

---

## Section 10

# 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 The Balanced Budget and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (Federal old-age and survivors insurance and the Federal disability insurance trust funds)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.

## No. 532. Federal Budget—Summary: 1945 to 2000

[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 <sup>2</sup>								
						Held by the public			
	Receipts	Outlays	Surplus or deficit(-)	Outlays as percent of GDP	Total	Federal gov't account	Total	Federal Reserve System	As percent of GDP <sup>1</sup>
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	17.7	290,525	53,686	236,840	26,523	55.9
1965	116,817	118,228	-1,411	17.2	322,318	61,540	260,778	39,100	46.8
1970	192,807	195,649	-2,842	19.3	380,921	97,223	283,198	57,714	37.6
1975	279,090	332,332	-53,242	21.3	541,925	147,225	394,700	84,993	34.8
1980	517,112	590,947	-73,835	21.6	909,050	197,118	711,932	120,846	33.3
1981	599,272	678,249	-78,976	22.2	994,845	205,418	789,427	124,466	32.5
1982	617,766	745,755	-127,989	23.1	1,137,345	212,740	924,605	134,497	35.2
1983	600,562	808,385	-207,822	23.5	1,371,710	234,392	1,137,318	155,527	39.9
1984	666,486	851,874	-185,388	22.1	1,564,657	257,611	1,307,046	155,122	40.7
1985	734,088	946,423	-212,334	22.9	1,817,521	310,163	1,507,357	169,806	43.9
1986	769,215	990,460	-221,245	22.5	2,120,629	379,878	1,740,750	190,855	48.2
1987	854,353	1,004,122	-149,769	21.6	2,346,125	456,203	1,889,922	212,040	50.4
1988	909,303	1,064,489	-155,187	21.2	2,601,307	549,487	2,051,819	229,218	51.9
1989	991,190	1,143,671	-152,481	21.2	2,868,039	677,084	2,190,956	220,088	53.0
1990	1,031,969	1,253,198	-221,229	21.8	3,206,564	794,733	2,411,831	234,410	55.9
1991	1,055,041	1,324,403	-269,361	22.3	3,598,485	909,179	2,689,306	258,591	60.7
1992	1,091,279	1,381,684	-290,404	22.2	4,002,123	1,002,050	3,000,073	296,397	64.3
1993	1,154,401	1,409,512	-255,110	21.5	4,351,403	1,102,647	3,248,755	325,653	66.3
1994	1,258,627	1,461,902	-203,275	21.0	4,643,691	1,210,242	3,433,449	355,150	66.8
1995	1,351,830	1,515,837	-164,007	20.7	4,921,005	1,316,208	3,604,797	374,114	67.2
1996	1,453,062	1,560,572	-107,510	20.3	5,181,921	1,447,392	3,734,529	390,924	67.3
1997	1,579,292	1,601,282	-21,990	19.6	5,369,694	1,596,862	3,772,832	424,507	65.6
1998	1,721,798	1,652,611	69,187	19.1	5,478,711	1,757,090	3,721,621	458,131	63.4
1999	1,827,454	1,703,400	124,414	18.7	5,606,087	1,973,160	3,632,927	488,865	61.5
2000, est.	1,956,252	1,789,562	166,690	18.7	5,686,338	2,210,478	3,475,860	(NA)	59.4

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

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

## No. 533. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1980 to 2000

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

Outlays	1980	1990	1995	1997	1998	1999	2000, est.
<b>Federal outlays, total</b>	<b>590,947</b>	<b>1,253,198</b>	<b>1,515,837</b>	<b>1,601,282</b>	<b>1,652,611</b>	<b>1,703,040</b>	<b>1,789,562</b>
National defense	133,995	299,331	272,066	270,505	268,456	274,873	290,636
Human resources	313,374	619,329	923,765	1,002,336	1,033,426	1,058,888	1,124,844
Education, training, employment, and social services	31,843	38,755	54,263	53,008	54,954	56,402	63,397
Health	23,169	57,716	115,418	123,843	131,442	141,079	154,227
Medicare	32,090	98,102	159,855	190,016	192,822	190,447	202,513
Income security	86,557	147,076	220,493	230,899	233,202	237,707	251,286
Social security	118,547	248,623	335,846	365,257	379,225	390,041	406,625
Veterans benefits and services	21,169	29,058	37,890	39,313	41,781	43,212	46,796
Physical resources	65,985	126,039	59,142	59,900	74,695	81,928	86,261
Energy	10,156	3,341	4,936	1,475	1,270	912	-1,640
Natural resources and environment	13,858	17,080	21,915	21,227	22,300	23,968	24,479
Commerce and housing credit	9,390	67,600	-17,808	-14,624	1,014	2,647	5,598
Transportation	21,329	29,485	39,350	40,767	40,335	42,531	46,709
Community and regional development	11,252	8,532	10,749	11,055	9,776	11,870	11,115
Net interest	52,538	184,380	232,169	244,016	241,153	229,795	220,314
International affairs	12,714	13,764	16,434	15,228	13,109	15,243	17,078
General science, space/technology	5,832	14,444	16,724	17,174	18,219	18,125	18,853
Agriculture	8,839	11,958	9,778	9,032	12,206	23,011	31,988
Administration of justice	4,584	9,993	16,216	20,173	22,832	25,924	26,771
General government	13,028	10,575	13,998	12,891	15,709	15,758	15,035
Undistributed offsetting receipts	-19,942	-36,615	-44,455	-49,973	-47,194	-40,445	-43,061

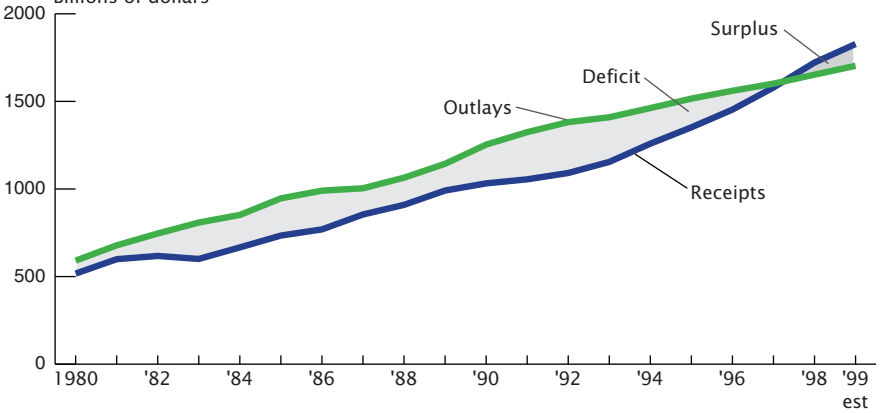
Source: U. S. Office of Management and Budget, *Historical Tables*, annual.

Figure 10.1

**Federal Budget Summary: 1980 to 1999**

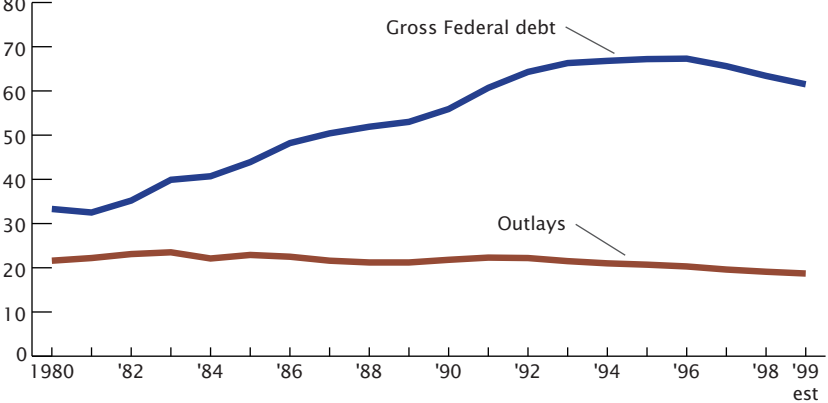
**Receipts, outlays, and surplus or deficit**

Billions of dollars



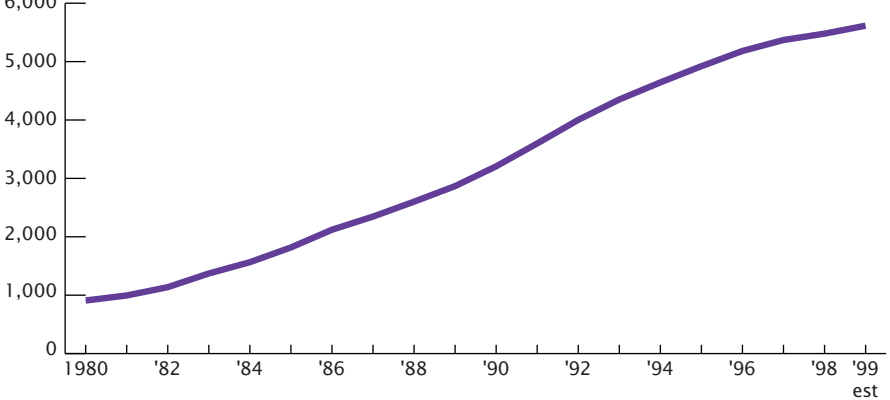
**Outlays and Federal debt as a percent of gross domestic product**

Percent



**Gross Federal debt**

Billions of dollars



Source: Chart prepared by U.S. Census Bureau. For data, see Table 532.

## No. 534. Federal Receipts by Source: 1990 to 2000

[In millions of dollars (1,031,969 represents \$1,031,969,000,000). 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	1990	1995	1997	1998	1999	2000, est.
<b>Total receipts</b> <sup>1</sup>	<b>1,031,969</b>	<b>1,351,830</b>	<b>1,579,292</b>	<b>1,721,798</b>	<b>1,827,454</b>	<b>1,956,252</b>
Individual income taxes	466,884	590,244	737,466	828,586	879,480	951,586
Corporation income taxes	93,507	157,004	182,293	188,677	184,680	192,395
Social insurance and retirement receipts	380,047	484,473	539,371	571,831	611,833	650,021
Excise taxes	35,345	57,484	56,924	57,673	70,414	68,384
Social insurance and retirement receipts <sup>1</sup>	380,048	484,473	539,371	571,831	611,833	650,021
Employment and general retirement	353,891	451,045	506,751	540,014	580,880	617,538
Old-age and survivors insurance:						
Trust funds (off-budget)	255,031	284,091	336,729	358,784	383,559	408,583
Disability insurance (off-budget)	26,625	66,988	55,261	57,015	60,909	68,180
Hospital insurance	68,556	96,024	110,710	119,863	132,268	136,515
Railroad retirement/pension fund:						
Trust funds	2,292	2,424	2,440	2,583	2,629	2,621
Railroad social security equivalent account	1,387	1,518	1,611	1,769	1,515	1,639
Unemployment insurance	21,635	28,878	28,202	27,484	26,480	28,188
Trust funds	21,635	28,878	28,202	27,484	26,480	28,188
<b>Total excise taxes</b> <sup>1</sup>	<b>35,345</b>	<b>57,484</b>	<b>56,924</b>	<b>57,673</b>	<b>70,414</b>	<b>68,384</b>
Federal funds	15,591	26,941	27,831	21,665	19,293	23,143
Alcohol	5,695	7,216	7,257	7,215	7,386	7,235
Tobacco	4,081	5,878	5,873	5,657	5,400	7,336
Telephone	2,995	3,794	4,543	4,910	5,185	5,500
Ozone depleting chemicals/products	360	616	1,107	98	105	73
Transportation fuels	(NA)	8,491	7,107	589	849	787
Trust funds	19,754	30,543	29,093	36,008	51,121	45,241
Highway	13,867	22,611	23,867	26,628	39,299	34,311
Airport and airway	3,700	5,534	4,007	8,111	10,391	9,222
Black lung disability	665	608	614	636	596	577
Inland waterway	63	103	96	91	104	104
Hazardous substance superfund	818	867	71	(NA)	11	204
Oil spill liability	143	211	1	(NA)	(NA)	173
Aquatic resources	218	306	316	290	374	336
Leaking underground storage tank	122	165	-2	136	216	183
Vaccine injury compensation	159	138	123	116	130	131

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

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

## No. 535. 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 <sup>1</sup>		
	1996	1997	1998	1996	1997	1998	1996	1997	1998
<b>Total</b> <sup>2</sup>	<b>835</b>	<b>878</b>	<b>932</b>	<b>720</b>	<b>752</b>	<b>771</b>	<b>1,391</b>	<b>1,515</b>	<b>1,669</b>
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 funds	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 <sup>3</sup>	10	10	10	9	9	9	31	31	33

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

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

## No. 536. Federal Budget Outlays in Constant (1996) Dollars: 1980 to 2000

[Dollar amounts in billions of dollars (1,087.9 represents \$1,087,900,000). For fiscal year ending in year shown; see text, Section 9. Given the inherent imprecision in deflating outlays, the data shown in constant dollars present a reasonable perspective—not precision. The deflators and the categories that are deflated are as comparable over time as feasible. Minus sign (-) indicates offset]

