

## Federal Government Finances and Employment

This section presents statistics relating to the financial structure and the civilian employment of the federal government. The fiscal data cover taxes, other receipts, outlays, and debt. The principal sources of fiscal data are the *Budget of the United States Government* and related documents, published annually by the Office of Management and Budget (OMB), and the U.S. Department of the Treasury's *United States Government Annual Report* and its *Appendix*. Detailed data on tax returns and collections are published annually by the Internal Revenue Service. The personnel data relate to staffing and payrolls. They are published by the Office of Personnel Management and the Bureau of Labor Statistics. Data on federally owned land and real property are collected by the General Services Administration and presented in its annual "Federal Real Property Report."

**Budget concept**—Under the unified budget concept, all federal monies are included in one comprehensive budget. These monies comprise both federal funds and trust funds. Federal funds are derived mainly from taxes and borrowing and are not restricted by law to any specific government purpose. Trust funds, such as the Unemployment Trust Fund, collect certain taxes and other receipts for use in carrying out specific purposes or programs in accordance with the terms of the trust agreement or statute. Fund balances include both cash balances with the Treasury and investments in U.S. securities. Part of the balance is obligated, part unobligated. Prior to 1985, the budget totals, under provisions of law, excluded some federal activities—including the Federal Financing Bank, the Postal Service, the Synthetic Fuels Corporation, and the lending activities of the Rural Electrification Administration. The Balanced Budget and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (Federal Old-Age and Survivors Insurance and the federal disability insurance trust funds) off-budget. Though

social security is now off-budget and, by law, excluded from coverage of the congressional budget resolutions, it continues to be a federal program. Receipts arising from the government's sovereign powers are reported as governmental receipts and all other receipts, i.e., from business-type or market-oriented activities, are offset against outlays. Outlays are reported on a checks-issued (net) basis (i.e., outlays are recorded at the time the checks to pay bills are issued).

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

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

The day-to-day cash operations of the federal government clearing through the accounts of the U.S. Treasury are reported in the *Daily Treasury Statement*. Extensive detail on the public debt is published in the *Monthly Statement of the Public Debt of the United States*.

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

in and payments from accounts maintained by government agencies are on the same basis as the unified budget.

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

**Income tax returns and tax collections**—Tax data are compiled by the Internal Revenue Service of the Treasury Department. The annual *Internal Revenue Service Data Book* gives a detailed account of tax collections by kind of tax. The agency's annual *Statistics of Income* reports present detailed data from individual income tax returns and corporation income tax returns. The quarterly *Statistics of Income Bulletin* presents data on such diverse subjects as tax-exempt organizations, unincorporated businesses, fiduciary income tax and estate tax returns, sales of capital assets by individuals, international income and taxes reported by corporations and individuals, and estate tax wealth.

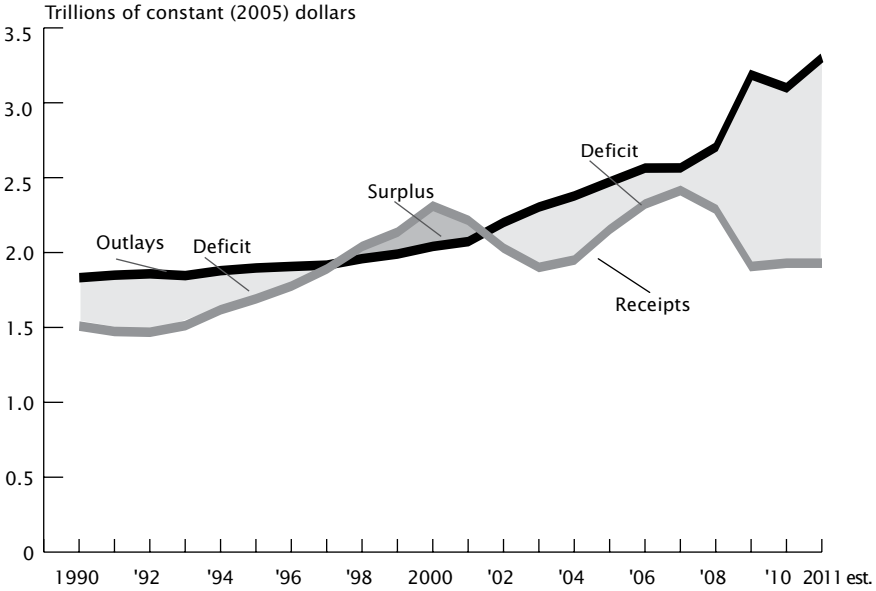
**Employment and payrolls**—The Office of Personnel Management collects employment and payroll data from all departments and agencies of the federal government, except the Central Intelligence Agency, the National Security Agency, and the Defense Intelligence

Agency. Employment figures represent the number of persons who occupied civilian positions at the end of the report month shown and who are paid for personal services rendered for the federal government, regardless of the nature of appointment or method of payment. Federal payrolls include all payments for personal services rendered during the report month and payments for accumulated annual leave of employees who separate from the service. Since most federal employees are paid on a biweekly basis, the calendar month earnings are partially estimated on the basis of the number of work days in each month where payroll periods overlap.

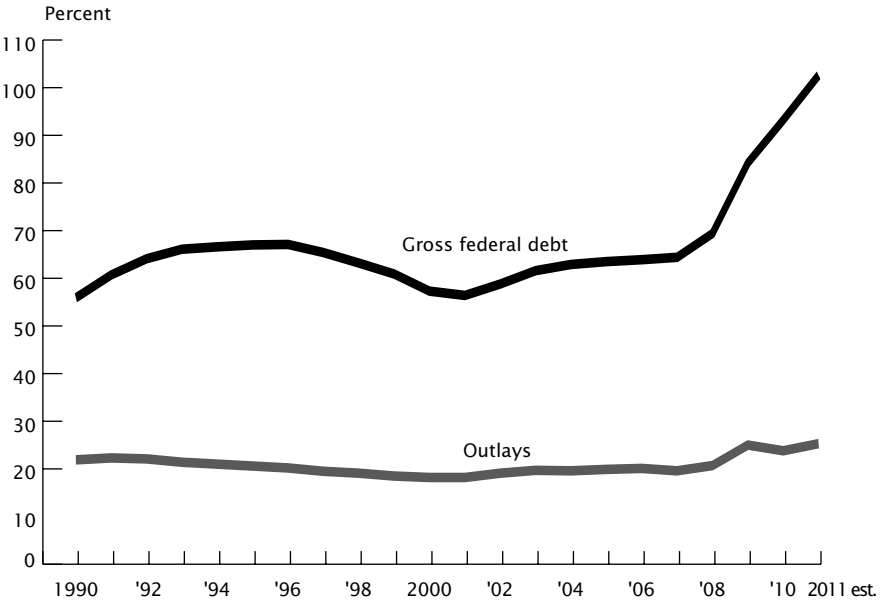
Federal employment and payroll figures are published by the Office of Personnel Management in its *Federal Civilian Workforce Statistics—Employment and Trends*. It also publishes biennial employment data for minority groups, data on occupations of white- and blue-collar workers, and data on employment by geographic area; reports on salary and wage distribution of federal employees are published annually. General schedule is primarily white-collar; wage system primarily blue-collar. Data on federal employment are also issued by the Bureau of Labor Statistics in its *Monthly Labor Review* and in *Employment and Earnings* and by the U.S. Census Bureau in its annual publication *Public Employment*.

