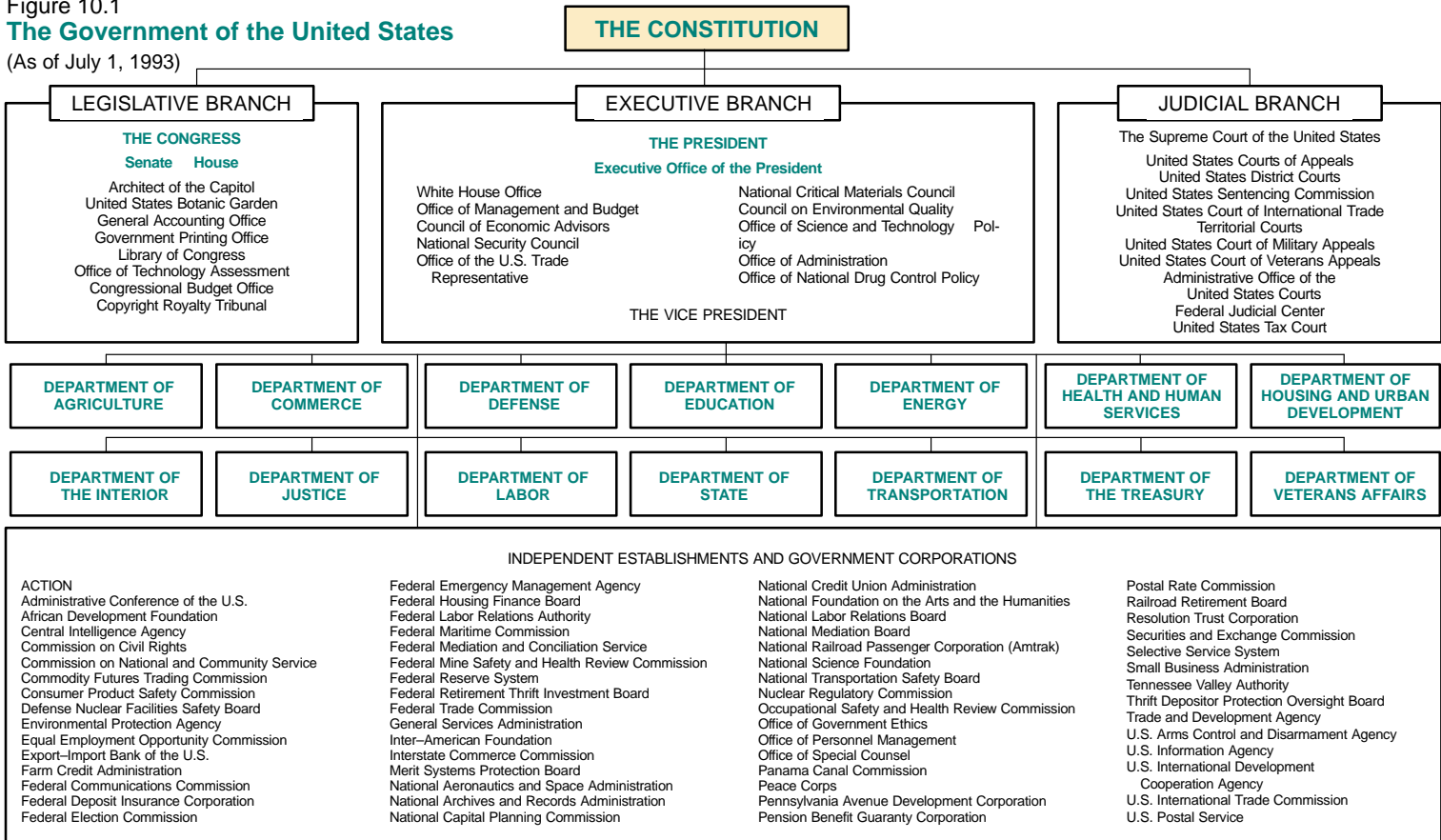


Figure 10.1  
The Government of the United States

(As of July 1, 1993)



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

# 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

	1996
<i>Gross Federal debt</i>	\$5,207 bil.
<i>Interest on the public debt</i>	\$345 bil.
<i>Net interest</i>	\$241 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 check-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 Data Book* 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*.

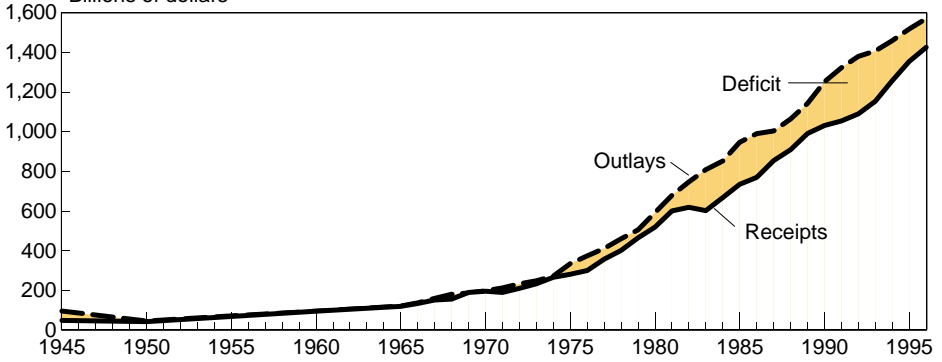
**Public lands**—These data refer to transactions which involve the disposal, under public land laws, of Federal public lands to non-Federal owners. In general, original entries and selections are applications to secure title to public lands which have been accepted as properly filed (i.e., allowed). 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 10.2  
**Federal Budget Summary: 1945 to 1996**

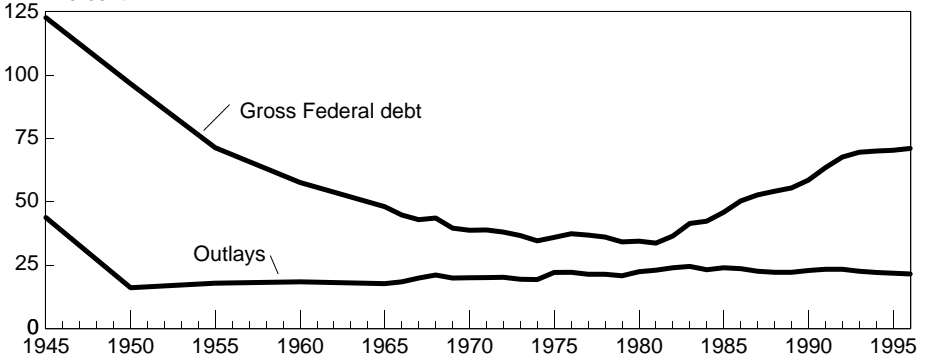
**Receipts, outlays, and surplus or deficit**

Billions of dollars



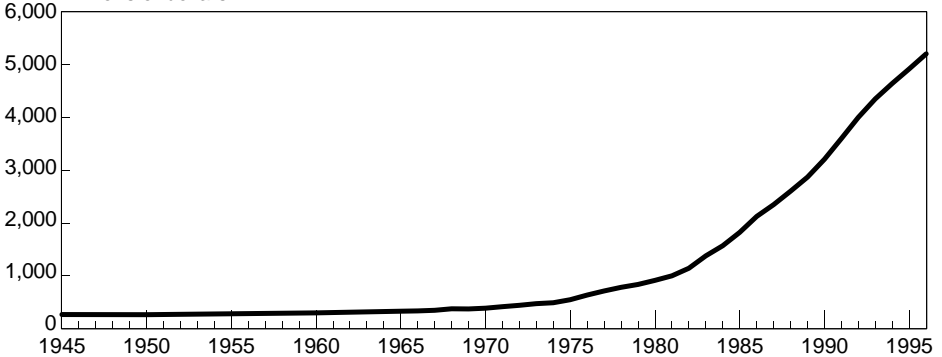
**Outlays and debt as a percent of Gross Domestic Product**

Percent



**Gross Federal debt**

Billions of dollars



Source: Charts prepared by U.S. Bureau of the Census. For data, see table 512.

## No. 512. Federal Budget—Summary: 1945 to 1996

[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 <sup>1</sup>	OUTLAYS <sup>1</sup>				Surplus or deficit (-)	GROSS FEDERAL DEBT <sup>3</sup>					ANNUAL PERCENT CHANGE <sup>4</sup>			Outlays, off-budget
		Total	Human resources	National defense	Percent of GDP <sup>2</sup>		Total	Held by—			As percent of GDP <sup>2</sup>	Receipts	Outlays	Gross Federal debt <sup>3</sup>	
								Federal Gov't Account	The public						
									Total	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	38.7	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 <sup>5</sup> . . . . .	81,232	95,975	52,065	22,269	21.6	-14,744	643,561	148,052	495,509	96,702	36.2	(X)	(X)	19	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	6.9	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	17.2	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	151,404
1983 . . . . .	600,562	808,380	426,003	209,303	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	16.1	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	550,570	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	1,252,515	619,329	299,331	22.8	-221,194	3,206,564	795,841	2,410,722	234,410	58.5	4.1	9.6	11.8	225,065
1991 . . . . .	1,054,272	1,323,631	689,666	273,292	23.3	-269,359	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	-290,403	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	329,653	69.5	5.8	2.0	8.7	266,587
1994 . . . . .	1,257,737	1,460,841	869,414	281,642	22.0	-203,104	4,643,711	1,211,598	3,432,123	355,150	70.0	9.0	3.7	6.7	279,372
1995 . . . . .	1,355,213	1,519,133	923,769	272,066	21.7	-163,920	4,921,025	1,317,612	3,603,412	374,114	70.3	7.8	4.0	6.0	288,064
1996, est. . . . .	1,426,775	1,572,411	969,942	265,556	21.4	-145,636	5,207,298	1,438,614	3,768,684	(NA)	71.0	5.3	3.5	5.8	302,119

NA Not available. X Not applicable. <sup>1</sup> Includes off-budget receipts and outlays. <sup>2</sup> Gross domestic product as of fiscal year; for calendar year GDP, see section 14. <sup>3</sup> See text, section 10, for discussion of debt concept. <sup>4</sup> Change from previous year. For explanation of average annual percent see Guide to Tabular Presentation. <sup>5</sup> Represents transition quarter, July-Sept.