Outlays	1980	1990	1993	1994	1995	1996	1997	1998	1999	2000, est.
<b>Constant (1996) dollar outlays, total</b>	<b>1,087.9</b>	<b>1,478.0</b>	<b>1,507.7</b>	<b>1,530.3</b>	<b>1,550.6</b>	<b>1,560.6</b>	<b>1,572.5</b>	<b>1,604.8</b>	<b>1,626.3</b>	<b>1,670.3</b>
National defense <sup>1</sup>	244.7	354.3	314.1	297.9	281.8	265.8	265.3	260.4	263.1	273.8
Nondefense, total	843.1	1,123.8	1,193.6	1,232.4	1,268.6	1,294.8	1,307.2	1,344.4	1,363.0	1,396.4
Payments for individuals	510.3	683.8	834.0	857.3	892.0	909.4	932.5	948.9	951.9	980.1
Direct payments	450.5	593.5	701.5	716.2	743.3	761.8	786.4	793.9	788.7	813.6
Grants to state and local governments	59.8	90.2	132.5	141.1	148.7	147.6	146.1	155.0	163.2	166.5
All other grants	109.0	67.1	74.7	79.2	80.9	80.2	83.7	83.6	90.6	96.2
Net Interest <sup>2</sup>	93.3	213.6	211.6	211.2	236.6	241.1	239.9	234.1	220.2	208.0
All other <sup>2</sup>	171.9	207.2	115.8	125.6	106.0	101.8	100.3	123.1	138.7	152.3
Undistributed offsetting receipts <sup>2</sup>	-41.4	-47.8	-42.5	-41.0	-46.8	-37.6	-49.3	-45.3	-38.3	-40.2
<b>Total outlays as percent of GDP</b>	<b>21.6</b>	<b>21.8</b>	<b>21.5</b>	<b>21.0</b>	<b>20.7</b>	<b>20.3</b>	<b>19.6</b>	<b>19.1</b>	<b>18.7</b>	<b>18.7</b>
National defense <sup>1</sup>	4.9	5.2	4.4	4.1	3.7	3.5	3.3	3.1	3.0	3.0
Nondefense, total	16.7	16.6	17.0	17.0	17.0	16.8	16.3	16.0	15.7	15.7
Payments for individuals	10.2	10.2	11.9	11.8	11.9	11.8	11.6	11.3	11.0	11.0
Direct payments	9.0	8.8	10.0	9.9	10.0	9.9	9.8	9.5	9.1	9.2
Grants to state and local governments	1.2	1.3	1.9	1.9	2.0	1.9	1.8	1.8	1.9	1.9
All other grants	2.1	1.0	1.1	1.1	1.1	1.0	1.0	1.0	1.1	1.1
Net Interest <sup>2</sup>	1.9	3.2	3.0	2.9	3.2	3.1	3.0	2.8	2.5	2.3
All other <sup>2</sup>	3.2	2.9	1.6	1.7	1.4	1.3	1.2	1.5	1.6	1.7
<b>Percent of outlays, total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
National defense <sup>1</sup>	22.7	23.9	20.7	19.3	17.9	17.0	16.9	16.2	16.1	16.2
Nondefense, total	77.3	76.1	79.3	80.7	82.1	83.0	83.1	83.8	83.9	83.8
Payments for individuals	47.1	46.6	55.5	56.2	57.7	58.3	59.3	59.1	58.6	59.0
Direct payments	41.6	40.5	46.7	47.0	48.1	48.8	50.0	49.4	48.6	49.0
Grants to state and local governments	5.5	6.2	8.8	9.3	9.6	9.5	9.3	9.7	10.0	10.0
All other grants	9.9	4.6	4.9	5.1	5.2	5.1	5.3	5.2	5.6	5.8
Net Interest <sup>2</sup>	8.9	14.7	14.1	13.9	15.3	15.4	15.2	14.6	13.5	12.3
All other <sup>2</sup>	14.8	13.1	7.5	8.1	6.8	6.5	6.3	7.7	8.5	9.0
Undistributed offsetting receipts <sup>2</sup>	-3.4	-2.9	-2.7	-2.6	-2.9	-2.4	-3.1	-2.9	-2.4	-2.4

<sup>1</sup> Includes a small amount of grants to State and local governments and direct payments for individuals. <sup>2</sup> 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. 537. Federal Outlays by Agency: 1990 to 2000

[In millions of dollars (1,253,198 represents \$1,253,198,000,000)]

Department or other unit	1990	1995	1998	1999	2000, est.
<b>Total outlays</b>	<b>1,253,198</b>	<b>1,515,837</b>	<b>1,652,611</b>	<b>1,703,040</b>	<b>1,789,562</b>
Legislative Branch	2,241	2,625	2,600	2,609	3,197
The Judiciary Branch	1,646	2,903	3,467	3,790	4,378
Agriculture	46,012	56,665	53,947	62,834	71,096
Commerce	3,734	3,401	4,046	5,036	8,134
Defense-Military	289,755	259,556	256,122	261,380	277,476
Education	22,972	31,205	31,498	32,436	36,444
Energy	12,084	17,617	14,438	16,048	15,269
Health and Human Services	175,531	303,081	350,570	359,701	387,339
Housing and Urban Development	20,167	29,044	30,227	32,734	30,076
Interior	5,825	7,486	7,274	7,815	8,397
Justice	6,507	10,788	16,168	18,317	18,536
Labor	25,215	32,092	30,007	32,461	33,986
State	4,802	6,267	5,382	6,456	8,402
Transportation	28,650	38,777	39,466	41,829	45,925
Treasury	255,172	348,579	390,103	386,698	388,412
Veterans Affairs	28,998	37,771	41,773	43,168	46,723
Corps of Engineers	3,324	3,745	3,845	4,191	4,498
Other Defense-Civil Programs	21,692	27,977	31,216	32,014	33,008
Environmental Protection Agency	5,108	6,351	6,284	6,750	7,040
Executive Office of the President	158	215	237	417	267
Federal Emergency Management Administration	2,183	3,136	2,096	4,039	3,198
General Services Administration	-93	831	1,091	-46	525
International Assistance Programs	10,086	11,129	8,974	10,059	10,498
National Aeronautics and Space Administration	12,429	13,378	14,206	13,664	13,447
National Science Foundation	1,838	2,845	3,188	3,283	3,596
Office of Personnel Management	31,949	41,276	46,305	47,515	49,352
Small Business Administration	692	677	-77	57	107
Social Security Administration (on-budget)	18,147	31,753	38,134	40,575	44,518
Social Security Administration (off-budget)	244,998	330,370	370,069	379,213	394,947
Other Independent Agencies (on-budget)	68,679	-6,102	10,773	6,054	12,503
Other Independent Agencies (off-budget)	1,626	-1,969	217	1,021	1,498
Undistributed offsetting receipts	-98,930	-137,632	-161,035	-159,078	-174,073

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

## No. 538. Federal Outlays by Detailed Function: 1990 to 2000

[In millions of dollars (1,253,198 represents \$1,253,198,000,000)]

Superfunction and function	1990	1995	1998	1999	2000, est.
<b>Total outlays</b> . . . . .	<b>1,253,198</b>	<b>1,515,837</b>	<b>1,652,611</b>	<b>1,703,040</b>	<b>1,789,562</b>
National defense, total . . . . .	299,331	272,066	268,456	274,873	290,636
Department of Defense—Military <sup>1</sup> . . . . .	289,755	259,442	256,122	261,380	277,476
Military personnel . . . . .	75,622	70,809	68,976	69,503	73,509
Operation and maintenance . . . . .	88,340	91,078	93,473	96,418	103,821
Procurement . . . . .	80,972	54,982	48,206	48,826	47,972
Research, development, test, and evaluation . . . . .	37,458	34,594	37,420	37,363	37,400
Military construction . . . . .	5,080	6,823	6,044	5,521	4,767
Family housing . . . . .	3,501	3,571	3,871	3,692	3,753
Atomic energy defense activities . . . . .	8,988	11,777	11,268	12,358	11,947
Defense-related activities . . . . .	587	847	1,066	1,135	1,213
International affairs, total . . . . .	13,764	16,434	13,109	15,243	17,078
International develop. & humanitarian assist. . . . .	5,498	7,599	5,446	5,654	7,281
International security assistance . . . . .	8,652	5,252	5,135	5,531	5,354
Conduct of foreign affairs . . . . .	3,050	4,192	3,262	4,162	5,960
Foreign info. and exchange activities . . . . .	1,103	1,417	1,159	1,227	821
International financial programs . . . . .	-4,539	-2,026	-1,893	-1,331	-2,338
General science, space & technology, total . . . . .	14,444	16,724	18,219	18,125	18,853
General science and basic research . . . . .	2,835	4,131	5,353	5,679	6,260
Space flight, research, and supporting activities . . . . .	11,609	12,593	12,866	12,446	12,593
Energy, total . . . . .	3,341	4,936	1,270	912	-1,640
Energy supply . . . . .	1,976	3,584	181	-118	-2,694
Energy conservation . . . . .	365	671	621	586	690
Emergency energy preparedness . . . . .	442	223	233	225	164
Energy information, policy, & regulation . . . . .	559	458	235	219	200
Natural resources & environment, total <sup>1</sup> . . . . .	17,080	21,915	22,300	23,968	24,479
Water resources . . . . .	4,401	4,628	4,650	4,728	5,562
Conservation and land management . . . . .	3,553	5,318	5,475	5,679	5,082
Recreational resources . . . . .	1,876	2,801	2,984	3,498	3,611
Pollution control and abatement . . . . .	5,170	6,513	6,422	6,898	7,202
Agriculture, total . . . . .	11,958	9,778	12,206	23,011	31,988
Farm income stabilization . . . . .	9,761	7,020	9,297	20,020	28,748
Agricultural research and services . . . . .	2,197	2,758	2,909	2,991	3,240
Commerce and housing credit, total <sup>1</sup> . . . . .	67,600	-17,808	1,014	2,647	5,598
Mortgage credit . . . . .	3,845	-1,038	-2,934	364	-4,464
Postal Service . . . . .	2,116	-1,839	303	1,050	1,598
Deposit insurance . . . . .	57,891	-17,827	-4,371	-5,280	-1,378
Transportation, total <sup>1</sup> . . . . .	29,485	39,350	40,335	42,531	46,709
Ground transportation . . . . .	18,954	25,297	26,004	28,052	31,639
Air transportation . . . . .	7,234	10,020	10,622	10,720	10,600
Water transportation . . . . .	3,151	3,732	3,510	3,544	4,208
Community & regional development, total . . . . .	8,532	10,749	9,776	11,870	11,115
Community development . . . . .	3,530	4,744	5,118	5,116	5,396
Area and regional development . . . . .	2,902	2,723	2,512	2,327	2,527
Disaster relief and insurance . . . . .	2,100	3,282	2,146	4,427	3,192
Education, training, employ., & social services <sup>1</sup> . . . . .	38,755	54,263	54,954	56,402	63,397
Elementary, secondary, & vocational education . . . . .	9,918	14,694	16,606	17,589	21,313
Higher education . . . . .	11,107	14,172	12,070	11,783	11,653
Research and general education aids . . . . .	1,577	2,120	2,271	2,318	2,752
Training and employment . . . . .	5,619	7,430	6,636	6,781	8,214
Social services . . . . .	9,723	14,882	16,335	16,853	18,280
Health, total . . . . .	57,716	115,418	131,442	141,079	154,227
Health care services . . . . .	47,642	101,931	116,338	124,526	135,371
Health research and training . . . . .	8,611	11,569	13,073	14,382	16,501
Consumer & occupational health & safety . . . . .	1,462	1,918	2,031	2,171	2,355
Medicare . . . . .	98,102	159,855	192,822	190,447	202,513
Income security, total <sup>1</sup> . . . . .	147,076	220,493	233,202	237,707	251,286
General retirement & disability insurance <sup>2</sup> . . . . .	5,148	5,106	4,632	1,940	5,042
Federal employee retirement & disability . . . . .	52,037	65,882	73,485	75,146	77,710
Unemployment compensation . . . . .	18,889	23,638	22,070	23,631	24,095
Housing assistance . . . . .	15,891	27,520	28,741	27,677	29,221
Food and nutrition assistance . . . . .	23,964	37,594	33,585	33,147	34,174
Social security . . . . .	248,623	335,846	379,225	390,041	406,625
Veterans benefits and services, total <sup>1</sup> . . . . .	29,058	37,890	41,781	43,212	46,796
Income security for veterans . . . . .	15,241	18,966	21,322	22,153	25,052
Veterans educ., training & rehab. . . . .	278	1,124	1,102	1,273	1,255
Hospital & medical care for veterans . . . . .	12,134	16,428	17,545	18,168	18,627
Veterans housing . . . . .	517	329	837	560	610
Administration of justice, total . . . . .	9,993	16,216	22,832	25,924	26,771
General government, total . . . . .	10,575	13,998	15,709	15,758	15,035
Net interest, total . . . . .	184,380	232,169	241,153	229,735	220,314
Interest on the public debt . . . . .	264,724	332,414	363,793	353,504	359,045
Interest received by on-budget trust funds . . . . .	-46,321	-59,871	-67,208	-66,561	-71,356
Interest received by off-budget trust funds . . . . .	-15,991	-33,305	-46,630	-52,071	-59,656
Undistributed offsetting receipts, total . . . . .	-36,615	-44,455	-47,194	-40,445	-43,061

<sup>1</sup> Includes functions not shown separately. <sup>2</sup> Includes social security.