Figure 9.1  
**Federal Budget Summary: 1990 to 2011**

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



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



Source: Charts prepared by U.S. Census Bureau. For data, see Tables 469 & 470.

**Table 469. Federal Budget—Receipts and Outlays: 1960 to 2011**

[92.5 represents \$92,500,000,000. For fiscal years ending in year shown; see text, Section 8. See also headnote, Table 471]

Fiscal year	In current dollars (bil dol.)			In constant (2005) dollars (bil dol.)			As percentage of GDP <sup>1</sup>		
	Receipts	Outlays	Surplus or deficit (-)	Receipts	Outlays	Surplus or deficit (-)	Receipts	Outlays	Surplus or deficit (-)
1960.....	92.5	92.2	0.3	630.9	628.9	2.1	17.8	17.8	0.1
1970.....	192.8	195.6	-2.8	968.4	982.7	-14.3	19.0	19.3	-0.3
1980.....	517.1	590.9	-73.8	1,197.6	1,368.6	-171.0	19.0	21.7	-2.7
1985.....	734.0	946.3	-212.3	1,250.9	1,612.7	-361.8	17.7	22.8	-5.1
1990.....	1,032.0	1,253.0	-221.0	1,508.7	1,831.9	-323.2	18.0	21.9	-3.9
1991.....	1,055.0	1,324.2	-269.2	1,473.0	1,849.0	-375.9	17.8	22.3	-4.5
1992.....	1,091.2	1,381.5	-290.3	1,467.5	1,857.9	-390.4	17.5	22.1	-4.7
1993.....	1,154.3	1,409.4	-255.1	1,511.5	1,845.5	-334.0	17.5	21.4	-3.9
1994.....	1,258.6	1,461.8	-203.2	1,617.7	1,878.9	-261.2	18.0	21.0	-2.9
1995.....	1,351.8	1,515.7	-164.0	1,691.4	1,896.6	-205.1	18.4	20.6	-2.2
1996.....	1,453.1	1,560.5	-107.4	1,775.5	1,906.7	-131.3	18.8	20.2	-1.4
1997.....	1,579.2	1,601.1	-21.9	1,889.9	1,916.1	-26.2	19.2	19.5	-0.3
1998.....	1,721.7	1,652.5	69.3	2,040.9	1,958.8	82.1	19.9	19.1	0.8
1999.....	1,827.5	1,701.8	125.6	2,136.4	1,989.5	146.8	19.8	18.5	1.4
2000.....	2,025.2	1,789.0	236.2	2,310.0	2,040.5	269.5	20.6	18.2	2.4
2001.....	1,991.1	1,862.8	128.2	2,215.3	2,072.6	142.7	19.5	18.2	1.3
2002.....	1,853.1	2,010.9	-157.8	2,028.6	2,201.3	-172.7	17.6	19.1	-1.5
2003.....	1,782.3	2,159.9	-377.6	1,901.1	2,303.9	-402.8	16.2	19.7	-3.4
2004.....	1,880.1	2,292.8	-412.7	1,949.5	2,377.5	-428.0	16.1	19.6	-3.5
2005.....	2,153.6	2,472.0	-318.3	2,153.6	2,472.0	-318.3	17.3	19.9	-2.6
2006.....	2,406.9	2,655.0	-248.2	2,324.1	2,563.8	-239.6	18.2	20.1	-1.9
2007.....	2,568.0	2,728.7	-160.7	2,411.9	2,562.9	-150.9	18.5	19.6	-1.2
2008.....	2,524.0	2,982.5	-458.6	2,286.8	2,702.3	-415.5	17.5	20.7	-3.2
2009.....	2,105.0	3,517.7	-1,412.7	1,898.3	3,172.2	-1,274.0	14.9	25.0	-10.0
2010.....	2,162.7	3,456.2	-1,293.5	1,919.0	3,066.7	-1,147.7	14.9	23.8	-8.9
2011, est.....	2,173.7	3,818.8	-1,645.1	1,901.9	3,341.3	-1,439.4	14.4	25.3	-10.9

<sup>1</sup> Gross domestic product; see text, Section 13.Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budgets>>.**Table 470. Federal Budget Debt: 1960 to 2011**