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

## No. 513. Federal Receipts, by Source: 1980 to 1996

[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	1992	1993	1994	1995	1996, est.
<b>Total receipts</b> <sup>1</sup>	<b>517,112</b>	<b>1,031,321</b>	<b>1,090,453</b>	<b>1,153,535</b>	<b>1,257,737</b>	<b>1,355,213</b>	<b>1,426,775</b>
Individual income taxes	244,069	466,884	475,964	509,680	543,055	590,244	630,873
Corporation income taxes	64,600	93,507	100,270	117,520	140,385	157,004	167,108
Social insurance	157,803	380,047	413,689	428,300	461,475	484,473	507,535
Employment taxes and contributions	138,748	353,891	385,491	396,939	428,810	451,045	473,186
Old-age and survivors insurance	96,581	255,031	273,137	281,735	302,607	284,091	311,713
Disability insurance	16,628	26,625	29,289	30,199	32,419	66,988	55,728
Hospital insurance	23,217	68,556	79,108	81,224	90,062	96,024	101,848
Railroad retirement pension fund	2,323	2,292	2,449	2,367	2,323	2,424	2,399
Railroad social security equivalent account	-	1,387	1,508	1,414	1,399	1,518	1,498
Unemployment insurance	15,336	21,635	23,410	26,556	28,004	28,878	29,810
Other retirement contributions	3,719	4,522	4,788	4,805	4,661	4,550	4,539
Excise taxes <sup>1</sup>	24,329	35,345	45,569	48,057	55,225	57,484	53,886
Federal funds	15,563	15,591	21,836	24,522	31,226	26,941	25,412
Alcohol	5,601	5,695	8,011	7,583	7,539	7,216	7,189
Tobacco	2,443	4,081	5,049	5,875	5,691	5,878	5,872
Ozone depletion	-	360	637	854	761	616	205
Trust funds <sup>1</sup>	8,766	19,754	23,733	23,535	23,999	30,543	28,474
Highways	6,620	13,867	16,733	18,039	16,668	22,611	24,554
Airport and airway	1,874	3,700	4,645	3,262	5,189	5,534	2,281
Black lung disability	272	665	626	634	567	608	620
Hazardous substance response	-	818	818	826	807	867	363
Aquatic resources	-	218	271	276	301	306	320
Leaking underground storage	-	122	157	153	152	165	54
Vaccine injury compensations	-	159	118	38	179	138	123
Oil spill liability	-	143	295	229	48	211	34
Estate and gift taxes	6,389	11,500	11,143	12,577	15,225	14,763	15,924
Customs duties	7,174	16,707	17,359	18,802	20,099	19,301	19,313
Federal Reserve deposits	11,767	24,319	22,920	14,908	18,023	23,378	23,752

- Represents or rounds to zero. <sup>1</sup> 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. 514. 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 check-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 <sup>1</sup>		
	1993	1994	1995, est.	1993	1994	1995, est.	1993	1994	1995, est.
<b>Total</b> <sup>2</sup>	<b>702</b>	<b>749</b>	<b>783</b>	<b>602</b>	<b>653</b>	<b>684</b>	<b>1,080</b>	<b>1,181</b>	<b>1,281</b>
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 <sup>3</sup>	8	10	11	4	8	9	36	32	34

NA Not available. <sup>1</sup> 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. <sup>2</sup> Includes funds not shown separately. <sup>3</sup> 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. 515. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1940 to 1996

[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 <sup>1</sup>	Veterans benefits	Total <sup>2</sup>	Transpor-tation	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	7,760	-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	18,910	18,433	39,188	13,739	7,619	26,727	27,050	-14,386
1976 <sup>3</sup>	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	54,559	17,532	4,686	42,636	40,396	-17,476
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	27,029	23,958	21,885	85,044	26,656	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	-41,973
1985	946,391	252,748	471,822	188,623	128,200	65,822	33,542	29,342	26,292	56,789	25,838	4,229	129,504	68,227	-32,698
1986	990,336	273,375	481,594	198,757	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	1,252,515	299,331	619,329	248,623	147,022	98,102	57,716	38,755	29,112	125,356	29,485	66,952	184,221	60,893	-36,615
1991	1,323,631	273,292	689,666	269,015	170,276	104,489	71,183	43,354	31,349	134,407	31,099	75,502	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	1,460,841	281,642	869,414	319,565	214,031	144,747	107,122	46,307	37,642	69,685	38,066	-5,118	202,957	74,914	-37,772
1995	1,519,133	272,066	923,769	335,846	220,449	159,855	115,418	54,263	37,938	62,591	39,350	-14,441	232,173	72,989	-44,455
1996, est.	1,572,411	265,556	969,942	350,924	228,342	177,586	121,211	54,131	37,748	66,670	39,769	-10,744	241,059	71,452	-42,268

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

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

## No. 516. Federal Budget Outlays in Constant (1987) Dollars: 1980 to 1996

[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 512. Minus sign (-) indicates offset]

OUTLAYS	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996, est.
<b>Outlays, total . . . . .</b>	<b>832.0</b>	<b>1,001.3</b>	<b>1,017.3</b>	<b>1,003.9</b>	<b>1,027.1</b>	<b>1,057.2</b>	<b>1,110.2</b>	<b>1,123.3</b>	<b>1,133.4</b>	<b>1,125.8</b>	<b>1,140.1</b>	<b>1,159.3</b>	<b>1,170.5</b>
National defense . . . . .	187.1	261.2	276.4	282.0	283.3	285.9	272.6	240.5	249.7	237.2	220.6	206.8	197.0
Nondefense outlays . . . . .	645.0	740.0	740.8	721.9	743.8	771.3	837.5	882.9	883.7	888.6	919.5	952.5	973.5
Payments for individuals . . . . .	394.9	458.6	467.5	471.3	480.0	490.4	509.6	541.3	587.3	614.9	634.8	660.2	674.2
Direct payments . . . . .	-348.6	-405.6	-411.4	-413.5	-420.2	-428.8	-442.3	-464.2	-496.6	-517.1	-530.2	-549.9	-563.3
Grants to State and local govt's . . . . .	-46.3	-53.0	-56.2	-57.8	-59.9	-61.6	-67.3	-77.1	-90.7	-97.8	-104.7	-110.3	-110.9
Other grants . . . . .	81.1	59.8	59.5	50.5	50.7	50.3	51.9	53.6	55.7	57.4	61.0	62.3	66.2
Net interest . . . . .	74.4	137.3	140.1	138.7	146.5	156.3	163.1	165.4	164.6	160.3	160.5	180.3	183.5
All other . . . . .	123.0	118.8	107.7	98.0	102.4	108.7	145.4	155.8	108.0	85.1	91.4	81.5	79.2
Undistributed offsetting receipts . . . . .	-28.5	-34.3	-34.0	-36.5	-35.8	-34.4	-32.4	-33.1	-32.0	-29.2	-28.2	-31.7	-29.5
PERCENT OF GDP													
Outlays, total . . . . .	22.3	23.9	23.5	22.5	22.1	22.1	22.8	23.3	23.3	22.5	22.0	21.7	21.4
National defense . . . . .	5.1	6.4	6.5	6.3	6.0	5.9	5.5	4.8	5.0	4.7	4.2	3.9	3.6
Nondefense outlays . . . . .	17.3	17.5	17.0	16.2	16.1	16.2	17.4	18.5	18.3	17.9	17.8	17.8	17.8
Payments for individuals . . . . .	10.5	10.8	10.7	10.6	10.4	10.4	10.7	11.5	12.3	12.5	12.4	12.5	12.5
Direct payments . . . . .	-9.3	-9.5	-9.4	-9.3	-9.1	-9.1	-9.2	-9.8	-10.4	-10.5	-10.4	-10.4	-10.4
Grants to State and local govt's . . . . .	-1.2	-1.2	-1.3	-1.3	-1.3	-1.3	-1.4	-1.6	-1.9	-2.0	-2.0	-2.1	-2.1
Other grants . . . . .	2.2	1.4	1.4	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.2
Net interest . . . . .	2.0	3.3	3.2	3.1	3.2	3.3	3.4	3.4	3.4	3.2	3.1	3.3	3.3
All other . . . . .	3.3	2.9	2.5	2.2	2.2	2.3	3.0	3.2	2.2	1.7	1.8	1.5	1.4
Undistributed offsetting receipts . . . . .	-0.8	-0.8	-0.8	-0.8	-0.8	-0.7	-0.7	-0.7	-0.7	-0.6	-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	27.6	28.1	27.3	26.6	23.9	20.6	21.6	20.7	19.3	17.9	16.9
Nondefense outlays . . . . .	77.3	73.3	72.4	71.9	72.7	73.4	76.1	79.4	78.4	79.3	80.7	82.1	83.1
Payments for individuals . . . . .	47.1	45.2	45.6	46.9	47.0	46.9	46.6	49.1	52.7	55.6	56.3	57.6	58.3
Direct payments . . . . .	-41.6	-39.9	-40.1	-41.2	-41.2	-41.0	-40.5	-42.1	-44.6	-46.7	-47.0	-48.0	-48.7
Grants to State and local govt's . . . . .	-5.5	-5.2	-5.5	-5.8	-5.9	-5.9	-6.2	-7.0	-8.1	-8.8	-9.3	-9.6	-9.6
Other grants . . . . .	9.9	6.0	5.8	5.0	5.0	4.8	4.6	4.7	4.7	4.9	5.1	5.2	5.5
Net interest . . . . .	8.9	13.7	13.7	13.8	14.3	14.8	14.7	14.7	14.4	14.1	13.9	15.3	15.3
All other . . . . .	14.8	12.0	10.6	9.8	9.9	10.3	13.1	13.8	9.4	7.4	8.0	7.0	6.7
Undistributed offsetting receipts . . . . .	-3.4	-3.5	-3.3	-3.6	-3.5	-3.3	-2.9	-3.0	-2.8	-2.7	-2.6	-2.9	-2.7

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



## No. 517. Federal Outlays, by Branch and Detailed Function: 1990 to 1996

[In millions of dollars. For fiscal years ending in year shown; outlays stated in terms of checks issued or cash payments. See headnote, table 513]