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

## No. 539. Tax Expenditures Estimates by Function: 1999 to 2002

[In millions of dollars (2,120 represents \$2,120,000,000). 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 \$2.0 billion or more in 2001]

Function and provision	1999	2000	2001	2002
<b>National defense:</b>				
Current law tax expenditures	2,120	2,140	2,160	2,180
Exclusion of benefits and allowances to armed forces personnel	2,120	2,140	2,160	2,180
<b>International affairs:</b>				
Current law tax expenditures	14,415	15,595	16,685	17,015
Exclusion of income earned abroad by US citizens	2,330	2,550	2,790	3,040
Exclusion of income of foreign sales corporations	3,640	3,890	4,160	4,460
Deferral of income from controlled foreign corporations	5,800	6,200	6,600	7,000
<b>General science, space, and technology:</b>				
Current law tax expenditures	3,595	2,875	5,245	5,675
<b>Commerce and housing:</b>				
Current law tax expenditures	227,870	235,565	247,145	255,305
Exclusion of interest on life insurance savings	13,920	14,985	16,130	17,365
Deductibility of mortgage interest on owner-occupied homes	56,920	58,815	60,925	63,240
Deductibility of State and local property tax on owner-occupied homes	21,215	22,185	23,075	24,000
Capital gains exclusion on home sales	18,000	18,540	19,095	19,670
Exception from passive loss rules for \$25,000 of rental loss	5,315	5,035	4,790	4,555
Credit for low-income housing investment	2,820	3,055	3,195	3,300
Accelerated depreciation on rental housing	3,710	3,985	4,225	4,500
Capital gains (except agriculture, timber, iron ore, and coal)	39,405	40,575	41,780	43,025
Step-up basis of capital gains at death	25,800	27,090	28,240	29,370
Accelerated depreciation of machinery and equipment	26,445	27,740	32,830	33,345
Graduated corporation income tax rate	6,360	6,300	6,275	6,460
<b>Transportation:</b>				
Current law tax expenditures	1,870	1,970	2,080	2,200
<b>Education, training, employment, and social services:</b>				
Current law tax expenditures	34,070	36,030	37,565	38,745
<b>Education:</b>				
HOPE tax credit	4,595	4,925	5,125	5,145
Lifetime Learning tax credit	2,170	2,375	2,420	2,465
Deductibility of charitable contributions (education)	2,525	2,650	2,765	2,910
Deductibility of charitable contributions, other than education and health	19,220	20,015	20,860	21,780
Proposals affecting tax expenditures	-	66	1,363	3,654
Provide College Opportunity tax cut	-	-	395	2,009
Current law tax expenditures	82,880	89,290	95,150	101,690
Exclusion of employer contributions for medical insurance premiums and medical care	69,610	75,095	80,570	86,175
Workers' compensation insurance premiums	4,420	4,585	4,555	4,935
Deductibility of medical expenses	3,695	3,910	4,160	4,440
Deductibility of charitable contributions (health)	2,675	2,800	2,930	3,080
<b>Income security:</b>				
Current law tax expenditures	140,290	147,665	153,085	159,305
Exclusion of workmen's compensation benefits	5,185	5,330	5,785	6,040
Net exclusion of pension contributions and earnings:				
Employer plans	83,780	88,830	92,390	97,085
Individual Retirement Accounts	13,350	15,050	15,975	17,030
Keogh plans	5,230	5,550	5,895	6,255
Child credit	19,435	19,575	19,480	18,970
Earned income tax credit	4,825	4,700	4,790	4,985
Credit for child and dependent care expenses	2,420	2,390	2,360	2,330
Proposals affecting tax expenditures	-	5	2,648	4,605
<b>Social security:</b>				
Current law tax expenditures	23,300	24,505	25,765	27,295
Exclusion of social security benefits:				
Social security benefits for retired workers	17,135	18,010	18,885	19,995
Social security benefits for disabled	2,390	2,595	2,830	3,090
Social security benefits for dependents and survivors	3,775	3,900	4,050	4,210
<b>Veterans benefits and services:</b>				
Current law tax expenditures	3,120	3,265	3,405	3,545
Exclusion of veterans death benefits and disability compensation	2,940	3,070	3,200	3,335
<b>General purpose fiscal assistance:</b>				
Current law tax expenditures	63,005	65,805	68,265	70,775
Exclusion of interest on public purpose bonds	22,750	22,975	23,205	23,440
Deductibility of nonbusiness state and local taxes other than on owner-occupied homes	37,740	40,240	42,390	44,735
Tax credit for corporations receiving income from doing business in U.S. possessions	2,515	2,590	2,670	2,600

- Represents zero. <sup>1</sup> Normal tax method.

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



## No. 540. United States Government—Balance Sheet: 1990 to 1999

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

Item	1990	1995	1997	1998	1999
<b>Assets, total</b> . . . . .	<b>70,415</b>	<b>89,349</b>	<b>121,273</b>	<b>135,874</b>	<b>170,777</b>
Cash and monetary assets, total . . . . .	60,839	84,080	81,242	85,030	103,904
U.S. Treasury operating cash:					
Federal Reserve account . . . . .	7,638	8,620	7,692	4,952	6,641
Tax and loan note accounts . . . . .	32,517	29,329	35,930	33,926	49,817
Special drawing rights (SDR):					
Total holdings . . . . .	10,666	11,035	9,997	10,106	10,284
SDR's certificates issued to					
Federal Reserve banks . . . . .	-8,518	-10,168	-9,200	-9,200	-7,200
Monetary assets with IMF <sup>1</sup> . . . . .	8,883	14,682	14,045	21,155	19,982
Other cash and monetary assets:					
U.S. Treasury monetary assets . . . . .	1,572	356	87	87	30
Cash and other assets held outside the Treasury					
Account . . . . .	8,079	29,697	18,670	18,967	18,795
U.S. Treasury time deposits . . . . .	(NA)	528	4,021	4,543	5,554
Loan financing accounts:					
Guaranteed loans . . . . .	(NA)	-12,714	-13,905	-14,362	-18,518
Direct loans . . . . .	(NA)	19,732	53,816	65,289	83,894
Miscellaneous asset accounts . . . . .	9,576	-1,748	120	-83	1,497
<b>Total assets and excess of liabilities over assets</b> . . . . .	<b>2,479,165</b>	<b>3,674,266</b>	<b>3,834,651</b>	<b>3,781,596</b>	<b>3,691,125</b>
Excess of liabilities over assets at beginning of fiscal year . . . . .	2,188,926	3,421,723	3,691,894	3,715,533	3,645,722
Add: Total deficit for fiscal year . . . . .	220,388	163,916	-21,957	-69,242	-124,366
Subtotal . . . . .	(NA)	3,585,639	3,713,850	3,646,292	3,521,356
Deduct: Other transactions not applied to surplus or deficit . . . . .	564	722	472	569	1,009
Excess of liabilities over assets at close of fiscal year . . . . .	2,408,750	3,584,917	3,713,378	3,642,594	3,520,348
<b>Liabilities, total</b> . . . . .	<b>2,479,165</b>	<b>3,674,266</b>	<b>3,834,651</b>	<b>3,781,994</b>	<b>3,691,125</b>
Borrowing from the public, total . . . . .	2,470,166	3,603,299	3,771,141	3,719,864	3,633,325
Public debt securities outstanding . . . . .	3,233,313	4,973,985	5,413,147	5,526,194	5,656,272
Premium and discount on public debt securities . . . . .	59,811	-79,996	-76,633	-76,849	-76,696
Total public debt securities . . . . .	(NA)	4,893,989	5,336,514	5,449,345	5,577,575
Agency securities outstanding . . . . .	32,758	26,955	33,187	29,359	28,910
Federal securities, total . . . . .	3,266,073	4,920,944	5,369,700	5,478,704	5,606,486
Deduct: Net Federal securities held as investments by government accounts . . . . .	795,907	1,317,645	1,598,559	1,758,853	1,973,160
Accrued interest payable . . . . .	43,799	50,611	46,083	45,448	42,603
Special drawing rights allocated by IMF <sup>1</sup> . . . . .	6,823	7,380	6,689	6,719	6,799
Deposit fund liabilities . . . . .	8,306	8,186	6,800	3,893	3,977
Miscellaneous liability accounts (checks outstanding, etc.) . . . . .	9,882	4,790	3,938	3,923	4,420

NA Not available. <sup>1</sup> IMF = International Monetary Funds.

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

## No. 541. Federal Participation in the Credit Market: 1970 to 2000

[In millions of dollars (16.2 represents \$16,200,000), except percents]

Item	1970	1980	1990	1995	1996	1997	1998	1999 est.	2000 est.
<b>Total, Federal and federally assisted borrowing</b> . . . . .	<b>16.2</b>	<b>122.5</b>	<b>376.9</b>	<b>323.2</b>	<b>361.1</b>	<b>208.7</b>	<b>300.3</b>	<b>317.4</b>	<b>221.7</b>
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
<b>Total, Federal and federally assisted lending</b> . . . . .	<b>15.9</b>	<b>79.9</b>	<b>133.5</b>	<b>90.4</b>	<b>255.1</b>	<b>178.4</b>	<b>341.5</b>	<b>423.7</b>	<b>332.1</b>
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. 542. Summary of Federal Debt: 1990 to 1999

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

Item	1990	1995	1997	1998	1999
<b>Debt outstanding, total</b> . . . . .	<b>3,266,073</b>	<b>5,000,945</b>	<b>5,446,333</b>	<b>5,555,565</b>	<b>5,685,181</b>
Public debt securities . . . . .	3,233,313	4,973,983	5,413,146	5,526,193	5,656,271
Agency securities . . . . .	32,758	26,962	33,187	29,372	28,910
Securities held by—					
Government accounts, total . . . . .	795,907	1,320,800	1,605,557	1,769,497	1,989,705
Public debt securities . . . . .	795,762	1,320,784	1,598,459	1,765,580	1,989,072
Agency securities . . . . .	145	16	7,098	3,917	634
The public, total . . . . .	2,470,166	3,680,145	3,840,776	3,786,068	3,695,476
Public debt securities . . . . .	2,437,551	3,653,199	3,814,687	3,760,613	3,667,199
Agency securities . . . . .	32,615	26,946	26,089	25,455	28,276
<b>Interest-bearing public debt, total</b> . . . . .	<b>3,210,943</b>	<b>4,950,644</b>	<b>5,407,528</b>	<b>5,518,681</b>	<b>5,647,241</b>
Marketable, total . . . . .	2,092,759	3,260,447	3,439,616	3,331,030	3,232,998
Treasury bills . . . . .	482,454	742,462	701,909	637,648	653,165
Treasury notes . . . . .	1,218,081	1,980,343	2,122,172	2,009,115	1,828,775
Treasury bonds . . . . .	377,224	522,643	576,151	610,444	643,695
Treasury inflation-indexed notes . . . . .	(Z)	(Z)	24,384	58,823	92,365
Federal Financing Bank . . . . .	15,000	15,000	15,000	15,000	15,000
Nonmarketable, total . . . . .	1,118,184	1,690,197	1,967,912	2,187,651	2,414,242
U.S. savings bonds . . . . .	122,152	181,181	182,665	180,816	180,019
Foreign series: Government . . . . .	36,041	40,950	34,909	35,079	30,970
Government account series, total . . . . .	779,412	1,324,270	1,608,478	1,777,329	2,005,166
Airport and airway trust fund . . . . .	14,312	11,145	6,360	8,550	12,414
Bank insurance fund . . . . .	8,438	20,117	26,329	27,445	28,559
Employees life insurance fund . . . . .	9,561	15,839	18,038	19,377	20,755
Exchange stabilization fund . . . . .	1,863	2,399	15,460	15,981	12,382
Federal disability insurance trust fund . . . . .	11,254	35,150	63,513	76,947	92,622
Federal employees retirement funds . . . . .	223,229	357,539	407,202	440,145	474,692
Federal hospital insurance trust fund . . . . .	96,249	129,864	116,621	118,250	153,767
Federal Housing Administration . . . . .	6,678	6,277	13,643	14,518	15,152
Fed. old-age & survivors insurance trust fund . . . . .	203,717	447,947	567,445	653,282	762,226
Fed. S&L Corp., resolution fund . . . . .	929	528	1,806	2,087	2,304
Fed. supplementary medical insur. trust fund . . . . .	14,266	13,513	34,464	39,502	26,528
Government life insurance fund . . . . .	184	106	(Z)	(Z)	(Z)
Highway trust fund . . . . .	9,530	8,954	22,341	17,926	28,083
National service life insurance fund . . . . .	10,917	11,954	12,023	12,008	11,954
Postal Service fund . . . . .	3,063	1,249	860	1,000	-
Railroad retirement account . . . . .	8,356	12,129	17,486	19,764	22,347
Treasury deposit funds . . . . .	304	130	74	71	71
Unemployment trust fund . . . . .	50,186	47,098	61,880	70,598	77,357
Other . . . . .	106,376	202,332	222,933	239,878	264,153
State and local government series . . . . .	161,248	113,368	111,863	164,431	168,091
Domestic series . . . . .	18,886	29,995	29,995	29,995	29,995
Other . . . . .	447	432	1	1	1
<b>MATURITY DISTRIBUTION</b>					
<b>Amount outstanding, privately held</b> . . . . .	<b>1,841,903</b>	<b>2,870,781</b>	<b>2,998,846</b>	<b>2,856,637</b>	<b>2,728,011</b>
Maturity class:					
Within 1 year . . . . .	626,297	1,002,875	1,017,913	940,572	915,146
1-5 years . . . . .	630,144	1,157,492	1,206,993	1,105,175	946,041
5-10 years . . . . .	267,573	290,111	321,622	319,331	331,115
10-20 years . . . . .	82,713	87,297	154,205	157,347	149,703
20 years and over . . . . .	235,176	333,006	298,113	334,212	298,750

- Represents or rounds to zero. Z Less than \$500,000.

