

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 U.S. 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. Data on federally owned land and real property are collected by the General Services Administration and presented in its annual "Federal Real Property Report."

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 the 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 The Balanced Budget and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (federal old-age and survivors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 *Internal Revenue Service Data Book* gives a detailed account of tax collections by kind of tax. 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* presents 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.

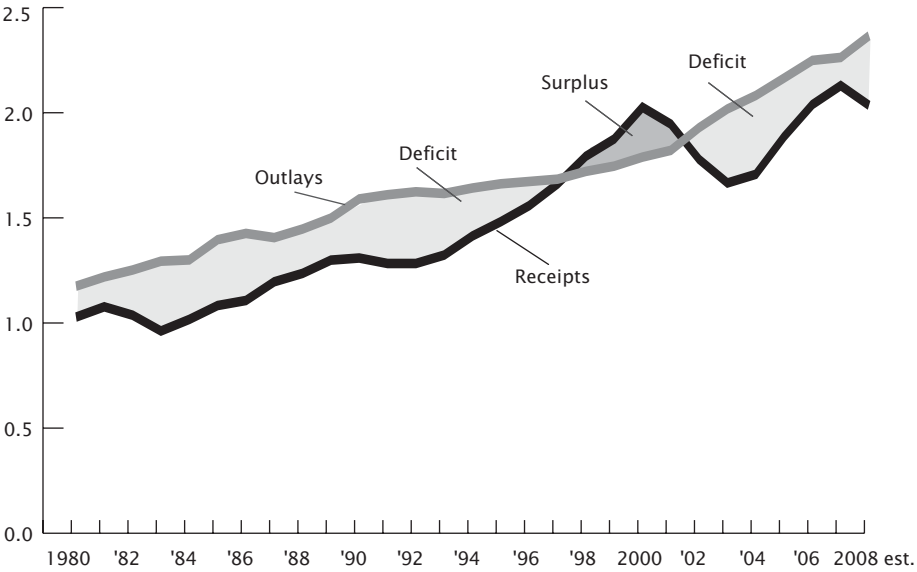
Employment and payrolls—The Office of Personnel Management collects employment and payroll data from all departments and agencies of the federal

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.

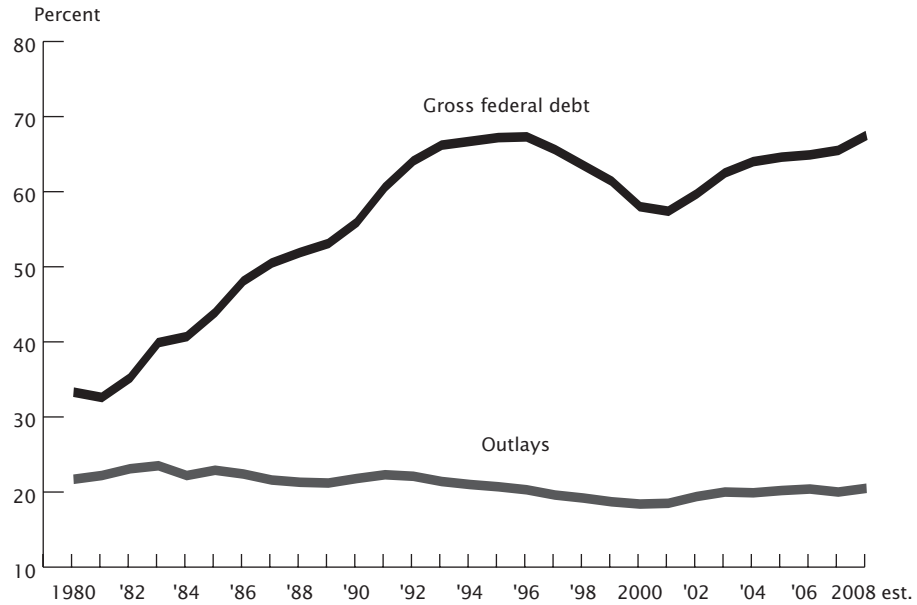
Federal employment and payroll figures are published by the Office of Personnel Management in its *Federal Civilian Workforce Statistics—Employment and Trends*. It also publishes biennial employment data for minority groups, data on occupations of white- and blue-collar workers, and data on employment 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 publication *Public Employment*.

Figure 9.1
Federal Budget Summary: 1980 to 2008

Receipts, outlays, and surplus or deficit
 Trillions of constant (2000) dollars



Outlays and federal debt as a percent of gross domestic product (GDP)



Source: Charts prepared by U.S. Census Bureau. For data, see Table 451 & 452.

Table 451. Federal Budget—Receipts and Outlays: 1960 to 2008

[92.5 represents \$92,500,000,000]. For fiscal years ending in year shown; see text, Section 8. See also headnote, Table 453]

Fiscal year	In current dollars (bil. dol)			In constant (2000) dollars (bil. dol)			As percentage of GDP ¹		
	Receipts	Outlays	Surplus or deficit (-)	Receipts	Outlays	Surplus or deficit (-)	Receipts	Outlays	Surplus or deficit (-)
1960	92.5	92.2	0.3	528.5	526.8	1.7	17.9	17.8	0.1
1970	192.8	195.6	-2.8	815.9	828.0	-12.0	19.0	19.3	-0.3
1980	517.1	590.9	-73.8	1,028.3	1,175.1	-146.8	19.0	21.7	-2.7
1985	734.1	946.4	-212.3	1,082.6	1,395.7	-313.1	17.7	22.9	-5.1
1990	1,032.1	1,253.1	-221.0	1,309.4	1,589.9	-280.4	18.0	21.8	-3.9
1991	1,055.1	1,324.3	-269.2	1,282.6	1,609.9	-327.3	17.8	22.3	-4.5
1992	1,091.3	1,381.6	-290.3	1,282.7	1,623.9	-341.2	17.5	22.1	-4.7
1993	1,154.5	1,409.5	-255.1	1,323.2	1,615.5	-292.3	17.6	21.4	-3.9
1994	1,258.7	1,461.9	-203.2	1,414.0	1,642.2	-228.2	18.1	21.0	-2.9
1995	1,351.9	1,515.9	-164.0	1,482.4	1,662.2	-179.8	18.5	20.7	-2.2
1996	1,453.2	1,560.6	-107.4	1,557.9	1,673.0	-115.2	18.9	20.3	-1.4
1997	1,579.4	1,601.3	-21.9	1,661.2	1,684.2	-23.0	19.3	19.6	-0.3
1998	1,722.0	1,652.7	69.3	1,793.1	1,721.0	72.1	20.0	19.2	0.8
1999	1,827.6	1,702.0	125.6	1,874.9	1,746.0	128.9	20.0	18.7	1.4
2000	2,025.5	1,789.2	236.2	2,025.5	1,789.2	236.2	20.9	18.4	2.4
2001	1,991.4	1,863.2	128.2	1,945.9	1,820.6	125.3	19.8	18.5	1.3
2002	1,853.4	2,011.2	-157.8	1,777.8	1,929.2	-151.3	17.9	19.4	-1.5
2003	1,782.5	2,160.1	-377.6	1,665.5	2,018.2	-352.8	16.5	20.0	-3.5
2004	1,880.3	2,293.0	-412.7	1,707.2	2,081.9	-374.7	16.4	19.9	-3.6
2005	2,153.9	2,472.2	-318.3	1,886.2	2,165.0	-278.8	17.6	20.2	-2.6
2006	2,407.3	2,655.4	-248.2	2,039.0	2,249.2	-210.2	18.5	20.4	-1.9
2007	2,568.2	2,730.2	-162.0	2,128.8	2,263.1	-134.3	18.8	20.0	-1.2
2008 estimate	2,521.2	2,931.2	-410.0	2,034.7	2,365.6	-330.9	17.6	20.5	-2.9

¹ Gross domestic product; see text, Section 13.

 Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2009/>>.

Table 452. Federal Budget Debt: 1960 to 2008

[290.5 represents \$290,500,000,000. As of the end of the fiscal year. See text, Section 8]

Fiscal year	Total (bil. dol.)					As percentage of GDP ¹				
	Gross federal debt	Federal government accounts	Held by the public			Gross federal debt	Federal government accounts	Held by the public		
			Total	Federal Reserve System	Other			Total	Federal Reserve System	Other
1960	290.5	53.7	236.8	26.5	210.3	56.1	10.4	45.7	5.1	40.6
1970	380.9	97.7	283.2	57.7	225.5	37.6	9.7	28.0	5.7	22.3
1980	909.0	197.1	711.9	120.8	591.1	33.3	7.2	26.1	4.4	21.7
1985	1,817.4	310.2	1,507.3	169.8	1,337.5	43.9	7.5	36.4	4.1	32.3
1990	3,206.3	794.7	2,411.6	234.4	2,177.1	55.9	13.9	42.0	4.1	38.0
1991	3,598.2	909.2	2,689.0	258.6	2,430.4	60.6	15.3	45.3	4.4	40.9
1992	4,001.8	1,002.1	2,999.7	296.4	2,703.3	64.1	16.1	48.1	4.8	43.3
1993	4,351.0	1,102.6	3,248.4	325.7	2,922.7	66.2	16.8	49.4	5.0	44.4
1994	4,643.3	1,210.2	3,433.1	355.2	3,077.9	66.7	17.4	49.3	5.1	44.2
1995	4,920.6	1,316.2	3,604.4	374.1	3,230.3	67.2	18.0	49.2	5.1	44.1
1996	5,181.5	1,447.4	3,734.1	390.9	3,343.1	67.3	18.8	48.5	5.1	43.5
1997	5,369.2	1,596.9	3,772.3	424.5	3,347.8	65.6	19.5	46.1	5.2	40.9
1998	5,478.2	1,757.1	3,721.1	458.2	3,262.9	63.5	20.4	43.1	5.3	37.8
1999	5,605.5	1,973.2	3,632.4	496.6	3,135.7	61.4	21.6	39.8	5.4	34.4
2000	5,628.7	2,218.9	3,409.8	511.4	2,898.4	58.0	22.9	35.1	5.3	29.9
2001	5,769.9	2,450.3	3,319.6	534.1	2,785.5	57.4	24.4	33.0	5.3	27.7
2002	6,198.4	2,658.0	3,540.4	604.2	2,936.2	59.7	25.6	34.1	5.8	28.3
2003	6,760.0	2,846.6	3,913.4	656.1	3,257.3	62.5	26.3	36.2	6.1	30.1
2004	7,354.7	3,059.1	4,295.5	700.3	3,595.2	64.0	26.6	37.4	6.1	31.3
2005	7,905.3	3,313.1	4,592.2	736.4	3,855.9	64.6	27.1	37.5	6.0	31.5
2006	8,451.4	3,622.4	4,829.0	768.9	4,060.0	64.9	27.8	37.1	5.9	31.2
2007	8,950.7	3,915.6	5,035.1	779.6	4,255.5	65.5	28.6	36.8	5.7	31.1
2008 estimate	9,654.4	4,225.8	5,428.6	(NA)	(NA)	67.5	29.5	37.9	(NA)	(NA)

 NA not available. ¹ Gross domestic product; see text, Section 13.

 Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2009/>>.

Table 453. Federal Budget Outlays by Type: 1990 to 2008

[1,253.1 represents \$1,253,100,000,000. For years ending September 30. 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]

Type	Unit	1990	2000	2004	2005	2006	2007	2008, est.
Current dollar outlays	Bil. dol.	1,253.1	1,789.2	2,293.0	2,472.2	2,655.4	2,730.2	2,931.2
National defense ¹	Bil. dol.	299.3	294.4	455.8	495.3	521.8	552.6	607.3
Nondefense, total	Bil. dol.	953.8	1,494.8	1,837.2	1,976.9	2,133.6	2,177.7	2,324.0
Payments for individuals	Bil. dol.	585.7	1,054.5	1,397.4	1,490.0	1,591.8	1,689.3	1,796.1
Direct payments ²	Bil. dol.	507.0	867.7	1,131.2	1,211.9	1,315.0	1,400.9	1,491.8
Grants to state and local governments	Bil. dol.	78.7	186.8	266.2	278.1	276.8	288.4	304.3
All other grants	Bil. dol.	56.4	99.1	141.3	149.9	157.3	155.4	162.2
Net interest ²	Bil. dol.	184.3	222.9	160.2	184.0	226.6	237.1	243.9
All other ²	Bil. dol.	164.0	160.9	196.8	218.2	226.2	178.1	209.4
Undistributed offsetting receipts ²	Bil. dol.	-36.6	-42.6	-58.5	-65.2	-68.3	-82.2	-87.7
Constant (2000) dollar outlays	Bil. dol.	1,589.9	1,789.2	2,081.9	2,165.0	2,249.2	2,263.1	2,365.6
National defense ¹	Bil. dol.	382.7	294.4	394.3	407.3	412.4	426.4	463.9
Nondefense, total	Bil. dol.	1,207.0	1,494.8	1,687.6	1,757.7	1,836.8	1,836.9	1,901.6
Payments for individuals	Bil. dol.	732.5	1,054.5	1,291.8	1,338.0	1,386.7	1,439.8	1,483.5
Direct payments ²	Bil. dol.	634.0	867.7	1,045.7	1,088.5	1,145.7	1,194.3	1,232.6
Grants to state and local governments	Bil. dol.	98.4	186.8	246.0	249.6	240.9	245.5	251.0
All other grants	Bil. dol.	73.3	99.1	124.5	124.4	123.4	116.5	116.8
Net interest ²	Bil. dol.	226.9	222.9	146.7	163.3	194.6	198.3	200.2
All other ²	Bil. dol.	228.0	160.9	174.2	184.7	185.1	144.3	166.1
Undistributed offsetting receipts ²	Bil. dol.	-53.5	-42.6	-49.6	-52.7	-53.0	-62.2	-65.1
Outlays as percent of GDP³	Percent.	21.8	18.4	19.9	20.2	20.4	20.0	20.5
National defense ¹	Percent.	5.2	3.0	4.0	4.0	4.0	4.0	4.2
Nondefense, total	Percent.	16.6	15.4	16.0	16.2	16.4	15.9	16.2
Payments for individuals	Percent.	10.2	10.9	12.2	12.2	12.2	12.4	12.6
Direct payments ²	Percent.	8.8	8.9	9.8	9.9	10.1	10.3	10.4
Grants to state and local governments	Percent.	1.4	1.9	2.3	2.3	2.1	2.1	2.1
All other grants	Percent.	1.0	1.0	1.2	1.2	1.2	1.1	1.1
Net interest ²	Percent.	3.2	2.3	1.4	1.5	1.7	1.7	1.7
All other ²	Percent.	2.9	1.7	1.7	1.8	1.7	1.3	1.5
Undistributed offsetting receipts ²	Percent.	-0.6	-0.4	-0.5	-0.5	-0.5	-0.6	-0.6

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). ³ Gross domestic product; see text, Section 13.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2009/>>.

