

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 The Balanced Budget and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (Federal old-age and survivors insurance and the Federal disability insurance trust funds)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

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

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

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 Under the Constitution, no money may be withdrawn from the Treasury unless appropriated by the Congress.

The day-to-day cash operations of the Federal Government clearing through the

accounts of the U.S. Treasury are reported in the *Daily Treasury Statement*. Extensive detail on the public debt is published in the *Monthly Statement of the Public Debt of the United States*.

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

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

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

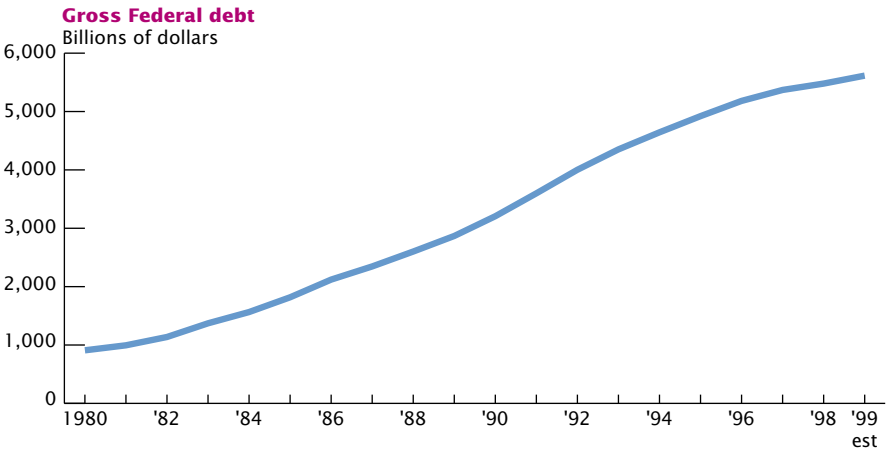
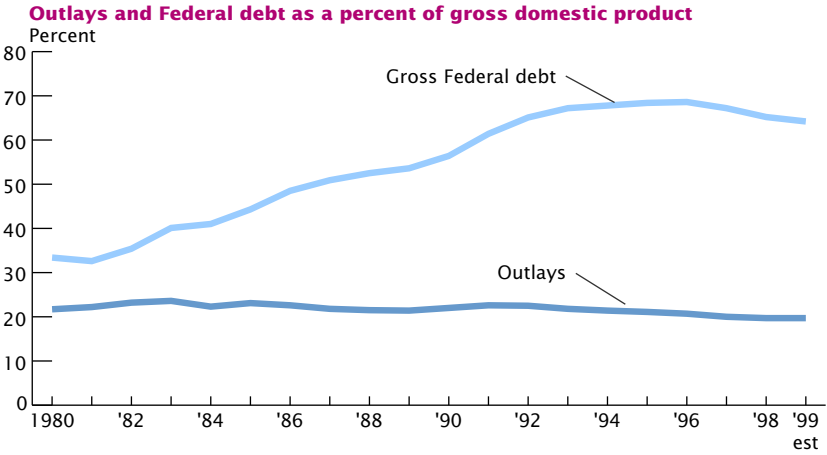
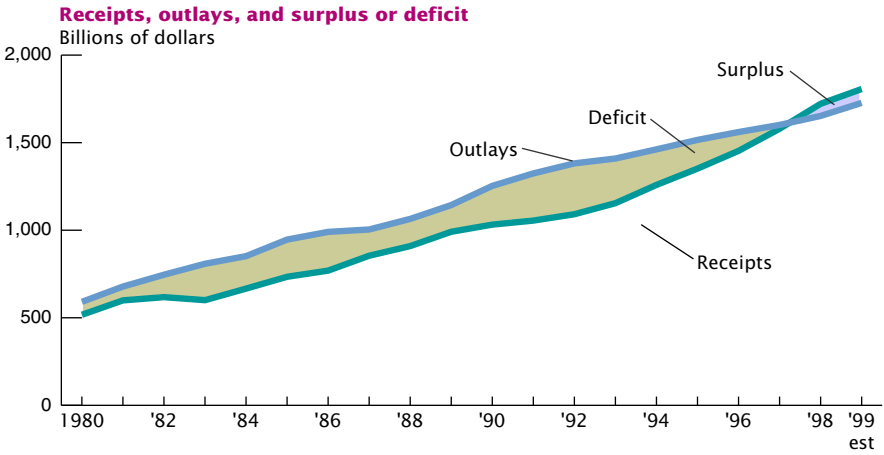
Employment and payrolls—The Office of Personnel Management collects employment and payroll data from all departments and agencies of the Federal Government,

except the Central Intelligence Agency, the National Security Agency, and the Defense Intelligence Agency. Employment figures represent the number of persons who occupied civilian positions at the end of the report month shown and who are paid for personal services rendered for the Federal Government, regardless of the nature of appointment or method of payment. Federal payrolls include all payments for personal services rendered during the report month and payments for accumulated annual leave of employees who separate from the service. Since most Federal employees are paid on a biweekly 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 U.S. Census Bureau in its annual *Public Employment*.

Public lands—The data on applications, entries, selections, patents, and certifications refer to transactions which involve the disposal, under the public land laws (including the homestead 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.

Figure 10.1
Federal Budget Summary: 1980 to 1999



Source: Chart prepared by U.S. Census Bureau. For data, see Table 542.

No. 542. Federal Budget—Summary: 1945 to 1999

[In millions of dollars (\$45,159 represents \$45,159,000,000), except percent. For fiscal years ending in year shown; see text, Section 9, State and Local Government. 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	Gross Federal debt ²								
	Held by the public								As percent of GDP ¹
	Receipts	Outlays	Surplus or deficit(-)	Outlays as percent of GDP ¹	Total	Federal gov't account	Total	Federal Reserve System	
1945	45,159	92,712	-47,553	41.9	260,123	24,941	235,182	21,792	117.5
1950	39,443	42,562	-3,119	15.6	256,853	37,830	219,023	18,331	93.9
1955	65,451	68,444	-2,993	17.3	274,366	47,751	226,616	23,607	69.4
1960	92,492	92,191	301	17.8	290,525	53,686	236,840	26,523	56.1
1965	116,817	118,228	-1,411	17.2	322,318	61,540	260,778	39,100	46.9
1970	192,807	195,649	-2,842	19.4	380,921	97,723	283,198	57,714	37.8
1975	279,090	332,332	-53,242	21.4	541,925	147,225	394,700	84,993	34.9
1980	517,112	590,947	-73,835	21.7	909,050	199,212	709,838	120,846	33.4
1981	599,272	678,249	-78,976	22.2	994,845	209,507	785,338	124,466	32.6
1982	617,766	745,755	-127,989	23.2	1,137,345	217,560	919,785	134,497	35.4
1983	600,562	808,380	-207,818	23.6	1,371,710	240,114	1,131,596	155,527	40.1
1984	666,486	851,874	-185,388	22.3	1,564,657	264,159	1,300,498	155,122	41.0
1985	734,088	946,423	-212,334	23.1	1,817,521	317,612	1,499,908	169,806	44.3
1986	769,215	990,460	-221,245	22.6	2,120,629	383,919	1,736,709	190,855	48.5
1987	854,353	1,004,122	-149,769	21.8	2,346,125	457,444	1,888,680	212,040	50.9
1988	909,303	1,064,489	-155,187	21.5	2,601,307	550,507	2,050,799	229,218	52.5
1989	991,190	1,143,671	-152,481	21.4	2,868,039	678,157	2,189,882	220,088	53.6
1990	1,031,969	1,253,163	-221,194	22.0	3,206,564	795,841	2,410,722	234,410	56.4
1991	1,055,041	1,324,400	-269,359	22.6	3,598,498	910,362	2,688,137	258,591	61.4
1992	1,091,279	1,381,681	-290,402	22.5	4,002,136	1,003,302	2,998,834	296,397	65.1
1993	1,154,401	1,409,414	-255,013	21.8	4,351,416	1,103,945	3,247,471	325,653	67.2
1994	1,258,627	1,461,731	-203,104	21.4	4,643,705	1,211,588	3,432,117	355,150	67.8
1995	1,351,830	1,515,729	-163,899	21.4	4,921,018	1,317,645	3,603,373	374,114	68.4
1996	1,453,062	1,560,512	-107,450	20.7	5,181,934	1,448,967	3,732,968	390,924	68.6
1997	1,579,292	1,601,232	-21,940	20.0	5,369,707	1,598,559	3,771,148	424,507	67.2
1998	1,721,798	1,652,552	69,246	19.7	5,478,724	1,758,846	3,719,878	458,131	65.2
1999, est	1,806,334	1,727,071	79,263	19.7	5,614,934	1,945,197	3,669,737	(NA)	64.2

NA Not available. ¹ Gross domestic product as of fiscal year; for calendar year GDP, see Section 14, Income, Expenditures, and Wealth. ² See text, this section, for discussion of debt concept.

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

No. 543. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1980 to 1999

[In millions of dollars (\$590,947 represents \$590,947,000,000). For fiscal year ending in year shown. Minus sign (-) indicates offsets]

Outlays	1980	1985	1990	1994	1995	1996	1997	1998	1999, est.
Federal outlays, total	590,947	946,423	1,253,163	1,461,731	1,515,729	1,560,512	1,601,232	1,652,552	1,727,071
National defense	133,995	252,748	299,331	281,642	272,066	265,753	270,505	268,456	276,730
Human resources	313,374	471,822	619,329	869,410	923,765	958,232	1,002,336	1,033,389	1,087,406
Education, training, employment, and social services	31,843	29,342	38,755	46,307	54,263	52,001	53,008	54,919	60,065
Health	23,169	33,542	57,716	107,122	115,418	119,378	123,843	131,440	143,095
Medicare	32,090	65,822	98,102	144,747	159,855	174,225	190,016	192,822	204,982
Income security	86,557	128,230	147,076	214,085	220,493	225,967	230,899	233,202	243,130
Social security	118,547	188,623	248,623	319,565	335,846	349,676	365,257	379,225	392,608
Veterans benefits and services	21,169	26,262	29,058	37,584	37,890	36,985	39,313	41,781	43,526
Physical resources	65,985	56,821	126,004	70,575	59,197	64,231	59,992	74,732	77,830
Energy	10,156	5,609	3,341	5,219	4,936	2,839	1,475	1,270	49
Natural resources and environment	13,858	13,357	17,080	21,064	22,078	21,614	21,369	22,396	24,261
Commerce and housing credit	9,390	4,337	67,600	-4,228	-17,808	-10,472	-14,624	1,014	452
Transportation	21,329	25,838	29,485	38,066	39,350	39,565	40,767	40,332	42,640
Community and regional development	11,252	7,680	8,498	10,454	10,641	10,685	11,005	9,720	10,428
Net interest	52,538	129,504	184,221	202,957	232,169	241,090	244,016	243,359	227,244
International affairs	12,714	16,176	13,764	17,083	16,434	13,496	15,228	13,109	15,474
General science, space/technology	5,832	8,627	14,444	16,227	16,724	16,709	17,174	18,219	18,529
Agriculture	8,839	25,565	11,958	15,046	9,778	9,159	9,032	12,206	21,449
Administration of justice	4,584	6,270	9,993	15,256	16,216	17,548	20,173	22,832	24,467
General government	13,028	11,588	10,734	11,307	13,835	11,914	12,749	13,444	14,852
Undistributed offsetting receipts	-19,942	-32,698	-36,615	-37,772	-44,455	-37,620	-49,973	-47,194	-40,028

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

No. 544. Federal Receipts, by Source: 1980 to 1999

[In millions of dollars (\$517,112 represents \$517,112,000,000). For fiscal years ending in year shown; see text, Section 9, State and Local Government. Receipts reflect collections. Covers both Federal funds and trust funds; see text, this section. Excludes government-sponsored but privately-owned corporations, Federal Reserve System, District of Columbia government, and money held in suspense as deposit funds]

Source	1980	1985	1990	1995	1997	1998	1999, est.
Total receipts ¹	517,112	734,088	1,031,969	1,351,830	1,579,292	1,721,798	1,806,334
Individual income taxes	244,069	334,531	466,884	590,244	737,466	828,586	868,945
Corporation income taxes	64,600	61,331	93,507	157,004	182,293	188,677	182,210
Social insurance and retirement receipts	157,803	265,163	380,047	484,473	539,371	571,831	608,824
Excise taxes	24,329	35,992	35,345	57,484	56,924	57,673	68,075
Social insurance and retirement receipts ¹	157,803	265,163	380,048	484,473	539,371	571,831	608,824
Employment and general retirement	138,748	234,646	353,891	451,045	506,751	540,014	575,740
Old-age and survivors insurance:							
Trust funds (off-budget)	96,581	169,822	255,031	284,091	336,729	358,784	383,176
Disability insurance (off-budget)	16,828	16,348	26,625	66,988	55,261	57,015	60,860
Hospital insurance	23,217	44,871	68,556	96,024	110,710	119,863	127,363
Railroad retirement/pension fund:							
Trust funds	2,323	2,213	2,292	2,424	2,440	2,583	2,656
Railroad social security equivalent account	(NA)	1,391	1,387	1,518	1,611	1,769	1,685
Unemployment insurance	15,336	25,758	21,635	28,878	28,202	27,484	28,765
Trust funds	15,336	25,758	21,635	28,878	28,202	27,484	28,765
Total excise taxes ¹	24,329	35,992	35,345	57,484	56,924	57,673	68,075
Federal funds:	15,563	19,097	15,591	26,941	27,831	21,665	17,592
Alcohol	5,601	5,562	5,695	7,216	7,257	7,215	7,240
Tobacco	2,443	4,779	4,081	5,878	5,873	5,657	5,213
Crude oil windfall profit	6,934	6,348	(NA)	(NA)	(NA)	(NA)	(NA)
Telephone	(NA)	2,147	2,995	3,794	4,543	4,910	5,213
Ozone depleting chemicals/products	(NA)	(NA)	360	616	130	98	52
Transportation fuels	(NA)	(NA)	(NA)	8,491	7,107	589	811
Trust funds:	8,766	16,894	19,754	30,543	29,093	36,008	50,483
Highway	6,620	13,015	13,867	22,611	23,867	26,628	38,464
Airport and airway	1,874	2,851	3,700	5,534	4,007	8,111	10,397
Black lung disability	272	581	665	608	614	636	638
Inland waterway	(NA)	40	63	103	96	91	102
Hazardous substance superfund	(NA)	273	818	867	71	(NA)	147
Post-closure liability (hazardous waste)	(NA)	7	-1	(NA)	(NA)	(NA)	(NA)
Oil spill liability	(NA)	(NA)	143	211	1	(NA)	35
Aquatic resources	(NA)	126	218	306	316	290	376
Leaking underground storage tank	(NA)	(NA)	122	165	-2	136	212
Vaccine injury compensation	(NA)	(NA)	159	138	123	116	112

NA Not available. ¹ Totals reflect interfund and intragovernmental transactions and/or other functions, not shown separately.