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

## No. 543. U.S. Savings Bonds: 1980 to 1999

[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	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Amounts outstanding, total <sup>1</sup> . . . . .	73	123	134	149	167	177	182	184	183	181	180
Funds from sales . . . . .	5	8	9	14	17	9	7	6	5	5	6
Accrued discounts . . . . .	4	8	10	9	9	9	9	10	9	9	9
Redemptions <sup>2</sup> . . . . .	17	8	8	7	8	9	12	2	2	14	14
Percent of total outstanding . . . . .	23.0	6.1	5.6	5.0	4.7	5.3	6.5	1.4	1.1	7.9	7.9

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

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

## No. 544. 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				Direct payments to individuals	Procurement	Grants to state and local governments	Salaries and wages
	Total <sup>1</sup>	Per capita <sup>2</sup> (dol.)	Defense	Non-defense				
<b>United States <sup>3</sup> . . . . .</b>	<b>1,484,177</b>	<b>5,491</b>	<b>226,444</b>	<b>1,257,733</b>	<b>835,619</b>	<b>209,260</b>	<b>269,128</b>	<b>170,171</b>
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

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

<sup>3</sup> Includes outlying areas, not shown separately.

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

## No. 545. Per Capita Federal Balance of Payments by State: 1990 to 1998

[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						1998				
	1990	1995	1996	1997	Amount	Rank	Spending	Defense	Non-defense	Social Security
Alabama	1,857	1,593	1,453	1,603	1,823	11	6,256	1,222	1,761	1,731
Alaska	1,003	1,057	1,365	2,019	2,108	7	6,888	2,208	3,047	634
Arizona	1,118	803	655	372	482	23	5,153	1,100	1,477	1,454
Arkansas	1,028	934	1,073	1,251	1,501	15	5,622	551	1,608	1,870
California	-463	-208	-283	-366	-587	39	4,880	954	1,376	1,182
Colorado	860	-133	-144	-444	-434	38	5,258	1,404	1,795	1,136
Connecticut	1,693	-2,209	-1,917	-2,272	-2,380	50	5,278	1,110	1,090	1,521
Delaware	-1,913	-1,483	-992	-1,030	-1,027	43	4,637	558	1,307	1,546
District of Columbia	26,381	32,441	33,554	35,520	36,987	(X)	(NA)	(NA)	(NA)	(NA)
Florida	45	375	285	338	125	28	5,915	962	1,299	1,980
Georgia	-180	131	67	-59	-109	32	5,297	1,246	1,494	1,338
Hawaii	769	1,020	1,414	1,788	1,938	10	5,747	2,366	1,307	1,043
Idaho	1,401	611	633	637	799	20	5,104	1,080	1,648	1,373
Illinois	-1,553	-1,680	-1,673	-1,688	-1,502	45	4,588	312	1,447	1,480
Indiana	-449	-747	-679	-511	-366	36	4,591	491	1,267	1,629
Iowa	252	-156	172	131	536	22	5,438	329	2,062	1,784
Kansas	278	-62	-96	-174	183	26	5,464	912	1,730	1,615
Kentucky	1,096	1,450	1,155	1,541	2,029	9	6,405	997	2,016	1,784
Louisiana	1,045	1,423	1,277	1,521	1,283	16	5,633	687	1,622	1,537
Maine	737	1,057	1,147	1,454	1,631	14	5,712	1,228	1,369	1,544
Maryland	1,291	1,600	1,387	1,767	2,101	8	8,299	1,825	3,804	1,300
Massachusetts	22	-244	-365	-518	-776	40	5,304	792	1,444	1,393
Michigan	-1,017	-1,439	-1,416	-1,383	-1,205	44	4,503	244	1,066	1,698
Minnesota	-590	-1,466	-1,343	-1,325	-1,534	47	4,569	417	1,527	1,429
Mississippi	2,185	2,332	2,451	2,234	2,300	6	6,144	1,084	1,673	1,716
Missouri	1,502	1,289	1,904	1,108	1,242	17	6,460	1,255	1,945	1,731
Montana	1,564	1,668	1,721	1,925	2,401	5	6,509	542	3,195	1,569
Nebraska	548	-44	-32	-138	123	29	5,291	645	1,907	1,572
Nevada	-871	-1,165	-909	-1,413	-1,763	48	4,315	894	1,136	1,335
New Hampshire	-1,561	-1,354	-1,375	-1,419	-1,531	46	4,099	628	1,128	1,337
New Jersey	-2,243	-1,983	-1,958	-1,946	-2,009	49	4,366	479	1,053	1,432
New Mexico	3,731	3,473	3,335	3,464	3,697	1	7,642	2,548	2,514	1,340
New York	-961	-1,030	-789	-785	-835	41	4,840	288	1,261	1,443
North Carolina	-196	75	33	134	65	30	5,125	829	1,325	1,630
North Dakota	1,951	1,748	1,577	2,788	2,513	4	6,958	874	3,169	1,545
Ohio	-204	-552	-442	-429	-361	35	4,729	497	1,193	1,623
Oklahoma	919	1,176	1,289	1,539	1,717	13	5,886	1,110	1,749	1,642
Oregon	-5	-360	-373	-387	-431	37	4,683	342	1,536	1,545
Pennsylvania	-194	11	3	44	213	25	5,356	511	1,367	1,765
Rhode Island	136	411	356	633	738	21	5,512	736	1,411	1,597
South Carolina	1,526	1,207	1,052	983	1,134	18	5,601	1,402	1,215	1,642
South Dakota	1,582	1,154	1,223	1,507	1,799	12	6,363	558	2,932	1,606
Tennessee	617	748	749	741	978	19	6,043	711	2,026	1,674
Texas	-52	65	-1	-42	-247	33	5,113	987	1,611	1,251
Utah	1,480	787	273	94	9	31	4,160	665	1,750	974
Vermont	-630	-12	62	-87	164	27	4,723	378	1,580	1,448
Virginia	2,408	2,836	2,353	2,648	2,905	2	8,603	3,646	2,655	1,347
Washington	353	48	-111	-99	-348	34	5,297	1,403	1,435	1,305
West Virginia	1,424	2,005	1,981	2,235	2,651	3	6,492	384	1,936	2,214
Wisconsin	-712	-1,147	-1,061	-965	-867	42	4,400	258	1,255	1,650
Wyoming	880	327	244	622	238	24	5,952	693	2,768	1,431

NA Not available. X Not applicable.

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

## No. 546. Tax Returns Filed—Examination Coverage: 1988 to 1998

[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 857. Series completely revised starting with fiscal year 1988]

Year and item	Returns examined						Average tax and penalty per return (dollars)		
	Returns filed <sup>1</sup>	By—					Revenue agents <sup>3</sup>	Tax auditors	Service centers
		Total	Percent coverage	Revenue agents	Tax auditors	Service centers <sup>2</sup>			
<b>INDIVIDUAL RETURNS</b>									
1988 . . . . .	103,251	1,621	1.57	353	532	736	997,696	2,188	1,950
1989 . . . . .	107,029	1,385	1.29	243	543	599	246,371	1,827	1,649
1990 . . . . .	109,868	1,145	1.04	202	517	426	309,566	1,962	2,432
1991 . . . . .	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
1997 . . . . .	118,363	1,519	1.28	210	506	804	802,549	3,460	2,963
1998 <sup>4</sup>									
Individual, total . . . . .	120,342	1,193	0.99	168	383	625	177,830	3,372	2,760
1040A, TPI under \$25,000 <sup>5</sup> . . . . .	45,343	515	1.14	16	104	388	29,096	3,054	3,026
Non 1040, TPI under \$25,000 <sup>5</sup> . . . . .	12,923	104	0.81	11	38	53	32,439	2,184	2,457
TPI \$25,000 under \$50,000 <sup>5</sup> . . . . .	28,293	165	0.58	16	78	68	28,927	2,105	1,991
TPI \$50,000 under \$100,000 <sup>5</sup> . . . . .	19,444	121	0.62	17	60	43	16,565	2,499	1,450
TPI \$100,000 and over <sup>5</sup> . . . . .	6,045	100	1.66	41	27	31	219,233	6,272	4,379
Sch C—TGR under \$25,000 <sup>6</sup> . . . . .	2,530	60	2.37	9	30	20	11,363	3,140	1,720
Sch C—TGR \$25,000 under \$100,000 <sup>6</sup> . . . . .	3,228	59	1.82	16	31	12	37,421	5,535	1,948
Sch C—TGR \$100,000 and over <sup>6</sup> . . . . .	1,836	60	3.25	39	14	7	209,606	10,391	3,633
Sch F—TGR under \$100,000 <sup>6</sup> . . . . .	425	4	0.93	1	2	1	7,141	2,015	865
Sch F—TGR \$100,000 and over <sup>6</sup> . . . . .	276	5	1.63	4	1	2	165,237	3,214	2,144
Corporation (except S Corporation) . . . . .	2,586	54	2.09	53	(NA)	2	4,367,167	(NA)	20,834
Fiduciary . . . . .	3,315	7	0.21	2	(NA)	4	37,779	(NA)	288
Estate . . . . .	102	10	10.22	10	(NA)	0.4	141,769	(NA)	8,606
Gift . . . . .	256	2	0.79	2	(NA)	0.0001	182,695	(NA)	(NA)
Employment . . . . .	29,070	34	0.12	32	2	0.3	142,058	3,080	594
Excise . . . . .	801	20	2.48	18	1	(NA)	144,703	364	(NA)
Windfall profit . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Misc. taxable . . . . .	-	0.4	-	0.04	(NA)	0.0009	1,213,107	(NA)	4,631
Partnerships . . . . .	1,738	10	0.58	9	(NA)	2	(NA)	(NA)	(NA)
S Corporations (nontaxable) . . . . .	2,450	26	1.04	25	(NA)	0.9	(NA)	(NA)	(NA)
Miscellaneous nontaxable . . . . .	(NA)	0.2	(NA)	0.02	(NA)	(NA)	(NA)	(NA)	(NA)

- Represents zero. NA Not available. <sup>1</sup> Returns filed in previous calendar year. <sup>2</sup> Includes taxpayer contacts by correspondence. <sup>3</sup> Mostly reflects coordinated examination of large corporations and related returns. <sup>4</sup> Includes activities to protect release of funds in Treasury in response to taxpayer efforts to recoup tax previously assessed and paid with penalty. <sup>5</sup> Total positive income, i.e., excludes losses. <sup>6</sup> Total gross receipts. <sup>7</sup> 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. 547. Internal Revenue Gross Collections by Source: 1980 to 1998

[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	1997	1998	1980	1990	1995	1997	1998
<b>All taxes . . . . .</b>	<b>519</b>	<b>1,078</b>	<b>1,389</b>	<b>1,623</b>	<b>1,769</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Individual income taxes . . . . .	288	540	676	825	928	54.9	50.1	48.7	50.7	52.5
Withheld by employers . . . . .	224	388	534	580	647	43.1	36.0	38.4	35.7	36.6
Employment taxes <sup>1</sup> . . . . .	128	367	465	529	558	24.7	34.0	33.5	32.6	31.5
Old-age and disability insurance . . . . .	123	358	455	518	547	23.6	33.2	32.8	31.9	30.9
Unemployment insurance . . . . .	3	6	6	6	6	0.6	0.6	0.4	0.4	0.4
Corporation income taxes . . . . .	72	110	174	204	213	13.9	10.2	12.5	12.6	12.0
Estate and gift taxes . . . . .	7	12	15	20	25	1.3	1.1	1.1	1.2	1.4
Excise taxes . . . . .	25	49	59	59	59	4.7	4.5	4.2	3.6	3.3

<sup>1</sup> Includes railroad retirement, not shown separately.