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

Fiscal year	Total (bil. dol.)					As percentages of GDP <sup>1</sup>				
	Gross federal debt	Federal govern- ment accounts	Held by the public			Gross federal debt	Federal govern- ment accounts	Held by the public		
			Total	Federal Reserve System	Other			Total	Federal Reserve System	Other
1960.....	290.5	53.7	236.8	26.5	210.3	56.0	10.3	45.6	5.1	40.5
1970.....	380.9	97.7	283.2	57.7	225.5	37.6	9.6	28.0	5.7	22.3
1980.....	909.0	197.1	711.9	120.8	591.1	33.4	7.2	26.1	4.4	21.7
1985.....	1,817.4	310.2	1,507.3	169.8	1,337.5	43.8	7.5	36.4	4.1	32.3
1987.....	2,346.0	456.2	1,889.8	212.0	1,677.7	50.4	9.8	40.6	4.6	36.1
1988.....	2,601.1	549.5	2,051.6	229.2	1,822.4	51.9	11.0	41.0	4.6	36.4
1989.....	2,867.8	677.1	2,190.7	220.1	1,970.6	53.1	12.5	40.6	4.1	36.5
1990.....	3,206.3	794.7	2,411.6	234.4	2,177.1	55.9	13.9	42.1	4.1	38.0
1991.....	3,598.2	909.2	2,689.0	258.6	2,430.4	60.7	15.3	45.3	4.4	41.0
1992.....	4,001.8	1,002.1	2,999.7	296.4	2,703.3	64.1	16.1	48.1	4.7	43.3
1993.....	4,351.0	1,102.6	3,248.4	325.7	2,922.7	66.1	16.7	49.3	4.9	44.4
1994.....	4,643.3	1,210.2	3,433.1	355.2	3,077.9	66.6	17.3	49.2	5.1	44.1
1995.....	4,920.6	1,316.2	3,604.4	374.1	3,230.3	67.0	17.9	49.1	5.1	44.0
1996.....	5,181.5	1,447.4	3,734.1	390.9	3,343.1	67.1	18.8	48.4	5.1	43.3
1997.....	5,369.2	1,596.9	3,772.3	424.5	3,347.8	65.4	19.4	45.9	5.2	40.8
1998.....	5,478.2	1,757.1	3,721.1	458.2	3,262.9	63.2	20.3	43.0	5.3	37.7
1999.....	5,605.5	1,973.2	3,632.4	496.6	3,135.7	60.9	21.4	39.4	5.4	34.1
2000.....	5,628.7	2,218.9	3,409.8	511.4	2,898.4	57.3	22.6	34.7	5.2	29.5
2001.....	5,769.9	2,450.3	3,319.6	534.1	2,785.5	56.4	24.0	32.5	5.2	27.2
2002.....	6,198.4	2,658.0	3,540.4	604.2	2,936.2	58.8	25.2	33.6	5.7	27.8
2003.....	6,760.0	2,846.6	3,913.4	656.1	3,257.3	61.6	25.9	35.6	6.0	29.7
2004.....	7,354.7	3,059.1	4,295.5	700.3	3,595.2	62.9	26.2	36.8	6.0	30.8
2005.....	7,905.3	3,313.1	4,592.2	736.4	3,855.9	63.5	26.6	36.9	5.9	31.0
2006.....	8,451.4	3,622.4	4,829.0	768.9	4,060.0	63.9	27.4	36.5	5.8	30.7
2007.....	8,950.7	3,915.6	5,035.1	779.6	4,255.5	64.4	28.2	36.2	5.6	30.6
2008.....	9,986.1	4,183.0	5,803.1	491.1	5,311.9	69.4	29.1	40.3	3.4	36.9
2009.....	11,875.9	4,331.1	7,544.7	769.2	6,775.5	84.2	30.7	53.5	5.5	48.1
2010.....	13,528.8	4,509.9	9,018.9	811.7	8,207.3	93.2	31.1	62.2	5.6	56.6
2011, est.....	15,476.2	4,619.8	10,856.5	(NA)	(NA)	102.6	30.6	72.0	(NA)	(NA)

NA Not available. <sup>1</sup> Gross domestic product; see text, Section 13.Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budgets>>.

**Table 471. Federal Budget Outlays by Type: 1990 to 2011**

[1,253.0 represents \$1,253,000,000,000. For years ending September 30. Given the inherent imprecision in deflating outlays, the data shown in constant dollars present a reasonable perspective—not precision. The deflators and the categories that are deflated are as comparable over time as feasible. Minus sign (–) indicates offset]

Type	Unit	1990	2000	2005	2008	2009	2010	2011, est.
<b>Current dollar outlays</b>	<b>Bil. dol.</b>	<b>1,253.0</b>	<b>1,789.0</b>	<b>2,472.0</b>	<b>2,982.5</b>	<b>3,517.7</b>	<b>3,456.2</b>	<b>3,818.8</b>
National defense <sup>1</sup>	Bil. dol.	299.3	294.4	495.3	616.1	661.0	693.6	768.2
Nondefense, total	Bil. dol.	953.7	1,494.6	1,976.7	2,366.5	2,856.6	2,762.6	3,050.6
Payments for individuals	Bil. dol.	585.7	1,054.5	1,490.2	1,824.6	2,093.0	2,285.6	2,410.7
Direct payments <sup>2</sup>	Bil. dol.	507.0	867.7	1,212.1	1,520.0	1,732.2	1,893.3	2,010.3
Grants to State and local governments	Bil. dol.	78.7	186.8	278.1	304.7	360.7	392.3	400.5
All other grants	Bil. dol.	56.4	99.1	149.9	156.6	177.2	216.0	224.7
Net interest <sup>2</sup>	Bil. dol.	184.3	222.9	184.0	252.8	186.9	196.2	206.7
All other <sup>2</sup>	Bil. dol.	163.9	160.7	217.8	218.7	492.2	146.9	298.2
Undistributed offsetting receipts <sup>2</sup>	Bil. dol.	–36.6	–42.6	–65.2	–86.2	–92.6	–82.1	–89.7
<b>Constant (2005) dollar outlays</b>	<b>Bil. dol.</b>	<b>1,831.9</b>	<b>2,040.6</b>	<b>2,472.0</b>	<b>2,702.3</b>	<b>3,172.2</b>	<b>3,066.7</b>	<b>3,341.3</b>
National defense <sup>1</sup>	Bil. dol.	461.2	361.3	495.3	548.1	588.2	612.3	669.5
Nondefense, total	Bil. dol.	1,370.6	1,679.3	1,976.7	2,154.3	2,584.0	2,454.4	2,672.0
Payments for individuals	Bil. dol.	815.4	1,172.3	1,490.2	1,666.5	1,906.9	2,037.5	2,119.4
Direct payments <sup>2</sup>	Bil. dol.	705.7	964.4	1,212.1	1,388.5	1,578.6	1,688.5	1,768.0
Grants to state and local governments	Bil. dol.	109.6	207.9	278.1	278.0	328.3	349.1	351.4
All other grants	Bil. dol.	87.9	118.5	149.9	133.3	148.5	178.4	181.8
Net interest <sup>2</sup>	Bil. dol.	255.7	250.8	184.0	231.9	169.2	176.3	183.3
All other <sup>2</sup>	Bil. dol.	278.8	190.5	217.8	200.0	441.4	134.5	265.3
Undistributed offsetting receipts <sup>2</sup>	Bil. dol.	–67.1	–52.9	–65.2	–77.5	–82.1	–72.2	–77.8
<b>Outlays as percent of GDP <sup>3</sup></b>	<b>Percent</b>	<b>21.9</b>	<b>18.2</b>	<b>19.9</b>	<b>20.7</b>	<b>25.0</b>	<b>23.8</b>	<b>25.3</b>
National defense <sup>1</sup>	Percent	5.2	3.0	4.0	4.3	4.7	4.8	5.1
Nondefense, total	Percent	16.6	15.2	15.9	16.4	20.3	19.0	20.2
Payments for individuals	Percent	10.2	10.7	12.0	12.7	14.8	15.8	16.0
Direct payments <sup>2</sup>	Percent	8.8	8.8	9.7	10.6	12.3	13.0	13.3
Grants to state and local governments	Percent	1.4	1.9	2.2	2.1	2.6	2.7	2.7
All other grants	Percent	1.0	1.0	1.2	1.1	1.3	1.5	1.5
Net interest <sup>2</sup>	Percent	3.2	2.3	1.5	1.8	1.3	1.4	1.4
All other <sup>2</sup>	Percent	2.9	1.6	1.7	1.5	3.5	1.0	2.0
Undistributed offsetting receipts <sup>2</sup>	Percent	–0.6	–0.4	–0.5	–0.6	–0.7	–0.6	–0.6

<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). <sup>3</sup> Gross domestic product; see text, Section 13.