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

No. 545. Federal Trust Fund Receipts, Outlays, and Balances: 1996 to 1998

[In billions of dollars (\$835 represents \$835,000,000,000). For fiscal years ending in year shown. Receipts deposited. Outlays on a checks-issued basis less refunds collected. Balances: That which have not been spent. See text, this section, for discussion of the budget concept and trust funds]

Description	Income			Outlays			Balances ¹		
	1996	1997	1998	1996	1997	1998	1996	1997	1998
Total ²	835	878	932	720	752	771	1,391	1,515	1,669
Airport and airway trust fund	3	5	9	7	6	6	8	6	9
Federal employees health benefits fund	16	16	17	16	17	17	7	7	6
Federal civilian employees retirement fund	68	71	73	40	42	44	402	431	461
Federal old-age, survivors and disability insurance trust funds	418	449	481	352	367	382	550	631	730
Foreign military sales trust fund	15	15	14	14	15	14	6	-	-
Highway trust fund	(NA)	25	29	(NA)	25	25	(NA)	22	18
Health insurance trust funds:									
Medicare: Federal hospital insurance	124	129	138	128	138	137	125	116	117
Federal supplemental medical insurance	82	81	83	69	73	77	27	35	41
Military retirement fund	33	38	38	29	30	31	131	139	146
Railroad retirement trust funds	9	9	10	8	8	8	14	15	17
Unemployment trust funds	32	33	32	26	24	24	54	62	71
Veterans life insurance trust funds	2	2	2	2	2	2	14	14	14
Other trust funds ³	10	10	10	9	9	9	31	31	33

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

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

No. 546. Federal Budget Outlays in Constant (1992) Dollars: 1980 to 1999

[Dollar amounts in billions of dollars (\$1,015.9 represents \$1,015,900,000,000). For fiscal years ending in year shown; see text, Section 9, State and Local Government. 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. Minus sign (-) indicates offset]

Outlay	1980	1985	1990	1992	1993	1994	1995	1996	1997	1998	1999, est.
Constant (1992) dollar outlays, total	1,015.9	1,208.6	1,353.6	1,381.7	1,374.8	1,392.8	1,410.2	1,419.7	1,429.0	1,450.4	1,489.9
National defense ¹	229.4	306.1	324.6	298.4	286.6	271.9	256.8	242.3	241.1	236.6	240.6
Nondefense, total	786.5	902.5	1,029.1	1,083.3	1,088.2	1,120.9	1,153.5	1,177.4	1,187.8	1,213.7	1,249.2
Payments for individuals	484.5	564.4	632.3	727.6	761.1	780.9	810.6	826.7	846.5	855.6	880.0
Direct payments ²	427.7	499.1	548.9	615.5	640.3	652.5	675.5	692.5	713.9	715.9	736.0
Grants to state and local governments	56.8	65.2	83.4	112.2	120.9	128.5	135.1	134.2	132.6	139.7	144.0
All other grants	98.8	70.2	61.1	65.6	67.5	71.8	73.3	72.5	75.6	75.5	81.2
Net interest ²	88.6	165.2	197.8	199.4	193.7	193.1	215.7	219.7	218.2	215.0	198.2
All other ²	149.7	145.3	177.9	130.0	101.4	109.6	93.2	90.1	88.7	106.0	122.0
Undistributed offsetting receipts ²	-35.1	-42.6	-40.0	-39.3	-35.6	-34.5	-39.2	-31.6	-41.1	-38.4	-32.1
Total outlays as percent of GDP	21.7	23.1	22.0	22.5	21.8	21.4	21.1	20.7	20.0	19.7	19.7
National defense ¹	4.9	6.2	5.3	4.9	4.5	4.1	3.8	3.5	3.4	3.2	3.2
Nondefense, total	16.8	16.9	16.8	17.6	17.3	17.2	17.3	17.2	16.6	16.5	16.6
Payments for individuals	10.2	10.4	10.3	11.8	12.1	12.0	12.2	12.0	11.9	11.6	11.7
Direct payments ²	9.0	9.2	8.9	10.0	10.2	10.0	10.1	10.1	10.0	9.7	9.8
Grants to state and local governments	1.2	1.2	1.4	1.8	1.9	2.0	2.0	2.0	1.9	1.9	1.9
All other grants	2.2	1.4	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.1
Net interest ²	1.9	3.2	3.2	3.2	3.1	3.0	3.2	3.2	3.1	2.9	2.6
All other ²	3.2	2.8	2.9	2.1	1.6	1.7	1.4	1.3	1.3	1.5	1.7
Undistributed offsetting receipts ²	-0.7	-0.8	-0.6	-0.6	-0.6	-0.6	-0.6	-0.5	-0.6	-0.6	-0.5
Percent of outlays, total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
National defense ¹	22.7	26.7	23.9	21.6	20.7	19.3	17.9	17.0	16.9	16.2	16.0
Nondefense, total	77.3	73.3	76.1	78.4	79.3	80.7	82.1	83.0	83.1	83.8	84.0
Payments for individuals	47.1	45.1	46.6	52.7	55.5	56.2	57.7	58.3	59.3	59.1	59.3
Direct payments ²	41.6	39.9	40.5	44.5	46.7	47.0	48.1	48.8	50.0	49.4	49.6
Grants to state and local governments	5.5	5.2	6.2	8.1	8.8	9.3	9.6	9.5	9.3	9.7	9.7
All other grants	9.9	6.0	4.6	4.7	4.9	5.1	5.2	5.1	5.3	5.2	5.5
Net interest ²	8.9	13.7	14.7	14.4	14.1	13.9	15.3	15.4	15.2	14.7	13.2
All other ²	14.8	12.0	13.1	9.4	7.5	8.0	6.7	6.5	6.3	7.5	8.4
Undistributed offsetting receipts ²	-3.4	-3.5	-2.9	-2.8	-2.7	-2.6	-2.9	-2.4	-3.1	-2.9	-2.3

¹ Includes a small amount of grants to state and local governments and direct payments for individuals. ² Includes some off-budget amounts; most of the off-budget amounts are direct payments for individuals (social security benefits).

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

No. 547. Federal Outlays, by Agency: 1990 to 1999

[In millions of dollars (\$1,253,163 represents \$1,253,163,000,000)]

Department or other unit	1990	1995	1996	1997	1998	1999, est.
Total outlays	1,253,163	1,515,729	1,560,512	1,601,232	1,652,552	1,727,071
Legislative Branch	2,241	2,625	2,273	2,363	2,600	2,850
The Judiciary Branch	1,646	2,903	3,059	3,259	3,467	3,913
Agriculture	46,012	56,665	54,352	52,547	53,947	63,412
Commerce	3,734	3,401	3,702	3,783	4,046	4,767
Defense-Military	289,755	259,556	253,253	258,322	256,122	263,556
Education	22,972	31,205	29,727	30,009	31,463	34,360
Energy	12,084	17,617	16,203	14,467	14,438	15,544
Health and Human Services	175,531	303,081	319,803	339,535	350,568	375,532
Housing and Urban Development	20,167	29,044	25,236	27,527	30,227	32,324
Interior	5,790	7,378	6,725	6,720	7,218	8,426
Justice	6,507	10,788	11,954	14,310	16,168	16,458
Labor	25,215	32,092	32,492	30,458	30,007	34,923
State	4,802	6,267	5,739	6,033	5,382	6,791
Transportation	28,650	38,777	38,780	39,832	39,463	41,873
Treasury	255,172	348,579	364,629	379,342	390,140	385,976
Veterans Affairs	28,998	37,771	36,920	39,280	41,773	43,474
Corps of Engineers	3,324	3,745	3,627	3,598	3,845	4,209
Other Defense-Civil Programs	21,692	27,977	28,952	30,282	31,216	32,311
Environmental Protection Agency	5,108	6,351	6,046	6,164	6,284	6,667
Executive Office of the President	158	215	202	221	237	374
Federal Emergency Management Administration	2,183	3,136	3,102	3,326	2,096	2,668
General Services Administration	-93	831	732	1,084	1,091	328
International Assistance Programs	10,086	11,129	9,665	10,126	8,974	10,130
National Aeronautics and Space Administration	12,429	13,378	13,881	14,360	14,206	14,043
National Science Foundation	1,838	2,845	3,012	3,130	3,188	3,259
Office of Personnel Management	31,949	41,276	42,870	45,404	46,305	48,266
Small Business Administration	692	677	873	333	-77	-866
Social Security Administration (On-budget)	18,147	31,753	31,365	34,939	38,134	41,122
Social Security Administration (Off-budget)	244,998	330,370	343,869	358,372	370,069	381,316
Other Independent Agencies (On-budget)	68,679	-6,102	2,646	-2,876	10,773	5,377
Other Independent Agencies (Off-budget)	1,626	-1,969	-180	-49	217	964
Undistributed offsetting receipts	-98,930	-137,632	-134,997	-154,969	-161,035	-160,394

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

No. 548. Federal Outlays, by Detailed Function: 1990 to 1999

[In millions of dollars (\$1,253,163 represents \$1,253,163,000,000)]