BRANCH AND FUNCTION	1990	1992	1993	1994	1995	1996, est.
<b>Total outlays . . . . .</b>	<b>1,252,515</b>	<b>1,380,856</b>	<b>1,408,675</b>	<b>1,460,841</b>	<b>1,519,133</b>	<b>1,572,411</b>
Legislative branch . . . . .	2,241	2,677	2,406	2,552	2,625	2,695
The Judiciary . . . . .	1,646	2,308	2,628	2,677	2,910	3,297
Funds appropriated to President	10,087	11,113	11,526	10,511	11,161	10,445
Departments:						
Agriculture . . . . .	46,012	56,437	63,144	60,753	56,665	54,840
Commerce . . . . .	3,734	2,567	2,798	2,915	3,401	3,789
Defense—Military . . . . .	289,755	286,632	278,574	268,646	259,556	254,325
Defense—Civil . . . . .	24,975	28,270	29,266	30,407	31,669	32,255
Education . . . . .	23,109	26,047	30,290	24,699	31,322	30,404
Energy . . . . .	12,084	15,523	16,942	17,839	17,617	14,678
Health and Human Services	175,531	231,560	253,835	278,901	303,081	327,429
Housing and Urban Development	20,167	24,470	25,181	25,845	29,044	26,432
Interior . . . . .	5,790	6,539	6,784	6,900	7,405	6,939
Justice . . . . .	6,507	9,802	10,170	10,005	10,788	12,964
Labor <sup>2</sup> . . . . .	25,215	47,078	44,651	37,047	32,090	34,404
State . . . . .	3,979	5,007	5,384	5,718	5,344	5,500
Transportation . . . . .	28,650	32,491	34,457	37,228	38,777	38,994
Treasury . . . . .	255,172	292,987	298,804	307,577	348,579	364,956
Veterans Affairs . . . . .	28,998	33,897	35,487	37,401	37,771	37,606
Independent agencies:						
Environmental Protection Agency . . . . .	5,108	5,950	5,930	5,855	6,351	6,329
General Services Administration . . . . .	-123	469	743	334	707	469
NASA <sup>3</sup> . . . . .	12,429	13,961	14,305	13,695	13,378	14,190
Office of Personnel Management . . . . .	31,949	35,596	36,794	38,596	41,276	42,374
Small Business Administration . . . . .	692	546	785	779	677	957
Other independent agencies . . . . .	72,808	18,007	-11,428	10,281	4,199	9,503
Undistributed offsetting receipts . . . . .	-98,930	-117,111	-119,711	-123,469	-137,628	-139,866
<b>Outlays, by function . . . . .</b>	<b>1,252,515</b>	<b>1,380,856</b>	<b>1,408,675</b>	<b>1,460,841</b>	<b>1,519,133</b>	<b>1,572,411</b>
National defense . . . . .	299,331	298,350	291,086	281,642	272,066	265,556
Dept. of Defense—Military . . . . .	289,755	286,892	278,561	268,622	259,442	254,258
Military personnel . . . . .	75,622	81,171	75,904	73,137	70,809	67,449
Operation and maintenance . . . . .	88,340	91,984	94,094	87,880	90,881	91,690
Procurement . . . . .	80,972	74,881	69,936	61,769	54,982	48,131
R and D, test, and evaluation . . . . .	37,458	34,632	36,968	34,762	34,594	34,434
Military construction . . . . .	5,080	4,262	4,831	4,979	6,823	6,524
Family housing . . . . .	3,501	3,271	3,255	3,316	3,571	4,028
Other . . . . .	-1,218	-3,308	-6,428	-2,779	-2,218	2,002
Atomic energy defense activities . . . . .	8,988	10,619	11,017	11,892	11,777	10,245
Defense related activities . . . . .	587	839	1,508	1,128	847	1,053
International affairs . . . . .	13,764	16,107	17,248	17,083	16,434	14,830
International development and humanitarian assistance . . . . .	5,498	6,133	5,827	7,049	7,599	6,895
Conduct of foreign affairs . . . . .	3,050	3,894	4,325	4,557	4,192	4,138
Other . . . . .	72,808	18,007	-11,428	10,281	4,199	9,503
Income security . . . . .	147,022	196,948	207,250	214,031	220,449	228,342
General retirement and disability insurance . . . . .	5,148	5,483	4,347	5,720	5,106	4,973
Federal employee retirement and disability . . . . .	15,983	57,572	60,047	62,487	65,834	67,936
Housing assistance . . . . .	15,891	18,904	21,542	23,884	27,524	26,573
Food and nutrition assistance . . . . .	23,964	32,622	35,148	36,773	37,594	39,034
Other income security . . . . .	31,146	42,901	48,366	56,439	60,753	63,840
Unemployment compensation . . . . .	18,889	39,466	37,802	28,729	23,638	25,986
Health . . . . .	57,716	89,497	99,415	107,122	115,418	121,211
Health care services . . . . .	47,642	77,719	86,860	94,259	101,931	107,686
Health research . . . . .	8,611	10,021	10,794	11,000	11,569	11,533
Consumer and occupational health and safety . . . . .	1,462	1,757	1,762	1,863	1,918	1,992
Medicare . . . . .	98,102	119,024	130,552	144,747	159,855	177,586
Social Security . . . . .	248,623	287,585	304,585	319,565	335,846	350,924
Veterans benefits and services . . . . .	29,112	34,138	35,720	37,642	37,938	37,748
Income security for veterans . . . . .	15,241	17,296	17,758	19,613	18,966	18,121
Educ., training, and rehab. . . . .	278	783	826	1,115	1,124	1,117
Hospital and medical care . . . . .	12,134	14,091	14,812	15,678	16,428	17,081
Housing for veterans . . . . .	517	901	1,299	197	329	284
Other . . . . .	943	1,067	1,025	1,039	1,091	1,145

See footnotes at end of table.

## No. 517. Federal Outlays, by Branch and Detailed Function: 1990 to 1996—Continued

[In millions of dollars. See headnote, table 513]

FUNCTION	1990	1992	1993	1994	1995	1996, est.
Education, training, employment, and social services . . . . .	38,755	45,248	50,012	46,307	54,263	54,131
Elementary, secondary, and vocational education . . . . .	9,918	12,402	13,481	14,258	14,694	16,002
Higher education . . . . .	11,107	11,268	14,483	7,876	14,172	11,440
Research and general educ. aids . . . . .	1,577	1,996	2,040	2,086	2,120	2,269
Training and employment . . . . .	5,619	6,479	6,700	7,097	7,430	7,617
Other labor services . . . . .	810	884	948	958	965	962
Social services . . . . .	9,723	12,219	12,360	14,031	14,882	15,841
Commerce and housing credit . . . . .	66,952	10,093	-22,719	-5,118	-14,441	-10,744
Mortgage credit . . . . .	3,845	4,320	1,554	-501	-1,038	-3,999
Postal Service . . . . .	2,116	1,169	1,602	1,233	-1,839	-189
Deposit insurance . . . . .	57,891	2,518	-27,957	-7,570	-17,827	-13,465
Other commerce . . . . .	3,100	2,085	2,083	1,719	6,263	6,909
Transportation . . . . .	29,485	33,333	35,004	38,066	39,350	39,769
Ground transportation . . . . .	18,954	20,347	21,251	23,940	25,297	26,124
Air transportation . . . . .	7,234	9,313	10,049	10,146	10,020	9,865
Water transportation . . . . .	3,151	3,430	3,423	3,648	3,732	3,471
Other transportation . . . . .	146	244	281	333	301	309
Natural resources and environment . . . . .	17,080	20,025	20,239	21,064	22,105	21,550
Water resources . . . . .	4,401	4,559	4,258	4,528	4,791	4,729
Conservation and land management . . . . .	3,553	4,581	4,777	5,161	5,318	4,876
Recreational resources . . . . .	1,876	2,378	2,620	2,619	2,828	2,568
Pollution control and abatement . . . . .	5,170	6,075	6,061	6,050	6,512	6,517
Other natural resources . . . . .	2,080	2,432	2,522	2,706	2,656	2,860
Energy . . . . .	3,341	4,500	4,319	5,219	4,936	3,217
Supply . . . . .	1,976	3,226	3,286	3,899	3,584	2,009
Conservation . . . . .	365	468	521	582	671	681
Emergency preparedness . . . . .	442	319	336	275	223	171
Information, policy, and regs . . . . .	559	486	176	462	458	356
Community/regional develop . . . . .	8,498	6,838	9,052	10,454	10,641	12,878
Community development . . . . .	3,530	3,643	3,681	4,133	4,744	5,519
Area and regional development . . . . .	2,868	2,315	2,443	2,166	2,615	2,689
Disaster relief and insurance . . . . .	2,100	881	2,928	4,156	3,282	4,670
Agriculture . . . . .	11,958	15,205	20,490	15,046	9,773	7,718
Farm income stabilization . . . . .	9,761	12,666	17,847	12,350	7,015	4,987
Research and services . . . . .	2,197	2,539	2,643	2,695	2,758	2,731
Net interest . . . . .	184,221	199,421	198,811	202,957	232,173	241,059
On-budget . . . . .	200,212	223,059	225,599	232,160	265,478	277,499
Off-budget . . . . .	-15,991	-23,637	-26,788	-29,203	-33,305	-36,440
Interest on the public debt . . . . .	264,724	292,323	292,502	296,278	332,414	344,628
Interest received by on-budget trust funds . . . . .	-46,321	-54,193	-55,537	-56,494	-59,867	-61,158
Interest received by off-budget trust funds . . . . .	-15,991	-23,637	-26,788	-29,203	-33,305	-36,440
Other interest . . . . .	-18,191	-15,071	-11,367	-7,623	-7,069	-5,971
General science/space/technology . . . . .	14,444	16,409	17,030	16,227	16,724	16,877
Gen. science and basic research . . . . .	2,835	3,571	3,938	3,863	4,131	3,978
General government . . . . .	10,734	12,990	13,009	11,303	13,835	13,590
Legislative functions . . . . .	1,763	2,124	2,124	2,042	1,995	2,066
Exec. direction and management . . . . .	160	188	197	244	248	295
Central fiscal operations . . . . .	6,004	6,612	6,976	7,417	7,936	7,576
General property and records management . . . . .	31	692	1,005	590	920	661
General purpose fiscal assistance . . . . .	2,161	1,865	1,935	1,899	2,057	2,096
Other general government . . . . .	792	1,775	1,321	987	1,630	1,600
Deductions, offsetting receipts . . . . .	-361	-480	-739	-2,087	-1,077	-854
Administration of justice . . . . .	9,993	14,426	14,955	15,256	16,223	18,764
Federal law enforcement . . . . .	6,448	6,462	6,674	6,624	6,384	7,475
Federal litigative and judicial . . . . .	3,577	5,054	5,336	5,470	6,123	6,368
Federal correctional activities . . . . .	1,291	2,114	2,124	2,315	2,749	3,013
Criminal justice assistance . . . . .	477	795	822	847	967	1,908
Undistributed offsetting receipts . . . . .	-36,615	-39,280	-37,386	-37,772	-44,455	-42,268

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

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

## No. 518. 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: <sup>1</sup>				
Exclusion of income of foreign sales corporations . . . . .	1,300	1,400	1,500	1,600
Deferral of income from controlled foreign corps. <sup>2</sup> . . . . .	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: <sup>1</sup>				
Expensing of research and experimentation <sup>2</sup> . . . . .	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: <sup>1</sup>				
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. agric., timber, iron ore and coal) <sup>2</sup> . . . . .	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 <sup>2</sup> . . . . .	1,145	1,290	1,425	1,580
Accelerated deprec. of bldgs. excl. rental housing <sup>2</sup> . . . . .	5,145	4,920	4,385	3,580
Step-up basis of capital gains at death . . . . .	28,850	28,305	29,480	30,285
Accelerated depreciation of machinery and equipment <sup>3</sup> . . . . .	17,620	19,400	20,850	21,885
Graduated corporation income tax rate <sup>2</sup> . . . . .	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: <sup>1</sup>				
Credit for low income housing investments . . . . .	1,925	2,260	2,600	2,945
Education, training, employment, and social services: <sup>1</sup>				
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: <sup>1</sup>				
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: <sup>1</sup>				
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: <sup>1</sup>				
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 <sup>4</sup> . . . . .	1,470	1,490	1,510	1,520
Earned income credit . . . . .	4,020	5,110	5,740	6,440
Veterans benefits and services: <sup>1</sup>				
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: <sup>1</sup>				
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

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

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

## No. 519. Summary of Federal Debt: 1985 to 1994

[In millions of dollars. As of end of fiscal year]

ITEM	1985	1990	1992	1993	1994
<b>Debt outstanding, total</b> . . . . .	<b>1,827,470</b>	<b>3,266,073</b>	<b>4,082,871</b>	<b>4,436,171</b>	<b>4,721,293</b>
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	3,294,796	3,479,652
Agency securities . . . . .	3,299	32,613	18,127	24,661	28,526
<b>Interest-bearing public debt</b> , . . . . .	<b>1,821,010</b>	<b>3,210,943</b>	<b>4,061,801</b>	<b>4,408,567</b>	<b>4,689,524</b>
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
<b>MATURITY DISTRIBUTION</b>					
<b>Amount outstanding, privately held</b> . . . . .	<b>1,185,675</b>	<b>1,841,903</b>	<b>2,363,802</b>	<b>2,562,336</b>	<b>2,719,861</b>
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. 520. U.S. Savings Bonds: 1980 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	1980	1985	1987	1988	1989	1990	1991	1992	1993	1994
Amounts outstanding, total <sup>1</sup> . . . . .	73	77	97	107	114	123	134	149	167	177
Funds from sales . . . . .	5	5	10	7	8	8	9	14	17	9
Accrued discounts . . . . .	4	5	6	8	8	8	10	9	9	9
Redemptions <sup>2</sup> . . . . .	17	6	5	6	7	8	8	7	8	9
Percent of total outstanding . . . . .	23.0	7.4	5.1	5.6	6.3	6.1	5.6	5.0	4.7	5.1

<sup>1</sup> Interest-bearing debt only for amounts end of year. <sup>2</sup> Matured and unmatured bonds.Source: U.S. Dept. of the Treasury, *Treasury Bulletin*, quarterly.