Table 454. Federal Budget Outlays by Agency: 1990 to 2008

[In billions of dollars (1,253.1 represents \$1,253,100,000,000). For years ending September 30]

Department or other unit	1990	2000	2004	2005	2006	2007	2008, est.
Outlays, total¹	1,253.1	1,789.2	2,293.0	2,472.2	2,655.4	2,730.2	2,931.2
Legislative Branch	2.2	2.9	3.9	4.0	4.1	4.3	4.6
The Judiciary Branch	1.6	4.1	5.4	5.5	5.8	6.0	6.2
Agriculture	45.9	75.1	71.6	85.3	93.5	84.4	94.8
Commerce	3.7	7.8	5.8	6.1	6.4	6.5	8.2
Defense—Military	289.7	281.1	437.0	474.4	499.4	529.9	583.1
Education	23.0	33.5	62.8	72.9	93.4	66.4	68.0
Energy	12.1	15.0	19.9	21.3	19.6	20.1	23.2
Health and Human Services	175.5	382.3	543.0	581.5	614.3	672.0	709.4
Homeland Security	7.2	13.2	26.6	38.7	69.1	39.2	42.3
Housing and Urban Development	20.2	30.8	45.0	42.5	42.4	45.6	52.3
Interior	5.8	8.0	8.6	9.3	9.1	10.5	11.1
Justice	5.9	16.8	29.6	22.4	23.3	23.3	25.0
Labor	26.1	31.9	56.7	46.9	43.1	47.5	49.7
State	4.8	6.7	10.9	12.7	13.0	13.7	18.9
Transportation	25.6	41.6	54.9	56.6	60.1	61.7	68.7
Treasury	253.9	390.5	375.8	410.2	464.7	490.6	520.2
Veterans Affairs	29.0	47.1	59.6	69.8	69.8	72.8	86.6
Corps of Engineers	3.3	4.2	4.7	4.7	6.9	3.9	7.2
Other Defense—Civil Programs	5.1	32.9	41.7	43.5	44.4	47.1	49.1
Environmental Protection Agency	21.7	7.2	8.3	7.9	8.3	8.3	7.5
Executive Office of the President	0.2	0.3	3.3	7.7	5.4	3.0	2.1
International Assistance Programs	10.1	12.1	13.7	15.0	13.9	12.8	15.2
National Aeronautics and Space Administration	12.4	13.4	15.2	15.6	15.1	15.9	17.3
National Science Foundation	1.8	3.5	5.1	5.4	5.5	5.5	6.3
Office of Personnel Management	31.9	48.7	56.5	59.5	62.4	58.5	64.2
Social Security Administration (on-budget)	17.3	45.1	49.0	54.6	53.3	54.9	60.0
Social Security Administration (off-budget)	245.0	396.2	481.2	506.8	532.5	566.8	596.5
Undistributed offsetting receipts	-98.9	-173.0	-212.5	-226.2	-237.5	-260.2	-285.6

¹ Includes other agencies, not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2009/>>.

Table 455. Federal Outlays by Detailed Function: 1990 to 2008

[In billions of dollars (1,253.1 represents \$1,253,100,000,000). For years ending September 30. Minus sign (-) indicates decrease]

Superfunction and function	1990	2000	2003	2004	2005	2006	2007	2008, est.
Total outlays	1,253.1	1,789.2	2,160.1	2,293.0	2,472.2	2,655.4	2,730.2	2,931.2
National defense ¹	299.3	294.4	404.8	455.8	495.3	521.8	552.6	607.3
Department of Defense—Military	289.7	281.1	387.2	436.5	474.1	499.3	529.8	583.1
Military personnel	75.6	76.0	106.7	113.6	127.5	127.5	128.8	137.4
Operation and maintenance	88.3	105.8	151.4	174.0	188.1	203.8	216.6	225.1
Procurement	81.0	51.7	67.9	76.2	82.3	89.8	99.6	130.5
Research, development, test, and evaluation	37.5	37.6	53.1	60.8	65.7	68.6	73.1	74.7
Military construction	5.1	5.1	5.9	6.3	5.3	6.2	7.9	10.2
Atomic energy defense activities	9.0	12.1	16.0	16.6	18.0	17.5	17.1	17.8
International affairs ¹	13.8	17.2	21.2	26.9	34.6	29.5	28.5	34.8
International development and humanitarian assistance	5.5	6.5	10.3	13.8	17.7	16.7	15.5	14.3
International security assistance	8.7	6.4	8.6	8.4	7.9	7.8	8.0	9.0
Conduct of foreign affairs	3.1	4.7	6.7	7.9	9.1	8.6	8.4	12.2
General science, space, and technology	14.4	18.6	20.9	23.1	23.6	23.6	25.6	27.6
General science and basic research	2.8	6.2	8.0	8.4	8.9	9.1	10.3	10.9
Space flight, research, and supporting activities	11.6	12.4	12.9	14.6	14.8	14.5	15.3	16.7
Energy	3.3	-0.8	-0.7	-0.2	0.4	0.8	-0.9	3.0
Energy supply	2.0	-1.8	-2.1	-1.6	-0.9	0.2	-2.0	0.9
Natural resources and environment ¹	17.1	25.0	29.7	30.7	28.0	33.1	31.8	35.5
Water resources	4.4	5.1	5.5	5.6	5.7	8.0	5.1	8.7
Conservation and land management	4.0	6.8	9.7	9.8	6.2	7.8	9.6	9.7
Recreational resources	1.4	2.6	2.9	3.0	3.0	3.1	3.0	3.4
Pollution control and abatement	5.2	7.4	8.2	8.5	8.1	8.6	8.4	7.8
Agriculture	11.8	36.5	22.5	15.4	26.6	26.0	17.7	21.0
Farm income stabilization	9.7	33.4	18.3	11.2	22.0	21.4	13.1	16.3
Agricultural research and services	2.1	3.0	4.2	4.3	4.5	4.6	4.6	4.7
Commerce and housing credit ¹	67.6	3.2	0.7	5.3	7.6	6.2	0.5	7.4
Mortgage credit	3.8	-3.3	-4.6	2.7	-0.9	-0.6	-5.0	0.3
Postal service	2.1	2.1	-5.2	-4.1	-1.2	-1.0	-3.2	-4.6
Deposit insurance	57.9	-3.1	-1.4	-2.0	-1.4	-1.1	-1.5	-1.9
Transportation ¹	29.5	46.9	67.1	64.6	67.9	70.2	72.9	80.3
Ground transportation	19.0	31.7	37.5	40.7	42.3	45.2	46.8	53.1
Air transportation	7.2	10.6	23.3	16.7	18.8	18.0	18.1	18.1
Water transportation	3.2	4.4	5.9	6.9	6.4	6.7	7.7	8.5
Community and regional development ¹	8.5	10.6	18.9	15.8	26.3	54.5	29.6	27.6
Community development	3.5	5.5	6.3	6.2	5.9	5.8	11.8	12.7
Disaster relief and insurance	2.1	2.6	10.1	7.3	17.7	46.1	15.2	12.0
Education, training, employment, and social services ¹	37.2	53.8	82.6	88.0	97.6	118.6	91.7	93.4
Elementary, secondary, and vocational education	9.9	20.6	31.5	34.4	38.3	39.7	38.4	39.8
Higher education	11.1	10.1	22.7	25.3	31.4	50.5	24.6	24.5
Research and general education aids	1.6	2.6	3.0	3.0	3.1	3.1	3.2	3.2
Training and employment	5.6	6.8	8.4	7.9	6.9	7.2	7.1	7.1
Social services	8.1	12.6	15.6	15.9	16.3	16.5	16.7	17.2
Health	57.7	154.5	219.6	240.1	250.6	252.8	266.4	284.5
Health care services	47.6	136.2	192.6	210.1	219.6	220.8	233.9	251.8
Health research and training	8.6	16.0	24.0	27.1	28.1	28.8	29.3	29.5
Consumer and occupational health and safety	1.5	2.3	2.9	2.9	2.9	3.1	3.2	3.1
Medicare	98.1	197.1	249.4	269.4	298.6	329.9	375.4	396.3
Income security ¹	148.7	253.7	334.6	333.1	345.8	352.5	366.0	388.4
General retirement and disability insurance (excluding social security)	5.1	5.2	7.0	6.6	7.0	4.6	7.8	7.9
Federal employee retirement and disability	52.0	77.2	85.2	88.7	93.4	98.3	103.9	109.1
Unemployment compensation	18.9	23.0	57.1	45.0	35.4	33.8	35.1	37.3
Housing assistance	15.9	28.9	35.5	36.8	37.9	38.3	39.7	41.0
Food and nutrition assistance	24.0	32.5	42.5	46.0	50.8	53.9	54.5	60.3
Social security	248.6	409.4	474.7	495.5	523.3	548.5	586.2	615.3
Veterans benefits and services ¹	29.1	47.1	57.0	59.8	70.2	69.8	72.8	86.6
Income security for veterans	15.3	24.9	29.1	30.8	35.8	35.8	35.7	42.5
Veterans education, training, and rehabilitation	0.2	1.3	2.1	2.6	2.8	2.6	2.7	2.9
Hospital and medical care for veterans	12.1	19.5	24.1	26.9	28.8	29.9	32.3	37.8
Veterans housing	0.5	0.4	0.5	-2.0	0.9	-1.2	-0.9	-0.4
Administration of justice	10.2	28.5	35.3	45.6	40.0	41.0	41.2	46.2
Federal law enforcement activities	4.8	12.1	15.7	19.1	19.9	20.0	19.6	24.9
Federal litigative and judicial activities	3.6	7.8	9.1	9.7	9.6	10.1	11.0	11.0
Federal correctional activities	1.3	3.7	5.4	5.5	5.9	6.2	6.3	6.2
Criminal justice assistance	0.5	4.9	5.1	11.3	4.6	4.8	4.3	4.1
General government	10.5	13.0	23.2	22.3	17.0	18.2	17.5	19.8
Net interest ¹	184.3	222.9	153.1	160.2	184.0	226.6	237.1	243.9
Interest on Treasury debt securities (gross)	264.7	361.9	318.1	321.7	352.0	405.9	430.0	459.2
Interest received by on-budget trust funds	-46.3	-69.3	-72.5	-67.8	-69.2	-71.6	-72.0	-83.5
Interest received by off-budget trust funds	-16.0	-59.8	-83.5	-86.2	-91.8	-97.7	-106.0	-114.3
Allowances	-	-	-	-	-	-	-	-
Undistributed offsetting receipts	-36.6	-42.6	-54.4	-58.5	-65.2	-68.3	-82.2	-87.7

 - Represents or rounds to zero. ¹ Includes functions not shown separately.

 Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2009/>>.