Superfunction and function	1990	1995	1996	1997	1998	1999, est.
Total outlays	1,253,163	1,515,729	1,560,512	1,601,232	1,652,552	1,727,071
National defense, total	299,331	272,066	265,753	270,505	268,456	276,730
Department of Defense—Military ¹	289,755	259,442	253,187	258,311	256,122	263,556
Military personnel	75,622	70,809	66,669	69,724	68,976	71,957
Operation and maintenance	88,340	91,078	88,759	92,461	93,473	96,839
Procurement	80,972	54,982	48,913	47,690	48,206	48,422
Research, develop., test, and evaluation	37,458	34,594	36,494	37,015	37,420	36,758
Military construction	5,080	6,823	6,683	6,187	6,044	5,287
Family housing	3,501	3,571	3,828	4,003	3,871	3,894
Atomic energy defense activities	8,988	11,777	11,644	11,275	11,268	12,012
Defense-related activities	587	847	922	919	1,066	1,162
International affairs, total	13,764	16,434	13,496	15,228	13,109	15,474
International develop. & humanitarian assist.	5,498	7,599	6,160	6,054	5,446	5,714
International security assistance	8,652	5,252	4,565	4,632	5,135	5,737
Conduct of foreign affairs	3,050	4,192	3,761	3,919	3,262	4,617
Foreign info. and exchange activities	1,103	1,417	1,187	1,173	1,159	1,216
International financial programs	-4,539	-2,026	-2,177	-550	-1,893	-1,810
General science, space & technology, total	14,444	16,724	16,709	17,174	18,219	18,529
General science and basic research	2,835	4,131	4,016	4,118	5,353	5,738
Space flight, research, and supporting activities	11,609	12,593	12,693	13,056	12,866	12,791
Energy, total	3,341	4,936	2,839	1,475	1,270	49
Energy supply	1,976	3,584	1,649	626	181	-894
Energy conservation	365	671	624	572	621	560
Emergency energy preparedness	442	223	141	23	233	182
Energy information, policy, & regulation	559	458	425	254	235	201
Natural resources & environment, total ¹	17,080	22,078	21,614	21,369	22,396	24,261
Water resources	4,401	4,791	4,617	4,536	4,721	5,454
Conservation and land management	3,553	5,318	5,396	5,067	5,475	5,074
Recreational resources	1,876	2,801	2,673	2,785	2,984	3,952
Pollution control and abatement	5,170	6,513	6,182	6,292	6,422	6,855
Agriculture, total	11,958	9,778	9,159	9,032	12,206	21,449
Farm income stabilization	9,761	7,020	6,477	6,272	9,297	18,405
Agricultural research and services	2,197	2,758	2,682	2,760	2,909	3,044
Commerce and housing credit, total ¹	67,600	-17,808	-10,472	-14,624	1,014	452
Mortgage credit	3,845	-1,038	-5,025	-4,006	-2,934	-1,112
Postal Service	2,116	-1,839	-58	77	303	964
Deposit insurance	57,891	-17,827	-8,394	-14,384	-4,371	-5,047
Transportation, total ¹	29,485	39,350	39,565	40,767	40,332	42,640
Ground transportation	18,954	25,297	25,650	26,795	26,004	28,333
Air transportation	7,234	10,020	10,135	10,138	10,622	10,559
Water transportation	3,151	3,732	3,460	3,554	3,507	3,502
Community & regional development, total	8,498	10,641	10,685	11,005	9,720	10,428
Community development	3,530	4,744	4,860	4,962	5,118	5,437
Area and regional development	2,868	2,615	2,667	2,691	2,456	2,570
Disaster relief and insurance	2,100	3,282	3,158	3,352	2,146	2,421
Education, training, employ., & social serv.	38,755	54,263	52,001	53,008	54,919	60,065
Elementary, secondary, & vocational education	9,918	14,694	14,871	15,073	16,571	16,989
Higher education	11,107	14,172	12,191	12,298	12,070	14,047
Research and general education aids	1,577	2,120	2,215	2,136	2,271	2,448
Training and employment	5,619	7,430	7,030	6,681	6,636	7,941
Social services	9,723	14,882	14,769	15,811	16,335	17,532
Health, total	57,716	115,418	119,378	123,843	131,440	143,095
Health care services	47,642	101,931	106,622	109,973	116,336	126,190
Health research and training	8,611	11,569	10,827	11,847	13,073	14,681
Consumer & occupational health & safety	1,462	1,918	1,929	2,023	2,031	2,224
Medicare	98,102	159,855	174,225	190,016	192,822	204,982
Income security, total ¹	147,076	220,493	225,967	230,899	233,202	243,130
General retirement & disability insurance ²	5,148	5,106	5,234	4,721	4,632	2,312
Federal employee retirement & disability	52,037	65,882	68,071	71,539	73,485	76,262
Unemployment compensation	18,889	23,638	24,898	22,888	22,070	25,178
Housing assistance	15,891	27,520	26,754	27,798	28,741	28,376
Food and nutrition assistance	23,964	37,594	37,933	36,061	33,585	35,271
Social security	248,623	335,846	349,676	365,257	379,225	392,608
Veterans benefits and services, total ¹	29,058	37,890	36,985	39,313	41,781	43,526
Income security for veterans	15,241	18,966	18,201	20,407	21,322	22,640
Veterans educ., training & rehab	278	1,124	1,114	1,156	1,102	1,337
Hospital & medical care for veterans	12,134	16,428	16,586	17,093	17,545	17,933
Veterans housing	517	329	66	-342	837	468
Administration of justice, total	9,993	16,216	17,548	20,173	22,832	24,467
General government, total	10,734	13,835	11,914	12,749	13,444	14,852
Net interest, total	184,221	232,169	241,090	244,016	243,359	227,244
Interest on the public debt	264,724	332,414	343,955	355,796	363,793	353,429
Interest received by on-budget trust funds	-46,321	-59,871	-60,869	-63,776	-67,208	-67,233
Interest received by off-budget trust funds	-15,991	-33,305	-36,507	-41,214	-46,630	-51,969
Allowances, total	(X)	(X)	(X)	(X)	(X)	3,118
Undistributed offsetting receipts, total	-36,615	-44,455	-37,620	-49,973	-47,194	-40,028

X Not applicable. ¹ Includes functions not shown separately. ² Includes social security.

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

No. 549. Tax Expenditures Estimates, by Function: 1998 to 2001

[In millions of dollars (\$2,095 represents \$2,095,000,000). For years ending Sept. 30. 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 \$1.5 billion or more in 2001]

Function and provision	1998	1999	2000	2001, est.
National defense:				
Current law tax expenditures	2,095	2,120	2,140	2,160
Exclusion of benefits and allowances to armed forces personnel	2,095	2,120	2,140	2,160
International affairs:				
Current law tax expenditures	11,040	12,410	12,265	13,100
Exclusion of income earned abroad by U.S. citizens	1,990	2,235	2,500	2,800
Exclusion of income of foreign sales corporations	2,150	2,250	2,400	2,550
Deferral of income from controlled foreign corporations ¹	5,500	5,800	6,200	6,600
Energy: Total, current law tax expenditures	1,535	1,575	1,625	1,630
Natural resources and environment:				
Total, current law tax expenditures	1,460	1,515	1,555	1,620
Commerce and housing:				
Current law tax expenditures	219,320	227,555	236,210	245,090
Financial institutions and insurance:				
Exclusion of interest on life insurance savings	13,465	14,200	14,990	15,810
Housing: Deductibility of mortgage interest on owner-occupied homes	51,700	52,990	55,100	57,590
Deductibility of state and local property tax on owner-occupied homes	17,770	18,595	19,495	20,535
Capital gains exclusion on home sales	17,475	18,000	18,540	19,095
Exception from passive loss rules for \$25,000 of rental loss	4,735	4,455	4,215	4,000
Credit for low-income housing investment	3,120	3,225	3,335	3,485
Accelerated depreciation on rental housing ¹	2,405	2,740	3,095	4,170
Commerce: Capital gains (except agriculture, timber, iron ore, and coal) ¹	38,275	39,415	40,585	41,795
Step-up basis of capital gains at death	24,570	25,800	27,090	28,240
Accelerated depreciation of buildings other than rental housing ¹	6,270	4,895	3,430	2,385
Accelerated depreciation of machinery and equipment ¹	28,885	32,505	35,465	36,830
Graduated corporation income tax rate ¹	5,400	5,360	5,360	5,620
Transportation:				
Current law tax expenditures	1,645	1,690	1,740	1,810
Exclusion of reimbursed employee parking expenses	1,560	1,595	1,630	1,690
Education, training, employment, and social services:				
Current law tax expenditures	29,885	37,580	40,035	42,025
Education: HOPE tax credit	200	4,015	4,855	5,325
Lifetime Learning tax credit	110	2,510	2,655	2,970
Deductibility of charitable contributions (education)	2,880	2,940	3,065	3,195
Training, employment, and social services:				
Exclusion of employer-provided child care	1,325	1,385	1,445	1,510
Credit for child and dependent care expenses	2,485	2,455	2,425	2,395
Deductibility of charitable contributions, other than education and health	18,580	19,150	20,055	21,005
Proposals affecting tax expenditures	-	165	1,577	3,656
Health: Current law tax expenditures	80,545	85,810	91,795	97,885
Exclusion of employer contrib. for medical ins. premiums and medical care	67,920	72,535	77,670	83,095
Workers' compensation insurance premiums	4,260	4,420	4,585	4,755
Deductibility of medical expenses	3,615	3,775	3,985	4,215
Deductibility of charitable contributions (health)	2,560	2,630	2,730	2,860
Income security: Current law tax expenditures	117,906	132,388	135,291	138,642
Exclusion of workers' compensation benefits	5,140	5,330	5,475	5,940
Net exclusion of pension contributions and earnings:				
Employer plans	82,215	82,195	84,350	86,670
Individual Retirement Accounts	10,565	10,770	11,170	11,440
Keogh plans	3,930	4,025	4,255	4,495
Exclusion of other employee benefits:				
Premiums on group term life insurance	2,030	2,075	2,120	2,170
Additional deduction for the elderly	1,690	1,720	1,740	1,795
Earned income tax credit	6,351	5,118	4,971	5,142
Child credit	3,525	18,740	18,725	18,430
Social Security: Current law tax expenditures	22,770	23,415	24,650	25,930
Exclusion of social security benefits:				
Social security benefits for retired workers	16,780	17,210	18,125	19,045
Social security benefits for disabled	2,265	2,420	2,615	2,820
Social security benefits for dependents and survivors	3,725	3,785	3,910	4,065
Veterans' benefits and services:				
Current law tax expenditures	2,990	3,120	3,265	3,415
Exclusion of veterans' death benefits and disability compensation	2,820	2,940	3,070	3,210
General purpose fiscal assistance:				
Current law tax expenditures	56,805	59,175	61,570	64,140
Exclusion of interest on public purpose bonds	20,050	20,250	20,450	20,660
Deductibility of nonbusiness state and local taxes other than on owner-occupied homes	32,795	34,925	37,000	39,235
Tax credit for corps. receiving income from doing business in U.S. possessions	3,960	4,000	4,120	4,245

- Represents zero. ¹ Normal tax method.

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

No. 550. United States Government—Balance Sheet: 1990 to 1998

[In millions of dollars (\$70,415 represents \$70,415,000,000). For fiscal year ending in year shown]

Item	1990	1995	1996	1997	1998
Assets, total	70,415	89,349	103,432	121,273	139,401
Cash and monetary assets, total	60,839	84,080	86,056	81,242	87,586
U.S. Treasury operating cash:					
Federal Reserve account	7,638	8,620	7,700	7,692	4,952
Tax and loan note accounts	32,517	29,329	36,525	35,930	33,926
Special drawing rights (SDR):					
Total holdings	10,666	11,035	10,177	9,997	10,106
SDR's certificates issued to Federal Reserve banks	-8,518	-10,168	-9,718	-9,200	-9,200
Monetary assets with IMF ¹	8,883	14,682	15,428	14,045	21,155
Other cash and monetary assets:					
U.S. Treasury monetary assets	1,572	356	87	87	87
Cash and other assets held outside the Treasury Account	8,079	29,697	21,133	18,670	21,523
U.S. Treasury time deposits	(NA)	528	4,724	4,021	4,543
Loan financing accounts:					
Guaranteed loans	(NA)	-12,714	-13,750	-13,905	-13,391
Direct loans	(NA)	19,732	32,780	53,816	65,289
Miscellaneous asset accounts	9,576	-1,748	-1,654	120	-83
Total assets and excess of liabilities over assets	2,479,165	3,674,266	3,795,179	3,834,651	3,781,994
Excess of liabilities over assets at beginning of fiscal year	2,188,926	3,421,723	3,584,917	3,691,894	3,713,378
Add: Total deficit for fiscal year	220,388	163,916	107,445	-21,957	70,215
Subtotal	(NA)	3,585,639	3,692,362	3,713,850	3,643,163
Deduct: Other transactions not applied to surplus or deficit	564	722	615	472	569
Excess of liabilities over assets at close of fiscal year	2,408,750	3,584,917	3,691,747	3,713,378	3,642,594
Liabilities, total	2,479,165	3,674,266	3,795,179	3,834,651	3,781,994
Borrowing from the public, total	2,470,166	3,603,299	3,732,957	3,771,141	3,719,864
Public debt securities outstanding	3,233,313	4,973,985	5,224,812	5,413,147	5,526,194
Premium and discount on public debt securities	59,811	-79,996	-77,932	-76,633	-76,849
Total public debt securities	(NA)	4,893,989	5,146,880	5,336,514	5,449,345
Agency securities outstanding	32,758	26,955	35,043	33,187	29,372
Federal securities, total	3,266,073	4,920,944	5,181,923	5,369,700	5,478,717
Deduct: Net Federal securities held as investments by government accounts	795,907	1,317,645	1,448,967	1,598,559	1,758,853
Accrued interest payable	43,799	50,611	45,605	46,083	45,448
Special drawing rights allocated by IMF ¹	6,823	7,380	7,052	6,689	6,719
Deposit fund liabilities	8,306	8,186	7,213	6,800	6,041
Miscellaneous liability accounts (checks outstanding, etc.)	9,882	4,790	2,352	3,938	3,923

NA Not available. ¹ IMF = International Monetary Funds.

Source: U.S. Dept. of Treasury, *United States Government Annual Report*.

No. 551. Federal Participation in the Credit Market: 1970 to 2000

[In millions of dollars, except percents]

Item	1970	1980	1990	1995	1996	1997	1998	1999 est.	2000 est.
Total, Federal and federally assisted borrowing	16.2	122.5	376.9	323.2	361.1	208.7	300.3	317.4	221.7
Federal borrowing from the public	35.0	69.5	220.8	171.3	129.6	38.2	-51.3	-50.1	-97.9
Guaranteed borrowing	7.8	31.6	40.7	26.2	89.9	57.8	58.5	102.1	97.9
Government-sponsored enterprise borrowing	4.9	21.4	115.4	125.7	141.5	112.8	293.1	265.3	221.7
Total, Federal and federally assisted lending	15.9	79.9	133.5	90.4	255.1	178.4	341.5	423.7	332.1
Direct loans	3.0	24.2	2.8	1.6	4.0	12.8	6.8	14.7	11.1
Guaranteed loans	7.8	31.6	40.7	26.2	89.9	57.8	58.5	102.1	97.9
Government-sponsored enterprise loans	5.2	24.1	90.0	68.2	161.2	107.9	276.2	306.9	223.1
Total net borrowing in credit market	88.2	336.9	704.1	705.6	713.7	687.1	933.8	(NA)	(NA)
Federal borrowing participation rate (percent)	18.4	36.4	53.5	45.8	50.6	30.4	32.2	(NA)	(NA)
Total net lending in credit market	88.2	336.9	704.1	705.6	713.7	687.1	933.7	(NA)	(NA)
Federal lending participation rate (percent)	18.0	23.7	19.0	12.8	35.7	26.0	36.6	(NA)	(NA)

NA Not available.