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

**Table 472. Federal Budget Outlays by Agency: 1990 to 2011**

[In billions of dollars (1,253.0 represents \$1,253,000,000,000). For years ending September 30]

Department or other unit	1990	2000	2005	2008	2009	2010	2011, est.
<b>Outlays, total <sup>1</sup></b>	<b>1,253.0</b>	<b>1,789.0</b>	<b>2,472.0</b>	<b>2,982.5</b>	<b>3,517.7</b>	<b>3,456.2</b>	<b>3,818.8</b>
Legislative Branch	2.2	2.9	4.0	4.4	4.7	5.8	4.9
The Judiciary Branch	1.6	4.1	5.5	6.3	6.6	7.2	7.4
Agriculture	45.9	75.1	85.3	90.8	114.4	129.5	152.1
Commerce	3.7	7.8	6.1	7.7	10.7	13.2	11.9
Defense—Military	289.7	281.0	474.4	594.7	636.8	666.7	739.7
Education	23.0	33.5	72.9	66.0	53.4	92.9	79.4
Energy	12.1	15.0	21.3	21.4	23.7	30.8	44.6
Health and Human Services	175.5	382.3	581.4	700.4	796.3	854.1	909.7
Homeland Security	7.2	13.2	38.7	40.7	51.7	44.5	48.1
Housing and Urban Development	20.2	30.8	42.5	49.1	61.0	60.1	60.8
Interior	5.8	8.0	9.3	9.8	11.8	13.2	13.0
Justice	5.9	16.8	22.4	26.5	27.7	29.6	33.5
Labor	26.1	31.9	46.9	58.8	138.2	173.1	148.0
State	4.8	6.7	12.7	17.5	21.4	23.8	28.9
Transportation	25.6	41.6	56.6	64.9	73.0	77.8	79.5
Treasury	253.9	390.5	410.2	548.8	701.8	444.3	532.3
Veterans Affairs	29.0	47.0	69.8	84.7	95.5	108.3	141.1
Corps of Engineers	3.3	4.2	4.7	5.1	6.8	9.9	10.6
Other Defense—Civil Programs	21.7	32.8	43.5	45.8	57.3	54.0	59.2
Environmental Protection Agency	5.1	7.2	7.9	7.9	8.1	11.0	11.1
Executive Office of the President	0.2	0.3	7.7	1.2	0.7	0.6	0.5
International Assistance Programs	10.1	12.1	15.0	11.4	14.8	20.0	25.2
National Aeronautics and Space Administration	12.4	13.4	15.6	17.8	19.2	18.9	19.5
National Science Foundation	1.8	3.4	5.4	5.8	6.0	6.7	8.6
Office of Personnel Management	31.9	48.7	59.5	64.4	72.3	69.9	80.6
Social Security Administration (on-budget)	17.3	45.1	54.6	58.6	78.7	70.8	170.5
Social Security Administration (off-budget)	245.0	396.2	506.8	599.2	648.9	683.4	630.9
Undistributed offsetting receipts	–98.9	–173.0	–226.2	–277.8	–274.2	–267.9	–269.7

<sup>1</sup> Includes other agencies, not shown separately.

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

**Table 473. Federal Budget Outlays by Detailed Function: 1990 to 2011**

[In billions of dollars (1,253.0 represents \$1,253,000,000,000). For years ending September 30. Minus sign (-) indicates decrease]