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

## No. 548. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 1990 and 1997

[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	1997	1990	1997	1990	1997
Total returns . . . . .	113,717	122,422	3,405,427	4,969,950	29,947	40,597
Adjusted gross income (AGI) . . . . .	113,717	122,422	3,405,427	4,969,950	29,947	40,597
Salaries and wages . . . . .	96,730	104,405	2,599,401	3,613,918	26,873	34,614
Taxable interest received . . . . .	70,370	67,301	227,084	171,700	3,227	2,551
Tax-exempt interest . . . . .	3,917	4,926	40,228	49,017	10,270	9,951
Dividends in AGI . . . . .	22,904	29,508	80,169	120,493	3,500	4,083
Business or profession net income . . . . .	11,222	12,702	161,657	210,585	14,405	16,579
Business or profession net loss . . . . .	3,416	4,236	20,227	23,844	5,921	5,629
Net capital gain in AGI . . . . .	9,217	19,497	123,783	364,829	13,430	18,712
Net capital loss in AGI . . . . .	5,071	7,124	9,552	8,746	1,884	1,228
Sales of property other than capital assets, net gain . . . . .	866	879	6,300	6,321	7,275	7,191
Sales of property other than capital assets, net loss . . . . .	825	868	4,829	7,782	5,853	8,965
Pensions and annuities in AGI . . . . .	17,014	19,497	159,294	259,711	9,363	13,321
Unemployment compensation in AGI . . . . .	8,014	7,124	15,453	17,230	1,928	2,419
Social security benefits in AGI . . . . .	5,083	8,308	19,687	61,558	3,873	7,409
Rent net income . . . . .	3,934	4,393	25,886	39,326	6,580	8,952
Rent net loss . . . . .	5,163	4,836	33,540	28,320	6,479	5,856
Royalty net income . . . . .	1,171	1,122	4,534	6,745	3,872	6,012
Royalty net loss . . . . .	49	45	126	157	2,571	3,489
Partnerships and S Corporations net income <sup>1</sup> . . . . .	3,210	3,918	112,030	213,559	34,900	54,507
Partnerships and S Corporations net loss <sup>1</sup> . . . . .	2,767	2,115	45,007	45,236	16,266	21,388
Estate or trust net income . . . . .	445	458	4,633	9,016	10,411	19,686
Estate or trust net loss . . . . .	74	50	468	882	6,324	17,640
Farm net income . . . . .	996	721	11,395	9,222	11,441	12,791
Farm net loss . . . . .	1,325	1,439	11,829	16,069	8,928	11,167
Statutory adjustments, total . . . . .	16,648	18,786	33,974	46,955	2,041	2,499
Individual Retirement Arrangements . . . . .	5,224	4,069	9,858	8,663	1,887	2,129
Self-employed retirement plans . . . . .	824	1,190	6,778	10,238	8,226	8,603
Deduction for self-employment tax . . . . .	11,006	13,513	9,921	14,868	901	1,100
Self-employment health insurance . . . . .	2,754	3,285	1,627	3,870	591	1,178
Exemptions, total <sup>2</sup> . . . . .	227,549	241,279	465,985	627,825	2,048	2,602
Age 65 or older . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Deductions, total . . . . .	112,796	121,469	789,942	1,062,506	7,003	8,747
Standard deductions . . . . .	80,621	84,844	331,457	441,696	4,111	5,206
Returns with additional standard deductions for age 65 or older or for blindness . . . . .	10,954	11,136	10,616	13,333	969	1,197
Itemized deductions, total <sup>3</sup> . . . . .	32,175	36,625	458,485	620,810	14,250	16,950
Medical and dental expenses . . . . .	5,091	5,256	21,457	29,284	4,215	5,572
Taxes paid . . . . .	31,594	36,095	140,011	220,628	4,432	6,112
Interest paid . . . . .	29,395	30,790	208,354	250,599	7,088	8,139
Home mortgage interest paid . . . . .	26,679	30,436	189,233	235,970	7,093	7,753
Charitable contributions . . . . .	29,230	32,613	57,243	99,192	1,958	3,041
Taxable income . . . . .	93,148	99,315	2,263,661	3,429,109	24,302	34,528
Income tax before credits . . . . .	93,089	99,226	453,128	739,482	4,868	7,453
Tax credits, total <sup>2</sup> . . . . .	12,484	16,195	6,831	12,179	547	752
Child care credit . . . . .	6,144	5,796	2,549	2,464	415	425
Elderly and disabled credit . . . . .	340	190	62	41	182	216
Foreign tax . . . . .	772	2,334	1,682	4,073	2,179	1,745
General business credit . . . . .	263	306	616	826	2,342	2,699
Income tax after credits . . . . .	89,844	93,450	446,296	727,303	4,967	7,783
Income tax, total <sup>4</sup> . . . . .	89,862	93,471	447,127	731,321	4,976	7,824
Minimum tax . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Alternative minimum tax . . . . .	132	618	830	4,005	6,288	6,481
Earned income credit . . . . .	12,555	19,391	7,512	30,389	598	1,567
Used to offset income tax before credits . . . . .	5,702	8,400	1,617	3,768	284	449
Used to offset other taxes . . . . .	1,355	3,041	659	2,225	486	732
Excess earned income credit (refundable) . . . . .	8,698	15,368	5,266	24,396	605	1,587
Tax payments, total . . . . .	104,816	112,455	495,922	785,183	4,731	6,982
Excess social security tax withheld . . . . .	931	1,268	905	1,400	972	1,104
Estimated tax payments . . . . .	12,806	12,766	91,607	162,584	7,153	12,736
Payments with requests for extension of filing time . . . . .	1,305	1,597	16,704	38,918	12,800	24,369
Taxes due at time of filing . . . . .	26,987	31,198	56,561	93,910	2,096	3,010
Tax overpayments, total . . . . .	83,508	88,311	88,479	140,110	1,060	1,587
Overpayment refunds . . . . .	80,514	85,381	78,103	119,707	970	1,402

NA Not available. <sup>1</sup> S Corporations are certain small corporations with up to 35 shareholders. <sup>2</sup> Includes items not shown separately. Beginning 1996, total exemptions amount is after limitation. <sup>3</sup> Beginning 1996, total itemized deductions are after limitation. <sup>4</sup> Includes minimum tax or alternative minimum tax. *Statistics of Income Bulletin*, and *Statistics of Income, Individual Income Tax Returns*, annual.

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

## No. 549. Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 1995 and 1997

[In billions of dollars (\$4,189.4 represents \$4,189,400,000), except as indicated]

Size of adjusted gross income	Number of returns (1,000)		Adjusted gross income (AGI)		Taxable income		Income tax total <sup>1</sup>		Tax as percent of AGI <sup>2</sup>		Average tax (\$1,000) <sup>2</sup>	
	1995	1997, prel.	1995	1997, prel.	1995	1997, prel.	1995	1997, prel.	1995	1997, prel.	1995	1997, prel.
<b>Total</b> . . . . .	<b>118,218</b>	<b>122,422</b>	<b>4,189.4</b>	<b>4,970.0</b>	<b>2,813.8</b>	<b>3,429.1</b>	<b>588.4</b>	<b>731.3</b>	<b>14.1</b>	<b>14.7</b>	<b>6.8</b>	<b>7.8</b>
Less than \$1,000 <sup>3</sup> . . . . .	3,204	2,931	-53.9	-52.2	0.1	-	0.1	0.1	-0.2	-0.3	0.2	0.4
\$1,000-\$2,999 . . . . .	6,526	6,108	13.0	12.1	0.9	1.1	0.2	0.2	1.2	1.5	0.1	0.1
\$3,000-\$4,999 . . . . .	5,860	5,816	23.2	23.1	1.3	1.6	0.2	0.3	1.0	1.1	0.1	0.1
\$5,000-\$6,999 . . . . .	5,680	5,467	34.0	32.7	2.9	3.1	0.4	0.5	1.3	1.5	0.2	0.3
\$7,000-\$8,999 . . . . .	5,593	5,199	44.9	41.6	6.7	5.9	1.0	0.8	2.2	2.0	0.3	0.3
\$9,000-\$10,999 . . . . .	5,372	5,424	53.7	54.2	10.7	11.2	1.6	1.7	3.0	3.1	0.5	0.5
\$11,000-\$12,999 . . . . .	5,555	5,248	66.6	62.9	17.2	15.7	2.6	2.3	3.9	3.6	0.8	0.7
\$13,000-\$14,999 . . . . .	5,344	5,250	74.8	73.4	23.9	21.2	3.2	2.9	4.3	4.0	0.9	0.9
\$15,000-\$16,999 . . . . .	4,837	4,781	77.3	76.4	29.2	26.7	3.8	3.5	4.9	4.6	1.1	1.1
\$17,000-\$18,999 . . . . .	4,402	4,456	79.3	80.2	34.0	31.9	4.3	3.9	5.5	4.9	1.3	1.3
\$19,000-\$21,999 . . . . .	6,507	6,451	133.4	132.1	64.9	61.1	8.6	7.9	6.5	5.9	1.5	1.5
\$22,000-\$24,999 . . . . .	5,610	5,651	131.8	132.8	71.1	69.0	10.1	9.4	7.6	7.1	1.9	1.9
\$25,000-\$29,999 . . . . .	7,848	8,065	215.2	221.4	125.1	128.1	18.5	18.7	8.6	8.4	2.4	2.4
\$30,000-\$39,999 . . . . .	12,380	12,967	430.5	450.3	270.6	279.4	42.4	43.1	9.9	9.6	3.5	3.3
\$40,000-\$49,999 . . . . .	9,099	9,788	406.6	437.6	269.4	288.6	43.6	46.7	10.7	10.7	4.8	4.8
\$50,000-\$74,999 . . . . .	13,679	15,180	828.3	925.0	579.8	646.6	100.3	110.3	12.1	11.9	8.2	7.3
\$75,000-\$99,999 . . . . .	5,374	6,455	458.5	554.0	335.0	404.5	67.7	80.2	14.8	14.5	16.0	12.4
\$100,000-\$199,999 . . . . .	4,075	5,378	532.0	707.8	411.6	548.3	97.2	126.3	18.3	17.8	31.3	23.5
\$200,000-\$499,999 . . . . .	1,007	1,402	292.1	404.3	249.4	345.7	74.6	99.5	25.6	24.6	95.0	71.0
\$500,000-\$999,999 . . . . .	178	262	120.3	176.7	106.6	157.8	36.3	51.3	30.2	29.0	258.2	196.1
\$1,000,000 or more . . . . .	87	144	227.6	423.5	203.5	381.5	71.5	121.9	31.4	28.8	1,077.0	844.8

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

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

## No. 550. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 1997

[Preliminary]

Item	Unit	Adjusted gross income class								
		Total	Under \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	
<b>Returns with itemized deductions:</b>										
Number <sup>1</sup> . . . . .	1,000 . .	36,625	614	2,049	3,241	4,284	4,602	15,281	6,553	
Amount . . . . .	Mil. dol	620,810	6,393	21,878	33,462	46,041	54,229	227,239	231,567	
<b>Medical and dental expenses:</b>										
Returns . . . . .	1,000 . .	5,256	360	1,023	1,020	833	697	1,150	172	
Amount . . . . .	Mil. dol	29,284	2,378	6,396	5,076	3,628	2,956	6,225	2,625	
<b>Taxes paid:</b>										
Returns, total . . . . .	1,000 . .	36,095	539	1,888	3,169	4,236	4,547	15,189	6,528	
State, local income taxes . . . . .	1,000 . .	30,820	268	1,293	2,606	3,646	3,906	13,353	5,748	
Real estate taxes . . . . .	1,000 . .	32,250	449	1,498	2,640	3,613	4,016	13,936	6,099	
Amount, total . . . . .	Mil. dol	220,628	1,015	3,895	7,175	11,610	14,927	75,390	106,617	
State, local income taxes . . . . .	Mil. dol	136,965	181	936	2,447	5,387	7,410	42,438	78,165	
Real estate taxes . . . . .	Mil. dol	74,998	765	2,691	4,174	5,486	6,707	29,317	25,858	
<b>Interest paid:</b>										
Returns . . . . .	1,000 . .	30,790	400	1,304	2,526	3,575	3,950	13,513	5,522	
Amount . . . . .	Mil. dol	250,599	2,369	7,452	13,873	20,716	24,787	99,970	81,432	
<b>Home mortgages interest:</b>										
Returns . . . . .	1,000 . .	30,436	385	1,288	2,494	3,560	3,934	13,422	5,352	
Amount . . . . .	Mil. dol	235,970	2,303	7,317	13,660	20,480	24,412	98,219	69,580	
<b>Contributions:</b>										
Returns . . . . .	1,000 . .	32,613	364	1,587	2,669	3,648	3,975	14,087	6,284	
Amount . . . . .	Mil. dol	99,192	367	2,222	4,048	5,779	6,556	29,946	50,274	
<b>Employee business expense:</b>										
Returns . . . . .	1,000 . .	11,414	53	404	913	1,404	1,605	5,335	1,701	
Amount . . . . .	Mil. dol	39,336	156	1,455	2,817	4,068	4,928	16,438	9,474	
<b>Returns with statutory adjustments:<sup>2</sup></b>										
Returns . . . . .	1,000 . .	18,786	2,877	3,121	2,479	2,133	1,773	3,996	2,407	
Amount of adjustments . . . . .	Mil. dol	46,955	2,236	3,804	4,138	3,627	3,661	11,112	18,376	
<b>Payments to IRAs:<sup>3</sup></b>										
Returns . . . . .	1,000 . .	4,069	226	613	841	720	558	708	403	
Amount . . . . .	Mil. dol	8,663	370	1,121	1,561	1,423	980	1,910	1,297	
<b>Payments to Keogh plans:</b>										
Returns . . . . .	1,000 . .	1,190	10	39	49	55	77	400	560	
Amount . . . . .	Mil. dol	10,238	30	90	126	197	277	2,101	7,416	
<b>Alimony paid:</b>										
Returns . . . . .	1,000 . .	624	43	47	70	44	82	188	148	
Amount . . . . .	Mil. dol	6,311	371	246	473	176	510	1,422	3,115	