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

No. 552. Summary of Federal Debt: 1990 to 1998

[In millions of dollars (\$3,266,073 represents \$3,266,073,000,000). Based on end of fiscal year]

Item	1990	1995	1996	1997	1998
Debt outstanding, total	3,266,073	5,000,945	5,259,854	5,446,333	5,555,565
Public debt securities	3,233,313	4,973,983	5,224,811	5,413,146	5,526,193
Agency securities	32,758	26,962	35,043	33,187	29,372
Securities held by—					
Government accounts, total	795,907	1,320,800	1,454,608	1,605,557	1,769,497
Public debt securities	795,762	1,320,784	1,447,001	1,598,459	1,765,580
Agency securities	145	16	7,606	7,098	3,917
The public, total	2,470,166	3,680,145	3,805,246	3,840,776	3,786,068
Public debt securities	2,437,551	3,653,199	3,777,810	3,814,687	3,760,613
Agency securities	32,613	26,946	27,437	26,089	25,455
Interest-bearing public debt, total	3,210,943	4,950,644	5,220,790	5,407,528	5,518,681
Marketable, total	2,092,759	3,260,447	3,418,371	3,439,616	3,331,030
Treasury bills	482,454	742,462	761,232	701,909	637,648
Treasury notes	1,218,081	1,980,343	2,098,670	2,122,172	2,009,115
Treasury bonds	377,224	522,643	543,469	576,151	610,444
Treasury inflation-indexed notes	(Z)	(Z)	(Z)	24,384	58,823
Federal Financing Bank	15,000	15,000	15,000	15,000	15,000
Nonmarketable, total	1,118,184	1,690,197	1,802,419	1,967,912	2,187,651
U.S. savings bonds	122,152	181,181	184,147	182,665	180,816
Foreign series:					
Government	36,041	40,950	37,488	34,909	35,079
Government account series, total	779,412	1,324,270	1,454,690	1,608,478	1,777,329
Airport and airway trust fund	14,312	11,145	7,682	6,360	8,550
Bank insurance fund	8,438	20,117	22,186	26,329	27,445
Employees life insurance fund	9,561	15,839	16,962	18,038	19,377
Exchange stabilization fund	1,863	2,399	11,853	15,460	15,981
Federal disability insurance trust fund	11,254	35,150	50,051	63,513	76,947
Federal employees retirement funds	223,229	357,539	377,677	407,202	440,145
Federal hospital insurance trust fund	96,249	129,864	125,805	116,621	118,250
Federal Housing Administration	6,678	6,277	7,894	13,643	14,518
Fed. old-age & survivors insurance trust fund	203,717	447,947	499,403	567,445	653,282
Fed. S&L Corp., resolution fund	929	528	694	1,806	2,087
Fed. supplementary medical insur. trust fund	14,266	13,513	27,175	34,464	39,502
Government life insurance fund	184	106	99	22,341	(Z)
Highway trust fund	9,530	8,954	11,660	22,341	17,926
National service life insurance fund	10,917	11,954	12,007	12,023	12,008
Postal Service fund	3,063	1,249	860	860	1,000
Railroad retirement account	8,356	12,129	14,763	17,486	19,764
Treasury deposit funds	304	130	77	74	71
Unemployment trust fund	50,186	47,098	53,849	61,880	70,598
Other	106,376	202,332	213,993	222,933	239,878
State and local government series	161,248	113,368	95,674	111,863	164,431
Domestic series	18,886	29,995	29,995	29,995	29,995
Other	447	432	424	1	1
MATURITY DISTRIBUTION					
Amount outstanding, privately held	1,841,903	2,870,781	3,011,185	2,998,846	2,856,637
Maturity class:					
Within 1 year	626,297	1,002,875	1,058,558	1,017,913	940,572
1-5 years	630,144	1,157,492	1,212,258	1,206,993	1,105,175
5-10 years	267,573	290,111	306,643	321,622	319,331
10-20 years	82,713	87,297	111,360	154,205	157,347
20 years and over	235,176	333,006	322,366	298,113	334,212

Z Less than \$500,000.

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

No. 553. U.S. Savings Bonds: 1980 to 1998

[In billions of dollars (\$73 represents \$73,000,000), except percent. As of end of fiscal year, see text, Section 9, State and Local Government]

Item	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997	1998
Amounts outstanding, total ¹	73	77	123	134	149	167	177	182	184	183	181
Funds from sales	5	5	8	9	14	17	9	7	6	5	3
Accrued discounts	4	5	8	10	9	9	9	9	10	9	7
Redemptions ²	17	6	8	8	7	8	9	12	2	2	11
Percent of total outstanding	23.0	7.4	6.1	5.6	5.0	4.7	5.3	6.5	1.4	1.1	6.1

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

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

No. 554. Federal Funds—Summary Distribution, by State: 1998

[In millions of dollars (\$1,484,177 represents \$1,484,177,000,000). 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]

State	Federal funds					Procurement	Grants to state and local governments	Salaries and wages
	Total ¹	Per capita ² (dol.)	Defense	Non-defense	Direct payments to individuals			
United States ³ . . .	1,484,177	5,491	226,444	1,257,733	835,619	209,260	269,128	170,171
Alabama	25,297	5,813	4,501	20,796	15,089	3,104	4,161	2,944
Alaska	4,767	7,763	1,467	3,300	1,194	863	1,427	1,282
Arizona	24,067	5,155	4,753	19,315	13,595	3,793	4,147	2,533
Arkansas	13,016	5,128	938	12,078	9,048	475	2,440	1,054
California	161,571	4,946	29,072	132,498	86,771	25,365	32,090	17,344
Colorado	21,009	5,291	4,632	16,377	10,164	4,300	3,048	3,496
Connecticut	19,424	5,933	3,920	15,504	10,600	3,814	3,653	1,357
Delaware	3,553	4,776	382	3,172	2,293	215	678	367
District of Columbia	24,034	45,955	2,274	21,761	3,298	5,200	4,101	11,436
Florida	83,558	5,602	12,201	71,357	58,414	7,128	10,320	7,696
Georgia	37,144	4,861	8,118	29,026	20,324	4,603	6,233	5,984
Hawaii	8,442	7,076	3,394	5,048	3,641	1,053	1,190	2,557
Idaho	5,961	4,850	535	5,426	3,235	1,019	1,055	652
Illinois	55,467	4,605	3,313	52,154	35,246	4,576	10,156	5,490
Indiana	26,098	4,424	2,510	23,588	17,796	2,233	4,152	1,917
Iowa	14,535	5,079	719	13,815	10,241	930	2,424	941
Kansas	13,426	5,107	2,061	11,365	8,497	1,316	1,934	1,680
Kentucky	23,161	5,884	3,269	19,892	12,588	3,850	4,236	2,488
Louisiana	22,900	5,242	2,441	20,459	13,839	2,351	4,708	2,002
Maine	7,463	5,999	1,442	6,021	4,088	1,025	1,602	748
Maryland	41,565	8,094	8,738	32,827	18,083	10,417	5,022	8,042
Massachusetts	37,173	6,047	5,103	32,070	20,864	5,451	8,019	2,840
Michigan	41,917	4,270	1,852	40,065	28,613	1,871	8,618	2,814
Minnesota	20,399	4,317	1,591	18,808	12,701	1,795	4,199	1,704
Mississippi	15,314	5,565	2,429	12,885	9,176	1,613	3,025	1,500
Missouri	32,682	6,009	5,678	27,004	18,221	6,341	5,065	3,055
Montana	5,465	6,210	367	5,098	3,337	376	1,139	614
Nebraska	8,253	4,963	868	7,385	5,292	487	1,511	963
Nevada	7,566	4,331	955	6,611	4,846	805	1,081	835
New Hampshire	5,272	4,449	702	4,569	3,258	524	1,042	448
New Jersey	40,373	4,975	4,068	36,304	25,715	4,091	7,108	3,458
New Mexico	12,933	7,446	1,605	11,329	5,036	3,769	2,547	1,581
New York	99,766	5,489	4,746	95,020	58,464	5,995	28,066	7,240
North Carolina	35,677	4,728	5,123	30,554	21,645	2,064	7,133	4,833
North Dakota	4,131	6,475	477	3,654	2,253	258	1,067	554
Ohio	52,006	4,640	4,434	47,571	33,663	4,368	9,733	4,242
Oklahoma	18,205	5,439	2,970	15,234	11,128	1,381	3,059	2,637
Oregon	15,119	4,607	820	14,299	9,646	728	3,275	1,471
Pennsylvania	67,350	5,612	5,417	61,933	44,501	5,163	12,381	5,306
Rhode Island	6,039	6,112	722	5,317	3,644	313	1,368	715
South Carolina	19,870	5,180	3,235	16,635	11,611	2,489	3,525	2,246
South Dakota	4,319	5,852	310	4,009	2,487	317	1,007	508
Tennessee	30,497	5,615	2,272	28,225	17,238	5,116	5,510	2,633
Texas	92,019	4,657	15,994	76,024	51,152	13,893	15,809	11,164
Utah	8,728	4,156	1,305	7,423	4,430	1,180	1,727	1,392
Vermont	2,895	4,898	188	2,706	1,659	154	803	278
Virginia	55,830	8,221	23,079	32,752	21,525	18,523	4,423	11,360
Washington	31,186	5,482	6,416	24,770	16,232	4,920	5,422	4,612
West Virginia	10,697	5,906	364	10,332	6,870	488	2,480	859
Wisconsin	21,883	4,189	986	20,896	14,426	1,295	4,697	1,464
Wyoming	2,743	5,702	283	2,460	1,343	175	850	376

¹ Includes other programs not shown separately. ² Based on U.S. Census Bureau resident population as of July 1.

³ Includes outlying areas, not shown separately.

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

No. 555. Per Capita Federal Balance of Payments, by State: 1990 to 1997

[For year ending Sept. 30. Represents federal spending within the borders of the 50 states, including defense and excluding interest payments on the Federal debt. Each state runs a balance of payments surplus or deficit with the Federal Government. Put another way, each state indirectly subsidizes or is being subsidized by the other states]

State	1997									
	1990	1994	1995	1996	Amount	Rank	Spending	Rank	Taxes	Rank
Alabama	1,857	1,723	1,593	1,453	1,603	10	5,821	9	4,218	35
Alaska	1,003	1,957	1,057	1,365	2,019	6	6,589	5	4,570	30
Arizona	1,118	870	803	655	972	23	4,630	35	4,258	34
Arkansas	1,028	1,009	934	1,073	1,251	16	5,185	20	3,934	42
California	-463	-128	-208	-283	-366	35	4,632	34	4,997	16
Colorado	860	131	-133	-144	-444	38	4,774	29	5,218	12
Connecticut	1,693	-2,307	-2,209	-1,917	-2,272	50	4,571	36	6,844	1
Delaware	-1,913	-1,722	-1,483	-992	-1,030	43	4,210	41	5,240	11
District of Columbia	26,381	32,111	32,441	33,554	35,520	(X)	41,912	(X)	6,392	(X)
Florida	45	316	375	285	338	24	5,607	13	5,269	9
Georgia	-180	349	131	67	-59	30	4,932	25	4,991	17
Hawaii	769	1,101	1,020	1,414	1,788	8	5,391	17	3,603	50
Idaho	1,401	501	611	633	637	20	4,691	32	4,054	40
Illinois	-1,553	-1,680	-1,680	-1,673	-1,688	48	4,040	46	5,728	3
Indiana	-449	-645	-747	-679	-511	39	4,158	42	4,670	29
Iowa	252	169	-156	172	131	26	4,661	33	4,530	31
Kansas	278	115	-62	-96	-174	34	4,746	30	4,919	18
Kentucky	1,096	999	1,450	1,155	1,541	11	5,653	12	4,112	39
Louisiana	1,045	1,628	1,423	1,277	1,521	13	5,482	14	3,961	41
Maine	737	1,199	1,057	1,147	1,454	15	5,228	19	3,774	46
Maryland	1,291	1,773	1,600	1,387	1,767	9	7,476	2	5,709	4
Massachusetts	22	-199	-244	-365	-518	40	5,067	23	5,585	5
Michigan	-1,017	-1,174	-1,439	-1,416	-1,383	45	4,067	44	5,450	8
Minnesota	-590	-1,194	-1,466	-1,343	-1,325	44	4,220	40	5,545	6
Mississippi	2,185	2,548	2,332	2,451	2,234	5	5,871	8	3,637	49
Missouri	1,502	1,585	1,289	1,904	1,108	17	5,938	7	4,829	22
Montana	1,564	1,529	1,668	1,721	1,925	7	5,818	10	3,893	43
Nebraska	548	-118	-44	-32	-138	33	4,729	31	4,867	20
Nevada	-871	-1,012	-1,165	-909	-1,413	46	4,044	45	5,457	7
New Hampshire	-1,561	-1,303	-1,354	-1,375	-1,419	47	3,680	50	5,099	15
New Jersey	-2,243	-1,981	-1,983	-1,958	-1,946	49	3,956	47	5,902	2
New Mexico	3,731	3,519	3,473	3,335	3,464	1	7,156	3	3,691	48
New York	-961	-1,126	-1,030	-789	-785	41	4,339	37	5,124	13
North Carolina	-196	30	75	33	134	25	4,837	26	4,703	28
North Dakota	1,951	2,230	1,748	1,577	2,788	2	6,993	4	4,206	36
Ohio	-204	-542	-552	-442	-429	37	4,321	38	4,750	25
Oklahoma	919	1,058	1,176	1,289	1,539	12	5,389	18	3,850	44
Oregon	-5	-366	-360	-373	-387	36	4,317	39	4,704	27
Pennsylvania	-194	-147	11	3	44	28	4,808	27	4,764	24
Rhode Island	136	202	411	356	633	21	5,102	22	4,469	32
South Carolina	1,526	1,219	1,207	1,052	983	18	5,184	21	4,201	38
South Dakota	1,582	1,233	1,154	1,223	1,507	14	5,814	11	4,307	33
Tennessee	617	764	748	749	741	19	5,475	15	4,734	26
Texas	-52	-111	65	-1	-42	29	4,800	28	4,843	21
Utah	1,480	576	787	273	94	27	3,936	49	3,842	45
Vermont	-630	-449	-12	62	-87	31	4,117	43	4,204	37
Virginia	2,408	2,273	2,836	2,353	2,648	3	7,896	1	5,248	10
Washington	353	-261	48	-111	-99	32	5,008	24	5,107	14
West Virginia	1,424	1,910	2,005	1,981	2,235	4	5,946	6	3,711	47
Wisconsin	-712	-1,077	-1,147	-1,061	-965	42	3,936	48	4,901	19
Wyoming	880	203	327	244	622	22	5,406	16	4,784	23

X Not applicable.