Superfunction and function	1990	2000	2005	2006	2007	2008	2009	2010	2011, est.
<b>Total outlays</b> . . . . .	<b>1,253.0</b>	<b>1,789.0</b>	<b>2,472.0</b>	<b>2,655.1</b>	<b>2,728.7</b>	<b>2,982.5</b>	<b>3,517.7</b>	<b>3,456.2</b>	<b>3,818.8</b>
National defense <sup>1</sup> . . . . .	299.3	294.4	495.3	521.8	551.3	616.1	661.0	693.6	768.2
Department of Defense—Military . . . . .	289.7	281.0	474.1	499.3	528.5	594.6	636.7	666.7	739.7
Military personnel . . . . .	75.6	76.0	127.5	127.5	127.5	138.9	147.3	155.7	157.0
Operation and maintenance . . . . .	88.3	105.8	188.1	203.8	216.6	244.8	259.3	276.0	311.9
Procurement . . . . .	81.0	51.7	82.3	89.8	99.6	117.4	129.2	133.6	151.9
Research, development, test, and evaluation . . . . .	37.5	37.6	65.7	68.6	73.1	75.1	79.0	77.0	80.7
Military construction . . . . .	5.1	5.1	5.3	6.2	7.9	11.6	17.6	21.2	20.9
Atomic energy defense activities . . . . .	9.0	12.1	18.0	17.5	17.1	17.1	17.6	19.3	21.2
International affairs <sup>1</sup> . . . . .	13.8	17.2	34.6	29.5	28.5	28.9	37.5	45.2	55.2
International development and humanitarian assistance . . . . .	5.5	6.5	17.7	16.7	15.5	14.1	22.1	19.0	28.6
International security assistance . . . . .	8.7	6.4	7.9	7.8	8.0	9.5	6.2	11.4	11.6
Conduct of foreign affairs . . . . .	3.0	4.7	9.1	8.6	8.4	10.4	12.2	13.6	15.0
General science, space, and technology . . . . .	14.4	18.6	23.6	23.6	25.5	27.7	29.4	31.0	33.4
General science and basic research . . . . .	2.8	6.2	8.8	9.1	10.3	10.5	11.1	12.7	14.7
Space flight, research, and supporting activities . . . . .	11.6	12.4	14.8	14.5	15.3	17.2	18.4	18.4	18.7
Energy . . . . .	3.3	-0.8	0.4	0.8	-0.9	0.6	4.7	11.6	27.9
Energy supply . . . . .	2.0	-1.8	-0.9	0.2	-2.0	-0.4	2.0	5.8	13.7
Natural resources and environment <sup>1</sup> . . . . .	17.1	25.0	28.0	33.0	31.7	31.8	35.6	43.7	49.0
Water resources . . . . .	4.4	5.1	5.7	8.0	5.1	6.1	8.1	11.7	12.5
Conservation and land management . . . . .	4.0	6.8	6.2	7.8	9.6	8.7	9.8	10.8	13.9
Recreational resources . . . . .	1.4	2.5	3.0	3.0	3.0	3.2	3.6	3.9	4.1
Pollution control and abatement . . . . .	5.2	7.4	8.1	8.6	8.4	8.1	8.3	10.8	10.9
Agriculture . . . . .	11.8	36.5	26.6	26.0	17.7	18.4	22.2	21.4	25.1
Farm income stabilization . . . . .	9.7	33.4	22.0	21.4	13.1	13.8	17.6	16.6	19.7
Agricultural research and services . . . . .	2.1	3.0	4.5	4.6	4.6	4.6	4.6	4.8	5.4
Commerce and housing credit <sup>1</sup> . . . . .	67.6	3.2	7.6	6.2	0.5	27.9	291.5	-82.3	17.4
Mortgage credit . . . . .	3.8	-3.3	-0.9	-0.6	-5.0	-	99.8	35.8	35.5
Postal service . . . . .	2.1	2.1	-1.2	-1.0	-3.2	-3.1	-1.0	-0.7	0.8
Deposit insurance . . . . .	57.9	-3.1	-1.4	-1.1	-1.5	18.8	22.6	-32.0	-4.1
Transportation <sup>1</sup> . . . . .	29.5	46.9	67.9	70.2	72.9	77.6	84.3	92.0	94.5
Ground transportation . . . . .	19.0	31.7	42.3	45.2	46.8	50.0	54.1	60.8	62.0
Air transportation . . . . .	7.2	10.6	18.8	18.0	18.1	19.4	20.8	21.4	21.6
Water transportation . . . . .	3.2	4.4	6.4	6.7	7.7	8.1	9.1	9.4	10.3
Community and regional development <sup>1</sup> . . . . .	8.5	10.6	26.3	54.5	29.6	24.0	27.7	23.8	25.7
Community development . . . . .	3.5	5.5	5.9	5.8	11.8	10.2	7.7	9.9	11.2
Disaster relief and insurance . . . . .	2.1	2.6	17.7	46.0	15.2	11.2	16.7	10.7	11.5
Education, training, employment, and social services <sup>1</sup> . . . . .	37.2	53.8	97.6	118.5	91.7	91.3	79.7	127.7	115.1
Elementary, secondary, and vocational education . . . . .	9.9	20.6	38.3	39.7	38.4	38.9	53.2	73.3	78.2
Higher education . . . . .	11.1	10.1	31.4	50.5	24.6	23.6	-3.3	20.0	0.8
Research and general education aids . . . . .	1.6	2.5	3.1	3.0	3.2	3.2	3.5	3.6	4.0
Training and employment . . . . .	5.6	6.8	6.9	7.2	7.1	7.2	7.7	9.9	9.1
Social services . . . . .	8.1	12.6	16.3	16.5	16.7	16.8	17.0	19.2	20.9
Health . . . . .	57.7	154.5	250.5	252.7	266.4	280.6	334.3	369.1	387.6
Health care services . . . . .	47.6	136.2	219.6	220.8	233.9	247.7	300.0	330.7	347.0
Health research and training . . . . .	8.6	16.0	28.1	28.8	29.3	29.9	30.6	34.2	36.1
Consumer and occupational health and safety . . . . .	1.5	2.3	2.9	3.1	3.2	3.0	3.8	4.1	4.5
Medicare . . . . .	98.1	197.1	298.6	329.9	375.4	390.8	430.1	451.6	494.3
Income security <sup>1</sup> . . . . .	148.7	253.7	345.8	352.5	366.0	431.3	533.2	622.2	622.7
General retirement and disability insurance (excluding social security) . . . . .	5.1	5.2	7.0	4.6	7.8	8.9	8.2	6.6	7.6
Federal employee retirement and disability . . . . .	52.0	77.2	93.4	98.3	103.9	109.0	118.1	119.9	127.1
Unemployment compensation . . . . .	18.9	23.0	35.4	33.8	35.1	45.3	122.5	160.1	134.8
Housing assistance . . . . .	15.9	28.9	37.9	38.3	39.7	40.6	50.9	58.7	69.4
Food and nutrition assistance . . . . .	24.0	32.5	50.8	53.9	54.5	60.7	79.1	95.1	107.2
Social security . . . . .	248.6	409.4	523.3	548.5	586.2	617.0	683.0	706.7	748.4
Veterans benefits and services <sup>1</sup> . . . . .	29.0	47.0	70.1	69.8	72.8	84.7	95.4	108.4	141.4
Income security for veterans . . . . .	15.3	24.9	35.8	35.8	35.7	41.3	46.0	49.2	72.9
Veterans education, training, and rehabilitation . . . . .	0.2	1.3	2.8	2.6	2.7	2.7	3.5	8.1	10.7
Hospital and medical care for veterans . . . . .	12.1	19.5	28.8	29.9	32.3	37.0	41.9	45.7	49.6
Veterans housing . . . . .	0.5	0.4	0.9	-1.2	-0.9	-0.4	-0.6	0.5	1.3
Administration of justice . . . . .	10.2	28.5	40.0	41.0	41.2	47.1	51.5	53.4	60.7
Federal law enforcement activities . . . . .	4.8	12.1	19.9	20.0	19.6	24.6	27.6	27.8	31.8
Federal litigative and judicial activities . . . . .	3.6	7.8	9.6	10.1	11.0	11.8	12.1	13.1	13.5
Federal correctional activities . . . . .	1.3	3.7	5.9	6.2	6.3	6.9	7.3	7.7	7.9
Criminal justice assistance . . . . .	0.5	4.9	4.6	4.8	4.3	3.9	4.6	4.8	7.5
General government . . . . .	10.5	13.0	17.0	18.2	17.4	20.3	22.0	23.0	32.1
Net interest <sup>1</sup> . . . . .	184.3	222.9	184.0	226.6	237.1	252.8	186.9	196.2	206.7
Interest on Treasury debt securities (gross) . . . . .	264.7	361.9	352.3	405.9	430.0	451.1	383.1	413.9	430.4
Interest received by on-budget trust funds . . . . .	-46.3	-69.3	-69.2	-71.6	-72.0	-77.8	-63.6	-67.3	-64.3
Interest received by off-budget trust funds . . . . .	-16.0	-59.8	-91.8	-97.7	-106.0	-113.7	-118.0	-118.5	-115.7
Allowances . . . . .	-	-	-	-	-	-	-	-	3.1
Undistributed offsetting receipts . . . . .	-36.6	-42.6	-65.2	-68.3	-82.2	-86.2	-92.6	-82.1	-89.7

- Represents or rounds to zero. <sup>1</sup> Includes functions not shown separately.Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget>>.