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

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

## No. 551. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Source of Income and Income Class for Taxable Returns: 1997

[In millions of dollars (\$93,471 represents \$93,471,000,000), except as indicated. Minus sign (-) indicates net loss was greater than net income. See headnote, Table 548]

Item	Total <sup>1</sup>	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	to and over
Number of returns(1,000) . . . . .	93,471	10,000	15,722	16,357	12,881	9,739	21,592	7,181
<b>SOURCE OF INCOME</b>								
Adjusted gross income (AGI) . . . . .	4,765,197	52,478	235,780	407,092	447,342	435,466	1,476,061	1,710,979
Salaries and wages . . . . .	3,405,123	45,890	169,621	328,754	370,103	359,863	1,186,483	944,408
Percent of AGI for taxable returns . . . . .	71.5	88.7	71.7	81.2	83.2	83.0	81.1	56.8
Interest received . . . . .	159,628	4,328	14,926	13,251	11,668	11,466	36,471	67,518
Dividends in AGI . . . . .	115,739	1,948	5,233	5,608	5,372	5,703	25,226	66,650
Business; profession, net profit less loss . . . . .	169,376	1,563	7,718	10,718	12,741	13,273	43,830	79,532
Pensions and annuities in AGI . . . . .	244,990	3,327	27,915	34,362	28,786	24,326	83,246	43,026
Sales of property, <sup>2</sup> net gain less loss . . . . .	350,410	4,555	3,934	5,000	5,224	6,577	36,747	288,373
Rents and royalties, net income less loss . . . . .	23,615	68	924	440	454	297	1,645	19,786
Other sources, <sup>3</sup> net . . . . .	339,546	-8,731	7,955	12,650	16,565	17,592	73,482	220,033
<b>PERCENT OF ALL RETURNS <sup>4</sup></b>								
Number of returns . . . . .	76.4	8.2	12.8	13.4	10.5	8.0	17.6	5.9
Adjusted gross income . . . . .	95.9	1.1	4.7	8.2	9.0	8.8	29.7	34.4
Salaries and wages . . . . .	94.2	1.3	4.7	9.1	10.2	10.0	32.8	26.1
Interest received . . . . .	93.0	2.5	8.7	7.7	6.8	6.7	21.2	39.3
Dividends in AGI . . . . .	96.1	1.6	4.3	4.7	4.5	4.7	20.9	55.3
Business; profession, net profit less loss . . . . .	90.7	0.8	4.1	5.7	6.8	7.1	23.5	42.6
Pensions and annuities in AGI . . . . .	94.3	1.3	10.7	13.2	11.1	9.4	32.1	16.6
Sales of property <sup>2</sup> net gain less loss . . . . .	98.8	1.3	1.1	1.4	1.5	1.9	10.4	81.3

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

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

## No. 552. Federal Individual Income Tax Returns by State: 1997

State	Number of returns <sup>1</sup> (1,000)	Adjusted gross income (AGI) <sup>2</sup>	Income tax		State	Number of returns <sup>1</sup> (1,000)	Adjusted gross income (AGI) <sup>2</sup>	Income tax	
			Total <sup>3</sup> (mil. dol.)	Per capita <sup>4</sup> (dol.)				Total <sup>3</sup> (mil. dol.)	Per capita <sup>4</sup> (dol.)
<b>U.S. . . . .</b>	<b>122,422</b>	<b>4,969,950</b>	<b>731,321</b>	<b>2,733</b>	MO . . . . .	2,381	91,067	12,630	2,338
AL . . . . .	1,938	62,572	8,090	1,873	MT . . . . .	388	11,082	1,360	1,547
AK . . . . .	324	10,089	1,479	2,429	NE . . . . .	820	29,688	4,016	2,424
AZ . . . . .	2,001	78,158	11,263	2,473	NV . . . . .	816	36,531	5,757	3,433
AR . . . . .	1,108	34,146	4,266	1,691	NH . . . . .	591	25,557	3,875	3,304
CA . . . . .	14,028	613,757	91,148	2,825	NJ . . . . .	3,670	197,745	32,921	4,088
CO . . . . .	1,858	82,028	12,018	3,087	NM . . . . .	745	23,063	2,761	1,596
CT . . . . .	1,594	90,892	16,358	5,002	NY . . . . .	8,097	381,907	62,316	3,436
DE . . . . .	421	17,001	2,385	3,258	NC . . . . .	3,455	126,772	16,783	2,260
DC . . . . .	304	14,075	2,286	4,321	ND . . . . .	245	8,057	1,060	1,654
FL . . . . .	6,882	272,678	42,307	2,887	OH . . . . .	5,310	192,154	26,695	2,386
GA . . . . .	3,405	133,139	18,318	2,447	OK . . . . .	1,498	47,298	6,034	1,819
HI . . . . .	550	18,648	2,327	1,960	OR . . . . .	1,529	59,705	7,896	2,435
ID . . . . .	519	16,152	2,007	1,659	PA . . . . .	5,436	208,798	30,164	2,509
IL . . . . .	5,440	241,458	38,251	3,215	RI . . . . .	485	19,236	2,757	2,793
IN . . . . .	2,516	99,127	13,915	2,373	SC . . . . .	1,747	57,529	7,298	1,941
IA . . . . .	1,354	46,437	5,778	2,026	SD . . . . .	354	10,620	1,367	1,852
KS . . . . .	1,210	45,593	6,303	2,429	TN . . . . .	2,523	91,363	13,000	2,422
KY . . . . .	1,656	58,681	7,776	1,990	TX . . . . .	8,482	325,363	50,094	2,577
LA . . . . .	1,664	58,509	8,354	1,920	UT . . . . .	898	34,357	4,266	2,072
ME . . . . .	527	17,681	2,191	1,764	VT . . . . .	308	10,690	1,354	2,299
MD . . . . .	2,531	112,014	15,992	3,139	VA . . . . .	3,051	131,693	18,594	2,761
MA . . . . .	3,031	146,298	23,160	3,786	WA . . . . .	2,693	116,689	17,575	3,133
MI . . . . .	4,529	181,296	26,524	2,714	WV . . . . .	705	21,378	2,561	1,410
MN . . . . .	2,376	101,464	14,609	3,118	WI . . . . .	2,550	96,636	13,312	2,575
MS . . . . .	1,044	32,112	3,747	1,372	WY . . . . .	198	8,257	1,331	2,773
					Other <sup>5</sup> . . . . .	636	22,711	2,694	(NA)

NA Not available. <sup>1</sup> Includes returns constructed by Internal Revenue Service for certain self-employment tax returns. <sup>2</sup> Less deficit. <sup>3</sup> Includes additional tax for tax preferences, self-employment tax, tax from investment credit recapture and other income-related taxes. Total is before earned income credit. <sup>4</sup> Based on resident population as of July 1. <sup>5</sup> Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside of Puerto Rico or with income earned as U.S. Government employees.

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



## No. 553. Federal Individual Income Tax—Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 1990 to 1999

[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	1994	1995	1996	1997	1998	1999
<b>TAX LIABILITY</b>							
Single person, no dependents:							
\$5,000	-	-306	-314	-323	-332	-341	-347
\$10,000	705	563	540	518	480	455	427
\$20,000	2,205	2,063	2,040	2,018	1,980	1,958	1,943
\$25,000	2,988	2,813	2,790	2,768	2,730	2,708	2,693
\$35,000	5,718	5,093	4,973	4,846	4,692	4,559	4,479
\$50,000	9,498	8,957	8,865	8,766	8,654	8,549	8,483
\$75,000	16,718	15,555	15,418	15,270	15,107	14,951	14,852
Married couple, two dependents: <sup>1</sup>							
\$5,000	-700	-1,500	-1,800	-2,000	-2,000	-2,000	-2,000
\$10,000	-953	-2,528	-3,110	-3,556	-3,556	-3,756	-3,816
\$20,000	926	-359	-832	-1,324	-1,414	-1,811	-1,958
\$25,000	1,703	1,275	929	479	389	-8	-155
\$35,000	3,203	2,828	2,768	2,715	2,625	2,565	2,520
\$50,000	5,960	5,078	5,018	4,965	4,875	4,815	4,770
\$75,000	12,386	11,216	11,030	10,831	10,576	10,371	10,224
<b>EFFECTIVE RATE</b>							
Single person, no dependents:							
\$5,000 <sup>2</sup>	-	-6.1	-6.3	-6.5	-6.6	-6.8	-6.9
\$10,000	7.1	5.6	5.4	5.2	4.8	4.6	4.3
\$20,000	11.0	10.3	10.2	10.1	9.9	9.8	9.7
\$25,000	12.0	11.3	11.2	11.1	10.9	10.8	10.8
\$35,000	16.3	14.6	14.2	13.8	13.4	13.0	12.8
\$50,000	19.0	17.9	17.7	17.5	17.3	17.1	17.0
\$75,000	22.3	20.7	20.6	20.4	20.1	19.9	19.8
Married couple, two dependents: <sup>2</sup>							
\$5,000 <sup>3</sup>	-14.0	-30.0	-36.0	-40	-40	-40.0	-40.0
\$10,000 <sup>4</sup>	-9.5	-25.3	-31.1	-35.6	-35.6	-37.6	38.2
\$20,000 <sup>4</sup>	4.6	-1.8	-4.2	-6.6	-7.1	-9.1	-9.8
\$25,000	6.8	5.1	3.7	1.9	1.6	-	-0.6
\$35,000	9.2	8.1	7.9	7.8	7.5	7.3	7.2
\$50,000	11.9	10.2	10.0	9.9	9.8	9.6	9.5
\$75,000	16.5	15.0	14.7	14.4	14.1	13.8	13.6
<b>MARGINAL TAX RATE</b>							
Single person, no dependents:							
\$5,000	-	7.7	-	-	-	-	-
\$10,000	15	15	15	15	15	22.7	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: <sup>1</sup>							
\$5,000 <sup>3</sup>	-14	-30	-36	-40	-40	-40	-40
\$10,000 <sup>4</sup>	-	-	-	-	-	-	-
\$20,000 <sup>4</sup>	25	32.7	35.2	36.1	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. <sup>1</sup> Only one spouse is assumed to work. <sup>2</sup> Beginning 1994, refundable earned income credit. <sup>3</sup> Refundable earned income credit. <sup>4</sup> Refundable earned income credit.