Source: Jay H. Walder and Herman B. Leonard, *The Federal Budget and the States*, annual.

No. 556. Tax Returns Filed—Examination Coverage: 1988 to 1997

[In thousands (\$103,251 represents \$103,251,000, 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 864. Series completely revised starting with fiscal year 1988]

Year and item	Returns filed ¹	Returns examined					Average tax and penalty per return (dollars)		
		Total	Per- cent cover- age	By—			Revenue agents ³	Tax audi- tors	Service centers
				Reven- ue agents	Tax audi- tors	Service cen- ters ²			
INDIVIDUAL RETURNS									
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	112,305	1,313	1.17	200	500	613	664,440	2,398	2,738
1992	113,829	1,206	1.06	210	537	459	1,365,896	2,280	2,539
1993	114,719	1,059	0.92	251	506	303	103,250	2,625	2,974
1994	113,754	1,226	1.08	364	456	406	246,785	3,113	1,963
1995	114,683	1,919	1.67	339	459	1,122	204,616	3,497	1,404
1996	116,060	1,942	1.67	252	509	1,180	818,753	3,051	1,714
1997⁴									
Individual, total	118,363	1,519	1.28	210	506	804	802,549	3,460	2,963
1040A, TPI under \$25,000 ⁵	45,699	659	1.44	22	136	501	16,794	3,250	3,179
Non 1040, TPI under \$25,000 ⁵	13,091	158	1.21	14	57	86	47,318	2,117	2,674
TPI \$25,000 under \$50,000 ⁵	27,932	196	0.7	21	103	72	15,861	2,148	1,696
TPI \$50,000 under \$100,000 ⁵	18,274	140	0.77	22	77	42	23,418	2,586	1,524
TPI \$100,000 and over ⁵	5,261	120	2.27	45	35	40	359,105	6,319	5,400
Sch C—TGR under \$25,000 ⁶	2,465	79	3.19	13	38	27	26,221	3,829	2,764
Sch C—TGR \$25,000 under \$100,000 ⁶	3,140	81	2.57	22	42	17	10,750	5,580	1,991
Sch C—TGR \$100,000 and over ⁶	1,771	73	4.13	46	15	12	4,983,432	11,162	2,952
Sch F—TGR under \$100,000 ⁶	450	6	1.28	1	2	2	6,183	1,631	853
Sch F—TGR \$100,000 and over ⁶	271	7	2.75	4	1	3	82,186	7,350	1,920
Corporation (except S Corporation)	2,609	70	2.67	68	(NA)	2	4,532,951	(NA)	145,623
Fiduciary	3,261	6	0.18	3	(NA)	3	28,034	(NA)	1,831
Estate	91	12	12.9	11	(NA)	0.3	122,775	(NA)	7,733
Gift	232	2	0.9	2	(NA)	0.0001	10,728,731	2,728	(NA)
Employment	28,723	61	0.18	47	13	0.9	145,833	5,856	942
Excise	786	25	3.14	22	2	(NA)	260,906	494	(NA)
Windfall profit	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Miscellaneous taxable	(NA)	0.5	(NA)	0.05	(NA)	0.0012	368,017	(NA)	(NA)
Partnerships	1,653	10	0.59	8	(NA)	2	(NA)	(NA)	(NA)
S Corporations (nontaxable)	2,291	24	1.04	23	(NA)	1	(NA)	(NA)	(NA)
Miscellaneous nontaxable	(NA)	0.2	(NA)	0.02	(NA)	(NA)	(NA)	(NA)	(NA)

NA Not available. ¹ Returns filed in previous calendar year. ² Includes taxpayer contacts by correspondence. ³ Mostly reflects coordinated examination of large corporations and related returns. ⁴ Includes activities to protect release of funds in Treasury in response to taxpayer efforts to recoup tax previously assessed and paid with penalty. ⁵ Total positive income, i.e., excludes losses. ⁶ Total gross receipts. ⁷ Includes Domestic International Sales Corporations, Interest-Charge Domestic International Sales Corporations, Real Estate Investment Mortgage Conduits, and other.

Source: U.S. Internal Revenue Service, *IRS Data Book*, 1997 Publication 55B.

No. 557. Internal Revenue Gross Collections, by Source: 1980 to 1997

[For fiscal year ending in year shown; see text, Section 9, State and Local Government]

Source of revenue	Collections (bil. dol.)					Percent of total				
	1980	1990	1995	1996	1997	1980	1990	1995	1996	1997
All taxes	519	1,078	1,389	1,500	1,623	100.0	100.0	100.0	100.0	100.0
Individual income taxes	288	540	676	745	825	54.9	50.1	48.7	50.1	50.7
Withheld by employers	224	388	534	533	580	43.1	36.0	38.4	35.9	35.7
Employment taxes ¹	128	367	465	492	529	24.7	34.0	33.5	33.1	32.6
Old-age and disability insurance	123	358	455	482	518	23.6	33.2	32.8	32.4	31.9
Unemployment insurance	3	6	6	6	6	0.6	0.6	0.4	0.4	0.4
Corporation income taxes	72	110	174	189	204	13.9	10.2	12.5	12.6	12.6
Estate and gift taxes	7	12	15	18	20	1.3	1.1	1.1	1.2	1.2
Excise taxes	25	49	59	56	59	4.7	4.5	4.2	3.7	3.6

¹ Includes railroad retirement, not shown separately.

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

No. 558. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 1990 and 1996

[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]

Item	Number of returns (1,000)		Amount (mil. dol.)		Average amount (dollars)	
	1990	1996	1990	1996	1990	1996
Total returns	113,717	120,351	3,405,427	4,535,974	29,947	37,690
Adjusted gross income (AGI)	3,405,427	4,535,974	3,405,427	4,535,974	1,000	1,000
Salaries and wages	96,730	102,749	2,599,401	3,376,872	26,873	32,865
Taxable interest received	70,370	67,159	227,084	165,673	3,227	2,467
Tax-exempt interest	3,917	5,001	40,228	48,217	10,270	9,641
Dividends in AGI	22,904	27,710	80,169	104,255	3,500	3,762
Business or profession net income	11,222	12,535	161,657	20,030	14,405	1,598
Business or profession net loss	3,416	4,201	20,227	23,126	5,921	5,505
Net capital gain in AGI	9,217	17,442	123,783	260,696	13,430	14,946
Net capital loss in AGI	5,071	4,622	9,552	8,879	1,884	1,921
Sales of property other than capital assets, net gain	866	818	6,300	6,532	7,275	7,985
Sales of property other than capital assets, net loss	825	1,004	4,829	8,816	5,853	8,781
Pensions and annuities in AGI	17,014	19,272	159,294	238,787	9,363	12,390
Unemployment compensation in AGI	8,014	7,995	15,453	19,327	1,928	2,417
Social security benefits in AGI	5,083	7,366	19,687	53,203	3,873	7,223
Rent net income	3,934	4,426	25,886	37,528	6,580	8,479
Rent net loss	5,163	4,763	33,450	27,639	6,479	5,803
Royalty net income	1,171	1,080	4,534	5,967	3,872	5,525
Royalty net loss	49,133	29,775	126	71	3	2
Partnerships and S Corporations net income	3,210	3,791	112,300	190,739	34,900	50,314
Partnerships and S Corporations net loss	2,767	2,201	45,007	43,960	16,266	19,973
Estate or trust net income	445	489	4,633	8,465	10,411	17,311
Estate or trust net loss	74	44	468	749	6,324	17,023
Farm net income	996	728	11,395	8,915	11,441	12,246
Farm net loss	1,325	1,461	11,829	16,027	8,928	10,970
Statutory adjustments, total	16,648	18,425	33,974	42,647	2,041	2,315
Individual retirement arrangements	5,224	4,374	9,858	8,628	1,887	1,973
Self-employed retirement plans	824	1,079	6,778	8,979	8,226	8,322
Deduction for self-employment tax	11,006	13,204	9,921	14,044	901	1,064
Self-employment health insurance	2,754	3,147	1,627	2,785	591	885
Exemptions, total ²	227,549	238,626	227,549	238,626	1,000	1,000
Age 65 or older	18,717	20,354	18,717	20,354	1,000	1,000
Deductions, total	112,796	119,412	789,942	998,644	7,003	8,363
Standard deductions	80,621	83,997	331,457	426,103	4,111	5,073
Returns with additional standard deductions for age 65 or older or for blindness	10,954	11,043	10,616	13,294	969	1,204
Itemized deductions, total ³	32,175	35,415	458,485	572,541	14,250	16,167
Medical and dental expenses	5,091	5,397	21,457	27,002	4,215	5,003
Taxes paid	31,594	34,855	140,011	203,776	4,432	5,846
Interest paid	29,395	29,803	208,354	233,151	7,088	7,823
Home mortgage interest paid	26,679	29,436	189,233	220,203	7,093	7,481
Charitable contributions	29,230	31,592	57,243	86,159	1,958	2,727
Taxable income	93,148	96,577	2,263,661	3,089,667	24,302	31,992
Income tax before credits	93,089	96,522	453,128	666,724	4,868	6,907
Tax credits, total ⁴	12,484	15,851	6,831	11,304	547	713
Child care credit	6,144	5,974	2,549	2,531	415	424
Elderly and disabled credit	340	168	62	32	182	190
Foreign tax	772	2,106	1,682	3,539	2,179	1,680
General business credit	263	298	616	743	2,342	2,493
Income tax after credits	89,844	90,907	446,296	655,420	4,967	7,210
Income tax, total	89,862	90,929	447,127	658,245	4,976	7,239
Minimum tax	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Alternative minimum tax	132	478	830	2,813	6,288	5,885
Earned income credit	12,542	19,464	7,542	28,825	601	1,481
Used to offset income tax before credits	5,702	8,195	1,617	3,563	284	435
Used to offset other taxes	1,355	3,028	659	2,105	486	695
Excess earned income credit (refundable)	8,698	15,380	5,266	23,157	605	1,506
Tax payments, total	104,816	112,926	495,922	737,610	4,731	6,532
Excess social security tax withheld	931	1,179	905	1,313	972	1,114
Estimated tax payments	12,806	12,334	91,607	141,571	7,153	11,478
Payments with requests for extension of filing time	1,305	1,423	16,704	32,447	12,800	22,802
Taxes due at time of filing	26,987	30,602	56,561	85,337	2,096	2,789
Tax overpayments, total	83,508	86,492	88,479	128,964	1,060	1,491
Overpayment refunds	80,514	83,669	78,103	111,681	970	1,335

NA Not available. ¹ S Corporations are certain small corporations with up to 35 shareholders. ² Includes items not shown separately. Beginning 1996, total exemptions amount is after limitation. Beginning 1996, total itemized deductions are after limitation. ⁴ 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. 559. Individual Income Tax Returns—Number, Income Tax, and Average Tax, by Size of Adjusted Gross Income: 1995 and 1996

