tables, Fiscal Year 2005*.
 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 because of rounding.
 SOURCE: U.S. Department of Education, Budget Service, unpublished data and 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 2004*; National Science Foundation, *Federal Funds for Research and Development, fiscal years 1965 through 2003*; and unpublished data obtained from various federal agencies. (This table was prepared April 2004.)