## No. 521. 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	Procure- ment	Grants to State and local govern- ments	Salaries and wages
	Total <sup>1</sup>	Per capita <sup>2</sup> (dol.)						
<b>U.S.</b> <sup>3</sup>	<b>1,320,132</b>	<b>4,996</b>	<b>227,525</b>	<b>1,092,607</b>	<b>691,666</b>	<b>197,959</b>	<b>214,239</b>	<b>168,951</b>
<b>Northeast.</b>	<b>259,892</b>	<b>5,057</b>	<b>28,002</b>	<b>231,889</b>	<b>151,071</b>	<b>26,363</b>	<b>51,473</b>	<b>23,600</b>
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	5,800
<b>Midwest.</b>	<b>269,918</b>	<b>4,396</b>	<b>28,404</b>	<b>241,516</b>	<b>160,046</b>	<b>25,441</b>	<b>44,699</b>	<b>26,126</b>
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
<b>South.</b>	<b>472,832</b>	<b>5,214</b>	<b>94,127</b>	<b>378,707</b>	<b>239,074</b>	<b>71,431</b>	<b>67,290</b>	<b>78,486</b>
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
<b>West.</b>	<b>282,254</b>	<b>4,964</b>	<b>60,266</b>	<b>221,985</b>	<b>136,223</b>	<b>51,058</b>	<b>45,865</b>	<b>39,523</b>
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. <sup>1</sup> Includes other programs not shown separately. <sup>2</sup> Based on 1993 population estimates. <sup>3</sup> Includes Outlying Areas, not shown separately.

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

**No. 522. Tax Returns Filed—Examination Coverage: 1988 to 1994**

[In thousands, except as indicated. Return classification as Schedule C or C-EZ (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, some returns with business activity are reflected in the nonbusiness individual income tax return statistics in the table below (and vice versa), so that the statistics for the number of returns with Schedule C is not comparable to the number of nonfarm sole proprietorship returns in table 830. Series completely revised starting with fiscal year 1988; data not comparable to earlier years]

YEAR AND ITEM	Returns filed <sup>1</sup>	RETURNS EXAMINED					AVERAGE TAX AND PENALTY PER RETURN (dollars)		
		Total	Percent coverage	By—			Revenue agents <sup>3</sup>	Tax auditors	Service centers
				Revenue agents	Tax auditors	Service centers <sup>2</sup>			
<b>INDIVIDUAL RETURNS</b>									
1988	103,251	1,621	1.57	353	532	736	997,696	2,188	1,950
1989	107,029	1,385	1.29	243	543	599	246,371	1,827	1,649
1990	109,868	1,145	1.04	202	517	426	309,566	1,962	2,432
1991 <sup>4</sup>	112,305	1,313	1.17	200	500	613	664,440	2,398	2,738
1992 <sup>4</sup>	113,829	1,206	1.06	210	537	459	1,365,896	2,280	2,539
1993 <sup>4</sup>	114,719	1,059	0.92	251	506	303	103,250	2,625	2,974
1994 <sup>4</sup>									
Individual, total	113,754	1,226	1.08	364	456	406	246,785	3,113	1,963
1040A, TPI under \$25,000 <sup>5</sup>	45,342	471	1.04	102	152	217	8,651	2,753	1,638
Non 1040, TPI under \$25,000 <sup>5</sup>	14,719	129	0.88	31	57	41	184,674	1,952	1,813
TPI \$25,000 under \$50,000 <sup>5</sup>	26,963	143	0.53	30	77	36	45,432	2,028	2,018
TPI \$50,000 under \$100,000 <sup>5</sup>	15,230	110	0.72	23	54	33	70,110	2,810	1,982
TPI \$100,000 and over <sup>5</sup>	3,746	110	2.94	38	28	44	350,155	5,658	3,329
Sch C—TGR under \$25,000 <sup>6</sup>	2,418	106	4.39	57	37	13	3,234	2,844	2,165
Sch C—TGR \$25,000 under \$100,000	2,911	88	3.01	44	33	11	17,442	5,363	1,958
Sch C—TGR \$100,000 and over <sup>6</sup>	1,620	58	3.57	35	14	8	80,485	9,442	3,505
Sch F—TGR under \$100,000 <sup>6</sup>	536	6	1.16	2	3	1	51,699	1,618	1,172
Sch F—TGR \$100,000 and over <sup>6</sup>	270	5	1.74	2	1	1	610,006	3,087	2,274
Corporation (except S Corporation)	2,516	58	2.31	54	(NA)	4	4,254,872	(NA)	2,937
Fiduciary	2,950	5	0.16	2	(NA)	3	122,962	(NA)	289
Estate	73	11	15.17	11	(NA)	0.2	115,187	(NA)	6,311
Gift	218	2	0.85	2	(NA)	(NA)	114,487	(NA)	(NA)
Employment	28,911	62	0.22	54	8	0.3	194,780	1,821	1,524
Excise	859	35	4.06	32	3	0.009	24,140	649	(NA)
Windfall Profit	(NA)	0.5	(NA)	0.02	(NA)	0.02	51,290	(NA)	2,408
Misc. Taxable	(NA)	0.5	(NA)	0.2	(NA)	0.04	140,249	(NA)	634
Partnerships	1,545	8	0.52	5	(NA)	3	(NA)	(NA)	(NA)
S Corporations (nontaxable)	1,906	19	1.02	18	(NA)	1	(NA)	(NA)	(NA)
Miscellaneous nontaxable	(NA)	0.9	(NA)	0.04	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available. <sup>1</sup> Returns filed in previous calendar year. <sup>2</sup> Includes taxpayer contacts by correspondence. <sup>3</sup> Mostly reflects coordinated examination of large corporations and related returns. <sup>4</sup> Includes activities to protect release of funds in Treasury in response to taxpayer efforts to recoup tax previously assessed and paid with penalty. <sup>5</sup> Total positive income, i.e., excludes losses. <sup>6</sup> Total gross receipts. Includes Domestic International Sales Corporations, InterestCharge Domestic International Sales Corporations, Real Estate Investment Mortgage Conduits, and other.

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

**No. 523. Internal Revenue Gross Collections, by Source: 1980 to 1994**

[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	1993	1994	1980	1985	1990	1993	1994
<b>All taxes</b>	<b>519</b>	<b>743</b>	<b>1,056</b>	<b>1,177</b>	<b>1,276</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Individual income taxes	288	397	540	586	620	54.9	53.4	51.1	49.8	48.9
Withheld by employers	224	299	388	431	460	43.1	40.2	36.8	36.6	36.1
Employment taxes	128	225	367	412	444	24.7	30.2	34.8	35.0	34.8
Old-age and disability insurance	123	216	358	402	434	23.6	29.0	33.8	34.2	34.0
Unemployment insurance	3	6	6	6	6	0.6	0.8	0.5	0.5	0.5
Corporation income taxes	72	77	110	132	154	13.9	10.4	10.4	11.2	12.1
Estate and gift taxes	7	7	12	13	16	1.3	0.9	1.1	1.1	1.3
Excise taxes	25	37	27	35	43	4.7	5.0	2.6	3.0	3.4
Alcohol and tobacco	8	10	10	14	14	1.6	1.3	1.0	1.1	1.1
Manufactures	7	10	11	17	22	1.3	1.3	1.0	1.4	1.7
Windfall profits tax	3	5	(Z)	(Z)	(Z)	0.6	0.7	(Z)	(Z)	(Z)
Other	10	17	6	5	6	1.9	2.3	0.6	0.4	0.5

Z Less than \$50 million or .05 percent. <sup>1</sup> 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. 524. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 1980 to 1993