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

Size of adjusted gross income	Number of returns		Adjusted gross income (AGI)		Taxable income		Income tax total ¹		Tax as percent of AGI ²		Average tax (\$1,000) ²	
	1995	1996, prel.	1995	1996, prel.	1995	1996, prel.	1995	1996, prel.	1995	1996, prel.	1995	1996, prel.
Total	118,218	120,351	4,189.4	4,536.0	2,813.8	4,536.0	588.4	658.2	14.1	14.5	6.8	7.2
Less than \$1,000 ³	3,204	3,260	-53.9	-53.1	0.1	-53.1	0.1	0.1	-0.2	-0.2	0.2	0.3
\$1,000-\$2,999	6,526	6,472	13.0	12.8	0.9	12.8	0.2	0.2	1.2	1.2	0.1	0.1
\$3,000-\$4,999	5,860	6,050	23.2	24.1	1.3	24.1	0.2	0.3	1.0	1.1	0.1	0.1
\$5,000-\$6,999	5,680	5,398	34.0	32.4	2.9	32.4	0.4	0.4	1.3	1.3	0.2	0.3
\$7,000-\$8,999	5,593	5,470	44.9	43.7	6.7	43.7	1.0	0.9	2.2	2.0	0.3	0.3
\$9,000-\$10,999	5,372	5,438	53.7	54.4	10.7	54.4	1.6	1.7	3.0	3.1	0.5	0.5
\$11,000-\$12,999	5,555	5,202	66.6	62.3	17.2	62.3	2.6	2.2	3.9	3.5	0.8	0.7
\$13,000-\$14,999	5,344	5,316	74.8	74.5	23.9	74.5	3.2	3.1	4.3	4.1	0.9	0.9
\$15,000-\$16,999	4,837	4,919	77.3	78.7	29.2	78.7	3.8	3.8	4.9	4.8	1.1	1.1
\$17,000-\$18,999	4,402	4,597	79.3	82.7	34.0	82.7	4.3	4.5	5.5	5.5	1.3	1.4
\$19,000-\$21,999	6,507	6,210	133.4	127.2	64.9	127.2	8.6	7.9	6.5	6.2	1.5	1.6
\$22,000-\$24,999	5,610	5,609	131.8	131.5	71.1	131.5	10.1	9.5	7.6	7.2	1.9	1.9
\$25,000-\$29,999	7,848	8,062	215.2	221.1	125.1	221.1	18.5	18.8	8.6	8.5	2.4	2.4
\$30,000-\$39,999	12,380	12,549	430.5	436.4	270.6	436.4	42.4	42.4	9.9	9.7	3.5	3.4
\$40,000-\$49,999	9,099	9,539	406.6	426.8	269.4	426.8	43.6	46.3	10.7	10.8	4.8	4.9
\$50,000-\$74,999	13,679	14,323	828.3	871.8	579.8	871.8	100.3	104.9	12.1	12.0	8.2	7.3
\$75,000-\$99,999	5,374	5,801	458.5	498.4	335.0	498.4	67.7	73.3	14.8	14.7	16.0	12.6
\$100,000-\$199,999	4,075	4,613	532.0	603.7	411.6	603.7	97.2	109.8	18.3	18.2	31.3	23.8
\$200,000-\$499,999	1,007	1,199	292.1	347.4	249.4	347.4	74.6	87.7	25.6	25.2	95.0	73.2
\$500,000-\$999,999	178	214	120.3	144.8	106.6	144.8	36.3	43.5	30.2	30.1	258.2	203.7
\$1,000,000 or more	87	111	227.6	314.4	203.5	314.4	71.5	97.0	31.4	30.8	1,077.0	875.0

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

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

No. 560. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments, by Size of Adjusted Gross Income: 1996

[Preliminary]

Item	Unit	Adjusted gross income class							
		Total	Under \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over
Returns with itemized deductions:									
Number ¹	1,000	35,415	700	2,134	3,388	4,275	4,566	14,696	5,654
Amount	Mil. dol	572,541	6,892	21,844	34,259	45,010	53,059	215,606	195,871
Medical and dental expenses:									
Returns	1,000	5,397	444	1,148	1,047	855	700	1,071	131
Amount	Mil. dol	27,002	2,617	6,254	4,057	3,434	2,518	6,122	2,001
Taxes paid:									
Returns, total	1,000	34,855	608	1,959	3,303	4,203	4,528	14,627	5,628
State, local income taxes	1,000	29,717	303	1,345	2,674	3,646	3,891	12,898	4,960
Real estate taxes	1,000	31,348	498	1,645	2,793	3,682	3,993	13,456	5,282
Amount, total	Mil. dol	203,776	1,057	4,059	7,427	11,606	15,005	73,072	91,550
State, local income taxes	Mil. dol	124,376	133	827	2,693	5,303	7,574	41,185	66,660
Real estate taxes	Mil. dol	77,233	842	2,936	4,246	5,642	6,612	28,416	22,541
Interest paid:									
Returns	1,000	29,803	432	1,433	2,685	3,560	3,922	12,977	4,794
Amount	Mil. dol	233,151	2,791	8,472	13,482	20,295	23,947	94,070	70,093
Home mortgages interest:									
Returns	1,000	29,436	421	1,407	2,658	3,544	3,891	12,878	4,638
Amount	Mil. dol	220,203	2,731	8,266	13,184	19,961	23,710	92,233	60,118
Contributions:									
Returns	1,000	31,592	458	1,625	2,807	3,668	4,019	13,607	5,408
Amount	Mil. dol	86,159	647	2,362	3,651	5,302	6,614	27,642	39,942
Employee business expense:									
Returns	1,000	11,184	68	410	903	1,448	1,605	5,280	1,469
Amount	Mil. dol	36,582	189	1,276	2,536	3,898	4,626	16,118	7,940
Returns with statutory adjustments: ²									
Returns	1,000	18,425	3,048	2,963	2,650	2,209	1,787	3,606	2,161
Amount of adjustments	Mil. dol	42,647	2,498	3,573	3,768	3,818	3,355	9,707	15,927
Payments to IRAs: ³									
Returns	1,000	4,374	282	655	945	820	590	707	376
Amount	Mil. dol	8,628	534	1,179	1,533	1,485	985	1,788	1,124
Payments to Keogh plans:									
Returns	1,000	1,079	8	38	43	66	86	356	483
Amount	Mil. dol	8,979	31	102	110	224	306	1,790	6,418
Alimony paid:									
Returns	1,000	597	40	56	58	68	68	178	130
Amount	Mil. dol	5,668	370	233	264	404	369	1,211	2,818

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

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

No. 561. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI), by Source of Income and Income Class for Taxable Returns: 1996

[In millions of dollars (\$90,929 represents \$90,929,000,000), except as indicated. Minus sign (-) indicates net loss was greater than net income. See headnote, Table 558]

Item	Total ¹	Under	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$100,000
		\$10,000	to	to	to	to	to	and over
		\$19,999	\$29,999	\$39,999	\$49,999	\$59,999		
Number of returns (1,000)	90,929	10,048	16,277	16,417	12,464	9,497	20,094	6,132
Source of income:								
Adjusted gross income (AGI)	4,341,871	52,468	245,462	408,100	433,449	424,920	1,368,290	1,409,182
Salaries and wages	3,177,472	46,530	176,090	331,451	360,748	352,709	1,109,486	800,458
Percent of AGI for taxable returns	73.2	88.7	71.7	81.2	83.2	83.0	81.1	56.8
Interest received	153,365	4,452	15,980	13,341	12,648	11,125	36,372	59,447
Dividends in AGI	99,344	2,171	5,336	5,462	5,147	5,666	21,709	53,853
Business; profession, net profit less loss	160,287	1,671	8,310	11,523	12,014	12,135	41,209	73,425
Pensions and annuities in AGI	224,712	3,818	30,154	32,732	26,743	23,876	74,357	33,031
Sales of property, ² net gain less loss	246,560	3,210	3,170	4,033	3,715	5,076	28,789	198,566
Rents and royalties, net income less loss	21,535	148	732	619	70	322	1,915	17,727
Other sources, ³ net	297,678	-8,985	7,986	12,579	16,092	17,320	64,095	188,596
Percent of all returns: ⁴								
Number of returns	75.6	8.4	13.5	13.6	10.4	7.9	16.7	5.1
Adjusted gross income	95.7	1.2	5.4	9.0	9.6	9.4	30.2	31.1
Salaries and wages	94.1	1.4	5.2	9.8	10.7	10.4	32.9	23.7
Interest received	92.6	2.7	9.7	8.1	7.6	6.7	22.0	35.9
Dividends in AGI	95.3	2.1	5.1	5.2	4.9	5.4	20.8	51.7
Business; profession, net profit less loss	90.6	0.9	4.7	6.5	6.8	6.9	23.3	41.5
Pensions and annuities in AGI	94.1	1.6	12.6	13.7	11.2	10.0	31.1	13.8
Sales of property, ² net gain less loss	98.8	1.3	1.3	1.6	1.5	2.0	11.5	79.6

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

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

No. 562. Federal Individual Income Tax Returns, by State: 1996

State	Number of returns ¹ (1,000)	Adjusted gross income (AGI) ²	Income tax		State	Number of returns ¹ (1,000)	Adjusted gross income (AGI) ²	Income tax	
			Total ³ (mil. dol.)	Per capita ⁴ (dol.)				Total ³ (mil. dol.)	Per capita ⁴ (dol.)
U.S.	120,787	4,520,289	693,529	2,614	MO	2,416	82,981	12,032	2,245
AL	1,844	58,948	8,149	1,907	MT	400	11,169	1,469	1,671
AK	349	11,152	1,749	2,881	NE	775	25,569	3,619	2,191
AZ	1,910	68,178	9,964	2,250	NV	800	32,413	5,438	3,392
AR	1,066	31,216	4,109	1,637	NH	573	22,686	3,535	3,042
CA	13,488	540,864	84,951	2,665	NJ	3,818	178,847	29,709	3,719
CO	1,839	71,805	11,050	2,890	NM	748	22,026	2,902	1,694
CT	1,581	81,344	14,789	4,517	NY	8,031	345,391	57,574	3,166
DC	350	13,759	2,036	2,808	NC	3,395	115,538	15,975	2,181
DC	270	11,230	1,936	3,565	ND	293	8,646	1,198	1,860
FL	6,749	245,122	40,152	2,788	OH	5,358	182,384	26,376	2,361
GA	3,305	120,331	17,652	2,401	OK	1,392	42,029	5,694	1,725
HI	550	19,538	2,592	2,189	OR	1,472	52,529	7,424	2,317
ID	508	16,378	2,207	1,856	PA	5,515	201,766	30,535	2,533
IL	5,489	226,033	36,941	3,118	RI	456	16,461	2,336	2,360
IN	2,691	94,528	13,585	2,326	SC	1,682	53,031	7,035	1,903
IA	1,300	42,583	5,804	2,035	SD	333	9,765	1,419	1,939
KS	1,151	41,095	5,969	2,321	TN	2,416	81,348	12,340	2,320
KY	1,637	51,611	6,981	1,797	TX	8,243	289,049	46,031	2,406
LA	1,795	56,475	8,177	1,879	UT	847	29,962	3,960	1,980
ME	567	17,719	2,338	1,881	VT	278	9,098	1,257	2,134
MD	2,418	102,323	15,051	2,967	VA	3,057	121,332	17,953	2,690
MA	2,899	127,380	21,070	3,459	WA	2,544	101,042	16,005	2,893
MI	4,368	168,850	25,756	2,685	WV	722	21,281	2,757	1,510
MN	2,188	86,639	13,007	2,792	WI	2,427	87,899	12,457	2,414
MS	1,122	31,356	4,039	1,487	WY	223	7,758	1,314	2,732
					Other ⁵	1,139	31,829	5,127	(NA)

¹ NA Not available. ² Includes returns constructed by Internal Revenue Service for certain self-employment tax returns. ³ Less deficit. ⁴ 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. ⁵ Based on resident population as of July 1. ⁶ 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. 563. Federal Individual Income Tax—Tax Liability, Effective and Marginal Tax Rates, for Selected Income Groups: 1990 to 1998

[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]

Adjusted gross income	1990	1993	1994	1995	1996	1997	1998
TAX LIABILITY							
Single person, no dependents:							
\$5,000	-	-	-306	-314	-323	-332	-341
\$10,000	705	593	563	540	518	480	455
\$20,000	2,205	2,093	2,063	2,040	2,018	1,980	1,958
\$25,000	2,988	2,843	2,813	2,790	2,768	2,730	2,708
\$35,000	5,718	5,233	5,093	4,973	4,846	4,692	4,559
\$50,000	9,498	9,069	8,957	8,865	8,766	8,654	8,549
\$75,000	16,718	15,719	15,555	15,418	15,270	15,107	14,951
Married couple, two dependents: ¹							
\$5,000	-700	-975	-1,500	-1,800	-2,000	-2,000	-2,000
\$10,000	-953	-1,511	-2,528	-3,110	-3,556	-3,556	-3,756
\$20,000	926	235	-359	-832	-1,324	-1,414	-1,811
\$25,000	1,703	1,410	1,275	929	479	389	-8
\$35,000	3,203	2,910	2,828	2,768	2,715	2,625	2,565
\$50,000	5,960	5,160	5,078	5,018	4,965	4,875	4,815
\$75,000	12,386	11,471	11,216	11,030	10,831	10,576	10,371
EFFECTIVE RATE							
Single person, no dependents:							
\$5,000 ²	-	-	-6.1	-6.3	-6.5	-6.6	-6.8
\$10,000	7.1	5.9	5.6	5.4	5.2	4.8	4.6
\$20,000	11.0	10.5	10.3	10.2	10.1	9.9	9.8
\$25,000	12.0	11.4	11.3	11.2	11.1	10.9	10.8
\$35,000	16.3	15.0	14.6	14.2	13.8	13.4	13
\$50,000	19.0	18.1	17.9	17.7	17.5	17.3	17.1
\$75,000	22.3	21.0	20.7	20.6	20.4	20.1	19.9
Married couple, two dependents: ²							
\$5,000 ³	-14.0	-19.5	-30.0	-36.0	-40	-40	-40
\$10,000 ⁴	-9.5	-15.1	-25.3	-31.1	-35.6	-35.6	-37.6
\$20,000 ⁴	4.6	1.2	-1.8	-4.2	-6.6	-7.1	-9.1
\$25,000	6.8	5.6	5.1	3.7	1.9	1.6	-
\$35,000	9.2	8.3	8.1	7.9	7.8	7.5	7.3
\$50,000	11.9	10.3	10.2	10.0	9.9	9.8	9.6
\$75,000	16.5	15.3	15.0	14.7	14.4	14.1	13.8
MARGINAL TAX RATE							
Single person, no dependents:							
\$5,000	-	7.7	-	-	-	-	-
\$10,000	15	15	15	15	15	15	22.7
\$20,000	15	15	15	15	15	15	15
\$25,000	28	15	15	15	15	15	15
\$35,000	28	28	28	28	28	28	28
\$50,000	28	28	28	28	28	28	28
\$75,000	33	31	31	31	31	31	31
Married couple, two dependents: ¹							
\$5,000 ³	-14	-19.5	-30	-36	-40	-40	-40
\$10,000 ⁴	-	-	-	-	-	-	-
\$20,000 ⁴	25	28.9	32.7	35.2	36.1	36.1	36.1
\$25,000	15	15	32.7	35.2	36.1	36.1	36.1
\$35,000	15	15	15	15	15	15	15
\$50,000	28	15	15	15	15	15	15
\$75,000	28	28	28	28	28	28	28