Table 456. Outlays for Payments for Individuals by Category and Major Program: 1990 to 2008

[In billions of dollars (585.7 represents 585,700,000,000). For fiscal years ending September 30]

Category and Program	1990	2000	2003	2004	2005	2006	2007	2008, est.
Total, payments for individuals. . . .	585.7	1,054.5	1,332.2	1,397.8	1,490.7	1,592.7	1,690.3	1,797.1
Social security and railroad retirement. . . .	250.5	410.5	476.8	496.4	523.4	554.5	586.7	615.8
Social security:								
Old age and survivors insurance	221.9	351.4	400.2	414.8	434.0	457.7	483.3	506.1
Disability insurance	24.4	54.4	70.0	76.5	84.2	91.2	97.5	103.5
Railroad retirement (excl. social security)	4.1	4.6	6.6	5.2	5.3	5.6	5.8	6.2
Federal employees retirement and insurance	64.1	100.3	112.3	117.4	126.7	132.1	137.8	149.3
Military retirement	21.5	32.8	35.6	37.0	39.0	41.1	43.5	45.5
Civil service retirement	31.0	45.1	50.2	52.1	54.7	57.8	60.9	64.0
Veterans service-connected compensation	10.7	20.8	24.7	26.3	30.9	31.0	31.1	37.3
Other	0.8	1.7	1.8	2.0	2.2	2.2	2.4	2.6
Unemployment assistance	17.4	21.1	55.0	43.1	33.1	31.9	33.2	35.5
Medical care	164.3	362.7	478.5	515.4	562.5	606.0	682.5	728.1
Medicare:								
Hospital insurance	65.9	127.9	151.3	164.1	182.8	183.9	205.0	226.6
Supplementary medical insurance	41.5	87.2	121.8	131.8	151.0	191.7	230.1	233.3
State children's health insurance	-	1.2	4.4	4.6	5.1	5.5	6.0	7.6
Medicaid	41.1	117.9	160.7	176.2	181.7	180.6	190.6	203.8
Indian health	1.1	2.4	2.9	3.1	3.1	3.3	3.3	3.7
Hospital and medical care for veterans	12.0	19.3	24.5	21.6	23.1	24.4	30.5	35.5
Health resources and services	1.4	3.9	5.3	5.5	5.9	6.1	5.9	5.7
Substance abuse and mental health services	1.2	2.5	3.0	3.1	3.2	3.2	3.2	3.3
Health care tax credit	-	-	(Z)	0.1	0.1	0.1	0.1	0.1
Uniformed Services retiree health care fund	-	-	4.3	5.2	6.3	7.1	7.6	8.3
Other	(Z)	0.3	0.2	0.1	0.2	0.2	0.2	0.2
Assistance to students	11.2	10.9	22.8	25.7	32.1	51.7	31.0	31.4
Veterans education benefits	0.8	1.6	2.0	2.4	3.2	3.3	3.4	3.7
Student assistance, Department of Education and other	10.4	9.2	20.7	23.3	28.9	48.4	27.5	27.7
Housing assistance	15.9	24.1	29.7	30.8	31.8	32.1	33.0	33.6
Food and nutrition assistance	23.9	32.4	42.4	45.9	50.7	53.8	54.3	60.1
Food stamp program (including Puerto Rico)	15.9	18.3	25.3	28.6	32.6	34.6	34.9	38.8
Child nutrition and special milk programs	5.0	9.2	10.8	11.2	11.9	12.4	13.0	14.5
Supplemental feeding programs (WIC ¹ and CSFP ²)	2.1	4.0	4.5	4.9	5.0	5.1	5.3	6.0
Commodity donations and other	0.8	0.9	1.7	1.2	1.2	1.7	1.1	0.9
Public assistance and related programs. . . .	34.9	88.3	108.9	111.5	123.3	125.1	126.3	134.3
Supplemental security income program	11.5	29.5	30.4	31.2	35.3	34.3	32.8	38.2
Family support payments to states and TANF ³	12.2	18.4	23.1	21.5	21.3	20.9	21.1	21.3
Low income home energy assistance	1.3	1.5	2.0	1.9	2.1	2.6	2.5	2.5
Earned income tax credit	4.4	26.1	32.0	33.1	34.6	36.2	38.3	39.5
Legal services	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4
Payments to states for daycare assistance	-	3.3	5.2	4.8	4.9	5.3	5.1	5.0
Veterans non-service-connected pensions	3.6	3.0	3.2	3.3	3.7	3.5	3.4	3.9
Payments to states for foster care/adoption assistance	1.6	5.5	6.1	6.3	6.4	6.4	6.6	6.7
Payment where child credit exceeds tax liability	-	0.8	6.4	8.9	14.6	15.5	16.2	16.3
Other public assistance	-	-	-	-	(Z)	0.1	0.1	0.2
All other payments for individuals	3.5	4.3	5.8	11.5	7.1	5.6	5.6	9.0
Coal miners and black lung benefits	1.5	1.0	0.8	0.8	0.7	0.7	0.6	0.6
Veterans insurance and burial benefits	1.4	1.4	1.3	1.4	1.4	1.4	1.3	1.4
D.C. employee retirement	-	0.4	0.5	0.5	2.2	0.5	0.5	0.5
Aging services programs	-	0.9	1.3	1.3	1.4	1.4	1.4	1.4
Energy employees compensation fund	-	-	0.3	0.3	0.6	0.9	1.0	0.9
September 11th victim compensation	-	-	0.7	6.3	(Z)	(Z)	-	-
Refugee assistance and other	0.6	0.6	0.9	0.9	0.8	0.8	0.8	4.2

- Represents zero. Z Less than \$50,000,000. ¹ WIC means Women, Infants, and Children. ² CSFP means Commodity Supplemental Food Program. ³ TANF means Temporary Assistance for Needy Families.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2009/>>.

Table 457. Federal Budget Receipts by Source: 1990 to 2008

[In billions of dollars (1,032.1 represents \$1,032,100,000,000). For years ending September 30. Receipts reflect collections. Covers both federal funds and trust funds; see text, this section]

Source	1990	2000	2003	2004	2005	2006	2007	2008, est.
Total federal receipts	1,032.1	2,025.5	1,782.5	1,880.3	2,153.9	2,407.3	2,568.2	2,521.2
Individual income taxes	466.9	1,004.5	793.7	809.0	927.2	1,043.9	1,163.5	1,219.7
Corporation income taxes	93.5	207.3	131.8	189.4	278.3	353.9	370.2	345.3
Social insurance and retirement receipts	380.0	652.9	713.0	733.4	794.1	837.8	869.6	910.1
Excise taxes	35.3	68.9	67.5	69.9	73.1	74.0	65.1	68.8
Other	56.3	92.0	76.6	78.7	81.1	97.6	99.8	-22.8
Social insurance and retirement receipts	380.0	652.9	713.0	733.4	794.1	837.8	869.6	910.1
Employment and general retirement	353.9	620.5	675.0	689.4	747.7	790.0	824.3	862.0
Old-age and survivors insurance (off-budget)	255.0	411.7	447.8	457.1	493.6	520.1	542.9	566.1
Disability insurance (off-budget)	26.6	68.9	76.0	77.6	83.8	88.3	92.2	96.1
Hospital insurance	68.6	135.5	147.2	150.6	166.1	177.4	184.9	195.5
Railroad retirement/pension fund	2.3	2.7	2.3	2.3	2.3	2.3	2.3	2.4
Unemployment insurance funds	21.6	27.6	33.4	39.5	42.0	43.4	41.1	43.4
Other retirement	4.5	4.8	4.6	4.6	4.5	4.4	4.3	4.7
Federal employees retirement—employee share	4.4	4.7	4.6	4.5	4.4	4.3	4.2	4.7
Excise taxes, total	35.3	68.9	67.5	69.9	73.1	74.0	65.1	68.8
Federal funds ¹	15.6	22.7	23.8	24.6	22.5	22.5	11.1	14.8
Alcohol	5.7	8.1	7.9	8.1	8.1	8.5	8.6	8.8
Tobacco	4.1	7.2	7.9	7.9	7.9	7.7	7.6	7.6
Telephone	3.0	5.7	5.8	6.0	6.0	4.9	-2.1	0.6
Transportation fuels	-	0.8	0.9	1.4	-0.8	-2.4	-3.3	-4.3
Trust funds ¹	19.8	46.2	43.7	45.3	50.5	51.5	54.0	54.0
Highway	13.9	35.0	33.7	34.7	37.9	38.5	39.4	39.2
Airport and airway	3.7	9.7	8.7	9.2	10.3	10.4	11.5	11.9
Black lung disability	0.7	0.5	0.5	0.6	0.6	0.6	0.6	0.6
Inland waterway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Oil spill liability	0.1	0.2	-	-	-	0.1	0.5	0.3
Aquatic resources	0.2	0.3	0.4	0.4	0.4	0.5	0.6	0.6
Tobacco assessments	-	-	-	-	0.9	0.9	0.9	1.0
Vaccine injury compensation	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.2

- Represents zero. ¹ Includes other funds, not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2009/>>.

Table 458. Federal Trust Fund Income, Outlays, and Balances: 2007 to 2009

[In billions of dollars (12.2 represents \$12,200,000,000). For years ending September 30. 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		
	2007	2008, est.	2009, est.	2007	2008, est.	2009, est.	2007	2008, est.	2009, est.
Airport and airway trust fund	12.2	12.5	13.0	12.2	12.4	15.0	10.1	10.2	8.2
Federal civilian employees' retirement funds	91.2	97.4	101.5	78.9	65.0	67.6	716.8	749.2	783.2
Federal employees' health benefits fund	34.6	35.9	38.1	33.6	35.4	37.6	15.8	16.3	16.8
Foreign military sales trust fund	15.8	15.5	15.0	14.2	15.5	15.0	9.5	9.5	9.5
Highway trust fund	39.4	39.5	40.2	39.3	45.5	48.3	15.4	9.4	1.2
Medicare:									
Hospital insurance (HI) trust fund	223.9	237.4	244.7	207.6	229.6	244.7	311.0	314.6	324.2
Supplemental medical insurance trust fund	239.0	246.5	259.5	233.2	236.5	251.3	47.6	61.7	69.8
Military retirement fund	53.5	78.0	83.7	43.5	45.5	47.8	216.0	248.5	284.3
Railroad retirement trust funds	9.5	8.3	6.6	6.0	6.5	6.8	30.7	32.5	32.4
Social security: Old-age, survivors and disability insurance trust funds	772.8	808.4	854.2	586.2	615.3	649.4	2,180.8	2,373.9	2,578.6
Unemployment trust funds	45.1	47.8	49.9	36.3	38.5	41.0	75.4	84.8	93.7
Veterans' life insurance trust funds	1.2	1.1	1.1	1.6	1.6	1.6	11.8	11.3	10.8
Other trust funds	23.8	24.7	28.7	20.8	22.4	25.5	45.2	47.5	50.7

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.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2009/>>.

Table 459. Tax Expenditures Estimates Relating to Individual and Corporate Income Taxes by Selected Function: 2007 to 2010

[In millions of dollars (3,220 represents \$3,220,000,000). For years ending September 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]

Function and provision	2007	2008	2009	2010
National Defense:				
Exclusion of benefits and allowances to armed forces personnel	3,220	3,350	3,480	3,620
International affairs:				
Exclusion of income earned abroad by U.S. citizens	2,630	2,760	2,900	3,050
Extraterritorial income exclusion	4,400	1,630	—	—
Deferral of income from controlled foreign corporations (normal tax method)	12,490	13,120	13,780	14,480
Deferred taxes for financial firms on certain income earned overseas	2,370	2,490	1,060	—
General science, space, and technology:				
Expensing of research and experimentation expenditures (normal tax method)	5,190	4,720	4,990	4,470
Credit for increasing research activities	10,320	4,660	2,100	920
Energy:				
Alternative fuel production credit	2,920	1,310	70	80
Commerce and housing:				
Financial institutions and insurance:				
Exclusion of interest on life insurance savings	19,910	21,840	23,500	25,200
Housing:				
Deductibility of mortgage interest on owner-occupied homes	84,850	94,790	100,810	107,020
Deductibility of state and local property tax on owner-occupied homes	19,120	16,360	16,640	16,820
Capital gains exclusion on home sales	31,480	33,050	34,710	36,440
Exclusion of net imputed rental income	3,890	5,440	7,550	10,478
Exception from passive loss rules for \$25,000 of rental loss	7,840	8,430	8,840	9,160
Credit for low-income housing investments	5,030	5,380	5,780	6,180
Accelerated depreciation on rental housing (normal tax method)	9,860	10,780	11,760	12,720
Commerce:				
Capital gains (except agriculture, timber, iron ore, and coal)	53,230	55,540	55,940	59,170
Step-up basis of capital gains at death	32,600	35,900	36,750	37,950
Accelerated depreciation of machinery and equipment (normal tax method)	26,410	35,180	44,120	49,760
Expensing of certain small investments (normal tax method)	3,660	3,660	3,400	500
Graduated corporation income tax rate (normal tax method)	5,400	5,220	5,290	5,510
Deduction for U.S. production activities	9,800	14,020	15,330	21,110
Transportation:				
Exclusion of reimbursed employee parking expenses	2,830	2,950	3,070	3,200
Education, training, employment, and social services:				
Education:				
HOPE tax credit	3,370	3,380	3,640	3,750
Lifetime Learning tax credit	2,210	2,220	2,340	2,420
Exclusion of interest on bonds for private nonprofit educational facilities	1,750	1,870	1,930	1,980
Parental personal exemption for students age 19 years or over	2,690	1,880	1,760	1,710
Deductibility of charitable contributions (education)	4,330	4,880	5,270	5,670
Training, employment, and social services:				
Child credit	30,910	30,160	29,950	29,870
Credit for child and dependent care expenses	2,780	1,810	1,720	1,650
Deductibility of charitable contributions, other than education and health	38,200	43,370	46,980	50,550
Health:				
Exclusion of employer contributions for medical insurance premiums ¹	133,790	151,810	168,460	185,250
Self-employed medical insurance premiums	4,260	4,680	5,170	5,710
Deductibility of medical expenses	4,470	5,060	5,920	6,800
Exclusion of interest on hospital construction bonds	2,760	2,950	3,040	3,120
Deductibility of charitable contributions (health)	4,310	4,890	5,300	5,700
Income security:				
Exclusion of workers' compensation benefits	5,740	5,830	5,920	6,010
Net exclusion of pension contributions and earnings:				
Employer plans	47,060	46,120	45,670	44,370
401(k) plans	46,000	49,000	51,000	55,000
Individual Retirement Accounts	9,500	10,800	11,700	12,200
Keogh plans	11,000	12,000	13,000	14,000
Exclusion of other employee benefits:				
Premiums on group term life insurance	2,100	2,170	2,250	2,290
Earned income tax credit	4,990	5,200	5,440	5,720
Social security:				
Exclusion of social security benefits:				
Social security benefits for retired workers	17,690	18,480	18,640	19,720
Social security benefits for disabled	5,050	5,540	5,810	6,150
Social security benefits for dependents and survivors	3,270	3,320	3,240	3,340
Veterans' benefits and services:				
Exclusion of veterans' death benefits and disability compensation	3,760	3,870	3,950	4,140
General purpose fiscal assistance:				
Exclusion of interest on public purpose state and local bonds	23,540	25,140	25,900	26,670
Deductibility of nonbusiness state and local taxes other than on owner-occupied homes	37,500	32,730	33,200	34,450
Addendum: Aid to state and local governments:				
Deductibility of:				
Property taxes on owner-occupied homes	19,120	16,360	16,640	16,820
Nonbusiness state and local taxes other than on owner-occupied homes	37,500	32,730	33,200	34,450
Exclusion of interest on state and local bonds for:				
Public purposes	23,540	25,140	25,900	26,670
Private nonprofit educational facilities	1,770	1,870	1,930	1,980
Hospital construction	2,760	2,950	3,040	3,120

— Represents zero. ¹ Includes medical care.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives*, annual. See Internet site <<http://www.whitehouse.gov/omb/budget/fy2009/>>.