[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)				ADJUSTED GROSS INCOME (mil. dol.)				AVERAGE AGI PER RETURN (dollars)			
	1980	1985	1990	1993	1980	1985	1990	1993	1980	1985	1990	1993
Total returns . . . . .	93,902	101,660	113,717	114,602	1,613,731	2,305,951	3,405,427	3,723,340	17,185	22,683	29,947	32,489
Form 1040 . . . . .	57,123	67,006	69,270	66,358	1,310,088	1,938,263	2,772,625	2,973,799	22,935	28,927	40,026	44,814
Salaries and wages . . . . .	83,802	87,198	96,730	98,003	1,349,843	1,928,201	2,599,401	2,892,120	16,108	22,113	26,873	29,511
Interest received . . . . .	49,020	64,526	70,370	65,233	102,009	182,109	227,084	131,141	2,081	2,822	3,227	2,010
Dividends in AGI . . . . .	10,739	15,528	22,904	24,691	38,761	55,046	80,169	79,729	3,609	3,545	3,500	3,229
Business or profession profit less loss . . . . .	8,881	11,900	11,222	11,865	55,129	78,773	141,430	155,705	6,207	6,620	12,603	13,123
Sales of capital assets, net gain less loss, in AGI . . . . .	9,971	11,126	14,288	18,408	30,029	67,694	114,231	144,172	3,012	6,084	7,995	7,832
Pensions and annuities in AGI . . . . .	7,374	13,133	17,041	17,441	43,340	95,096	159,294	194,014	5,878	7,241	9,348	11,124
Rents and royalties, net income less loss . . . . .	8,208	9,964	10,317	10,216	4,105	-10,946	-3,156	8,108	500	-1,099	-306	794
Partnerships and S Corporations <sup>1</sup> , profit less loss . . . . .	3,910	5,488	5,977	5,514	10,099	-2,527	67,022	92,868	2,583	-460	11,213	16,842
Farm profit less loss . . . . .	2,608	2,621	2,321	2,272	-1,792	-12,005	-434	-3,667	-687	-4,580	-187	-1,614
Statutory adjustments, total . . . . .	13,149	37,763	16,648	17,180	28,614	95,082	33,974	36,624	2,176	2,518	2,041	1,132
Individual Retirement Arrangements . . . . .	2,564	16,206	5,224	4,385	3,431	38,212	9,858	8,527	1,338	2,358	1,887	1,945
Self-employed retirement (Keogh) plan . . . . .	569	676	824	948	2,008	5,182	6,778	8,106	3,529	7,666	8,226	8,551
Married couples who both work . . . . .	(NA)	24,835	(NA)	(NA)	(NA)	24,615	(NA)	(NA)	(NA)	991	(NA)	(NA)
Exemptions, total <sup>2</sup> . . . . .	227,925	244,180	227,549	232,920	227,569	253,720	485,985	540,540	998	1,039	2,135	2,321
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 <sup>3</sup> . . . . .	88,105	96,849	112,796	113,662	362,776	554,734	789,942	872,538	4,118	5,728	7,003	7,677
Itemized deductions, total <sup>3</sup> . . . . .	28,950	39,848	32,175	32,821	218,028	405,024	458,485	490,404	7,531	10,164	14,250	14,942
Medical and dental expenses . . . . .	19,458	10,777	5,091	5,490	14,972	22,926	21,457	26,510	769	2,127	4,215	4,829
Taxes paid . . . . .	28,749	39,548	31,594	32,264	69,404	128,085	140,011	169,850	2,414	3,239	4,432	5,264
Interest paid . . . . .	26,677	36,287	29,395	27,498	91,187	180,095	208,354	200,190	3,418	4,963	7,088	7,280
Contributions . . . . .	26,601	36,162	29,230	29,799	25,810	47,963	57,243	68,354	970	1,326	1,958	2,294
Taxable income <sup>4</sup> . . . . .	88,105	96,124	93,148	90,831	1,279,985	1,820,741	2,263,661	2,453,543	14,528	18,942	24,302	27,012
Income tax before credits . . . . .	76,136	85,994	93,089	90,755	256,294	332,165	453,128	508,894	3,366	3,863	4,868	5,607
Tax credits, total <sup>5</sup> . . . . .	19,674	20,995	12,484	13,222	7,216	10,248	6,831	8,159	367	488	547	617
Child care . . . . .	4,231	8,418	6,144	6,090	956	3,128	2,549	2,559	226	372	415	420
Elderly and disabled . . . . .	562	463	339	223	135	109	61	49	240	235	180	220
Residential energy . . . . .	4,670	2,979	(NA)	(NA)	562	812	(NA)	(NA)	120	273	(NA)	(NA)
Foreign tax . . . . .	393	454	772	1,293	1,342	783	1,682	2,218	3,415	1,725	2,179	1,715
General business credit <sup>6</sup> . . . . .	(NA)	4,614	263	255	(NA)	4,791	616	578	(NA)	1,038	2,342	2,267
Income tax, total <sup>7</sup> . . . . .	73,906	82,846	89,862	86,436	250,341	325,710	447,127	502,778	3,387	3,932	4,976	5,817

NA Not available. <sup>1</sup> 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. <sup>2</sup> Includes items not shown separately. Beginning 1991, total exemptions amount is after limitation. <sup>3</sup> 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. <sup>4</sup> For 1980 and 1985, includes amounts "taxed" at zero percent. <sup>5</sup> For 1981, includes tax reduction credit. <sup>6</sup> Investment credit was included in the more-inclusive general business tax credit starting with 1984. With exceptions, investment credit was repealed effective 1986. <sup>7</sup> 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. 525. Individual Income Tax Returns—Number, Income Tax, and Average Tax, by Size of Adjusted Gross Income: 1992 and 1993**

[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 <sup>1</sup>		TAX AS PERCENT OF AGI <sup>2</sup>		AVERAGE TAX (\$1,000) <sup>2</sup>	
	1992	1993, prel.	1992	1993, prel.	1992	1993, prel.	1992	1993, prel.	1992	1993, prel.	1992	1993, prel.
<b>Total</b> . . . . .	<b>113,605</b>	<b>114,602</b>	<b>3,629.1</b>	<b>3,723.3</b>	<b>2,395.7</b>	<b>2,453.5</b>	<b>476.2</b>	<b>502.8</b>	<b>13.7</b>	<b>13.5</b>	<b>5.5</b>	<b>5.8</b>
Less than \$1,000 <sup>3</sup> . . . . .	3,515	3,550	-49.9	-50.7	0.1	0.1	0.1	0.1	3.2	-0.2	0.1	0.2
\$1,000-\$2,999 . . . . .	6,568	6,472	13.1	12.8	0.9	0.7	0.1	0.1	4.7	0.9	0.1	0.1
\$3,000-\$4,999 . . . . .	5,890	5,748	23.5	22.9	1.3	1.3	0.2	0.2	3.2	1.0	0.1	0.2
\$5,000-\$6,999 . . . . .	5,962	5,826	35.8	35.0	3.6	2.9	0.6	0.4	3.5	1.3	0.2	0.2
\$7,000-\$8,999 . . . . .	5,909	5,964	47.2	47.6	7.8	7.2	1.2	1.1	4.2	2.4	0.3	0.3
\$9,000-\$10,999 . . . . .	5,694	5,701	56.8	56.9	12.9	12.5	1.9	1.8	5.9	3.3	0.6	0.6
\$11,000-\$12,999 . . . . .	5,583	5,496	66.9	65.9	19.1	18.4	2.7	2.6	6.4	4.0	0.8	0.8
\$13,000-\$14,999 . . . . .	4,968	5,210	69.5	72.7	24.7	24.4	3.3	3.2	6.9	4.4	1.0	0.9
\$15,000-\$16,999 . . . . .	4,871	4,860	77.9	77.7	32.2	29.6	4.2	3.8	7.4	4.9	1.2	1.1
\$17,000-\$18,999 . . . . .	4,506	4,306	81.0	77.5	36.8	34.3	4.9	4.4	7.1	5.7	1.3	1.3
\$19,000-\$21,999 . . . . .	6,215	6,253	127.3	127.9	64.5	64.4	9.1	8.9	7.6	7.0	1.6	1.5
\$22,000-\$24,999 . . . . .	5,451	5,427	128.0	127.4	70.9	70.4	10.5	10.4	8.3	8.1	2.0	2.0
\$25,000-\$29,999 . . . . .	7,590	7,784	208.2	212.8	123.6	124.5	18.5	18.5	9.0	8.7	2.5	2.4
\$30,000-\$39,999 . . . . .	12,325	12,358	428.5	429.4	274.0	272.8	43.7	43.3	10.3	10.1	3.6	3.5
\$40,000-\$49,999 . . . . .	9,009	9,072	403.1	405.4	269.2	269.8	43.6	43.5	10.9	10.7	4.9	4.8
\$50,000-\$74,999 . . . . .	11,796	12,248	712.3	741.5	495.9	516.9	88.5	91.1	12.4	12.3	7.5	7.5
\$75,000-\$99,999 . . . . .	3,988	4,225	340.6	359.9	247.4	262.8	51.6	54.1	15.1	15.0	12.9	12.8
\$100,000-\$199,999 . . . . .	2,811	3,108	368.4	408.0	280.7	313.4	67.4	75.3	18.3	18.5	24.0	24.3
\$200,000-\$499,999 . . . . .	746	786	218.6	228.0	186.1	193.4	52.0	58.3	23.8	25.6	69.8	74.2
\$500,000-\$999,999 . . . . .	141	141	95.4	94.4	84.3	82.9	24.8	28.3	26.0	30.0	175.7	201.5
\$1,000,000 or more . . . . .	67	66	176.9	170.6	159.7	159.7	47.5	53.2	26.9	31.2	706.7	801.6

<sup>1</sup> Consists of income after credits, and alternative minimum tax. <sup>2</sup> Computed using taxable returns only. <sup>3</sup> 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. 526. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments, by Size of Adjusted Gross Income: 1993**

[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
<b>Returns with itemized deductions:</b>									
Number <sup>1</sup> . . . . .	1,000 . .	32,821	782	2,305	3,562	4,539	4,952	12,820	3,863
Amount . . . . .	Mil. dol .	490,404	8,406	22,416	33,757	46,551	55,387	186,694	137,193
<b>Medical and dental expenses:</b>									
Returns . . . . .	1,000 . .	5,490	486	1,241	1,136	957	674	887	108
Amount . . . . .	Mil. dol .	26,510	3,470	6,530	4,159	3,457	3,071	4,435	1,388
<b>Taxes paid: Returns, total . . . . .</b>	1,000 . .	32,264	667	2,139	3,474	4,484	4,912	12,744	3,844
State, local income taxes . . . . .	1,000 . .	27,596	346	1,490	2,951	3,830	4,328	11,244	3,407
Real estate taxes . . . . .	1,000 . .	29,083	550	1,780	2,973	3,913	4,395	11,834	3,637
Amount, total . . . . .	Mil. dol .	169,850	1,234	3,995	7,844	12,446	16,367	63,283	64,682
State, local income taxes . . . . .	Mil. dol .	101,989	199	936	3,017	5,793	8,490	36,211	47,343
Real estate taxes . . . . .	Mil. dol .	61,298	966	2,789	4,393	5,969	7,034	24,403	15,745
<b>Interest paid: Returns . . . . .</b>	1,000 . .	27,498	453	1,504	2,804	3,768	4,262	11,384	3,323
Amount . . . . .	Mil. dol .	200,190	3,029	8,038	13,283	20,874	24,692	81,636	48,638
<b>Home mortgages interest:</b>									
Returns . . . . .	1,000 . .	27,173	446	1,487	2,779	3,734	4,235	11,303	3,188
Amount . . . . .	Mil. dol .	188,594	2,952	7,878	13,030	20,407	24,117	79,295	40,914
<b>Contributions: Returns . . . . .</b>	1,000 . .	29,799	517	1,862	3,033	4,057	4,500	12,104	3,726
Amount . . . . .	Mil. dol .	68,354	580	2,614	3,810	5,591	6,892	23,360	25,508
<b>Employee Business Expense:</b>									
Returns . . . . .	1,000 . .	9,263	64	431	907	1,389	1,551	3,952	969
Amount . . . . .	Mil. dol .	28,213	197	1,373	2,278	3,350	3,804	11,632	5,579
<b>Returns with statutory adjustments: <sup>2</sup> Returns . . . . .</b>	1,000 . .	17,180	2,939	3,021	2,689	2,170	1,732	3,164	1,463
Amount of adjustments . . . . .	Mil. dol .	36,624	2,144	7,451	3,452	3,647	2,945	8,828	12,156
<b>Payments to IRA's: <sup>3</sup> Returns . . . . .</b>	1,000 . .	4,385	266	324	1,019	854	576	642	307
Amount . . . . .	Mil. dol .	8,527	509	1,322	1,585	1,690	849	1,643	929
<b>Payments to Keogh plans:</b>									
Returns . . . . .	1,000 . .	948	11	35	63	53	72	318	395
Amount . . . . .	Mil. dol .	8,160	32	77	135	160	243	1,716	5,797
<b>Alimony paid: Returns . . . . .</b>	1,000 . .	628	52	62	73	77	77	183	103
Amount . . . . .	Mil. dol .	5,305	285	246	299	334	591	1,533	2,018

<sup>1</sup> After limitations. <sup>2</sup> 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. <sup>3</sup> Individual Retirement Account.