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

## No. 554. 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 Chain-Type Price Index for Person Consumption Expenditures (1996 = 100) 1990, 85.63; 1994, 95.70; 1995, 97.90; 1996, 100.0; 1997, 101.98; 1998, 102.93; and 1999, 104.57]

Adjusted gross income	1990	1994	1995	1996	1997	1998	1999
<b>REAL INCOME EQUIVALENT</b>							
Single person, no dependents:							
\$5,000	4,280	4,790	4,900	5,000	5,100	5,150	5,230
\$10,000	8,560	9,570	9,790	10,000	10,200	10,290	10,460
\$20,000	17,130	19,140	19,580	20,000	20,400	20,590	20,910
\$25,000	21,410	23,930	24,480	25,000	25,500	25,730	26,140
\$35,000	29,970	33,500	34,270	35,000	35,690	36,030	36,600
\$50,000	42,820	47,850	48,950	50,000	50,990	51,470	52,290
\$75,000	64,220	71,780	73,430	75,000	76,490	77,200	78,430
Married couple, two dependents: <sup>1</sup>							
\$5,000	4,280	4,790	4,900	5,000	5,100	5,150	5,230
\$10,000	8,560	9,570	9,790	10,000	10,200	10,290	10,460
\$20,000	17,130	19,140	19,580	20,000	20,400	20,590	20,910
\$25,000	21,410	23,930	24,480	25,000	25,500	25,730	26,140
\$35,000	29,970	33,500	34,270	35,000	35,690	36,030	36,600
\$50,000	42,820	47,850	48,950	50,000	50,990	51,470	52,290
\$75,000	64,220	71,780	73,430	75,000	76,490	77,200	78,430
<b>EFFECTIVE RATE (percent)</b>							
Single person, no dependents:							
\$5,000	-	-6.4	-6.4	-6.5	-6.5	-6.6	-6.6
\$10,000	5.7	5.2	5.2	5.2	5.0	4.9	4.9
\$20,000	10.4	10.1	10.1	10.1	10.0	9.9	9.9
\$25,000	11.3	11.1	11.1	11.1	11.0	10.9	11.0
\$35,000	14.6	13.9	13.9	13.8	13.7	13.5	13.5
\$50,000	18.0	17.6	17.6	17.5	17.5	17.3	17.3
\$75,000	21.0	20.4	20.4	20.4	20.3	20.2	20.2
Married couple, two dependents: <sup>1</sup>							
\$5,000 <sup>3</sup>	-14.0	-30.0	-36.0	-40.0	-40.0	-40.0	-40.0
\$10,000	-11.1	-26.4	-31.8	-35.6	-34.9	-36.5	-36.5
\$20,000 <sup>4</sup>	1.2	-3.3	-5.0	-6.6	-6.2	-7.8	-7.8
\$25,000	5.4	3.9	3.0	1.9	2.2	1.0	1.0
\$35,000	8.2	7.8	7.8	7.8	7.6	7.5	7.5
\$50,000	10.2	9.9	9.9	9.9	9.9	9.8	9.8
\$75,000	15.1	14.5	14.5	14.4	14.3	14.2	14.1
<b>MARGINAL TAX RATE (percent)</b>							
Single person, no dependents:							
\$5,000	-	-	-	-	-	-	-
\$10,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$20,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$25,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$35,000	28.0	28.0	28.0	28.0	28.0	28.0	28.0
\$50,000	28.0	28.0	28.0	28.0	28.0	28.0	28.0
\$75,000	33.0	31.0	31.0	31.0	31.0	31.0	31.0
Married couple, two dependents: <sup>1</sup>							
\$5,000 <sup>3</sup>	-14.0	-30.0	-36.0	-40.0	-40.0	-40.0	-40.0
\$10,000 <sup>4</sup>	-	-	-	-	-	-	-
\$20,000 <sup>4</sup>	25.0	32.7	35.2	36.1	36.1	36.1	36.1
\$25,000	15.0	32.7	35.2	36.1	36.1	36.1	36.1
\$35,000	15.0	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	15.0
\$75,000	28.0	28.0	28.0	28.0	28.0	28.0	28.0

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

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

## No. 555. Paid Full-Time Federal Civilian Employment, All Areas: 1990 to 1999

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

Compensation authority	Employees (1,000)				Average pay			
	1990	1995	1998	1999	1990	1995	1998	1999
<b>Total</b>	<b>2,697</b>	<b>2,620</b>	<b>2,490</b>	<b>2,483</b>	<b>31,174</b>	<b>(NA)</b>	<b>(NA)</b>	<b>47,569</b>
General Schedule	1,506	1,417	1,258	1,234	31,239	40,568	44,824	46,744
Wage System	369	269	222	214	26,565	32,084	34,763	35,767
Postal pay system <sup>1</sup>	661	753	792	798	29,264	33,665	35,670	36,413
Other	161	181	218	237	41,149	53,839	60,678	62,519

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

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

## No. 556. Federal Civilian Employment by Branch and Agency: 1990 to 1999

[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	1999	1990-95	1998-99
<b>Total, all agencies</b> . . . . .	<b>3,128,267</b>	<b>2,789,532</b>	<b>2,749,239</b>	<b>-6.6</b>	<b>-1.4</b>
Legislative Branch, total . . . . .	37,495	30,474	30,353	-11.0	-0.4
Judicial Branch . . . . .	23,605	31,742	32,196	22.8	1.4
Executive Branch, total . . . . .	3,067,167	2,727,316	2,686,690	-6.8	-1.5
Executive Departments . . . . .	2,065,542	1,646,245	1,614,097	-13.7	-2.0
State . . . . .	25,288	24,713	25,892	-1.7	4.8
Treasury . . . . .	158,655	140,873	143,088	-1.7	1.6
Defense . . . . .	1,034,152	717,901	690,706	-19.5	-3.8
Justice . . . . .	83,932	122,759	124,885	23.0	1.7
Interior . . . . .	77,679	72,434	72,541	-1.6	0.1
Agriculture . . . . .	122,594	105,664	104,661	-7.6	-0.9
Commerce . . . . .	69,920	50,041	60,765	-47.4	21.4
Labor . . . . .	17,727	15,894	15,913	-8.6	0.1
Health & Human Services . . . . .	123,959	59,813	61,403	-51.8	2.7
Housing & Urban Development . . . . .	13,596	10,063	10,273	-13.0	2.1
Transportation . . . . .	67,364	64,859	64,135	-5.7	-1.1
Energy . . . . .	17,731	16,156	15,820	10.5	-2.1
Education . . . . .	4,771	4,677	4,770	6.5	2.0
Veterans Affairs <sup>1</sup> . . . . .	248,174	240,398	219,245	6.3	-8.8
Independent agencies: . . . . .	999,894	1,079,469	1,070,961	7.4	-0.8
American Battle Monuments Commission . . . . .	396	357	362	-5.3	1.4
Armed Forces Retirement Home . . . . .	966	848	801	(X)	-5.5
Arms Control & Disarmament Agency . . . . .	216	222	(X)	23.1	-100.0
Board of Gov. Federal Reserve System . . . . .	1,525	1,669	1,688	11.7	1.1
Commodity Futures Trading Commission . . . . .	542	583	574	0.4	-1.5
Consumer Product Safety Commission . . . . .	520	468	483	-6.5	3.2
Environmental Protection Agency . . . . .	17,123	18,787	18,590	4.6	-1.0
Equal Employment Opportunity Commission . . . . .	2,880	2,571	2,945	-2.9	14.5
Federal Communications Commission . . . . .	1,778	1,988	1,978	19.0	-0.5
Federal Deposit Insurance Corporation . . . . .	17,641	7,778	7,492	-16.3	-3.7
Federal Emergency Management Agency . . . . .	3,137	5,812	5,521	67.5	-5.0
Federal Housing Finance Board <sup>2</sup> . . . . .	65	120	120	73.8	-
Federal Trade Commission . . . . .	988	1,004	982	0.8	-2.2
General Services Administration . . . . .	20,277	14,207	14,199	-18.6	-0.1
Int Boun & Wat Commission (U.S. & Mexico) . . . . .	260	258	286	-9.2	10.9
National Archives & Records Administration . . . . .	3,120	2,610	2,612	-9.2	0.1
National Aeronautics & Space Administration . . . . .	24,872	18,899	18,647	-13.0	-1.3
National Labor Relations Board . . . . .	2,263	1,866	1,897	-9.4	1.7
National Science Foundation . . . . .	1,318	1,231	1,271	-2.0	3.2
Nuclear Regulatory Commission . . . . .	3,353	2,995	2,862	-4.2	-4.4
Office of Personnel Management . . . . .	6,636	3,576	3,689	-34.4	3.2
Panama Canal Commission . . . . .	8,240	9,966	9,060	10.0	-9.1
Peace Corps . . . . .	1,178	1,059	1,097	0.1	3.6
Railroad Retirement Board . . . . .	1,772	1,289	1,252	-12.9	-2.9
Securities & Exchange Commission . . . . .	2,302	2,826	2,866	23.9	1.4
Small Business Administration . . . . .	5,128	4,574	4,575	-0.8	-
Smithsonian Institution, summary . . . . .	5,092	5,166	5,271	6.9	2.0
Social Security Administration . . . . .	(X)	65,257	64,008	(X)	-1.9
Tennessee Valley Authority . . . . .	28,392	13,818	13,321	-41.7	-3.6
U.S. Information Agency . . . . .	8,555	6,378	6,318	-12.6	-0.9
U.S. Postal Service . . . . .	816,886	871,467	866,342	3.5	-0.6

- Represents zero. X Not applicable. <sup>1</sup> Formerly Veterans Administration. <sup>2</sup> Formerly Federal Home Loan Bank Board.  
Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly.

## No. 557. Federal Employment Trends by Individual Characteristics: 1990 to 1998

[In percents, except as indicated]

Characteristics	1990	1991	1992	1993	1994	1995	1996	1997	1998
Average age (years) <sup>1</sup> . . . . .	42.3	42.5	43.0	43.8	44.1	44.3	44.8	45.2	45.6
Average length of service (years) <sup>1</sup> . . . . .	13.4	13.5	14.1	14.9	15.2	15.5	15.9	16.3	16.6
Retirement eligible:									
Civil Service Retirement System <sup>2</sup> . . . . .	8.0	8.0	10.0	10.0	10.0	10.0	11.0	12.0	13.0
Federal Employees Retirement System . . . . .	3.0	3.0	3.0	4.0	5.0	5.0	6.0	7.0	8.0
College-conferred <sup>3</sup> . . . . .	35.0	35.0	36.0	37.0	38.0	39.0	39.0	40.0	40.0
Gender:									
Men . . . . .	57.0	56.0	57.0	56.0	56.0	56.0	56.0	56.0	56.0
Women . . . . .	43.0	44.0	43.0	44.0	44.0	44.0	44.0	44.0	44.0
Race and national origin:									
Total minorities . . . . .	27.4	27.7	27.9	28.2	28.5	28.9	29.1	29.4	29.7
Disabled . . . . .	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Veterans preference . . . . .	30.0	28.0	28.0	27.0	27.0	26.0	26.0	25.0	25.0
Vietnam Era veterans . . . . .	17.0	15.0	16.0	16.0	17.0	17.0	17.0	15.0	14.0
Retired military . . . . .	4.9	4.7	4.4	4.3	4.3	4.2	4.3	4.2	3.9
Retired officers . . . . .	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5

<sup>1</sup> Represents full-time permanent employees. <sup>2</sup> 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). <sup>3</sup> Bachelor's degree or higher.

Source: U.S. Office of Personnel Management, Office of Workforce Information, *The Typical Federal Civilian Employee*.

## No. 558. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 1999

[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	Executive			Legislative	Judicial	Executive				
			Total	Defense				Total	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	154	
1976	2,879	3.2	2,831	1,025	38	11	42,259	41,450	14,699	631	179	
1977	2,855	3.1	2,803	997	39	12	45,895	44,975	15,696	700	219	
1978	2,875	3.0	2,822	987	40	13	49,921	48,899	16,995	771	251	
1979	2,897	2.9	2,844	974	40	13	53,590	52,513	18,065	817	260	
1980	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	3,233	2.7	3,173	1,060	38	23	99,138	97,022	31,990	1,329	787	
1991	3,101	2.7	3,038	1,015	38	25	104,273	101,965	32,956	1,434	874	
1992	3,106	2.6	3,040	1,004	39	27	108,054	105,402	31,486	1,569	1,083	
1993	3,043	2.5	2,976	952	39	28	114,323	111,523	32,755	1,609	1,191	
1994	2,993	2.4	2,928	900	37	28	116,138	113,264	32,144	1,613	1,260	
1995	2,943	2.4	2,880	852	34	28	118,304	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	
1999	2,789	2.1	2,726	703	30	32	124,990	121,732	30,141	1,560	1,699	

<sup>1</sup> Civilian only. See Table 645. <sup>2</sup> Includes 33,000 temporary census workers. <sup>3</sup> Includes 81,116 temporary census workers.

<sup>4</sup> Includes 111,020 temporary census workers. Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly; and unpublished data.