Table 460. U.S. Savings Bonds: 1990 to 2007

[In billions of dollars (122.5 represents \$122,500,000,000), except percent. As of September 30]

Item	1990	1995	1999	2000	2001	2002	2003	2004	2005	2006	2007
Amounts outstanding, total ¹	122.5	181.5	166.5	177.7	179.5	185.5	192.6	194.1	189.9	189.2	181.5
Sales	7.8	7.2	6.5	5.6	8.0	12.5	13.2	10.3	6.5	8.5	3.6
Accrued discounts	8.0	9.5	8.4	6.9	8.4	7.7	7.3	6.9	6.7	7.5	7.2
Redemptions ²	7.5	11.8	16.6	14.5	13.8	12.5	12.2	14.6	13.8	16.0	10.8
Percent of total outstanding	6.1	6.5	10.0	8.2	7.7	6.7	6.3	7.5	7.3	8.5	6.0

¹ Interest-bearing debt only for amounts at end of year. ² Matured and unmatured bonds.Source: U.S. Department of the Treasury, Bureau of Public Debt. See Internet site <http://www.treasurydirect.gov/govt/reports/pd/pd_sbntables_downloadable_files.htm> (accessed January 2008).**Table 461. Federal Funds—Summary Distribution by State: 2006**

[In millions of dollars (2,448,201 represents \$2,448,201,000,000), except as indicated. For year ending Sept. 30. Data for grants, salaries and wages, and direct payments to individuals are on an expenditures basis; procurement data are on an obligation basis]

State and Island area	Federal funds		Agency		Object category			
	Total	Per capita ¹ (dol.)	Defense	Non-defense	Direct payments	Procurement	Grants	Salaries and wages
United States ²	2,448,201	8,195	399,899	2,048,302	1,309,002	408,665	487,057	243,478
Alabama	43,934	9,571	9,526	34,408	24,403	8,329	7,515	3,686
Alaska	9,250	13,654	3,198	6,052	1,910	2,172	3,077	2,092
Arizona	46,358	7,519	11,897	34,461	23,036	10,625	8,782	3,914
Arkansas	21,503	7,655	1,916	19,587	13,930	1,333	4,642	1,598
California	253,972	7,006	46,236	207,736	132,307	43,271	55,013	23,382
Colorado	34,424	7,222	7,154	27,270	16,022	7,522	6,036	4,844
Connecticut	30,609	8,756	8,533	22,076	15,062	8,368	5,431	1,749
Delaware	5,852	6,862	543	5,308	3,704	250	1,370	528
District of Columbia	40,360	68,938	6,040	34,320	4,797	14,225	4,177	17,161
Florida	142,749	7,905	19,157	123,592	94,155	14,830	22,496	11,269
Georgia	64,558	6,910	12,201	52,357	33,375	10,103	11,809	9,271
Hawaii	13,495	10,555	5,379	8,116	5,324	2,148	2,312	3,711
Idaho	9,950	6,797	714	9,236	5,267	1,715	2,006	964
Illinois	82,194	6,433	5,810	76,384	52,277	6,805	16,043	7,068
Indiana	43,737	6,939	5,788	37,950	27,712	5,355	8,059	2,612
Iowa	21,830	7,344	1,408	20,422	14,593	1,972	3,952	1,312
Kansas	21,520	7,809	3,409	18,111	12,803	2,755	3,355	2,607
Kentucky	37,607	8,945	8,074	29,533	19,517	7,298	6,929	3,863
Louisiana	69,409	16,357	6,878	62,531	34,197	9,534	22,843	2,836
Maine	10,980	8,350	1,729	9,251	6,079	1,249	2,683	969
Maryland	68,661	12,256	14,640	54,021	26,773	21,804	8,837	11,247
Massachusetts	57,552	8,944	10,088	47,464	29,698	10,930	13,170	3,755
Michigan	67,332	6,665	4,986	62,346	44,742	5,853	12,907	3,830
Minnesota	31,901	6,189	2,293	29,607	19,659	2,681	7,048	2,513
Mississippi	42,253	14,574	7,336	34,917	17,179	7,020	15,989	2,066
Missouri	52,258	8,952	11,685	40,573	27,999	11,112	8,593	4,555
Montana	8,013	8,464	664	7,350	4,481	531	2,029	973
Nebraska	13,926	7,895	1,606	12,320	8,971	1,034	2,526	1,395
Nevada	14,603	5,859	1,866	12,738	8,261	2,274	2,573	1,495
New Hampshire	8,872	6,763	1,519	7,353	5,036	1,411	1,740	686
New Jersey	61,270	7,070	7,768	53,502	37,084	8,403	11,298	4,483
New Mexico	20,945	10,784	2,366	18,579	8,048	6,030	4,659	2,209
New York	152,948	7,932	10,600	142,347	85,976	11,872	45,290	9,810
North Carolina	62,011	6,992	9,560	52,450	36,251	4,669	13,009	8,082
North Dakota	6,312	9,903	741	5,571	3,662	429	1,415	806
Ohio	80,750	7,044	8,696	72,054	49,617	8,875	16,495	5,764
Oklahoma	29,085	8,130	4,841	24,245	16,901	2,876	5,606	3,703
Oregon	23,591	6,391	1,270	22,321	14,792	1,332	5,459	2,007
Pennsylvania	103,243	8,324	10,389	92,855	65,316	10,849	20,175	6,904
Rhode Island	8,764	8,255	1,006	7,758	5,082	601	2,236	844
South Carolina	33,831	7,813	5,362	28,468	19,081	4,997	6,259	3,494
South Dakota	7,991	10,135	742	7,249	5,116	623	1,483	769
Tennessee	50,600	8,329	4,282	46,317	28,575	8,851	9,559	3,614
Texas	166,647	7,119	38,102	128,544	83,975	35,618	30,511	16,543
Utah	15,710	6,090	3,689	12,021	7,085	3,150	3,175	2,301
Vermont	5,274	8,496	933	4,341	2,567	870	1,368	470
Virginia	103,062	13,489	44,601	58,461	36,309	41,915	7,589	17,248
Washington	48,463	7,602	9,753	38,710	24,835	8,134	8,968	6,525
West Virginia	16,216	8,966	741	15,476	10,045	1,158	3,556	1,458
Wisconsin	34,532	6,197	2,835	31,697	22,009	3,323	7,127	2,074
Wyoming	5,170	10,082	465	4,705	2,118	431	2,069	552

¹ Based on U.S. Census Bureau estimated resident population as of July 1. ² Includes Island areas not shown separately.Source: U.S. Census Bureau, *Consolidated Federal Federal Funds Report, 2006* (issued April 2008). See Internet site <<http://www.census.gov/govs/www/cffr.html>>.

Table 462. Internal Revenue Gross Collections by Type of Tax: 2003 to 2007

[1,953 represents \$1,953,000,000,000. For years ending September 30. See text, this section, for information on taxes]

Type of tax	Gross collection (bil. dol.)					Percent of total				
	2003	2004	2005	2006	2007	2003	2004	2005	2006	2007
United States, total.	1,953	2,019	2,269	2,519	2,692	100.0	100.0	100.0	100.0	100.0
Individual income taxes	987	990	1,108	1,236	1,366	50.5	49.1	48.8	49.1	50.8
Withheld by employers	735	747	787	849	929	37.6	37.0	34.7	33.7	34.5
Employment taxes	696	717	771	815	850	35.6	35.5	34.0	32.4	31.6
Old-age and disability insurance	685	706	760	803	838	35.1	35.0	33.5	31.9	31.1
Unemployment insurance	7	7	7	8	7	0.3	0.3	0.3	0.3	0.3
Railroad retirement	4	4	5	5	5	0.2	0.2	0.2	0.2	0.2
Corporation income taxes	194	231	307	381	396	9.9	11.4	13.5	15.1	14.7
Estate and gift taxes	23	26	26	29	27	1.2	1.3	1.1	1.1	1.0
Excise taxes	53	55	57	58	53	2.7	2.7	2.5	2.3	2.0

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

Table 463. Individual Income Tax Returns Filed—Examination Coverage: 1995 to 2007

[114,683 represents 114,683,000. See the annual *IRS Data Book* (Publication 55B) for a detailed explanation]

Year	Returns filed (1,000)	Returns examined		Total recommended additional tax ³ (\$1,000)	Average recommended additional tax per return (dollars) ³
		Total ² (1,000)	Percent coverage		
1995	114,683	1,919	1.7	7,756,954	4,041
1996	116,060	1,942	1.7	7,600,191	3,915
1997	118,363	1,519	1.3	8,363,918	5,505
1998	120,342	1,193	1.0	6,095,698	5,110
1999	122,547	1,100	0.9	4,458,474	4,052
2000	124,887	618	0.5	3,388,905	5,486
2001	127,097	732	0.6	3,301,860	4,512
2002	129,445	744	0.6	3,636,486	4,889
2003	130,341	849	0.7	4,559,902	5,369
2004	130,134	997	0.8	6,201,693	6,220
2005	130,577	1,199	0.9	13,355,087	11,138
2006	132,276	1,284	1.0	13,045,221	10,160
2007	134,543	1,385	1.0	15,705,155	11,343

¹ Returns filed in previous calendar year. ² Includes taxpayer examinations by correspondence. ³ For 1995 to 1997, amount includes associated penalties.

Source: U.S. Internal Revenue Service, *IRS Data Book*, annual, Publication 55B. See Internet site <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>>.

Table 464. Federal Individual Income Tax Returns—Adjusted Gross Income, Taxable Income, and Total Income Tax: 2004 and 2005

[132,226 represents 132,226,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2004		2005		Percent change in amount, 2004–05
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
Adjusted gross income (less deficit)	132,226	6,788,805	134,373	7,422,496	9.3
Exemptions ¹	263,896	800,690	269,043	839,904	4.9
Taxable income	102,738	4,670,166	104,331	5,137,166	10.0
Total income tax	89,102	831,976	90,593	934,836	12.4
Alternative minimum tax	3,096	13,029	4,005	17,421	33.7

¹ The number of returns columns represent the number of exemptions.

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

Table 465. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Selected Source of Income and Income Class: 2005

[In millions of dollars (7,422,496 represents \$7,422,496,000,000), except as indicated. For the tax year. Minus sign (-) indicates net loss was greater than net income. Based on sample; see Appendix III]

Item	Total ¹	Under	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$100,000
		\$10,000	to \$19,999	to \$29,999	to \$39,999	to \$49,999	to \$99,999	and over
Number of all returns (1,000)	134,373	25,352	22,762	18,522	13,940	10,619	28,801	14,376
Adjusted gross income ²	7,422,496	35,302	339,522	459,302	483,976	475,519	2,028,146	3,600,729
Salaries and wages	5,155,407	113,394	256,306	377,503	401,927	390,239	1,619,615	1,996,423
Interest received	162,433	9,107	8,460	7,555	6,669	6,637	29,140	94,865
Dividends in AGI	166,482	5,167	5,106	4,608	4,498	4,822	24,803	117,478
Business, profession, net profit less loss	269,701	5,418	23,334	17,390	14,776	12,604	56,717	139,462
Sales of property, ³ net gain less loss	671,678	6,570	2,044	2,660	3,280	4,942	31,516	620,666
Pensions and annuities in AGI	420,145	9,516	35,619	37,367	36,810	36,406	151,999	112,427
Rents and royalties, net income less loss ⁴	25,203	-3,561	-187	-506	-995	-557	221	30,786

¹ Includes a small number of returns with no adjusted gross income. ² Includes other sources, not shown separately. ³ Includes sales of capital assets and other property; net gain less loss. ⁴ Excludes rental passive losses disallowed in the computation of AGI; net income less loss.