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



### No. 527. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI), by Source of Income and Income Class for Taxable Returns: 1993

[In millions of dollars, except as indicated. Minus sign (-) indicates net loss was greater than net income. See headnote, table 524]

ITEM	Total <sup>1</sup>	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) . . . . .	86,435	10,621	17,152	16,809	12,285	9,037	16,436	4,096
Source of income:								
Adjusted gross income (AGI) . . . . .	3,563,976	60,862	258,789	414,731	426,792	403,802	1,099,056	899,943
Salaries and wages . . . . .	2,723,086	49,348	187,910	339,167	360,875	337,999	915,569	532,218
Percent of AGI for taxable returns . . . . .	76.4	81.1	72.6	81.8	84.6	83.7	83.3	59.1
Interest received . . . . .	117,638	4,872	15,581	12,403	10,351	9,683	25,538	39,209
Dividends in AGI . . . . .	74,749	1,757	5,185	5,491	5,502	5,434	17,448	33,933
Business; profession, net profit less loss	144,423	2,441	8,176	12,147	11,925	11,105	39,354	59,275
Pensions and annuities in AGI . . . . .	181,212	4,295	31,351	31,611	23,502	21,934	49,322	19,196
Sales of property, <sup>2</sup> net gain less loss . . . . .	136,926	2,312	2,661	4,042	3,953	4,760	19,423	99,775
Rents and royalties, net income less loss	12,077	63	491	239	-348	-18	-429	12,080
Other sources, <sup>3</sup> net . . . . .	173,865	-4,226	7,434	9,631	11,032	12,905	32,831	104,257
Percent of all returns: <sup>4</sup>								
Number of returns . . . . .	75.4	12.3	19.8	19.5	14.2	10.5	19.0	4.7
Adjusted gross income . . . . .	95.7	1.7	7.3	11.6	12.0	11.3	30.8	25.3
Salaries and wages . . . . .	94.2	1.8	6.9	12.5	13.3	12.4	33.6	19.5
Interest received . . . . .	89.7	4.1	13.2	10.5	8.8	8.2	21.7	33.3
Dividends in AGI . . . . .	93.8	2.4	6.9	7.4	7.4	7.3	23.3	45.4
Business; profession, net profit less loss	92.8	1.7	5.7	8.4	8.3	7.7	27.3	41.0
Pensions and annuities in AGI . . . . .	93.4	2.4	17.3	17.4	13.0	12.1	27.2	10.6
Sales of property <sup>2</sup> net gain less loss . . . . .	91.8	1.7	1.9	3.0	2.9	3.5	14.2	72.9

<sup>1</sup> Includes a small number of taxable returns with no adjusted gross income. <sup>2</sup> Includes sales of capital assets and other property; net gain less loss. <sup>3</sup> Excludes rental passive losses disallowed in the computation of AGI; net income less loss. <sup>4</sup> Without regard to taxability.

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

### No. 528. Federal Individual Income Tax Returns, by State, 1993

YEAR, DIVISION, STATE	Number of returns <sup>1</sup> (1,000)	Adjusted gross income (AGI) <sup>2</sup>	INCOME TAX		YEAR, DIVISION, STATE	Number of returns <sup>1</sup> (1,000)	Adjusted gross income (AGI) <sup>2</sup>	INCOME TAX	
			Total <sup>3</sup> (mil. dol.)	Per capita <sup>4</sup> (dol.)				Total <sup>3</sup> (mil. dol.)	Per capita <sup>4</sup> (dol.)
<b>U.S. . . . .</b>	<b>115,601</b>	<b>3,720,611</b>	<b>532,213</b>	<b>2,065</b>	VA . . . . .	2,940	101,990	14,151	2,186
<b>Northeast . . . . .</b>	<b>23,116</b>	<b>841,122</b>	<b>127,471</b>	<b>2,486</b>	WV . . . . .	695	18,543	2,328	1,281
<b>N.E. . . . .</b>	<b>6,134</b>	<b>225,028</b>	<b>34,153</b>	<b>2,608</b>	NC . . . . .	3,166	92,645	11,992	1,725
ME . . . . .	549	15,160	1,896	1,529	SC . . . . .	1,581	43,494	5,327	1,467
NH . . . . .	537	18,276	2,697	2,399	GA . . . . .	3,023	94,470	12,947	1,876
VT . . . . .	264	7,631	988	1,715	FL . . . . .	6,282	193,995	29,539	2,152
MA . . . . .	2,784	101,965	15,514	2,578	<b>E.S.C. . . . .</b>	<b>6,620</b>	<b>183,687</b>	<b>24,485</b>	<b>1,559</b>
RI . . . . .	447	14,341	1,975	1,975	KY . . . . .	1,549	43,119	5,603	1,477
CT . . . . .	1,553	67,655	11,443	3,491	TN . . . . .	2,254	65,754	9,344	1,834
<b>M.A. . . . .</b>	<b>16,982</b>	<b>616,094</b>	<b>92,958</b>	<b>2,444</b>	AL . . . . .	1,760	49,378	6,448	1,542
NY . . . . .	7,844	293,197	45,165	2,488	MS . . . . .	1,057	25,436	3,090	1,170
NJ . . . . .	3,760	151,586	23,617	3,005	<b>W.S.C. . . . .</b>	<b>11,739</b>	<b>341,442</b>	<b>49,311</b>	<b>1,763</b>
PA . . . . .	5,378	171,311	24,176	2,010	AR . . . . .	995	25,665	3,250	1,340
<b>Midwest . . . . .</b>	<b>27,448</b>	<b>873,575</b>	<b>122,815</b>	<b>2,012</b>	LA . . . . .	1,700	46,472	6,345	1,479
<b>E.N.C. . . . .</b>	<b>19,393</b>	<b>628,566</b>	<b>89,265</b>	<b>2,078</b>	OK . . . . .	1,329	36,052	4,701	1,454
OH . . . . .	5,101	153,217	20,993	1,898	TX . . . . .	7,715	233,253	35,015	1,943
IN . . . . .	2,549	78,734	10,883	1,907	<b>West. . . . .</b>	<b>24,466</b>	<b>803,996</b>	<b>113,382</b>	<b>2,023</b>
IL . . . . .	5,307	186,988	28,530	2,441	<b>Mountain. . . . .</b>	<b>6,584</b>	<b>200,127</b>	<b>27,701</b>	<b>1,875</b>
MI . . . . .	4,142	137,427	19,234	2,033	MT . . . . .	376	9,594	1,243	1,478
WI . . . . .	2,294	72,200	9,625	1,908	ID . . . . .	468	13,272	1,719	1,563
<b>W.N.C. . . . .</b>	<b>8,055</b>	<b>245,009</b>	<b>33,550</b>	<b>1,855</b>	WY . . . . .	214	6,483	968	2,060
MN . . . . .	2,061	69,040	9,577	2,117	CO . . . . .	1,688	55,893	8,136	2,283
IA . . . . .	1,256	35,719	4,648	1,648	NM . . . . .	699	18,364	2,314	1,432
MO . . . . .	2,283	68,569	9,501	1,815	AZ . . . . .	1,707	50,431	6,701	1,699
ND . . . . .	284	7,600	1,030	1,617	UT . . . . .	748	22,500	2,788	1,499
SD . . . . .	321	8,546	1,231	1,580	NV . . . . .	684	23,590	3,832	2,773
NE . . . . .	741	21,073	2,814	1,745	<b>Pacific . . . . .</b>	<b>17,882</b>	<b>603,869</b>	<b>85,681</b>	<b>2,076</b>
KS . . . . .	1,109	34,462	4,749	1,873	WA . . . . .	2,401	82,320	12,132	2,307
<b>South . . . . .</b>	<b>38,973</b>	<b>1,178,046</b>	<b>165,176</b>	<b>1,847</b>	OR . . . . .	1,357	41,830	5,584	1,840
<b>S.A. . . . .</b>	<b>20,614</b>	<b>652,917</b>	<b>91,380</b>	<b>1,998</b>	CA . . . . .	13,218	451,175	63,907	2,047
DE . . . . .	331	11,424	1,572	2,252	AK . . . . .	350	10,025	1,551	2,594
MD . . . . .	2,307	86,120	11,904	2,401	HI . . . . .	556	18,519	2,507	2,150
DC . . . . .	289	10,236	1,620	2,798	<i>Other</i> <sup>5</sup> . . . . .	1,057	23,872	3,370	(NA)

NA Not available. <sup>1</sup> Includes returns filed by nonresident aliens and certain self-employment tax returns. <sup>2</sup> Less deficit. <sup>3</sup> 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. <sup>4</sup> Based on resident population as of July 1. <sup>5</sup> 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. 529. 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
<b>TAX LIABILITY</b>							
Single person, no dependents:							
\$5,000 <sup>1</sup>	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: <sup>2</sup>							
\$5,000 <sup>3</sup>	-550	-800	-700	-865	-920	-975	-1,500
\$10,000	132	-858	-953	-1,235	-1,384	-1,511	2,528
\$20,000 <sup>4</sup>	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
<b>EFFECTIVE RATE</b>							
Single person, no dependents:							
\$5,000 <sup>1</sup>	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: <sup>2</sup>							
\$5,000 <sup>3</sup>	-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 <sup>4</sup>	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
<b>MARGINAL TAX RATE</b>							
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: <sup>2</sup>							
\$5,000 <sup>3</sup>	-11.0	-14	-14	-17.3	-18.4	-19.5	-30
\$10,000	24.2	10	-	-	-	-	-
\$20,000 <sup>4</sup>	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. <sup>1</sup> 1994, refundable earned income credit. <sup>2</sup> Only one spouse is assumed to work. <sup>3</sup> Refundable earned income credit. <sup>4</sup> Beginning 1990, refundable earned income credit.

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

### No. 530. 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
<b>REAL INCOME EQUIVALENT</b>							
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: <sup>1</sup>							
\$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
<b>EFFECTIVE RATE (percent)</b>							
Single person, no dependents: <sup>2</sup>							
\$5,000	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: <sup>1</sup>							
\$5,000 <sup>3</sup>	-11.0	-14.0	-14.0	-17.3	-18.4	-19.5	-30.0
\$10,000 <sup>3</sup>	-3.8	-9.6	-9.5	-11.9	-12.9	-13.7	-22.1
\$20,000 <sup>4</sup>	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
<b>MARGINAL TAX RATE (percent)</b>							
Single person, no dependents:							
\$5,000 <sup>2</sup>	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: <sup>1</sup>							
\$ 5,000 <sup>3</sup>	-11	-14	-14	-17.3	-18.4	-19.5	-30
\$10,000 <sup>3</sup>	23.2	-	-	-	-	-	17.7
\$20,000 <sup>4</sup>	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. <sup>1</sup> Only one spouse is assumed to work. <sup>2</sup> 1994, refundable earned income credit. <sup>3</sup> Refundable earned income credit. <sup>4</sup> Beginning 1988, refundable earned income credit.