**Table 474. Outlays for Payments for Individuals by Category and Major Program: 1990 to 2011**

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

Category and program	1990	2000	2005	2007	2008	2009	2010	2011, est.
<b>Total, payments for individuals.</b>	<b>585.7</b>	<b>1,054.5</b>	<b>1,490.9</b>	<b>1,690.4</b>	<b>1,825.8</b>	<b>2,094.1</b>	<b>2,286.7</b>	<b>2,411.8</b>
Social security and railroad retirement	250.5	410.5	523.4	586.7	617.4	681.0	706.5	747.7
Social security:								
Old age and survivors insurance	221.9	351.4	434.0	483.3	506.6	561.4	576.6	612.4
Disability insurance	24.4	54.4	84.2	97.5	104.7	115.5	123.5	128.6
Railroad retirement (excl. social security)	4.1	4.6	5.3	5.8	6.1	4.1	6.5	6.8
Federal employees retirement and insurance	64.1	100.3	126.9	138.0	148.2	161.7	166.5	196.9
Military retirement	21.5	32.8	39.0	43.5	45.8	50.0	50.6	55.3
Civil service retirement	31.0	45.1	54.7	60.9	63.5	67.5	69.4	72.1
Veterans service-connected compensation	10.7	20.8	30.9	31.1	36.3	40.4	43.4	66.4
Other	0.8	1.7	2.4	2.6	2.7	3.8	3.1	3.1
Unemployment assistance	17.4	21.1	33.1	33.2	43.4	119.8	158.3	132.7
Medical care	164.3	362.7	562.5	682.4	714.9	813.8	865.5	926.4
Medicare:								
Hospital insurance	65.9	127.9	182.8	204.9	223.6	240.0	250.2	265.0
Supplementary medical insurance	41.5	87.2	151.0	230.1	231.1	257.6	268.9	301.1
State children's health insurance	—	1.2	5.1	6.0	6.9	7.5	7.9	9.2
Medicaid	41.1	117.9	181.7	190.6	201.4	250.9	272.8	276.2
Indian health	1.1	2.4	3.1	3.3	3.3	3.6	4.4	4.5
Hospital and medical care for veterans	12.0	19.3	23.1	30.5	31.1	35.3	38.2	41.1
Health resources and services	1.4	3.9	5.9	5.9	6.3	6.5	7.1	7.1
Substance abuse and mental health services	1.2	2.5	3.2	3.2	3.1	3.4	3.3	3.4
Health care tax credit	—	—	0.1	0.1	0.1	0.1	0.2	0.2
Uniformed Services retiree health care fund	—	—	6.3	7.6	7.9	8.4	8.4	9.5
Other	(Z)	0.3	0.2	0.2	0.2	0.5	4.1	3.5
Assistance to students	11.2	10.9	32.1	31.0	31.1	30.6	55.5	57.7
Veterans education benefits	0.8	1.6	3.2	3.4	3.6	4.3	8.7	11.2
Student assistance, Department of Education and other	10.4	9.2	28.9	27.5	27.5	26.3	46.8	46.5
Housing assistance	15.9	24.1	31.8	33.0	33.4	43.6	50.0	59.2
Food and nutrition assistance	23.9	32.4	50.7	54.3	60.5	78.9	95.0	106.4
Food stamp program (including Puerto Rico)	15.9	18.3	32.6	34.9	39.3	55.6	70.5	78.5
Child nutrition and special milk programs	5.0	9.2	11.9	13.0	13.9	15.3	16.4	18.6
Supplemental feeding programs (WIC <sup>1</sup> and CSFP <sup>2</sup> )	2.1	4.0	5.0	5.3	6.2	6.5	6.5	7.7
Commodity donations and other	0.8	0.9	1.2	1.1	1.1	1.6	1.6	1.6
Public assistance and related programs	34.9	88.3	123.3	126.3	168.6	156.0	183.1	178.5
Supplemental security income program	11.5	29.5	35.3	32.8	38.0	41.4	43.9	49.3
Family support payments to states and TANF <sup>3</sup>	12.2	18.4	21.3	21.1	21.8	22.2	21.9	20.7
Low income home energy assistance	1.3	1.5	2.1	2.5	2.7	4.5	4.6	5.1
Earned income tax credit	4.4	26.1	34.6	38.3	40.6	42.4	54.7	44.9
Legal services	0.3	0.3	0.3	5.1	5.0	5.3	5.9	5.4
Payments to states for daycare assistance	—	3.3	4.9	3.4	3.8	4.2	4.4	5.0
Veterans non-service-connected pensions	3.6	3.0	3.7	6.6	6.8	6.9	7.0	6.9
Payments to states for foster care/adoption assistance	1.6	5.5	6.4	16.2	34.0	24.3	22.7	22.9
Payment where child credit exceeds tax liability	—	0.8	14.6	—	—	0.7	1.0	0.6
Other public assistance	—	—	(Z)	0.4	16.0	4.1	17.1	17.7
All other payments for individuals	3.5	4.3	7.1	5.6	8.1	8.7	6.3	6.2
Coal miners and black lung benefits	1.5	1.0	0.7	0.6	0.6	3.0	0.5	0.5
Veterans insurance and burial benefits	1.4	1.4	1.4	1.3	1.4	1.4	1.3	1.4
D.C. employee retirement	—	0.4	2.2	—	—	—	—	—
Aging services programs	—	0.9	1.4	1.4	1.4	1.5	1.5	1.5
Energy employees compensation fund	—	—	0.6	1.0	1.1	1.0	1.1	1.0
September 11th victim compensation	—	—	(Z)	—	—	—	—	—
Refugee assistance and other	0.6	0.6	0.8	1.3	3.7	1.8	1.9	1.9

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

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

**Table 475. Federal Budget Receipts by Source: 1990 to 2011**

[In billions of dollars (1,032.0 represents \$1,032,000,000,000). For years ending September 30. Receipts reflect collections. Covers both federal funds and trust funds; see text, this section]