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

Table 466. Federal Individual Income Tax Returns—Total and Selected Sources of Adjusted Gross Income: 2004 and 2005

[132,226 represents 132,226,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (-) indicates decrease]

Item	2004		2005		Change in amount, 2004-05	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Net change (mil. dol.)	Percent change
Adjusted gross income (less deficit) ¹	132,226	6,788,805	134,373	7,422,496	633,691	9.3
Salaries and wages	112,370	4,921,806	114,071	5,155,407	233,601	4.7
Taxable interest	57,606	125,474	59,249	162,433	36,959	29.5
Ordinary dividends	30,687	146,839	31,175	166,482	19,643	13.4
Qualified dividends	24,550	110,500	25,854	118,980	8,480	7.7
Business or profession net income (less loss)	20,252	247,217	21,057	269,701	22,484	9.1
Net capital gain	25,267	473,662	26,196	668,015	194,354	41.0
Capital gain distributions ²	10,733	15,336	13,393	35,581	20,245	132.0
Sales of property other than capital assets, net gain (less loss)	1,750	2,503	1,777	3,663	1,160	46.4
Sales of property other than capital assets, net gain	858	10,473	901	12,843	2,370	22.6
Taxable social security benefits	11,692	110,462	12,661	124,829	14,367	13.0
Total rental and royalty net income (less net loss) ³	9,751	27,384	9,949	28,237	853	3.1
Partnership and S corporation net income (less loss)	7,236	315,993	7,531	402,327	86,334	27.3
Estate and trust net income (less loss)	543	14,001	529	16,484	2,483	17.7
Farm net income (less loss)	2,005	-13,239	1,981	-12,169	1,070	8.1
Farm net income	589	7,371	611	8,484	1,113	15.1
Unemployment compensation	9,095	32,740	7,888	27,857	-4,883	-14.9
Taxable pensions and annuities	23,123	394,286	23,247	420,145	25,859	6.6
Taxable Individual Retirement Account distributions	8,914	101,672	9,387	112,277	10,605	10.4
Other net income (less loss) ⁴	(NA)	23,198	(NA)	26,863	3,666	15.8
Gambling earnings	1,709	23,313	1,809	24,884	1,570	6.7

NA Not available. ¹ Includes sources of income not shown separately. ² Includes both Schedule D and non-Schedule D capital gain distributions. ³ Includes farm rental net income (less loss). ⁴ Other net income (less loss) represents data reported on Form 1040, line 21, except net operating loss, the foreign-earned income exclusion, and gambling earnings.

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

Table 467. Federal Individual Income Tax Returns—Net Capital Gains and Capital Gain Distributions from Mutual Funds: 1988 to 2005

[14,309 represents 14,309,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (-) indicates decrease]

Tax year	Net capital gain (less loss)				Capital gain distributions ²			
	Number of returns (1,000)	Current dollars (mil. dol.)	Constant (1982-1984) dollars ¹		Number of returns (1,000)	Current dollars (mil. dol.)	Constant (1982-1984) dollars ¹	
			Amount (mil. dol.)	Percent change			Amount (mil. dol.)	Percent change
1988	14,309	153,768	129,981	(X)	4,274	3,879	3,279	(X)
1989	15,060	145,631	117,444	-9.6	5,191	5,483	4,422	34.9
1990	14,288	114,231	87,400	-25.6	5,069	3,905	2,988	-32.4
1991	15,009	102,776	75,460	-13.7	5,796	4,665	3,425	14.6
1992	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994	18,823	142,288	96,011	-3.8	9,803	11,322	7,640	-8.0
1995	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001	25,956	326,527	184,375	-49.6	12,216	13,609	7,685	-83.3
2002	24,189	238,789	132,734	-28.0	7,567	5,343	2,970	-61.4
2003	22,985	294,354	159,975	20.5	7,265	4,695	2,552	-14.1
2004	25,267	473,662	250,747	56.7	10,733	15,336	8,119	218.1
2005	26,196	668,015	342,046	36.4	13,393	35,581	18,219	124.4

X Not applicable. ¹ Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84 = 100). See Table 703. ² Capital gain distributions are included in net capital gain (less loss). For 1988-1996, and 1999 and later years, capital gain distributions from mutual funds are the sum of the amounts reported on the Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on the Schedule D.

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

Table 468. Alternative Minimum Tax: 1986 to 2005

[609 represents 609,000. For tax years. Based on a sample of returns, see source and Appendix III]

Tax year	Highest statutory alternative minimum tax rate (percent)	Alternative minimum tax		Tax year	Highest statutory alternative minimum tax rate (percent)	Alternative minimum tax	
		Number of returns (1,000)	Amount (mil. dol.)			Number of returns (1,000)	Amount (mil. dol.)
1986	20	609	6,713	1996	28	478	2,813
1987	21	140	1,675	1997	28	618	4,005
1988	21	114	1,028	1998	28	853	5,015
1989	21	117	831	1999	28	1,018	6,478
1990	21	132	830	2000	28	1,304	9,601
1991	24	244	1,213	2001	28	1,120	6,757
1992	24	287	1,357	2002	28	1,911	6,854
1993	28	335	2,053	2003	28	2,358	9,470
1994	28	369	2,212	2004	28	3,096	13,029
1995	28	414	2,291	2005	28	4,005	17,421

¹ Top rate on most long-term capital gains was 20 percent; beginning 2003, the rate was 15 percent.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall 2007, volume 27, no. 2. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 469. Federal Individual Income Tax Returns—Sources of Net Losses Included in Adjusted Gross Income: 2003 to 2005

[4,973 represents 4,973,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2003		2004		2005	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)
Total net losses	(NA)	279,243	(NA)	303,458	(NA)	319,587
Business or profession net loss.	4,973	38,927	5,194	43,007	5,308	45,016
Net capital loss ¹	12,808	28,952	11,513	25,492	10,023	22,137
Net loss, sales of property other than capital assets.	955	8,469	892	7,971	877	9,180
Total rental and royalty net loss.	² 4,242	33,453	4,380	38,466	4,554	43,988
Partnership and S corporation net loss.	2,553	78,972	2,498	82,697	2,539	89,694
Estate and trust net loss	33	1,084	36	1,436	36	1,654
Farm net loss	1,405	19,844	1,416	20,610	1,371	20,653
Net operating loss ³	712	62,825	830	75,012	863	79,452
Other net loss ⁴	290	6,718	359	8,768	346	7,811

NA Not available. ¹ Includes only the portion of capital losses allowable in the calculation of adjusted gross income. Only \$3,000 of net capital loss per return (\$1,500 for married filing separately) are allowed to be included in negative total income. Any excess is carried forward to future years. ² Includes farm rental net loss. ³ Net operating loss is a carryover of the loss from a business when taxable income from a prior year was less than zero. ⁴ Other net loss represents losses reported on Form 1040, line 21, except net operating loss and the foreign-earned income exclusion.

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

Table 470. Federal Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 2000 and 2005

[129,374 represents 129,374,000. Based on sample of returns; see Appendix III]

Size of adjusted gross income	Number of returns (1,000)		Adjusted gross income (AGI) (bil. dol.)		Income tax total ¹ (bil. dol.)		Tax as percent of AGI (for taxable returns only)		Average tax (for taxable returns only) (dol.)	
	2000	2005	2000	2005	2000	2005	2000	2005	2000	2005
Total	129,374	134,373	6,365	7,422	981	935	16	14	10,129	10,319
Less than \$1,000 ²	2,966	3,502	-58	-84	-	-	2	(X)	648	1,703
\$1,000 to \$2,999	5,385	4,846	11	10	-	-	7	4	134	77
\$3,000 to \$4,999	5,599	4,889	22	20	-	-	4	3	179	129
\$5,000 to \$6,999	5,183	4,879	31	29	1	-	5	2	297	112
\$7,000 to \$8,999	4,972	4,851	40	39	1	-	4	3	331	228
\$9,000 to \$10,999	5,089	4,745	51	47	1	1	5	2	470	241
\$11,000 to \$12,999	4,859	4,743	58	57	2	1	6	3	704	390
\$13,000 to \$14,999	4,810	4,532	67	64	3	1	6	4	883	539
\$15,000 to \$16,999	4,785	4,612	76	74	3	2	7	4	1,052	715
\$17,000 to \$18,999	4,633	4,368	83	79	4	2	7	5	1,279	863
\$19,000 to \$21,999	6,502	6,289	133	129	7	4	8	5	1,565	1,080
\$22,000 to \$24,999	5,735	5,642	135	132	8	5	8	6	1,815	1,423
\$25,000 to \$29,999	8,369	8,738	229	240	16	11	8	7	2,248	1,828
\$30,000 to \$39,999	13,548	13,940	471	484	40	27	9	7	3,094	2,457
\$40,000 to \$49,999	10,412	10,619	466	476	46	33	10	8	4,462	3,526
\$50,000 to \$74,999	17,076	18,351	1,045	1,128	116	93	11	9	6,824	5,307
\$75,000 to \$99,999	8,597	10,450	738	900	100	86	14	10	11,631	8,324
\$100,000 to \$199,999	8,083	10,810	1,066	1,431	184	189	17	13	22,783	17,597
\$200,000 to \$499,999	2,136	2,738	614	789	146	159	24	20	68,628	58,339
\$500,000 to \$999,999	396	525	269	355	76	85	28	24	192,092	161,826
\$1,000,000 or more	240	304	817	1,026	226	236	28	23	945,172	777,496

- Represents or rounds to zero. (X) Not available. ¹ Consists of income tax after credits (including alternative minimum tax). ² 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 Fall issues.

Table 471. Federal Individual Income Tax Returns—Selected Itemized Deductions and the Standard Deduction: 2004 and 2005

[46,335 represents 46,335,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (-) indicates decrease]

Item	2004		2005		Percent change, 2004-05	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns ¹	Amount
Total itemized deductions before limitation	46,335	1,035,000	47,755	1,167,135	3.1	12.8
Medical and dental expenses after 7.5 percent AGI limitation	9,531	61,503	9,917	67,354	4.1	9.5
Taxes paid ²	46,009	362,609	47,353	400,390	2.9	10.4
State and local income taxes	33,516	202,306	34,570	227,581	3.1	12.5
State and local general sales taxes	11,249	17,527	11,423	17,271	1.6	-1.5
Interest paid ³	38,110	356,356	39,016	405,718	2.4	13.9
Home mortgage interest	37,692	340,476	38,575	383,733	2.3	12.7
Charitable contributions	40,623	165,564	41,381	183,391	1.9	10.8
Other than cash contributions	25,267	43,373	25,371	48,057	0.4	10.8
Casualty and theft losses	185	3,510	814	14,984	339.4	326.9
Miscellaneous deductions after 2 percent AGI limitation	12,025	68,533	12,407	76,183	3.2	11.2
Total unlimited miscellaneous deductions	1,457	16,925	1,522	19,114	4.4	12.9
Itemized deductions in excess of limitation	5,724	36,762	6,323	45,324	10.5	23.3
Total itemized deductions after limitation	46,335	998,238	47,755	1,121,811	3.1	12.4
Total standard deduction	84,017	560,933	84,841	580,748	1.0	3.5
Total deductions (after itemized deduction limitation)	130,352	1,559,171	132,597	1,702,559	1.7	9.2

¹ Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers. ² Includes real estate taxes, personal property taxes, and other taxes not shown separately. ³ Includes investment interest and deductible mortgage "points" not shown separately.

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

Table 472. Federal Individual Income Tax Returns—Statutory Adjustments: 2004 and 2005

[32,154 represents 32,154,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2004		2005		Percent change in amount, 2004-05
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
Total statutory adjustments	32,154	98,047	33,591	109,397	11.6
Payments to an Individual Retirement Account	3,331	10,029	3,256	12,003	19.7
Educator expenses deduction	3,402	858	3,504	878	2.3
Moving expenses adjustment	1,096	2,952	1,134	3,077	4.2
Student loan interest deduction	7,527	4,399	8,073	5,053	14.9
Tuition and fees deduction	4,710	10,589	4,696	10,847	2.4
Self-employment tax deduction	15,920	21,109	16,695	22,734	7.7
Self-employment health insurance deduction	3,884	18,457	3,901	19,646	6.4
Payments to a self-employed retirement (Keogh) plan	1,201	19,296	1,257	21,268	10.2
Forfeited interest penalty	780	210	806	266	26.7
Alimony paid	574	8,470	588	8,954	5.7
Other adjustment ¹	(NA)	1,234	(NA)	1,515	22.8

NA Not available. ¹ Includes foreign housing adjustment, Medical Savings Accounts deduction, certain business expenses of reservists, performing artists, etc., and other adjustments. For 2004, other adjustments include these plus the health savings account deduction (90,857 returns totaling \$190.7 million).