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

## No. 531. Federal Civilian Employment, by Branch and Agency: 1990 to 1995

[As of September 30]

AGENCY	1990	1993	1994	1995	PERCENT CHANGE	
					1990-95	1994-95
<b>Total, all agencies . . . . .</b>	<b>3,128,267</b>	<b>3,013,508</b>	<b>2,971,584</b>	<b>2,918,674</b>	<b>-6.7</b>	<b>-1.8</b>
Legislative Branch, total <sup>1</sup> . . . . .	37,495	38,258	35,357	33,367	-11.0	-5.6
Judicial Branch . . . . .	23,605	28,120	28,035	28,993	22.8	3.4
Executive Branch, total . . . . .	3,067,167	2,947,130	2,908,192	2,856,314	-6.9	-1.8
Executive Departments . . . . .	2,065,542	1,972,569	1,907,895	1,781,220	-13.8	-6.6
State . . . . .	25,288	26,077	25,596	24,859	-1.7	-2.9
Treasury . . . . .	158,655	156,073	156,373	155,951	-1.7	-0.3
Defense . . . . .	1,034,152	921,179	879,878	830,738	-19.7	-5.6
Justice . . . . .	83,932	97,898	97,910	103,262	23.0	5.5
Interior . . . . .	77,679	84,864	80,704	76,439	-1.6	-5.3
Agriculture . . . . .	122,594	124,199	119,558	113,321	-7.6	-5.2
Commerce . . . . .	69,920	38,680	37,642	36,803	-47.4	-2.2
Labor . . . . .	17,727	17,407	16,732	16,204	-8.6	-3.2
Health & Human Services . . . . .	123,959	130,216	128,244	129,788	-51.8	-53.4
Housing & Urban Development . . . . .	13,596	13,459	13,218	11,822	-13.0	-10.6
Transportation . . . . .	67,364	69,144	64,896	63,552	-5.7	-2.1
Energy . . . . .	17,731	20,336	19,899	19,589	10.5	-1.6
Education . . . . .	4,771	5,002	4,813	4,988	4.5	3.6
Veterans Affairs <sup>3</sup> . . . . .	248,174	268,035	262,432	263,904	6.3	0.6
Independent agencies <sup>1</sup> . . . . .	999,894	972,930	998,729	1,073,521	7.4	7.5
American Battle Monuments Comm . . . . .	396	394	380	374	-5.6	-1.6
Armed Forces Retirement Home . . . . .	966	875	1,056	960	-0.6	-9.1
Arms Control & Disarmament Agency . . . . .	216	216	233	266	23.1	14.2
Board of Gov Fed Reserve System . . . . .	1,525	1,678	1,669	1,715	12.5	2.8
Commodity Futures Trading Comm. . . . .	542	551	551	544	0.4	-1.3
Consumer Product Safety Comm. . . . .	520	532	484	486	-6.5	0.4
Corp Natl & Community Service . . . . .	(X)	33	607	574	(X)	-5.4
Defense Nuclear Facilities Safety Bd . . . . .	25	92	102	106	324.0	3.9
Environmental Protection Agency . . . . .	17,123	18,415	18,092	17,910	4.6	-1.0
Equal Employment Opportunity Comm . . . . .	2,880	2,868	2,914	2,796	-2.9	-4.0
Export-Import Bank of US . . . . .	343	467	462	443	29.2	-4.1
Farm Credit Administration . . . . .	515	436	412	380	-26.2	-7.8
Federal Communications Commission . . . . .	1,778	1,807	2,015	2,116	19.0	5.0
Federal Deposit Insurance Corporation . . . . .	17,641	21,701	18,775	14,765	-16.3	-21.4
Federal Election Commission . . . . .	250	272	316	327	30.8	3.5
Fed. Emergency Managmt Agency . . . . .	3,137	5,099	5,221	5,256	67.5	0.7
Federal Housing Finance Board . . . . .	65	114	104	113	73.8	8.7
Federal Labor Relations Auth . . . . .	251	250	229	221	-12.0	-3.5
Federal Maritime Commission . . . . .	230	201	200	169	-26.5	-15.5
Federal Med & Council Svc. . . . .	316	308	309	297	-6.0	-3.9
Fed Ret Thrift Invest Board . . . . .	93	102	105	110	18.3	4.8
Federal Trade Commission . . . . .	988	971	969	996	0.8	2.8
General Services Administration . . . . .	20,277	20,502	19,257	16,500	-18.6	-14.3
Holocaust Memorial Council . . . . .	26	185	188	207	696.2	10.1
Int Boun & Wat Comm (US & Mex) . . . . .	260	258	248	236	-9.2	-4.8
International Trade Commission . . . . .	491	455	464	442	-10.0	-4.7
Interstate Commerce Comm . . . . .	656	644	553	397	-39.5	-28.2
Merit Sys Protection Board . . . . .	310	316	296	271	-12.6	-8.4
National Archives & Recds Admin. . . . .	3,120	3,082	3,073	2,833	-9.2	-7.8
National Aeronautics & Space Admin . . . . .	24,872	24,826	23,338	21,635	-13.0	-7.3
Natl Credit Union Admin. . . . .	900	962	921	912	1.3	-1.0
Natl Fnd Arts & Humanities . . . . .	547	561	564	493	-9.9	-12.6
Natl Labor Relations Board . . . . .	2,263	2,108	2,077	2,050	-9.4	-1.3
Natl Science Foundation . . . . .	1,318	1,223	1,252	1,292	-2.0	3.2
Natl Trans Safety Board . . . . .	366	365	358	368	0.5	2.8
Nuclear Regulatory Commission . . . . .	3,353	3,476	3,336	3,212	-4.2	-3.7
Office of Personnel Management . . . . .	6,636	6,776	5,340	4,354	-34.4	-18.5
Panama Canal Commission . . . . .	8,240	8,568	8,562	9,060	10.0	5.8
Peace Corps . . . . .	1,178	1,235	1,223	1,179	0.1	-3.6
Pension Benefit Guar Corp . . . . .	574	727	697	716	24.7	2.7
Railroad Retirement Board . . . . .	1,772	1,782	1,683	1,544	-12.9	-8.3
Securities & Exchange Comm . . . . .	2,302	2,717	2,689	2,852	23.9	6.1
Selective Service System . . . . .	288	267	230	218	-24.3	-5.2
Small Business Administration . . . . .	5,128	5,526	6,824	5,085	-0.8	-25.5
Smithsonian Institution, Summary . . . . .	5,092	5,497	5,527	5,444	6.9	-1.5
Social Security Admin . . . . .	(X)	(X)	(X)	266,850	(X)	(X)
Tennessee Valley Authority . . . . .	28,392	18,986	18,846	16,545	-41.7	-12.2
U.S. Information Agency . . . . .	8,555	8,283	7,888	7,480	-12.6	-5.2
U.S. International Development Cooperation Agency . . . . .	4,698	4,273	4,059	3,755	-20.1	-7.5
U.S. Postal Service . . . . .	816,886	790,286	822,699	845,393	3.5	2.8

- Represents zero. X Not applicable. <sup>1</sup> Includes branches, or agencies, not shown separately. <sup>2</sup> Sizeable changes due to the Social Security Administration which was separated from the Department of Health and Human Services to become an independent agency effective April 1995. <sup>3</sup> Formerly Veterans Administration. <sup>4</sup> Formerly Federal Home Loan Bank Board.

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

### No. 532. Federal Civilian Employment and Annual Payroll, by Branch: 1970 to 1995

[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. em- ployed <sup>1</sup>	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	23,406	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	32,956	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	2.5	2,976	952	39	28	114,323	111,523	32,755	1,609	1,191
1994	2,993	2.4	2,928	900	37	28	116,138	113,264	32,144	1,613	1,260
1995	2,943	2.4	2,880	852	34	28	118,290	115,314	31,743	1,598	1,379

<sup>1</sup> Civilian only. See table 616. <sup>2</sup> Includes 33,000 temporary census workers. <sup>3</sup> Includes 81,116 temporary census workers.

<sup>4</sup> 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. 533. Federal Executive Branch (Non-Postal) Employment, by Race and Hispanic Origin: 1990 to 1994

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

PAY SYSTEM	1990	1991	1992	1993	1994
<b>All personnel</b>	<b>2,150,359</b>	<b>2,183,403</b>	<b>2,175,715</b>	<b>2,110,510</b>	<b>2,043,449</b>
White, non-Hispanic	1,562,846	1,581,388	1,570,812	1,515,700	1,462,185
General schedule and related	1,218,188	1,239,964	1,228,634	1,190,705	1,146,990
Grades 1-4 (\$11,903 - \$21,307)	132,028	127,344	112,948	99,006	90,029
Grades 5-8 (\$18,340 - \$32,710)	337,453	344,483	338,182	320,410	303,999
Grades 9-12 (\$27,789 - \$52,385)	510,261	517,004	509,978	500,616	484,681
Grades 13-15 (\$47,920 - \$86,589)	238,446	251,133	267,526	270,673	268,281
Total Executives/Senior Pay Levels <sup>1</sup>	9,337	12,998	13,661	13,162	13,114
Wage pay system	244,220	238,136	232,753	215,122	202,440
Other pay systems	91,101	90,290	95,764	96,711	99,641
Black	356,867	363,864	360,725	351,879	340,512
General schedule and related	272,657	281,559	277,264	272,393	265,926
Grades 1-4 (\$11,903 - \$21,307)	65,077	64,396	56,650	51,142	46,189
Grades 5-8 (\$18,340 - \$32,710)	114,993	119,566	120,259	118,438	115,966
Grades 9-12 (\$27,789 - \$52,385)	74,985	78,109	78,970	80,130	80,284
Grades 13-15 (\$47,920 - \$86,589)	17,602	19,488	21,385	22,683	23,487
Total Executives/Senior Pay Levels <sup>1</sup>	479	630	662	716	865
Wage pay system	72,755	71,615	69,976	65,422	60,335
Other pay systems	10,976	10,060	12,823	13,348	13,386
Hispanic	115,170	118,769	120,296	117,935	116,863
General schedule and related	83,218	88,051	87,947	87,200	86,816
Grades 1-4 (\$11,903 - \$21,307)	15,738	16,308	14,240	13,027	12,033
Grades 5-8 (\$18,340 - \$32,710)	28,727	30,852	31,708	30,985	30,749
Grades 9-12 (\$27,789 - \$52,385)	31,615	32,965	33,121	33,758	34,104
Grades 13-15 (\$47,920 - \$86,589)	7,138	7,926	8,878	9,430	9,930
Total Executives/Senior Pay Levels <sup>1</sup>	154	250	281	274	323
Wage pay system	26,947	26,294	26,151	24,515	23,122
Other pay systems	4,851	4,174	5,917	5,946	6,602
American Indian, Alaska Natives, Asians, and Pacific	115,476	119,382	123,882	124,996	123,889