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

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

No. 564. Federal Individual Income Tax—Current Income Equivalent to 1995 Constant Income for Selected Income Groups: 1990 to 1998

[Constant 1995 dollar incomes calculated by using the NIPA Personal Consumption Expenditure (PCE) Implicit Price Deflator (1992=100): 1990, 92.9; 1992, 100.0; 1993, 102.6; 1994, 105.2; 1995, 107.6; 1996, 109.8; 1997, 111.8; and 1998, 112.7.]

Adjusted gross income	1990	1993	1994	1995	1996	1997	1998
REAL INCOME EQUIVALENT							
Single person, no dependents:							
\$5,000	4,320	4,770	4,890	5,000	5,100	5,200	5,240
\$10,000	8,640	9,540	9,780	10,000	10,200	10,400	10,480
\$20,000	17,280	19,090	19,550	20,000	20,410	20,790	20,960
\$25,000	21,590	23,860	24,440	25,000	25,510	25,990	26,190
\$35,000	30,230	33,410	34,220	35,000	35,710	36,380	36,670
\$50,000	43,190	47,720	48,880	50,000	51,020	51,980	52,390
\$75,000	64,780	71,580	73,320	75,000	76,530	77,960	78,580
Married couple, two dependents: ¹							
\$5,000	4,320	4,770	4,890	5,000	5,100	5,200	5,240
\$10,000	8,640	9,540	9,780	10,000	10,200	10,400	10,480
\$20,000	17,280	19,090	19,550	20,000	20,410	20,790	20,960
\$25,000	21,590	23,860	24,440	25,000	25,510	25,990	26,190
\$35,000	30,230	33,410	34,220	35,000	35,710	36,380	36,670
\$50,000	43,190	47,720	48,880	50,000	51,020	51,980	52,390
\$75,000	64,780	71,580	73,320	75,000	76,530	77,960	78,580
EFFECTIVE RATE (percent)							
Single person, no dependents: ²							
\$5,000	-	-	-6.3	-6.3	-6.3	-6.4	-6.5
\$10,000	5.8	5.5	5.4	5.4	5.4	5.2	5.1
\$20,000	10.4	10.2	10.2	10.2	10.2	10.1	10
\$25,000	11.3	11.2	11.2	11.2	11.1	11.1	11
\$35,000	14.7	14.3	14.2	14.2	14.1	14.0	13.7
\$50,000	18.0	17.8	17.7	17.7	17.7	17.6	17.5
\$75,000	21.1	20.6	20.6	20.6	20.5	20.4	20.3
Married couple, two dependents: ¹							
\$5,000	-14.0	-19.5	-30.0	-36.0	-40.0	-40.0	-40.0
\$10,000 ⁴	-11.0	-15.8	-25.8	-31.1	-34.9	-34.2	-35.8
\$20,000 ⁴	1.4	-0.0	-2.6	-4.2	-5.8	-5.4	-7.0
\$25,000	5.5	5.2	4.5	3.7	2.6	2.9	1.6
\$35,000	8.2	8.0	7.9	7.9	7.9	7.8	7.7
\$50,000	10.3	10.1	10.0	10.0	10.0	9.9	9.9
\$75,000	15.1	14.8	14.7	14.7	14.7	14.5	14.3
MARGINAL TAX RATE (percent)							
Single person, no dependents:							
\$5,000	-	-	-	-	-	-	-
\$10,000	15	15	15	15	15	15	15
\$20,000	15	15	15	15	15	15	15
\$25,000	15	15	15	15	15	15	15
\$35,000	28	28	28	28	28	28	28
\$50,000	28	28	28	28	28	28	28
\$75,000	33	31	31	31	31	31	31
Married couple, two dependents: ¹							
\$5,000 ³	-14	-19.5	-30	-36	-40	-40	-40
\$10,000 ⁴	-	-	-	-	-	-	-
\$20,000 ⁴	25	28.9	32.7	35.2	36.1	36.1	36.1
\$25,000	15	15	32.7	35.2	36.1	36.1	36.1
\$35,000	15	15	15	15	15	15	15
\$50,000	15	15	15	15	15	15	15
\$75,000	28	28	28	28	28	28	28

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

³ Refundable earned income credit. ⁴ Refundable earned income credit.

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

No. 565. Paid Full-Time Federal Civilian Employment, All Areas: 1990 to 1998

[As of March 31. Excludes employees of Congress and Federal courts, maritime seamen of Dept. of Commerce, and all number for whom rates were not reported. See text, this section, for explanation of general schedule and wage system]

Compensation authority	Employees (1,000)				Average pay			
	1990	1995	1997	1998	1990	1995	1997	1998
Total	2,697	2,620	2,506	2,490	31,174	(NA)	43,873	(NA)
General Schedule	1,506	1,417	1,290	1,258	31,239	40,568	43,239	44,824
Wage System	369	269	237	222	26,565	32,084	33,834	34,763
Postal pay system ¹	661	753	765	792	29,264	33,665	35,069	35,670
Other	161	181	214	218	41,149	53,839	58,782	60,678

NA Not available. ¹ Source: Employees—U.S. Postal Service, *Annual Report of the Postmaster General*. Average pay—U.S. Postal Service, *Comprehensive Statement of Postal Operations*, annual.

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

No. 566. Federal Civilian Employment, by Branch and Agency: 1990 and 1998

[For fiscal year ending in year shown; excludes Central Intelligence Agency, National Security Agency; and, as of November 1984, the Defense Intelligence Agency; and, as of October 1996, the National Imagery and Mapping Agency]

Agency	Percent change			
	1990	1998	1990-95	1997-98
Total, all agencies	3,128,267	2,789,495	-6.6	0.1
Legislative Branch, total	37,495	30,474	-11.0	-2.8
Judicial Branch	23,605	31,742	22.8	3.6
Executive Branch, total	3,067,167	2,727,279	-6.8	0.1
Office of Management and Budget	574	505	-7.0	-1.4
Executive Departments	2,065,542	1,646,245	-13.7	-0.8
State	25,288	24,713	-1.7	2.5
Treasury	158,655	140,873	-11.7	0.4
Defense	1,034,152	717,901	-19.5	-4.2
Justice	83,932	122,759	23.0	4.7
Interior	77,679	72,434	-5.7	1.6
Agriculture	122,594	105,664	-7.6	-11.6
Commerce	69,920	50,041	-47.4	43.8
Labor	17,727	15,894	-8.6	0.7
Health & Human Services	123,359	59,813	-51.8	0.5
Housing & Urban Development	13,596	10,063	-13.0	-7.7
Transportation	67,364	64,859	-5.7	1.1
Energy	17,731	16,156	-10.5	-5.4
Education	4,771	4,677	4.5	0.8
Veterans Affairs	248,174	240,398	6.3	-1.2
Independent agencies:				
American Battle Monuments Commission	396	357	-5.3	-0.6
Armed Forces Retirement Home	966	848	(X)	-6.8
Arms Control & Disarmament Agency	216	222	23.1	-7.5
Board of Government Federal Reserve System	1,525	1,669	11.7	-2.7
Commodity Futures Trading Commission	542	583	0.4	2.1
Consumer Product Safety Commission	520	468	-6.5	-1.5
Corp Natl & Community Service	(X)	538	(X)	-0.2
Defense Nuclear Facilities Safety Board	25	100	324.0	-2.0
Environmental Protection Agency	17,123	18,787	4.6	4.1
Equal Employment Opportunity Commission	2,880	2,571	-2.9	-2.3
Export-Import Bank of U.S.	343	413	29.2	-1.4
Farm Credit Administration	515	299	-26.2	-1.3
Federal Communications Commission	1,778	1,988	19.0	-4.4
Federal Deposit Insurance Corporation	17,641	7,778	-16.3	-5.9
Federal Election Commission	250	320	30.8	6.7
Federal Emergency Management Agency	3,137	5,812	67.5	18.9
Federal Housing Finance Board	65	120	73.8	6.2
Federal Labor Relations Auth	251	215	-12.0	-0.5
Federal Maritime Commission	230	142	-26.5	2.9
Federal Med & Council Svc	316	282	-6.0	1.1
Federal Ret Thrift Invest Board	93	111	18.3	-0.9
Federal Trade Commission	988	1,004	0.8	4.0
General Services Administration	20,277	14,207	-18.6	-0.7
Holocaust Memorial Council	26	228	696.2	8.6
Int Boun & Wat Comm (U.S. & Mexico)	260	258	-9.2	4.0
International Trade Commission	491	417	-10.0	7.8
National Archives & Records Administration	3,120	2,610	-9.2	-7.8
National Aeronautics & Space Administration	24,872	18,899	-13.0	-4.8
Natl Credit Union Admin	900	882	1.3	-5.3
Natl Fnd Arts & Humanities	547	350	-9.9	4.2
Natl Labor Relations Board	2,263	1,866	-9.4	-6.3
Natl Science Foundation	1,318	1,194	-2.0	-1.3
Natl Trans Safety Board	366	443	0.5	14.2
Nuclear Regulatory Commission	3,353	2,995	-4.2	-2.8
Office of Personnel Management	6,636	3,576	-34.4	-0.7
Panama Canal Commission	8,240	9,966	10.0	1.9
Peace Corps	1,178	1,059	0.1	-3.2
Pension Benefit Guar Corp	574	750	24.7	0.9
Railroad Retirement Board	1,772	1,289	-12.9	-2.9
Securities & Exchange Commission	2,302	2,826	23.9	-1.2
Selective Service System	288	188	-24.3	-7.4
Small Business Administration	5,128	4,574	-0.8	4.4
Smithsonian Institution, summary	5,092	5,166	6.9	-0.4
Social Security Administration	(X)	65,257	(X)	-2.6
Tennessee Valley Authority	28,392	13,818	-41.7	-4.8
U.S. Information Agency	8,555	6,378	-12.6	-2.4
U.S. International Development Cooperation Agency	4,698	2,800	-20.1	-5.7
U.S. Postal Service	816,886	871,467	3.5	2.1

X Not applicable. ¹ Formerly Veterans Administration. ² Formerly Federal Home Loan Bank Board.

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

No. 567. Federal Civilian Employment and Annual Payroll, by Branch: 1970 to 1998

[Employment in thousands (2,997 represents 2,997,000); payroll in millions of dollars (\$27,322 represents \$27,322,000,000). Average annual employment. For fiscal year ending in year shown; see text, Section 9, State and Local Government. 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, and as of October 1996, the National Imagery and Mapping Agency]

Year	Employment						Payroll				
	Total	Percent of U.S. employed ¹	Executive		Legislative	Judicial	Executive				
			Total	Defense			Total	Defense	Legislative	Judicial	
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	159
1976	2,879	3.2	2,831	1,025	38	11	42,259	41,450	14,699	631	174
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	3,298	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	4,233	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	118,304	115,328	31,753	1,598	1,379
1996	2,881	2.3	2,819	811	32	29	119,321	116,385	31,569	1,519	1,417
1997	2,816	2.2	2,755	768	31	30	119,603	116,693	31,431	1,515	1,396
1998	2,783	2.1	2,721	730	31	31	121,964	118,800	30,315	1,517	1,647

¹ Civilian only. See Table 646. ² Includes 33,000 temporary census workers. ³ Includes 81,116 temporary census workers.

⁴ Includes 111,020 temporary census workers.