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

Table 473. Federal Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2005

[47,775 represents 47,775,000. Based on a sample of returns; see Appendix III]

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 of returns ^{1, 2}	1,000 . . .	47,755	951	2,425	3,562	4,363	4,631	18,803	13,020
Amount ^{1, 2}	Mil. dol. . .	1,121,811	13,524	33,982	50,443	63,750	71,017	354,741	534,354
Medical and dental expenses:									
Returns	1,000 . . .	9,917	606	1,423	1,506	1,381	1,199	3,030	772
Amount	Mil. dol. . .	67,354	4,621	10,594	9,439	8,317	6,417	18,795	9,171
Taxes paid:									
Returns ²	1,000 . . .	47,353	901	2,345	3,487	4,291	4,588	18,743	12,999
Amount, total	Mil. dol. . .	400,390	2,511	6,087	9,926	14,149	18,141	108,930	240,645
State and local income taxes: ⁴									
Returns	1,000 . . .	45,994	790	2,160	3,315	4,123	4,447	18,329	12,831
Amount	Mil. dol. . .	244,852	557	1,535	3,580	5,902	8,332	57,159	167,788
Real estate taxes:									
Returns	1,000 . . .	41,311	689	1,754	2,630	3,382	3,794	16,828	12,234
Amount	Mil. dol. . .	144,702	1,819	4,220	5,778	7,517	8,939	47,833	68,596
Interest paid:									
Returns	1,000 . . .	39,016	589	1,464	2,438	3,283	3,675	16,199	11,367
Amount	Mil. dol. . .	405,718	4,750	10,905	17,890	24,619	28,513	146,289	172,751
Home mortgage interest:									
Returns	1,000 . . .	38,575	581	1,444	2,416	3,257	3,655	16,094	11,127
Amount	Mil. dol. . .	383,733	4,689	10,745	17,656	24,328	28,151	144,477	153,687
Charitable contributions:									
Returns	1,000 . . .	41,381	601	1,743	2,738	3,470	3,839	16,688	12,301
Amount	Mil. dol. . .	183,391	681	2,978	5,403	7,290	8,474	45,288	113,276
Unreimbursed employee business expenses:									
Returns	1,000 . . .	15,920	87	466	1,058	1,535	1,708	7,056	4,010
Amount	Mil. dol. . .	75,824	298	2,085	5,061	7,483	8,068	30,184	22,645
Returns with statutory adjustments:									
Number of returns ²	1,000 . . .	33,591	4,277	4,200	3,550	3,202	2,924	9,367	6,071
Amount of adjustments	Mil. dol. . .	109,397	5,745	6,066	6,219	6,366	6,700	25,846	52,453
Payments to IRAs: ⁴									
Returns	1,000 . . .	3,256	93	240	359	416	399	1,091	658
Amount	Mil. dol. . .	12,003	228	673	1,021	1,274	1,398	4,101	3,308
Deduction for self-employment tax:									
Returns	1,000 . . .	16,695	3,174	2,740	1,682	1,318	1,123	3,639	3,018
Amount	Mil. dol. . .	22,734	1,318	2,061	1,666	1,489	1,292	5,347	9,560
Self-employment health insurance:									
Returns	1,000 . . .	3,901	418	379	384	314	267	940	1,200
Amount	Mil. dol. . .	19,646	1,339	1,252	1,383	1,369	1,129	4,578	8,596
Payments to Keogh plans:									
Returns	1,000 . . .	1,257	25	26	36	50	57	292	770
Amount	Mil. dol. . .	21,268	106	152	192	310	352	2,676	17,480

¹ After limitations. ² Includes other deductions and adjustments, not shown separately. ³ Before limitation. ⁴ State and local taxes include income taxes and sales taxes.

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

Table 474. Federal Individual Income Tax Returns—Selected Tax Credits: 2003 to 2005

[41,091 represents 41,091,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2003		2004		2005	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)
Total tax credits¹	41,091	41,996	41,694	52,367	42,246	55,316
Child care credit	6,313	3,207	6,317	3,338	6,501	3,462
Earned income credit ²	3,606	926	2,975	768	2,896	745
Foreign tax credit	4,145	5,806	4,700	6,758	5,398	9,362
General business credit	263	613	249	635	251	878
Minimum tax credit	251	917	275	902	290	1,081
Child tax credit ³	25,672	22,788	25,989	32,300	25,951	32,048
Education credits	7,298	5,843	7,181	6,017	7,057	6,120
Retirement savings contribution credit	5,297	1,034	5,289	1,012	5,294	945

¹ Includes credits not shown separately. ² Represents portion of earned income credit used to offset income tax before credits. ³ Excludes refundable portion.

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

Table 475. Federal Individual Income Tax Returns by State: 2005

[135,258 represents 135,258,000. For tax year. Data will not agree with data in other tables due to differing survey methodology used to derive state data]

State	Total number of returns (1,000)	Adjusted gross income (mil. dol.)			Itemized deductions (mil. dol.)				Income tax (mil. dol.)
		Total ¹	Salaries and wages	Net capital gain ²	Total	State and local income tax	Real estate taxes	Mortgage interest paid	
U.S.	135,258	7,364,640	5,161,583	625,706	1,136,072	230,092	145,630	413,969	938,184
AL	1,956	88,629	63,539	5,443	11,757	1,938	496	4,076	9,843
AK	347	16,726	12,048	815	1,562	20	257	781	2,077
AZ	2,474	135,510	90,065	14,784	21,333	3,156	1,650	9,244	16,445
AR	1,154	47,857	34,474	2,693	5,922	1,336	271	1,735	5,035
CA	15,743	970,449	657,968	101,693	195,483	45,920	20,710	82,532	128,916
CO	2,160	125,994	86,642	12,301	20,628	3,581	1,641	9,623	16,043
CT	1,682	132,285	90,532	13,765	20,595	5,699	3,764	6,890	21,504
DE	403	23,184	16,198	1,843	3,183	784	241	1,304	2,963
DC	282	19,713	12,991	2,238	3,639	1,140	236	1,203	2,986
FL	8,411	481,888	282,439	72,956	66,737	2,066	9,437	25,757	67,204
GA	3,918	199,215	146,048	14,743	33,878	6,856	3,044	12,637	23,638
HI	621	31,284	21,257	2,945	4,839	1,115	240	2,178	3,564
ID	614	28,226	19,048	2,758	4,453	930	410	1,613	3,056
IL	5,836	335,321	237,471	27,199	47,062	6,622	8,914	17,557	44,693
IN	2,884	134,325	100,471	6,517	16,573	3,503	1,729	6,611	14,852
IA	1,347	61,644	44,832	2,766	7,764	1,819	865	2,323	6,448
KS	1,242	60,484	43,670	3,336	7,920	1,749	877	2,402	6,978
KY	1,780	77,640	57,074	4,027	10,295	2,824	800	3,399	8,216
LA	1,770	77,629	55,831	4,432	13,599	1,541	328	2,555	8,444
ME	621	27,764	19,459	1,959	3,882	1,028	561	1,277	2,900
MD	2,674	170,125	123,428	11,532	33,514	9,131	3,435	12,308	21,782
MA	3,083	206,949	142,671	20,940	31,804	8,141	4,859	11,538	29,464
MI	4,563	226,439	166,561	10,674	33,571	5,729	5,176	13,035	26,291
MN	2,446	137,232	99,347	8,849	22,497	5,787	2,388	8,704	16,734
MS	1,170	45,340	33,583	2,116	7,929	922	313	1,617	4,348
MO	2,611	122,775	89,110	6,549	16,657	3,516	1,696	5,639	14,006
MT	448	18,315	11,861	1,698	2,589	583	259	860	1,893
NE	816	37,831	27,507	2,318	5,196	1,122	703	1,526	4,163
NV	1,150	72,209	43,902	11,417	11,291	387	920	5,220	10,105
NH	650	37,534	27,055	3,172	4,886	396	1,204	2,051	4,783
NJ	4,153	282,306	207,235	18,492	49,805	12,036	11,220	15,798	40,681
NM	843	35,786	25,130	2,227	4,384	853	317	1,747	3,871
NY	8,716	552,244	375,355	58,164	96,608	32,171	14,750	24,747	80,375
NC	3,880	186,048	134,484	11,503	29,906	7,452	2,532	11,057	20,701
ND	307	12,970	9,171	603	1,113	150	157	311	1,390
OH	5,460	252,435	187,390	11,446	35,828	9,987	4,581	12,063	28,271
OK	1,496	66,783	46,205	4,104	8,822	2,036	592	2,560	7,730
OR	1,645	81,024	54,996	6,379	15,027	4,136	1,677	5,542	8,945
PA	5,867	299,494	215,042	19,395	38,990	9,408	6,479	12,802	36,863
RI	502	26,529	19,055	1,751	4,216	971	723	1,485	3,243
SC	1,885	84,322	59,833	5,630	12,845	2,748	980	4,420	8,995
SD	367	16,166	10,565	1,281	1,363	36	161	455	1,878
TN	2,658	123,252	90,643	8,391	13,595	337	1,230	5,211	14,520
TX	9,728	507,165	365,232	39,790	55,603	858	10,502	19,161	67,483
UT	1,031	51,061	36,347	3,991	9,186	1,786	635	3,356	5,449
VT	310	14,704	10,032	1,370	1,860	422	362	623	1,616
VA	3,541	214,672	154,584	15,707	34,585	7,520	3,869	14,317	27,708
WA	2,932	168,673	115,630	16,080	23,524	527	3,279	11,270	21,463
WV	754	30,318	22,366	1,289	2,508	666	142	835	3,071
WI	2,656	132,137	96,572	7,635	19,994	5,096	3,606	6,309	15,028
WY	248	14,299	8,358	2,318	1,335	62	87	477	1,952
Other ³	1,594	61,737	60,276	9,679	3,937	1,493	325	1,229	7,577

¹ Includes other items, not shown separately. ² Less loss. ³ 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*, Spring issues.

Table 476. Federal Individual Income Tax—Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 2000 to 2007

[Refers to income after exclusions but before deductions for itemized or standard deductions and for personal exemptions. Tax liability is after reductions for tax credits. As a result of the tax credits, tax liability can be negative, which means that the taxpayer receives a payment from the government. The effective rate represents tax liability, which may be negative as a result of the tax credits, 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. Tax credits which increase with income can result in negative marginal tax rates. Computations assume itemized deductions (in excess of floors) of 18 percent of adjusted gross income or the standard deduction, whichever is greater. All income is assumed to be from wages and salaries. Does not include social security and Medicare taxes imposed on most wages and salaries]

Adjusted gross income	2000	2003	2004	2005	2006	2007 ¹
TAX LIABILITY (dol.)						
Single person, no dependents:						
\$5,000	² -353	² -382	² -383	² -383	² -383	^{1,2} -683
\$10,000	² 391	² 126	² 91	² 46	² -7	^{1,2} -373
\$20,000	1,920	1,480	1,450	1,405	1,355	¹ 696
\$30,000	3,270	2,883	2,868	2,845	2,818	^{1,2} 1,189
\$40,000	4,988	4,248	4,163	4,075	4,048	^{1,3} 4,419
\$50,000	7,284	6,298	6,213	6,115	5,983	^{1,5} 2,224
\$75,000	13,024	11,423	11,338	11,240	11,108	¹ 10,349
\$100,000	19,233	16,852	16,719	16,571	16,368	¹ 16,119
Married couple, two dependents, with one spouse working:						
\$5,000	² -2,000	² -2,000	² -2,000	² -2,000	² -2,000	^{1,2} -3,200
\$10,000	² -3,888	² -4,000	² -4,000	² -4,000	² -4,000	^{1,2} -5,200
\$20,000	^{2,3} -2,349	^{2,4} -4,044	^{2,4} -4,643	^{2,4} -4,986	^{2,4} -5,169	^{1,2,4} -6,604
\$30,000	^{2,3} 475	^{2,3,4} -2,158	^{2,3,4} -2,359	^{2,3,4} -2,810	^{2,3,4} -3,108	^{1,2,3,4} -4,690
\$40,000	³ 2,218	³ 45	^{3,4} -30	^{3,4} -150	^{3,4} -280	^{1,3,4} -2,228
\$50,000	³ 470	³ 1,545	³ 1,470	³ 1,350	³ 1,200	^{1,3} -728
\$75,000	³ 7,384	³ 4,695	³ 4,650	³ 4,575	³ 4,490	^{1,3,2} 6,603
\$100,000	³ 13,124	³ 9,070	³ 8,875	³ 8,630	³ 8,315	^{1,3} 6,148
EFFECTIVE RATE (percent)						
Single person, no dependents:						
\$5,000	² -7.1	² -7.6	² -7.7	² -7.7	² -7.7	^{1,2} -13.7
\$10,000	² 3.9	² 1.3	² 0.9	² 0.5	² -0.1	^{1,2} -3.7
\$20,000	9.6	7.4	7.3	7	6.8	² 3.5
\$30,000	10.9	9.6	9.6	9.5	9.4	² 7.3
\$40,000	12.5	10.6	10.4	10.2	10.1	² 8.5
\$50,000	14.6	12.6	12.4	12.2	12.0	² 10.4
\$75,000	17.4	15.2	15.1	15	14.8	² 13.8
\$100,000	19.2	16.9	16.7	16.6	16.4	² 16.1
Married couple, two dependents, with one spouse working:						
\$5,000	² -40.0	² -40.0	² -40.0	² -40.0	² -40.0	^{1,2} -64.0
\$10,000	² -38.9	² -40.0	² -40.0	² -40.0	² -39.3	^{1,2} -52.0
\$20,000	^{2,3} -11.7	^{2,4} -20.2	^{2,4} -23.2	^{2,4} -24.9	^{2,4} -21.2	^{1,2,4} -33.0
\$30,000	^{2,3} 1.6	^{2,3,4} -7.2	^{2,3,4} -7.9	^{2,3,4} -9.4	^{2,3,4} -4.3	^{1,2,3,4} -15.6
\$40,000	³ 5.5	³ 0.1	^{3,4} -0.1	^{3,4} -0.4	^{3,4} 1.6	^{1,3,4} -5.6
\$50,000	³ 6.9	³ 3.1	³ 2.9	³ 2.7	³ 4.2	^{1,3} -1.7
\$75,000	³ 9.8	³ 6.3	³ 6.2	³ 6.1	³ 6.9	^{1,3} 3.5
\$100,000	³ 13.1	³ 9.1	³ 8.9	³ 8.6	³ 10.4	^{1,3} 6.1
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
\$5,000	-	-	² -7.7	² -7.7	² -7.7	² -7.7
\$10,000	² 22.7	² 17.7	² 17.7	² 17.7	² 17.7	² 17.7
\$20,000	15.0	15.0	15.0	15.0	15.0	15.0
\$30,000	15.0	15.0	15.0	15.0	15.0	15.0
\$40,000	28.0	25.0	25.0	15.0	15.0	15.0
\$50,000	28.0	25.0	25.0	25.0	25.0	25.0
\$75,000	28.0	25.0	25.0	25.0	25.0	² 30.0
\$100,000	31.0	28.0	28.0	28.0	28.0	28.0
Married couple, two dependents, with one spouse working:						
\$5,000	² -40.0	² -40.0	² -40.0	² -40.0	² -40.0	² -40.0
\$10,000	-	² -40.0	² -40.0	² -40.0	² -40.0	² -40.0
\$20,000	^{2,3} 21.1	^{2,4} 11.1	^{2,4} 6.1	^{2,4} 6.1	^{2,4} 6.1	^{2,4} 6.1
\$30,000	² 36.1	^{2,3,4} 31.1	^{2,3,4} 31.1	^{2,3,4} 31.1	^{2,3,4} 31.1	^{2,3,4} 31.1
\$40,000	15.0	15.0	³ 45.0	³ 45.0	³ 45.0	^{3,4} 45.0
\$50,000	15.0	15.0	15.0	15.0	15.0	15.0
\$75,000	28.0	15.0	15.0	15.0	15.0	15.0
\$100,000	28.0	25.0	25.0	25.0	25.0	25.0