<sup>1</sup> 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. 534. Paid Civilian Employment in the Federal Government: 1994**

[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
<b>United States</b> . . . . .	<b>2,903</b>	<b>27.6</b>	Virginia . . . . .	160	61.0
<b>Northeast</b> . . . . .	<b>467</b>	<b>21.8</b>	West Virginia . . . . .	18	10.0
<b>New England</b> . . . . .	<b>123</b>	<b>20.8</b>	North Carolina . . . . .	54	32.6
Maine . . . . .	14	43.3	South Carolina . . . . .	30	46.0
New Hampshire . . . . .	9	15.8	Georgia . . . . .	92	37.9
Vermont . . . . .	6	10.5	Florida . . . . .	114	26.4
Massachusetts . . . . .	60	16.1	<b>East South Central</b> . . . . .	<b>169</b>	<b>31.0</b>
Rhode Island . . . . .	11	36.7	Kentucky . . . . .	36	34.2
Connecticut . . . . .	25	17.1	Tennessee . . . . .	53	11.3
<b>Middle Atlantic</b> . . . . .	<b>344</b>	<b>22.2</b>	Alabama . . . . .	55	43.4
New York . . . . .	145	10.6	Mississippi . . . . .	25	40.9
New Jersey . . . . .	72	29.8	<b>West South Central</b> . . . . .	<b>273</b>	<b>31.2</b>
Pennsylvania . . . . .	127	31.1	Arkansas . . . . .	20	20.2
<b>North Central</b> . . . . .	<b>511</b>	<b>21.4</b>	Louisiana . . . . .	35	25.0
<b>East North Central</b> . . . . .	<b>330</b>	<b>22.8</b>	Oklahoma . . . . .	42	44.9
Ohio . . . . .	92	34.2	Texas . . . . .	176	30.4
Indiana . . . . .	42	33.7	<b>West</b> . . . . .	<b>629</b>	<b>32.1</b>
Illinois . . . . .	106	15.9	<b>Mountain</b> . . . . .	<b>198</b>	<b>25.8</b>
Michigan . . . . .	60	16.1	Montana . . . . .	13	9.5
Wisconsin . . . . .	30	10.9	Idaho . . . . .	11	11.3
<b>West North Central</b> . . . . .	<b>180</b>	<b>18.7</b>	Wyoming . . . . .	7	14.5
Minnesota . . . . .	34	7.9	Colorado . . . . .	57	23.0
Iowa . . . . .	21	6.8	New Mexico . . . . .	27	31.6
Missouri . . . . .	64	25.5	Arizona . . . . .	40	22.4
North Dakota . . . . .	8	23.6	Utah . . . . .	31	47.7
South Dakota . . . . .	10	13.5	Nevada . . . . .	12	17.8
Nebraska . . . . .	16	22.7	<b>Pacific</b> . . . . .	<b>430</b>	<b>34.9</b>
Kansas . . . . .	26	23.3	Washington . . . . .	66	40.2
<b>South</b> . . . . .	<b>1,253</b>	<b>31.0</b>	Oregon . . . . .	30	9.9
<b>South Atlantic</b> . . . . .	<b>811</b>	<b>30.9</b>	California . . . . .	295	33.3
Delaware . . . . .	6	26.9	Alaska . . . . .	15	32.1
Maryland . . . . .	133	28.4	Hawaii . . . . .	25	72.2
District of Columbia . . . . .	204	7.6	Unspecified State . . . . .	44	0.5

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

**No. 535. Paid Full-Time Federal Civilian Employment, All Areas: 1990 to 1995**

[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	1993	1994	1995	1990	1993	1994	1995
<b>Total</b> . . . . .	<b>2,697</b>	<b>2,709</b>	<b>2,681</b>	<b>(NA)</b>	<b>31,174</b>	<b>37,327</b>	<b>39,129</b>	<b>(NA)</b>
General Schedule . . . . .	1,506	1,520	1,479	1,417	31,239	37,332	39,070	40,568
Wage System . . . . .	369	315	290	269	26,565	30,136	31,299	32,084
Postal pay system <sup>1</sup> . . . . .	661	692	729	(NA)	29,264	32,458	33,592	(NA)
Other . . . . .	161	182	183	181	41,149	49,743	51,996	53,839

NA Not available. <sup>1</sup> 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. 536. 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	Pay increase	DATE	Pay increase	DATE	Pay increase
1965 . . . . .	3.6	1974 . . . . .	5.5	1985 . . . . .	3.5
1966 . . . . .	2.9	1975 . . . . .	5.0	1986 . . . . .	-
1967 . . . . .	4.5	1976 . . . . .	5.2	1987 . . . . .	3.0
1968 . . . . .	4.9	1977 . . . . .	7.0	1988 . . . . .	2.0
1969 . . . . .	9.1	1978 . . . . .	5.5	1989 . . . . .	4.1
1970 . . . . .	6.0	1979 . . . . .	7.0	1990 . . . . .	3.6
1971 . . . . .	6.0	1980 . . . . .	9.1	1991 . . . . .	4.1
1972 . . . . .	5.5	1981 . . . . .	4.8	1992 . . . . .	4.2
1972 . . . . .	5.1	1982 . . . . .	4.0	1993 . . . . .	3.7
1973 . . . . .	4.8	1984 . . . . .	4.0	1994 . . . . .	-

- Represents zero.

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

### No. 537. Accessions to and Separations From Employment in the Federal Government: 1994 and 1995

[As of September 30]

AGENCY	ACCESSIONS				SEPARATIONS			
	Number		Rate		Number		Rate	
	1994	1995	1994	1995	1994	1995	1994	1995
<b>Total, all agencies</b> . . . . .	<b>529,026</b>	<b>556,602</b>	<b>18.0</b>	<b>19.2</b>	<b>565,035</b>	<b>638,761</b>	<b>19.2</b>	<b>22.1</b>
Legislative Branch, total <sup>1</sup> . . . . .	840	1,074	5.0	6.6	2,800	1,985	16.7	12.2
General Accounting Office . . . . .	160	39	3.5	0.9	794	392	17.1	8.9
Government Printing Office . . . . .	84	77	1.9	1.8	593	318	13.4	7.6
Library of Congress . . . . .	360	540	7.8	11.6	860	642	18.6	13.8
Judicial Branch . . . . .	3	-	(Z)	0.0	9	-	(Z)	0.0
Executive Branch, total . . . . .	528,183	555,528	18.0	19.3	562,226	636,776	19.2	22.1
Executive Office of the President . . . . .	311	384	19.6	24.3	367	373	23.1	23.6
Executive Departments . . . . .	293,901	257,039	15.2	14.0	370,148	422,639	19.2	23.0
State . . . . .	3,502	3,338	13.5	13.3	3,893	3,919	15.1	15.6
Treasury . . . . .	45,954	24,532	28.8	15.0	52,550	52,634	32.9	32.2
Defense . . . . .	124,483	104,002	13.8	12.2	172,624	155,755	19.2	18.3
Justice . . . . .	9,268	14,958	9.5	14.9	6,749	7,496	6.9	7.5
Interior . . . . .	12,463	12,936	15.7	17.1	14,958	16,147	18.8	21.4
Agriculture . . . . .	31,255	25,365	27.0	23.3	39,209	41,384	33.9	37.9
Commerce . . . . .	5,228	5,900	13.9	15.8	6,434	6,460	17.1	17.3
Labor . . . . .	889	1,438	5.2	8.7	1,593	2,003	9.3	12.2
Health & Human Services . . . . .	13,042	8,774	10.1	9.3	14,362	78,780	11.1	83.7
Housing & Urban Development . . . . .	675	489	5.1	4.0	1,124	1,952	8.6	15.8
Transportation . . . . .	1,647	2,673	2.5	4.2	6,692	4,740	10.0	7.4
Energy . . . . .	1,596	2,087	7.9	10.5	1,888	2,671	9.4	13.4
Education . . . . .	628	683	12.8	13.8	613	354	12.5	7.2
Veterans Affairs <sup>2</sup> . . . . .	43,271	49,864	16.4	19.0	47,459	48,344	18.0	18.5
Independent agencies <sup>1</sup> . . . . .	233,971	298,105	23.5	28.6	191,711	213,764	19.3	20.5
Board of Governors, Fed RSRV System . . . . .	182	224	10.9	13.3	189	194	11.3	11.5
Environmental Protection Agency . . . . .	1,451	2,232	8.0	12.3	1,732	2,078	9.5	11.5
Equal Employment Opportunity Comm . . . . .	242	129	8.4	4.5	136	156	4.7	5.4
Federal Deposit Insurance Corporation . . . . .	1,246	360	6.2	2.2	4,527	4,404	22.6	26.8
Fed. Emergency Management Agency . . . . .	5,310	3,165	93.9	60.2	3,438	3,059	60.8	58.2
General Services Administration . . . . .	430	292	2.2	1.7	1,210	2,552	6.1	14.8
National Aeronautics & Space Admin . . . . .	2,341	2,004	9.7	8.9	3,695	3,673	15.3	16.2
National Archives & Records Admin . . . . .	585	583	18.8	20.0	200	307	6.4	10.5
Nuclear Regulatory Commission . . . . .	127	98	3.7	3.0	240	263	7.0	8.0
Office of Personnel Management . . . . .	340	506	5.5	10.3	1,448	1,407	23.5	28.6
Panama Canal Comm . . . . .	1,125	1,744	13.1	19.6	1,131	1,246	13.2	14.0
Railroad Retirement Board . . . . .	50	46	2.9	2.9	151	185	8.8	11.6
Securities and Exchange Commission . . . . .	367	584	13.7	21.1	335	356	12.5	12.8
Small Business Administration . . . . .	4,575	1,065	70.7	18.1	3,464	2,799	53.5	47.6
Smithsonian Institution . . . . .	793	707	14.5	13.1	853	980	15.6	18.2
Tennessee Valley Authority . . . . .	674	674	3.6	4.1	716	2,873	3.8	17.3
U.S. Information Agency . . . . .	338	356	4.2	4.7	830	836	10.2	11.0
U.S. International Dev. Coop. Agency . . . . .	397	333	9.5	8.6	621	665	14.8	17.2
U.S. Postal Service . . . . .	210,663	210,447	25.9	25.0	164,082	179,494	20.2	21.2

- Represents zero. Z Less than .05. <sup>1</sup> Includes other branches, or other agencies, not shown separately. <sup>2</sup> Formerly Veterans Administration.

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

### No. 538. 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 364]

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 <sup>1</sup> . . . . .	1,000 . . . . .	403	454	429	412	442	451	446	441
Cost of land, buildings, etc. <sup>2</sup> . . . . .	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	1,687	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. <sup>1</sup> Excludes data for Dept. of Defense military functions outside United States. <sup>2</sup> 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.