Source	1990	2000	2005	2007	2008	2009	2010	2011, est.
	<b>Total federal receipts</b> . . . . .	<b>1,032.0</b>	<b>2,025.2</b>	<b>2,153.6</b>	<b>2,568.0</b>	<b>2,524.0</b>	<b>2,105.0</b>	<b>2,162.7</b>
Individual income taxes . . . . .	466.9	1,004.5	927.2	1,163.5	1,145.7	915.3	898.5	956.0
Corporation income taxes . . . . .	93.5	207.3	278.3	370.2	304.3	138.2	191.4	198.4
Social insurance and retirement receipts . . . . .	380.0	652.9	794.1	869.6	900.2	890.9	864.8	806.8
Excise taxes . . . . .	35.3	68.9	73.1	65.1	67.3	62.5	66.9	74.1
Other . . . . .	56.2	91.7	80.9	99.6	106.4	98.1	141.0	138.4
<b>Social insurance and retirement receipts</b> . . . . .	<b>380.0</b>	<b>652.9</b>	<b>794.1</b>	<b>869.6</b>	<b>900.2</b>	<b>890.9</b>	<b>864.8</b>	<b>806.8</b>
Employment and general retirement . . . . .	0.4	0.6	0.7	0.8	0.9	0.8	0.8	0.9
Old-age and survivors insurance (off-budget) . . . . .	255.0	411.7	493.6	542.9	562.5	559.1	540.0	478.6
Disability insurance (off-budget) . . . . .	26.6	68.9	83.8	92.2	95.5	94.9	91.7	80.8
Hospital insurance . . . . .	68.6	135.5	166.1	184.9	194.0	190.7	180.1	187.2
Railroad retirement/pension fund . . . . .	2.3	2.7	2.3	2.3	2.4	2.3	2.3	2.3
Unemployment insurance funds . . . . .	21.6	27.6	42.0	41.1	39.5	37.9	44.8	51.8
Other retirement . . . . .	4.5	4.8	4.5	4.3	4.2	4.1	4.1	4.3
Federal employees retirement—employee share . . . . .	4.4	4.7	4.4	4.2	4.1	4.1	4.1	4.3
<b>Excise taxes, total</b> . . . . .	<b>35.3</b>	<b>68.9</b>	<b>73.1</b>	<b>65.1</b>	<b>67.3</b>	<b>62.5</b>	<b>66.9</b>	<b>74.1</b>
Federal funds <sup>1</sup> . . . . .	15.6	22.7	22.5	11.1	15.7	13.9	18.3	21.1
Alcohol . . . . .	5.7	8.1	8.1	8.6	9.3	9.9	9.2	9.2
Tobacco . . . . .	4.1	7.2	7.9	7.6	7.6	12.8	17.2	17.5
Telephone . . . . .	3.0	5.7	6.0	-2.1	1.0	1.1	1.0	0.8
Ozone-depleting chemicals/products . . . . .	0.4	0.1	-	-	-	-	-	-
Transportation fuels . . . . .	-	0.8	-0.8	-3.3	-5.1	-10.3	-11.0	-9.4
Trust funds <sup>1</sup> . . . . .	19.8	46.2	50.5	54.0	51.6	48.6	48.7	53.0
Highway . . . . .	13.9	35.0	37.9	39.4	36.4	35.0	35.0	37.5
Airport and airway . . . . .	3.7	9.7	10.3	11.5	12.0	10.6	10.6	10.1
Black lung disability . . . . .	0.7	0.5	0.6	0.6	0.7	0.6	0.6	0.6
Inland waterway . . . . .	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Oil spill liability . . . . .	0.1	0.2	-	0.5	0.3	0.4	0.5	0.5
Aquatic resources . . . . .	0.2	0.3	0.4	0.6	0.6	0.6	0.6	0.6
Tobacco assessments . . . . .	-	-	0.9	0.9	1.1	1.0	0.9	1.0
Vaccine injury compensation . . . . .	0.2	0.1	0.1	0.2	0.3	0.2	0.2	0.2

- Represents zero. <sup>1</sup> Includes other funds, not shown separately.

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

**Table 476. Federal Trust Fund Income, Outlays, and Balances: 2010 to 2012**

[In billions of dollars (10.9 represents \$10,900,000,000). For years ending September 30. Receipts deposited. Outlays on a checks-issued basis less refunds collected. Balances: That which have not been spent. See text, this section, for discussion of the budget concept and trust funds. Minus sign (-) indicates negative balance]

Description	Income			Outlays			Balances <sup>1</sup>		
	2010	2011, est.	2012, est.	2010	2011, est.	2012, est.	2010	2011, est.	2012, est.
	Airport and airway trust fund . . . . .	10.9	10.5	10.6	10.3	10.8	12.1	9.4	9.1
Federal civilian employees' retirement funds . . . . .	95.7	95.3	95.1	69.5	72.2	74.8	780.4	803.4	823.8
Federal employees' health benefits fund . . . . .	39.8	43.1	45.5	39.0	42.9	45.8	16.2	16.3	16.1
Foreign military sales trust fund . . . . .	24.0	28.0	27.7	23.6	26.9	27.4	17.6	18.7	19.0
Highway trust fund . . . . .	54.8	37.8	64.7	39.7	45.0	60.3	29.2	22.0	26.4
Medicare:									
Hospital insurance (HI) trust fund . . . . .	222.9	229.8	243.0	253.9	269.2	271.4	280.1	240.7	212.2
Supplemental medical insurance trust fund . . . . .	283.1	297.1	313.2	272.5	304.6	307.8	72.0	64.5	69.9
Military retirement fund . . . . .	93.7	98.2	106.4	50.6	55.3	48.3	318.6	361.5	419.7
Railroad retirement trust funds . . . . .	11.6	10.2	10.2	11.2	11.3	11.6	21.6	20.5	19.2
Social security: Old-age, survivors and disability insurance trust funds . . . . .	799.4	804.8	855.1	717.7	745.5	779.4	2,585.5	2,644.9	2,720.6
Unemployment trust funds . . . . .	122.3	107.2	80.8	151.3	134.7	97.7	20.0	17.0	19.5
Veterans' life insurance trust funds . . . . .	1.0	0.9	0.8	1.6	1.6	1.5	10.2	9.5	8.8
Other trust funds . . . . .	18.2	17.5	24.9	13.2	14.3	14.6	78.0	80.8	90.6

<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.

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



**Table 477. Tax Expenditures Estimates Relating to Individual and Corporate Income Taxes by Selected Function: 2010 to 2013**

[In millions of dollars (12,740 represents \$12,740,000,000). For years ending September 30. Tax expenditures are defined as revenue losses attributable to provisions of the federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of liability. Minus sign (-) indicates decrease]