- Represents zero. ¹ Includes effect of the Recovery Rebate paid in 2008 under the Economic Stimulus Act of 2008 (P.L. 110-185). ² Includes effect from the refundable earned income credit. ³ Includes effect from the child tax credit. ⁴ Includes effect from the additional (refundable) child tax credit.

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

Table 477. Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2007

[Constant 2000 incomes calculated by using the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers (CPI-U); see Table 703, Section 14. See also headnote, Table 476]

Adjusted gross income Constant 2000 dollars	2000	2003	2004	2005	2006	2007 ¹
REAL INCOME EQUIVALENT (dol.)						
\$5,000	5,000	5,340	5,480	5,670	5,850	6,020
\$10,000	10,000	10,690	10,970	11,340	11,710	12,040
\$20,000	20,000	21,370	21,940	22,680	23,410	24,080
\$30,000	30,000	32,060	32,910	34,020	35,120	36,120
\$40,000	40,000	42,740	43,880	45,370	46,830	48,160
\$50,000	50,000	53,430	54,850	56,710	58,540	60,200
\$75,000	75,000	80,140	82,270	85,060	87,800	90,310
\$100,000	100,000	106,850	109,700	113,410	117,070	120,410
TAX LIABILITY (dol.)						
Single person, no dependents:						
\$5,000	2 ² 353	2 ² 382	2 ² 390	2 ² 399	2 ² 412	1,2 ² 728
\$10,000	2 ² 391	2 ² 428	2 ² 462	2 ² 483	2 ² 495	1,2 ² 42
\$20,000	1,920	1,686	1,741	1,807	1,867	11,308
\$30,000	3,270	3,136	3,225	3,339	3,447	12,942
\$40,000	4,988	4,809	4,958	5,166	5,333	14,847
\$50,000	7,284	7,001	7,207	7,491	7,733	17,315
\$75,000	13,024	12,476	12,828	13,302	13,732	14,087
\$100,000	19,233	18,425	18,946	19,649	20,287	20,805
Married couple, 2 dependents with one spouse working:						
\$5,000	2 ² 2,000	2 ² 2,136	2 ² 2,192	2 ² 2,268	2 ² 2,340	1,2 ² 3,608
\$10,000	2 ² 3,888	2 ² 4,223	2 ² 4,333	2 ² 4,451	2 ² 4,598	1,2 ² 5,960
\$20,000	2,3 ² 2,349	2 ² 4,3,893	2 ² 4,4,525	2 ² 4,4,823	2 ² 4,4,963	1,2,2,4 ² 6,357
\$30,000	2 ² 3,475	2,3,4 ² 1,518	2,3,4 ² 1,456	2,3,4 ² 1,561	2,3,4 ² 1,518	1,2,3,4 ² 3,371
\$40,000	3 ² 2,218	3 ² 456	3 ² 552	3 ² 656	3 ² 745	1,3,4 ² 1,004
\$50,000	3 ² 470	3 ² 042	3 ² 172	3 ² 325	3 ² 465	1,3 ² 782
\$75,000	3 ² 7384	3 ² 5327	3 ² 5544	3 ² 5812	3 ² 6064	1,3,4 ² 4,486
\$100,000	3 ² 13,124	3 ² 10,474	3 ² 10,864	3 ² 11,579	3 ² 12,214	1,3 ² 10,882
EFFECTIVE TAX RATE (percent)						
Single person, no dependents:						
\$5,000	2 ² 7.1	2 ² 7.1	2 ² 7.1	2 ² 7.0	2 ² 7.0	1,2 ² 12.1
\$10,000	2 ² 3.9	2 ² 3.3	2 ² 2.4	2 ² 2.5	2 ² 2.5	1,2 ² 0.3
\$20,000	9.6	7.9	7.9	8.0	8.0	45.4
\$30,000	10.9	9.8	9.8	9.8	9.8	48.1
\$40,000	12.5	11.3	11.3	11.4	11.4	410.1
\$50,000	14.6	13.1	13.1	13.2	13.2	412.2
\$75,000	17.4	15.6	15.6	15.6	15.6	15.6
\$100,000	19.2	17.2	17.3	17.3	17.3	17.3
Married couple, 2 dependents with one spouse working:						
\$5,000	2 ² 40.0	2 ² 40.0	2 ² 40.0	2 ² 40.0	2 ² 40.0	1,2 ² 59.9
\$10,000	2 ² 38.9	2 ² 4,39.5	2 ² 4,39.5	2 ² 4,39.3	2 ² 4,39.3	1,2 ² 49.5
\$20,000	2,3 ² 11.7	2,4 ² 18.2	2,4 ² 20.6	2,4 ² 21.3	2,4 ² 21.2	1,2,4 ² 26.4
\$30,000	2,3 ² 1.6	2,3,4 ² 4.7	2,3,4 ² 4.4	2,3,4 ² 4.6	2,3,4 ² 4.2	1,2,3,4 ² 9.3
\$40,000	3 ² 5.5	3 ² 1.1	3 ² 1.3	3 ² 1.4	3 ² 1.6	1,3,4 ² 2.1
\$50,000	3 ² 6.9	3 ² 3.8	3 ² 4.0	3 ² 4.1	3 ² 4.2	1,3,1.3
\$75,000	3 ² 9.8	3 ² 6.6	3 ² 6.7	3 ² 6.8	3 ² 6.9	1,3,5.0
\$100,000	3 ² 13.1	3 ² 9.8	3 ² 9.9	3 ² 10.2	3 ² 10.4	1,3,9.0
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
\$5,000	—	—	—	—	—	—
\$10,000	2 ² 22.7	2 ² 17.7	2 ² 17.7	2 ² 17.7	2 ² 17.7	1,2 ² 7.7
\$20,000	15.0	15.0	15.0	15.0	15.0	15.0
\$30,000	15.0	15.0	15.0	15.0	15.0	15.0
\$40,000	28.0	25.0	25.0	25.0	25.0	25.0
\$50,000	28.0	25.0	25.0	25.0	25.0	25.0
\$75,000	28.0	25.0	25.0	25.0	25.0	25.0
\$100,000	31.0	28.0	28.0	28.0	28.0	28.0
Married couple, 2 dependents with one spouse working:						
\$5,000	2 ² 40.0	2 ² 40.0	2 ² 40.0	2 ² 40.0	2 ² 40.0	1 ² 40.0
\$10,000	—	4 ² 10.0	4 ² 15.0	4 ² 15.0	4 ² 15.0	3 ² 15.0
\$20,000	2,3 ² 21.1	2,4 ² 11.1	2,4 ² 6.1	2,4 ² 6.1	2,4 ² 6.1	2,4 ² 6.1
\$30,000	2 ² 36.1	2,3,4 ² 31.1	2,3,4 ² 31.1	2,3,4 ² 31.1	2,3,4 ² 31.1	1,2,3,4 ² 31.1
\$40,000	15.0	15.0	15.0	15.0	15.0	15.0
\$50,000	15.0	15.0	15.0	15.0	15.0	15.0
\$75,000	28.0	15.0	15.0	15.0	15.0	15.0
\$100,000	28.0	25.0	25.0	30.1	30.1	30.1

— Represents zero. ¹ Includes effect of the Recovery Rebate paid in 2008 under the Economic Stimulus Act of 2008 (P.L. 110-185). ² Includes effect from the refundable earned income credit. ³ Includes effect from the child tax credit. ⁴ Includes effect from the additional (refundable) child tax credit.

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

Table 478. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2007

[2,997 represents 2,997,000. For fiscal year ending in year shown. See text, Section 8. 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 (mil. dol.)				
	Total (1,000)	Percent of U.S. employed ¹	Executive (1,000)		Legislative (1,000)	Judicial (1,000)	Total	Executive		Legislative	Judicial
			Total	Defense				Total	Defense		
1970 . . .	² 2,997	3.81	2,961	1,263	29	7	27,322	26,894	11,264	338	89
1980 . . .	² 2,987	3.01	2,933	971	40	14	58,012	56,841	18,795	883	288
1985 . . .	3,001	2.80	2,944	1,080	39	18	80,599	78,992	28,330	1,098	509
1990 . . .	³ 3,233	2.72	3,173	1,060	38	23	99,138	97,022	31,990	1,329	787
1995 . . .	2,943	2.36	2,880	852	34	28	118,304	115,328	31,753	1,598	1,379
2000 . . .	² 2,879	2.10	2,816	681	31	32	130,832	127,472	29,607	1,619	1,741
2001 . . .	2,704	1.97	2,641	672	30	33	131,964	128,502	28,594	1,682	1,780
2002 . . .	2,699	1.98	2,635	671	31	34	136,611	132,893	28,845	1,781	1,938
2003 . . .	2,743	1.99	2,677	669	31	34	143,380	139,506	29,029	1,908	1,966
2004 . . .	2,714	1.95	2,649	668	30	34	148,037	144,134	29,128	1,977	1,927
2005 . . .	2,709	1.91	2,645	671	30	34	152,222	148,275	29,331	2,048	1,900
2006 . . .	2,700	1.87	2,636	676	30	34	160,570	156,543	29,580	2,109	1,918
2007 . . .	2,695	1.85	2,632	674	30	34	161,394	157,010	29,025	2,119	2,265

¹ Civilian employed only. See Table 567, Section 12. ² Includes temporary census workers.

Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly; and unpublished data. See internet site <<http://www.opm.gov/feddata/>>.

Table 479. Full-Time Federal Civilian Employment—Employees and Average Pay by Pay System: 2000 to 2007

[As of March 31 (1,671 represents 1,671,000). Excludes employees of Congress and federal courts, maritime seamen of U.S. Department of Commerce, and small number for whom rates were not reported. See text, this section, for explanation of general schedule and wage system]

Pay system	Employees (1,000)				Average annual pay (dol.)			
	2000	2005	2006	2007	2000	2005	2006	2007
Total, excluding postal. . .	1,671	1,754	1,740	1,845	50,429	63,058	65,253	65,825
General Schedule	1,216	1,248	1,243	1,330	49,428	62,076	64,305	65,856
Wage system	205	186	185	200	37,082	43,907	45,522	46,317
Other	250	320	312	315	66,248	78,003	80,756	78,134
Postal pay system ¹	788	705	696	685	37,627	45,123	46,807	48,752

¹ Source: Career employees—U.S. Postal Service, *Annual Report of the Postmaster General*. See also <<http://www.usps.com/financials/cspo/welcome.htm>>; 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 (publication discontinued); and unpublished data. See Internet site <<http://www.opm.gov/feddata/>>.

Table 480. Paid Civilian Employment in the Federal Government by State: 2000 and 2006

[As of December 31. In thousands (2,766 represents 2,766,000). Excludes Central Intelligence Agency, Defense Intelligence Agency, seasonal and on-call employees, and National Security Agency]

State	2000	2006	State	2000	2006	State	2000	2006
U.S.¹ . . .	2,766	1,793	KY	30	22	OH	84	46
AL	48	37	LA	33	20	OK	43	35
AK	14	12	ME	13	10	OR	29	20
AZ	43	37	MD	130	112	PA	107	66
AR	20	14	MA	53	27	RI	10	6
CA	248	151	MI	58	26	SC	26	19
CO	51	36	MN	34	16	SD	9	8
CT	21	8	MO	24	19	TN	50	26
DE	5	3	MS	54	34	TX	162	122
DC	181	143	MT	11	10	UT	30	28
FL	113	79	NE	15	10	VT	6	4
GA	89	70	NV	13	10	VA	145	131
HI	23	22	NH	8	4	WA	62	50
ID	11	9	NJ	62	29	WV	18	17
IL	94	47	NM	25	24	WI	30	13
IN	37	21	NY	134	66	WY	6	5
IA	18	9	NC	57	37			
KS	25	16	ND	8	6			

¹ Includes employees outside the United States and in states not specified, not shown separately.