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

No. 568. Federal Executive Branch (Non-Postal) Employment, by Race and National Origin: 1990 to 1998

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

Pay system	1990	1995	1996	1997	1998
All personnel	2,150,359	1,960,577	1,890,406	1,830,300	1,804,591
White, non-Hispanic	1,562,846	1,394,690	1,341,157	1,293,244	1,269,790
General schedule and related	1,218,188	1,101,108	1,060,863	1,027,440	1,010,793
Grades 1-4 (\$12,960 - \$23,203)	132,028	79,195	67,988	63,775	61,909
Grades 5-8 (\$19,969 - \$35,610)	337,453	288,755	275,093	264,288	255,344
Grades 9-12 (\$30,257 - \$57,043)	510,261	465,908	451,651	434,228	425,617
Grades 13-15 (\$52,176 - \$94,287)	238,446	267,250	266,131	265,149	267,923
Total executives/senior pay levels ¹	9,337	13,307	13,319	13,465	13,634
Wage pay system	244,220	186,184	174,364	164,755	157,639
Other pay systems	91,101	94,091	92,611	87,584	87,724
Black	356,867	327,302	313,810	303,415	300,661
General schedule and related	272,657	258,586	249,959	243,932	242,587
Grades 1-4 (\$12,960 - \$23,203)	65,077	41,381	34,993	32,439	30,668
Grades 5-8 (\$19,969 - \$35,610)	114,993	112,962	109,571	106,037	103,985
Grades 9-12 (\$30,257 - \$57,043)	74,985	79,795	80,065	79,124	79,999
Grades 13-15 (\$52,176 - \$94,287)	17,602	24,448	25,330	26,332	27,935
Total executives/senior pay levels ¹	479	942	967	1,002	1,044
Wage pay system	72,755	55,637	51,189	47,261	45,492
Other pay systems	10,976	12,137	11,695	11,220	11,538
Hispanic	115,170	115,964	115,644	114,740	115,545
General schedule and related	83,218	86,762	86,598	87,427	89,155
Grades 1-4 (\$12,960 - \$23,203)	15,738	11,081	9,798	9,320	9,213
Grades 5-8 (\$19,969 - \$35,610)	28,727	31,152	31,437	31,843	31,877
Grades 9-12 (\$30,257 - \$57,043)	31,615	34,056	34,431	34,742	35,864
Grades 13-15 (\$52,176 - \$94,287)	7,138	10,473	10,932	11,522	12,201
Total executives/senior pay levels ¹	154	382	376	409	454
Wage pay system	26,947	22,128	21,416	20,565	19,341
Other pay systems	4,851	6,692	7,254	6,339	6,595
American Indian, Alaska Natives, and Asian and Pacific Islander	115,476	122,621	119,795	118,901	118,595

¹ General schedule pay rates and senior pay levels effective as of January 1998.

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

No. 569. Paid Civilian Employment in the Federal Government: 1996

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

State	Total (1,000)	Percent Defense	Percent change, 1994-96	State	Total (1,000)	Percent Defense	Percent change, 1994-96
United States	2,735	26.2	-5.8	Missouri	58	21.9	-9.9
Alabama	52	42.0	-5.3	Montana	11	10.5	-13.4
Alaska	14	32.4	-6.9	Nebraska	15	23.9	-6.4
Arizona	40	21.6	-1.0	Nevada	12	18.1	-2.7
Arkansas	20	19.3	-0.8	New Hampshire	8	15.1	-7.7
California	269	31.1	-8.7	New Jersey	68	28.1	-5.8
Colorado	52	23.6	-8.5	New Mexico	26	31.2	-4.4
Connecticut	22	13.4	-10.2	New York	139	9.3	-4.3
Delaware	5	28.9	-13.2	North Carolina	55	31.6	1.5
District of Columbia	185	7.3	-9.4	North Dakota	8	23.3	-0.4
Florida	112	25.6	-1.8	Ohio	86	32.1	-6.8
Georgia	87	37.5	-5.2	Oklahoma	42	46.7	-0.3
Hawaii	24	72.9	-2.4	Oregon	28	10.1	-6.7
Idaho	11	13.1	-0.4	Pennsylvania	112	26.7	-11.6
Illinois	97	15.6	-8.4	Rhode Island	11	41.6	1.1
Indiana	40	30.2	-4.1	South Carolina	26	38.8	-14.5
Iowa	20	7.2	-4.5	South Dakota	10	13.3	-0.6
Kansas	25	22.2	-5.5	Tennessee	52	10.1	-1.5
Kentucky	34	28.9	-5.8	Texas	172	29.9	-2.0
Louisiana	34	24.5	-2.3	Utah	29	44.3	-7.0
Maine	13	42.5	-4.5	Vermont	6	9.9	5.2
Maryland	126	26.2	-4.9	Virginia	151	58.4	-5.8
Massachusetts	54	15.2	-9.4	Washington	62	38.8	-6.5
Michigan	55	14.9	-8.9	West Virginia	18	10.0	1.7
Minnesota	33	7.5	-3.8	Wisconsin	29	11.1	-4.0
Mississippi	24	39.9	-4.4	Wyoming	6	16.2	-10.7

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

No. 570. Federal General Schedule Employee Pay Increases: 1965 to 1998

[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	1976	5.2	1989	4.1
1966	2.9	1977	7.0	1990	3.6
1967	4.5	1978	5.5	1991	4.1
1968	4.9	1979	7.0	1992	4.2
1969	9.1	1980	9.1	1993	3.7
1970	6.0	1981	4.8	1994	-
1971	6.0	1982	4.0	1995	2.0
1972	5.5	1984	4.0	1996	2.0
1972	5.1	1985	3.5	1997	2.3
1973	4.8	1986	-	1998	2.3
1974	5.5	1987	3.0		
1975	5.0	1988	2.0		

- Represents zero.

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

No. 571. Turnover Data for the Executive Branch—All Areas: 1983 to 1997

[Turnover data exclude Legislative and Judicial branches, U.S. Postal Service, Postal Rate Commission]

Year	Accessions		Separations		Total employment		
	Total	New hires	Total	Quits	Average	Change from prior year	Percent change
1983	540,267	423,123	472,628	177,430	2,158,755	8,216	0.4
1984	533,865	427,349	496,426	193,195	2,178,273	19,498	0.9
1985	541,787	451,516	484,742	185,453	2,210,487	32,214	1.5
1986	466,191	379,267	478,595	182,124	2,207,807	-2,680	-0.1
1987	515,958	431,687	440,797	176,813	2,207,828	18,028	(2)
1988	463,413	375,561	448,025	175,374	2,226,642	18,814	0.9
1989	515,759	435,911	483,850	172,376	2,233,981	7,339	0.3
1990	819,554	716,066	799,237	165,099	2,348,458	114,477	5.1
1991	495,123	351,112	515,673	134,175	2,224,389	-124,069	-5.3
1992	430,021	290,883	446,126	129,167	2,238,635	14,246	0.6
1993	382,399	253,374	423,830	127,140	2,189,416	-49,219	-2.2
1994	317,509	219,026	398,134	111,096	2,114,387	-75,029	-3.4
1995	345,166	222,025	457,246	91,909	2,037,890	-76,542	-3.6
1996	266,473	199,463	356,566	80,922	1,960,892	-76,953	-3.8
1997	283,517	208,725	333,431	81,574	1,895,295	65,597	-3.3

Z Less than .05 percent.

Source: U.S. Office of Personnel Management, *Monthly Report of Federal Civilian Employment*.

No. 572. Accessions to and Separations From Employment in the Federal Government: 1995 and 1998

[As of September 30]

Agency	Accessions				Separations			
	Number		Rate		Number		Rate	
	1995	1998	1995	1998	1995	1998	1995	1998
Total, all agencies	556,695	574,392	19.2	21.0	638,733	538,645	22.1	19.7
Legislative Branch, total ¹	1,074	1,079	6.6	7.9	1,985	1,655	12.2	12.1
General Accounting Office	39	205	0.9	6.2	392	316	8.9	9.6
Government Printing Office	77	138	1.8	4.0	318	297	7.6	8.6
Library of Congress	540	382	11.6	8.7	642	561	13.8	12.8
Judicial Branch	-	-	-	0.0	-	-	-	0.0
Executive Branch, total	555,621	573,313	19.3	21.1	636,748	536,990	22.1	19.7
Executive Office of the President	384	369	24.3	23.0	373	343	23.6	21.4
Executive Departments	257,125	301,025	14.0	18.3	422,606	299,153	23.0	18.2
State	3,338	3,823	13.3	15.7	3,919	3,259	15.6	13.3
Treasury	24,532	59,161	15.0	39.9	52,634	50,264	32.2	33.9
Defense	104,088	90,686	12.2	12.4	155,722	125,177	18.3	17.2
Justice	14,958	14,537	14.9	12.1	7,496	7,097	7.5	5.9
Interior	12,936	16,202	17.1	23.3	16,147	13,237	21.4	19.0
Agriculture	25,365	27,142	23.3	26.9	41,384	27,531	37.9	27.3
Commerce ³	5,900	32,458	15.8	82.1	6,460	10,934	17.3	27.7
Labor	1,438	1,809	8.7	11.4	2,003	1,713	12.2	10.8
Health & Human Services ²	8,774	9,562	9.3	16.1	78,780	8,751	83.7	14.7
Housing & Urban Development	489	746	4.0	7.5	1,952	1,220	15.8	12.2
Transportation	2,673	4,308	4.2	6.7	4,740	4,179	7.4	6.5
Energy	2,087	691	10.5	4.2	2,671	1,626	13.4	9.9
Education	683	453	13.8	9.7	354	261	7.2	5.6
Veterans Affairs ⁴	49,864	39,447	19.0	16.3	48,344	43,904	18.5	18.1
Independent agencies ¹	298,112	271,919	28.6	25.3	213,769	237,494	20.5	22.1
Board of Governors, Fed RSRV System	231	207	13.7	12.3	199	274	11.8	16.3
Environmental Protection Agency	2,232	2,678	12.3	14.6	2,078	1,752	11.5	9.6
Equal Employment Opportunity Comm	129	73	4.5	2.8	156	88	5.4	3.4
Federal Deposit Insurance Corporation	360	659	2.2	8.4	4,404	1,106	26.8	14.0
Fed Emergency Management Agency	3,165	1,834	60.2	35.9	3,059	2,234	58.2	43.8
General Services Administration	292	601	1.7	4.2	2,552	664	14.8	4.7
National Aeronautics & Space Admin	2,004	1,222	8.9	6.3	3,673	2,102	16.2	10.9
National Archives & Records Admin	583	369	20.0	13.5	307	332	10.5	12.2
Nuclear Regulatory Commission	98	130	3.0	4.3	263	197	8.0	6.5
Office of Personnel Management	506	491	10.3	13.6	1,407	551	28.6	15.3
Panama Canal Comm	1,744	1,451	19.6	14.9	1,246	1,263	14.0	13.0
Railroad Retirement Board	46	40	2.9	3.1	185	79	11.6	6.1
Securities and Exchange Commission	584	509	21.1	18.0	356	440	12.8	15.6
Small Business Administration	1,065	1,212	18.1	27.2	2,799	1,046	47.6	23.5
Smithsonian Institution	707	548	13.1	12.7	980	620	18.2	14.4
Tennessee Valley Authority	674	372	4.1	2.6	2,873	1,015	17.3	7.2
U.S. Information Agency	356	308	4.7	4.8	836	725	11.0	11.3
U.S. International Dev Coop Agency	333	276	8.6	9.6	665	408	17.2	16.6
U.S. Postal Service	210,447	252,474	25.0	29.2	179,494	215,693	21.3	24.9

- Represents zero. ¹ Includes other branches, or other agencies, not shown separately. ² Sizable 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. ³ Includes Census Enumerators for the 2000 Decennial Census. ⁴ Formerly Veterans Administration.

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

No. 573. Federal Land and Buildings Owned and Leased and Predominant Land Usage: 1990 to 1997

[For fiscal years ending in years shown; see text, Section 9, State and Local Government. 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 394.]

Item	Unit	1990	1993	1994	1995	1996	1997
Federally owned:							
Land, worldwide	1,000 acres	650,014	650,513	677,802	549,670	563,278	563,231
United States	1,000 acres	649,802	650,322	676,615	549,474	563,129	563,081
Buildings	1,000	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States	1,000	446	440	448	424	430	430
Buildings floor area (sq. ft.)	Mil. sq/ft.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States	Mil. sq/ft.	2,859	2,783	2,944	2,793	2,930	2,935
Costs	Mil. dol.	187,865	194,181	209,318	199,387	217,857	222,391
Land	Mil. dol.	(NA)	20,134	20,947	18,972	22,952	22,914
Buildings	Mil. dol.	(NA)	96,223	115,633	113,018	123,897	128,530
Structures and facilities	Mil. dol.	(NA)	77,824	72,738	67,398	71,008	70,946
Federally leased:							
Land, worldwide	1,000 acres	994	941	1,119	1,385	1,373	1,374
United States	1,000 acres	938	898	1,055	1,351	1,339	1,340
Buildings	1,000	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States	Number	47,291	43,130	53,128	77,896	77,232	76,761
Buildings floor area (sq. ft.)	Mil. sq/ft.	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States	Mil. sq/ft.	234	252	276	275	277	276
Annual rental	Mil. dol.	2,590	3,706	3,766	3,633	3,739	3,613
United States	Mil. dol.	2,125	2,727	3,105	3,174	3,214	3,212

NA Not available. ¹ Excludes data for Dept. of Defense military functions outside United States. ² Includes other uses not shown separately.

Source: U.S. General Services Administration, *Inventory Report on Real Property Owned by the United States Throughout the World*, annual.