## No. 559. Federal Executive Branch (Nonpostal) Employment by Race and National Origin: 1990 to 1999

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

Pay system	1990	1995	1997	1998	1999
<b>All personnel</b>	<b>2,150,359</b>	<b>1,960,577</b>	<b>1,830,300</b>	<b>1,804,591</b>	<b>1,766,298</b>
White, non-Hispanic	1,562,846	1,394,690	1,293,244	1,269,790	1,236,698
General schedule and related	1,218,188	1,101,108	1,027,440	1,010,793	979,803
Grades 1-4 (\$13,870 - \$24,833)	132,028	79,195	63,775	61,909	58,381
Grades 5-8 (\$21,370 - \$38,108)	337,453	288,755	264,288	255,344	246,759
Grades 9-12 (\$32,380 - \$61,040)	510,261	465,908	434,228	425,617	413,989
Grades 13-15 (\$55,837 - \$100,897)	238,446	267,250	265,149	267,923	260,674
Total executives/senior pay levels <sup>1</sup>	9,337	13,307	13,465	13,634	13,856
Wage pay system	244,220	186,184	164,755	157,639	151,585
Other pay systems	91,101	94,091	87,584	87,724	91,454
Black	356,867	327,302	303,415	300,661	298,694
General schedule and related	272,657	258,586	243,932	242,587	241,422
Grades 1-4 (\$13,870-\$24,833)	65,077	41,381	32,439	30,668	28,530
Grades 5-8 (\$21,370 - \$38,108)	114,993	112,962	106,037	103,985	101,742
Grades 9-12 (\$32,380 - \$61,040)	74,985	79,795	79,124	79,999	81,410
Grades 13-15 (\$55,837 - \$100,897)	17,602	24,448	26,332	27,935	29,740
Total executives/senior pay levels <sup>1</sup>	479	942	1,002	1,044	1,103
Wage pay system	72,755	55,637	47,261	45,492	44,076
Other pay systems	10,976	12,137	11,220	11,538	12,093
Hispanic	115,170	115,964	114,740	115,545	114,743
General schedule and related	83,218	86,762	87,427	89,155	89,367
Grades 1-4 (\$13,870 - \$24,833)	15,738	11,081	9,320	9,213	8,874
Grades 5-8 (\$21,370 - \$38,108)	28,727	31,152	31,843	31,877	31,544
Grades 9-12 (\$32,380 - \$61,040)	31,615	34,056	34,742	35,864	36,474
Grades 13-15 (\$55,837 - \$100,897)	7,138	10,473	11,522	12,201	12,475
Total executives/senior pay levels <sup>1</sup>	154	382	409	454	487
Wage pay system	26,947	22,128	20,565	19,341	17,781
Other pay systems	4,851	6,692	6,339	6,595	7,108
American Indian, Alaska Natives, Asian, and Pacific Islander	115,476	122,621	118,901	118,595	116,163

<sup>1</sup> General schedule pay rates and Senior Pay Levels effective as of January 1999. Source: Office of Personnel Management, Central Personnel Data File.

## No. 560. Paid Civilian Employment in the Federal Government: 1998

[As of December 31 (2,758 represents 2,758,000). Excludes Central Intelligence Agency, Defense Intelligence Agency, seasonal and on-call employees, and National Security Agency]

State	Total (1,000)	Percent Defense	Percent change, 1996-98	State	Total (1,000)	Percent Defense	Percent change, 1996-98
<b>United States . . . . .</b>	<b>2,758</b>	<b>23.7</b>	<b>0.8</b>	Missouri . . . . .	57	15.8	-1.7
Alabama . . . . .	52	42.3	-	Montana . . . . .	11	9.1	-
Alaska . . . . .	14	28.6	-	Nebraska . . . . .	15	20.0	-
Arizona . . . . .	43	18.6	7.5	Nevada . . . . .	13	15.4	8.3
Arkansas . . . . .	21	19.0	5.0	New Hampshire . . . . .	8	12.5	-
California . . . . .	265	26.4	-1.5	New Jersey . . . . .	65	23.1	-4.4
Colorado . . . . .	54	20.4	3.8	New Mexico . . . . .	26	26.9	-
Connecticut . . . . .	23	13.0	4.5	New York . . . . .	139	8.6	-
Delaware . . . . .	5	20.0	-	North Carolina . . . . .	57	29.8	3.6
District of Columbia . . . . .	181	7.2	-2.2	North Dakota . . . . .	8	25.0	-
Florida . . . . .	116	23.3	3.6	Ohio . . . . .	87	27.6	1.2
Georgia . . . . .	88	35.2	1.1	Oklahoma . . . . .	43	46.5	2.4
Hawaii . . . . .	24	70.8	-	Oregon . . . . .	30	10.0	7.1
Idaho . . . . .	11	9.1	-	Pennsylvania . . . . .	113	24.8	0.9
Illinois . . . . .	98	14.3	1.0	Rhode Island . . . . .	11	36.4	-
Indiana . . . . .	38	23.7	-5.0	South Carolina . . . . .	27	37.0	3.8
Iowa . . . . .	20	5.0	-	South Dakota . . . . .	10	10.0	-
Kansas . . . . .	25	20.0	-	Tennessee . . . . .	52	13.5	-
Kentucky . . . . .	31	22.6	-8.8	Texas . . . . .	175	25.7	1.7
Louisiana . . . . .	35	22.9	2.9	Utah . . . . .	28	42.9	-3.4
Maine . . . . .	13	38.5	-	Vermont . . . . .	6	8.3	-
Maryland . . . . .	131	25.2	4.0	Virginia . . . . .	147	55.8	-2.6
Massachusetts . . . . .	56	12.5	3.7	Washington . . . . .	63	34.9	1.6
Michigan . . . . .	59	13.6	7.3	West Virginia . . . . .	18	11.1	-
Minnesota . . . . .	35	5.7	6.1	Wisconsin . . . . .	31	9.7	6.9
Mississippi . . . . .	25	40.0	4.2	Wyoming . . . . .	6	16.7	-

- Represents or rounds to zero.

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

## No. 561. Federal General Schedule Employee Pay Increases: 1965 to 1999

[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	1999 . . . . .	3.1
1975 . . . . .	5.0	1988 . . . . .	2.0		

- Represents zero.

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

## No. 562. Turnover Data for the Executive Branch—All Areas: 1984 to 1998

[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
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	21	(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
1998 . . . . .	320,830	242,637	321,292	84,124	1,855,112	-40,183	-2.1

Z Less than .05 percent.

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

## No. 563. Accessions to and Separations From Employment in the Federal Government: 1995 and 1999

[As of September 30]

Agency	Accessions				Separations			
	Number		Rate		Number		Rate	
	1995	1999	1995	1999	1995	1999	1995	1999
<b>Total, all agencies</b> . . . . .	<b>556,695</b>	<b>640,928</b>	<b>19.2</b>	<b>23.4</b>	<b>638,733</b>	<b>585,131</b>	<b>22.1</b>	<b>21.4</b>
Legislative Branch, total <sup>1</sup> . . . . .	1,074	1,163	6.6	8.6	1,985	1,702	12.2	12.5
General Accounting Office . . . . .	39	228	0.9	6.8	392	383	8.9	11.5
Government Printing Office . . . . .	77	138	1.8	4.2	318	319	7.6	9.7
Library of Congress . . . . .	540	342	11.6	7.8	642	519	13.8	11.9
Judicial Branch . . . . .	-	-	-	-	-	-	-	-
Executive Branch, total . . . . .	555,621	639,765	19.3	23.5	636,748	583,429	22.1	21.4
Executive Office of the President . . . . .	384	469	24.3	29.2	373	431	23.6	26.8
Executive Departments . . . . .	257,125	400,462	14.0	24.4	422,606	348,452	23.0	21.3
State . . . . .	3,338	4,523	13.3	18.1	3,919	2,941	15.6	11.7
Treasury . . . . .	24,532	49,398	15.0	32.9	52,634	48,369	32.2	32.2
Defense . . . . .	104,088	95,944	12.2	13.7	155,722	125,129	18.3	17.8
Justice . . . . .	14,958	11,029	14.9	8.9	7,496	7,223	7.5	5.8
Interior . . . . .	12,936	18,565	17.1	26.5	16,147	13,774	21.4	19.6
Agriculture . . . . .	25,365	26,483	23.3	26.5	41,384	26,946	37.9	26.9
Commerce <sup>2</sup> . . . . .	5,900	148,079	15.8	232.9	6,460	57,721	17.3	90.8
Labor . . . . .	1,438	1,709	8.7	10.7	2,003	1,711	12.2	10.7
Health & Human Services <sup>3</sup> . . . . .	8,774	10,795	9.3	17.8	78,780	8,744	83.7	14.4
Housing & Urban Development . . . . .	489	1,622	4.0	16.0	1,952	1,402	15.8	13.8
Transportation . . . . .	2,673	2,833	4.2	4.4	4,740	4,214	7.4	6.5
Energy . . . . .	2,087	1,026	10.5	6.4	2,671	1,272	13.4	7.9
Education . . . . .	683	523	13.8	11.2	354	237	7.2	5.1
Veterans Affairs <sup>4</sup> . . . . .	49,864	27,933	19.0	12.1	48,344	48,769	18.5	21.1
Independent agencies <sup>1</sup> . . . . .	298,112	238,834	28.6	22.0	213,769	234,546	20.5	21.6
Board of Governors, Fed RSRV System . . . . .	231	178	13.7	10.6	199	188	11.8	11.2
Environmental Protection Agency . . . . .	2,232	1,510	12.3	8.1	2,078	1,518	11.5	8.1
Equal Employment Opportunity Comm . . . . .	129	360	4.5	13.5	156	87	5.4	3.3
Federal Deposit Insurance Corporation . . . . .	360	700	2.2	9.3	4,404	1,007	26.8	13.4
Fed Emergency Management Agency . . . . .	3,165	3,505	60.2	59.1	3,059	3,547	58.2	59.8
General Services Administration . . . . .	292	653	1.7	4.6	2,552	620	14.8	4.4
National Aeronautics & Space Admin . . . . .	2,004	1,315	8.9	7.0	3,673	1,522	16.2	8.1
National Archives & Records Admin . . . . .	583	525	20.0	19.8	307	340	10.5	12.8
Nuclear Regulatory Commission . . . . .	98	168	3.0	5.8	263	314	8.0	10.8
Office of Personnel Management . . . . .	506	565	10.3	15.5	1,407	508	28.6	13.9
Panama Canal Comm . . . . .	1,744	1,461	19.6	15.8	1,246	2,305	14.0	24.9
Railroad Retirement Board . . . . .	46	46	2.9	3.6	185	85	11.6	6.7
Securities and Exchange Commission . . . . .	584	523	21.1	18.5	356	429	12.8	15.2
Small Business Administration . . . . .	1,065	1,747	18.1	36.6	2,799	1,840	47.6	38.6
Smithsonian Institution . . . . .	707	588	13.1	13.6	980	603	18.2	13.9
Tennessee Valley Authority . . . . .	674	655	4.1	4.8	2,873	1,113	17.3	8.2
U.S. Information Agency . . . . .	356	326	4.7	5.1	836	519	11.0	8.2
U.S. International Dev. Coop. Agency . . . . .	333	200	8.6	7.3	665	331	17.2	12.1
U.S. Postal Service . . . . .	210,447	216,256	25.0	24.6	179,494	210,640	21.3	23.9

- Represents or rounds to zero. <sup>1</sup> Includes other branches, or other agencies, not shown separately. <sup>2</sup> 1998 and 1999 include Census Enumerators for the 2000 Decennial Census. <sup>3</sup> 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. <sup>4</sup> Formerly Veterans Administration.

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

## No. 564. Federal Land and Buildings Owned and Leased and Predominant Land Usage: 1990 to 1998

[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 381]

Item	Unit	1990	1994	1995	1996	1997	1998
<b>Federally owned:</b>							
Land, worldwide . . . . .	1,000 acres . . . . .	650,014	677,802	549,670	563,278	563,231	655,042
United States . . . . .	1,000 acres . . . . .	649,802	676,615	549,474	563,129	563,081	654,885
Buildings . . . . .	1,000 . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States . . . . .	1,000 . . . . .	446	448	424	430	430	420
Buildings floor area (sq. ft.) . . . . .	Mil. sq/ft. . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States . . . . .	Mil. sq/ft. . . . .	2,859	2,944	2,793	2,930	2,935	2,911
Costs . . . . .	Mil. dol. . . . .	187,865	209,318	199,387	217,857	222,391	244,273
Land . . . . .	Mil. dol. . . . .	(NA)	20,947	18,972	22,952	22,914	26,450
Buildings . . . . .	Mil. dol. . . . .	(NA)	115,633	113,018	123,897	128,530	130,858
Structures and facilities . . . . .	Mil. dol. . . . .	(NA)	72,738	67,398	71,008	70,946	86,965
<b>Federally leased:</b>							
Land, worldwide . . . . .	1,000 acres . . . . .	994	1,119	1,385	1,373	1,374	1,306
United States . . . . .	1,000 acres . . . . .	938	1,055	1,351	1,339	1,340	1,272
Buildings . . . . .	1,000 . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States . . . . .	Number . . . . .	47,291	53,128	77,896	77,232	76,761	76,357
Buildings floor area (sq. ft.) . . . . .	Mil. sq/ft. . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
United States . . . . .	Mil. sq/ft. . . . .	234	276	275	277	276	276
Annual rental . . . . .	Mil. dol. . . . .	2,590	3,766	3,633	3,739	3,613	3,628
United States . . . . .	Mil. dol. . . . .	2,125	3,105	3,174	3,214	3,212	3,226

NA Not available.

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