Source: U.S. Office of Personnel Management, "Employment by Geographic Area," biennial, (publication discontinued); and unpublished data. See Internet site: <<http://www.opm.gov/feddata/>>.

Table 481. Federal Civilian Employment by Branch and Agency: 1990 to 2007

[For years ending September 30. Annual averages of monthly figures. Excludes Central Intelligence Agency, National Security Agency; the Defense Intelligence Agency; and, as of October 1996, the National Imagery and Mapping Agency]

Agency	1990	1995	2000	2005	2006	2007
Total, all agencies	3,128,267	2,920,277	2,708,101	2,708,753	2,700,007	2,694,929
Legislative Branch	37,495	33,367	31,157	30,303	30,067	29,573
Judicial Branch	23,605	28,993	32,186	33,690	33,834	32,921
Executive Branch	3,067,167	2,857,917	2,644,758	2,644,764	2,636,106	2,632,435
Executive Office of the President	1,731	1,573	1,658	1,736	1,709	1,719
Executive Departments	2,065,542	1,782,834	1,592,200	1,689,914	1,689,351	1,696,893
State	25,288	24,859	27,983	33,808	33,968	34,657
Treasury	158,655	155,951	143,508	114,194	112,000	111,577
Defense	1,034,152	832,352	676,268	670,790	676,452	673,722
Justice	83,932	103,262	125,970	105,102	106,159	106,946
Interior	77,679	76,439	73,818	73,599	71,593	70,256
Agriculture	122,594	113,321	104,466	104,989	101,887	99,629
Commerce	69,920	36,803	47,652	38,927	40,335	40,163
Labor	17,727	16,204	16,040	15,599	15,434	15,855
Health & Human Services ²	123,959	59,788	62,605	60,944	60,756	61,217
Housing & Urban Development	13,596	11,822	10,319	10,086	9,814	9,718
Transportation ³	67,364	63,552	63,598	55,975	53,573	53,536
Energy	17,731	19,589	15,692	15,050	14,838	14,696
Education	4,771	4,988	4,734	4,429	4,257	4,146
Veterans Affairs	248,174	263,904	219,547	236,363	236,938	245,537
Homeland Security ⁴	(X)	(X)	(X)	149,977	151,771	155,397
Independent agencies ⁴	999,894	1,073,510	1,050,900	953,113	945,046	933,833
Board of Governors Federal Reserve System	1,525	1,704	2,372	1,851	1,869	1,874
Environmental Protection Agency	17,123	17,910	18,036	17,964	18,166	19,153
Equal Employment Opportunity Commission	2,880	2,796	2,780	2,421	2,285	2,191
Federal Communications Commission	1,778	2,116	1,965	1,936	1,857	1,827
Federal Deposit Insurance Corporation	17,641	14,765	6,958	4,998	4,583	4,573
Federal Trade Commission	988	996	1,019	1,046	1,027	1,094
General Services Administration	20,277	16,500	14,334	12,685	12,460	12,099
National Archives & Records Administration	3,120	2,833	2,702	3,048	3,051	2,973
National Aeronautics & Space Administration	24,872	21,635	18,819	19,105	18,448	19,378
National Labor Relations Board	2,263	2,050	2,054	1,822	1,832	1,772
National Science Foundation	1,318	1,292	1,247	1,325	1,325	1,356
Nuclear Regulatory Commission	3,353	3,212	2,858	3,230	3,297	3,609
Office of Personnel Management	6,636	4,354	3,780	4,333	4,954	5,291
Peace Corps	1,178	1,179	1,065	1,064	1,075	1,077
Railroad Retirement Board	1,772	1,544	1,176	1,010	1,004	990
Securities & Exchange Commission	2,302	2,852	2,955	3,933	3,760	3,534
Small Business Administration	5,128	5,085	4,150	4,288	6,148	4,234
Smithsonian Institution	5,092	5,444	5,065	4,981	4,953	5,008
Social Security Administration ²	(X)	66,850	64,474	65,861	64,884	62,769
Tennessee Valley Authority	28,392	16,545	13,145	12,721	12,624	12,293
U.S. Information Agency	8,555	7,480	2,436	2,212	2,144	2,046
U.S. International Development Cooperation Agency	4,698	3,755	2,552	2,644	2,723	2,761
U.S. Postal Service	816,886	845,393	860,726	767,972	760,039	753,254

X Not applicable. ¹ Includes enumerators for the 1990 and 2000 census. ² Sizeable changes in 1995 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 See text, Section 10, concerning the development of the Department of Homeland Security. ⁴ Includes agencies with fewer than 1,000 employees in 2005, not shown separately.

Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly. See Internet site <<http://www.opm.gov/feddata/>>.

Table 482. Federal Employees—Summary Characteristics: 1990 to 2005

[As of September 30. In percent, except as indicated. For civilian employees, excluding U.S. Postal Service employees]

Characteristic	1990	1995	1999	2000	2001	2002	2003	2004	2005
Average age (years) ¹	42.3	44.3	45.9	46.3	46.5	46.5	46.7	46.8	46.9
Average length of service (years)	13.4	15.5	16.9	17.1	17.1	16.8	16.8	16.6	16.4
Retirement eligible: ²									
Civil Service Retirement System	8	10	15	17	19	23	27	30	33
Federal Employees Retirement System	3	5	10	11	10	11	12	13	13
Bachelor's degree or higher	35	39	40	41	41	41	41	42	43
Sex: Male	57	56	55	55	55	55	55	56	56
Female	43	44	45	45	45	45	45	44	44
Race and national origin:									
Total minorities	27.4	28.9	30.0	30.4	30.6	30.8	31.1	31.4	31.7
Black	16.7	16.8	17.0	17.1	17.1	17.0	17.0	17.0	17.0
Hispanic	5.4	5.9	6.5	6.6	6.7	6.9	7.1	7.3	7.4
Asian/Pacific Islander	3.5	4.2	4.5	4.5	4.6	4.7	4.8	5.0	5.1
American Indian/Alaska Native	1.8	2.0	2.2	2.2	2.2	2.2	2.1	2.1	2.1
Disabled	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Veterans preference	30.0	26.0	25.0	24.0	24.0	23.0	22.0	22.0	22.0
Vietnam era veterans	17.0	17.0	14.0	14.0	13.0	13.0	13.0	12.0	11.0
Retired military:	4.9	4.2	3.9	3.9	4.2	4.4	4.6	4.9	5.4
Retired officers	0.5	0.5	0.5	0.5	0.6	0.7	0.8	0.9	1.0

¹ For full-time permanent employees. ² Represents full-time permanent employees under the Civil Service Retirement System (excluding hires since January 1984), and the Federal Employees Retirement System (since January 1984).

Source: U.S. Office of Personnel Management, Office of Workforce Information, *The Fact Book, Federal Civilian Workforce Statistics*, annual. See Internet site <<http://www.opm.gov/feddata/>>.

Table 483. Federal Executive Branch (Nonpostal) Employment by Race and National Origin: 1990 to 2006

[As of Sept. 30. Covers total employment for only Executive branch agencies participating in OPM's Central Personnel Data File (CPDF). For information on the CPDF, see <http://www.opm.gov/feddata/acpdf.pdf>]

Pay system	1990	1995	2000	2004	2005	2006
All personnel¹	2,150,359	1,960,577	1,755,689	1,851,349	1,856,966	1,848,339
White, non-Hispanic	1,562,846	1,394,690	1,224,836	1,270,366	1,267,922	1,254,308
General schedule and related	1,218,188	1,101,108	961,261	972,737	973,767	948,740
Grades 1 to 4	132,028	79,195	55,067	48,798	46,671	43,450
Grades 5 to 8	337,453	288,755	239,128	231,765	227,387	219,168
Grades 9 to 12	510,261	465,908	404,649	405,825	408,111	399,400
Grades 13 to 15	238,446	267,250	262,417	286,349	291,598	286,722
Total executive/senior pay levels	9,337	13,307	14,332	16,337	16,409	16,118
Wage pay system	244,220	186,184	146,075	134,821	135,383	133,942
Other pay systems	91,101	94,091	103,168	146,471	142,363	155,508
Black	356,867	327,302	298,701	313,099	315,644	317,697
General schedule and related	272,657	258,586	241,135	244,736	246,691	246,248
Grades 1 to 4	65,077	41,381	26,895	20,797	19,774	18,326
Grades 5 to 8	114,993	112,962	99,937	95,798	94,655	93,717
Grades 9 to 12	74,985	79,795	82,809	88,813	90,809	91,869
Grades 13 to 15	17,602	24,448	31,494	39,328	41,453	42,336
Total executive/senior pay levels	479	942	1,180	1,238	1,270	1,218
Wage pay system	72,755	55,637	42,590	37,798	37,666	37,378
Other pay systems	10,976	12,137	13,796	29,327	30,017	32,853
Hispanic	115,170	115,964	115,247	135,533	138,507	138,596
General schedule and related	83,218	86,762	89,911	102,612	104,927	105,236
Grades 1 to 4	15,738	11,081	8,526	7,969	7,768	6,854
Grades 5 to 8	28,727	31,152	31,703	34,380	33,653	33,834
Grades 9 to 12	31,615	34,056	36,813	43,868	46,268	46,951
Grades 13 to 15	7,138	10,473	12,869	16,395	17,238	17,597
Total executive/senior pay levels	154	382	547	656	682	699
Wage pay system	26,947	22,128	16,926	15,915	15,945	15,822
Other pay systems	4,851	6,692	7,863	16,350	16,953	16,839
American Indian, Alaska Native, Asian, and Pacific Islander	115,476	122,621	116,905	132,351	134,893	136,593
General schedule and related	81,499	86,768	86,074	96,014	97,866	97,870
Grades 1 to 4	15,286	11,854	9,340	8,528	8,357	7,877
Grades 5 to 8	24,960	26,580	25,691	27,601	27,417	26,986
Grades 9 to 12	31,346	33,810	33,167	37,172	38,276	38,492
Grades 13 to 15	9,907	14,524	17,876	22,713	23,816	24,515
Total executive/senior pay levels	148	331	504	760	804	873
Wage pay system	24,927	21,553	17,613	16,760	16,938	16,728
Other pay systems	8,902	13,969	12,714	18,817	19,285	21,122

¹ Beginning 2006, includes persons classified as multiracial, not shown separately.

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

Table 484. Area of Federally Owned Buildings in the United States by State: 2006

[3,322.8 represents 3,322,800,000. As of September 30. For executive branch agencies]

State	Total building area (mil. sq. ft.)	Owned building area (mil. sq. ft.)	Leased building area (mil. sq. ft.)	State	Total building area (mil. sq. ft.)	Owned building area (mil. sq. ft.)	Leased building area (mil. sq. ft.)
U.S.²	3,322.8	2,820.4	394.5	MO	61.9	49.5	10.0
AL	60.2	51.3	5.5	MT	19.1	15.5	2.9
AK	57.3	51.2	5.7	NE	17.3	13.3	2.9
AZ	63.4	57.9	4.5	NV	34.2	30.7	2.9
AR	25.8	20.3	2.6	NH	5.8	3.7	1.3
CA	385.0	351.0	30.2	NJ	62.4	50.9	9.3
CO	64.3	55.3	8.5	NM	64.3	57.5	5.4
CT	21.4	17.8	1.9	NY	130.6	105.8	19.9
DE	6.8	5.6	0.5	NC	93.4	83.7	7.4
DC	98.5	74.5	23.4	ND	24.1	20.8	1.7
FL	137.4	116.8	17.4	OH	82.1	71.1	8.5
GA	121.2	106.7	12.9	OK	68.4	57.5	8.7
HI	62.2	60.3	1.3	OR	28.7	22.0	4.4
ID	23.0	19.1	3.1	PA	94.7	79.7	12.3
IL	91.3	79.1	8.7	RI	15.2	14.0	0.7
IN	50.7	36.5	11.8	SC	20.9	57.1	3.5
IA	18.7	12.8	2.9	SD	62.7	16.1	3.4
KS	39.3	33.1	4.6	TN	77.9	68.5	6.2
KY	56.1	50.1	4.2	TX	218.1	186.3	28.7
LA	54.2	41.3	6.2	UT	36.6	30.3	4.3
ME	15.0	12.7	1.4	VT	4.8	2.9	1.3
MD	136.7	111.7	22.8	VA	183.6	151.9	30.4
MA	45.4	37.5	5.4	WA	94.5	85.0	8.0
MI	41.5	29.9	7.7	WV	23.9	18.5	3.7
MN	30.0	21.9	3.6	WI	30.0	22.6	4.7
MS	46.5	37.3	3.9	WY	15.8	13.8	1.0

¹ Includes otherwisely managed square feet, not shown separately. ² Includes location not reported, not shown separately.

Source: U.S. General Services Administration, Federal Real Property Council, "Federal Real Property Report", July 2007 (revised since issued).