Function and provision	2010	2011	2012	2013
National defense:				
Exclusion of benefits and allowances to armed forces personnel . . . . .	12,740	13,290	13,710	12,200
International affairs:				
Exclusion of income earned abroad by U.S. citizens . . . . .	6,800	5,550	5,400	5,800
Exclusion of certain allowances for Federal employees abroad . . . . .	970	1,020	1,070	1,120
Inventory property sales source rules exception . . . . .	2,680	2,910	3,160	3,430
Deferral of income from controlled foreign corporations (normal tax method) . . . . .	38,130	41,410	42,000	41,810
Deferred taxes for financial firms on certain income earned overseas . . . . .	2,330	-	-	-
General science, space, and technology:				
Expensing of research and experimentation expenditures (normal tax method) . . . . .	3,560	4,610	5,770	6,730
Credit for increasing research activities . . . . .	5,890	3,850	3,080	2,460
Energy:				
Alternative fuel production credit . . . . .	170	170	120	90
Energy production credit . . . . .	1,540	1,620	1,740	1,900
Energy investment credit . . . . .	130	170	960	1,690
Bio-diesel and small agri-biodiesel producer tax credits . . . . .	20	10	-	-
Commerce and housing:				
Financial institutions and insurance:				
Exclusion of interest on life insurance savings . . . . .	19,910	21,210	22,660	24,220
Housing:				
Deductibility of mortgage interest on owner-occupied homes . . . . .	79,150	88,720	98,550	110,660
Deductibility of state and local property tax on owner-occupied homes . . . . .	15,120	19,320	24,910	27,000
Capital gains exclusion on home sales . . . . .	22,160	27,650	35,200	38,880
Exclusion of net imputed rental income . . . . .	41,200	46,950	50,640	51,080
Exception from passive loss rules for \$25,000 of rental loss . . . . .	8,790	10,860	13,110	14,830
Credit for low-income housing investments . . . . .	5,650	5,990	6,290	7,130
Accelerated depreciation on rental housing (normal tax method) . . . . .	-1,490	-1,670	-1,580	-1,370
Commerce:				
Capital gains (except agriculture, timber, iron ore, and coal) . . . . .	36,300	37,560	38,490	43,260
Step-up basis of capital gains at death . . . . .	39,520	50,940	61,480	66,090
Accelerated depreciation of machinery and equipment (normal tax method) . . . . .	39,790	17,540	24,450	44,290
Expensing of certain small investments (normal tax method) . . . . .	950	6,710	-710	-2,820
Graduated corporation income tax rate (normal tax method) . . . . .	3,000	3,280	3,220	3,300
Deduction for U.S. production activities . . . . .	13,140	13,800	14,630	15,510
Transportation:				
Exclusion of reimbursed employee parking expenses . . . . .	2,970	3,050	3,180	3,320
Education, training, employment, and social services:				
Education:				
HOPE tax credit . . . . .	-	540	5,410	5,510
Lifetime Learning tax credit . . . . .	3,490	3,880	5,530	5,660
Exclusion of interest on bonds for private nonprofit educational facilities . . . . .	2,340	2,400	2,840	3,360
Parental personal exemption for students age 19 years or over . . . . .	2,960	2,990	3,400	3,210
Deductibility of charitable contributions (education) . . . . .	3,930	4,520	4,900	5,290
Training, employment, and social services:				
Child credit . . . . .	23,030	18,330	10,580	10,290
Credit for child and dependent care expenses . . . . .	3,470	1,900	1,710	1,660
Deductibility of charitable contributions, other than education and health . . . . .	34,080	39,610	43,110	46,570
Health:				
Exclusion of employer contributions for medical insurance premiums <sup>1</sup> . . . . .	160,110	173,750	184,460	196,220
Self-employed medical insurance premiums . . . . .	5,680	6,210	6,690	7,200
Deductibility of medical expenses . . . . .	9,090	10,030	10,010	9,930
Exclusion of interest on hospital construction bonds . . . . .	3,530	3,630	4,290	5,080
Deductibility of charitable contributions (health) . . . . .	3,850	4,470	4,870	5,250
Income security:				
Exclusion of workers' compensation benefits . . . . .	6,770	7,050	7,410	7,790
Net exclusion of pension contributions and earnings:				
Employer plans . . . . .	39,580	42,200	45,230	46,460
401(k) plans . . . . .	52,240	62,850	67,590	69,060
Individual Retirement Accounts . . . . .	12,630	13,930	15,610	16,020
Keogh plans . . . . .	13,820	15,030	17,070	19,580
Exclusion of other employee benefits:				
Premiums on group term life insurance . . . . .	1,950	1,980	2,080	2,120
Earned income tax credit . . . . .	4,910	7,510	8,500	8,730
Exclusion of unemployment insurance benefits . . . . .	5,220	-	-	-
Social security:				
Exclusion of social security benefits:				
Social security benefits for retired workers . . . . .	21,440	20,300	21,830	23,350
Social security benefits for disabled . . . . .	7,040	7,180	7,510	7,840
Social security benefits for dependents and survivors . . . . .	3,850	3,160	3,270	3,300
Veterans' benefits and services:				
Exclusion of veterans' death benefits and disability compensation . . . . .	4,130	4,510	5,010	5,520
General purpose fiscal assistance:				
Exclusion of interest on public purpose state and local bonds . . . . .	30,440	31,260	36,960	43,720
Deductibility of nonbusiness state and local taxes other than on owner-occupied homes . . . . .	26,890	37,720	48,640	54,030
Interest:				
Deferral of interest on U.S. savings bonds . . . . .	1,180	1,220	1,300	1,320
Addendum: Aid to state and local governments:				
Deductibility of:				
Property taxes on owner-occupied homes . . . . .	15,120	19,320	24,910	27,000
Nonbusiness state and local taxes other than on owner-occupied homes . . . . .	26,890	37,720	48,640	54,030
Exclusion of interest on state and local bonds for:				
Public purposes . . . . .	30,440	31,260	36,960	43,720
Private nonprofit educational facilities . . . . .	2,340	2,400	2,840	3,360
Hospital construction . . . . .	3,530	3,630	4,290	5,080

- Represents zero. <sup>1</sup> Includes medical care.

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

**Table 478. U.S. Savings Bonds: 1990 to 2010**

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

Item	Unit	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009	2010
Amounts outstanding, total <sup>1</sup>	Bil. dol	122.5	181.5	177.7	192.6	194.1	189.9	189.2	181.5	177.8	175.6	172.3
Sales	Bil. dol	7.8	7.2	5.6	13.2	10.3	6.5	8.5	3.6	3.6	3.0	2.6
Accrued discounts	Bil. dol	8.0	9.5	6.9	7.3	6.9	6.7	7.5	7.2	7.1	6.9	5.2
Redemptions <sup>2</sup>	Bil. dol	7.5	11.8	14.5	12.2	14.6	13.8	16.0	10.8	10.7	9.9	7.8
Percent of total outstanding	Percent	6.1	6.5	8.2	6.3	7.5	7.3	8.5	6.0	6.0	5.7	4.6

<sup>1</sup> Interest-bearing debt only for amounts at end of year. <sup>2</sup> Matured and unmatured bonds.Source: U.S. Department of the Treasury, Bureau of Public Debt, <[http://www.treasurydirect.gov/govt/reports/pd/pd\\_sbntables\\_downloadable\\_files.htm](http://www.treasurydirect.gov/govt/reports/pd/pd_sbntables_downloadable_files.htm)>.**Table 479. Federal Funds—Summary Distribution by State: 2009**

[In millions of dollars (3,238,360 represents \$3,328,360,000,000), except as indicated. For year ending September 30. Data for grants, salaries and wages, and direct payments to individuals are on an expenditures basis; procurement data are on an obligation basis]

State and Island Areas	Federal funds		Agency		Object category			
	Total	Per capita <sup>1</sup> (dollars)	Defense	Non-defense	Direct payments	Procurement	Salaries and wages	
<b>United States <sup>2</sup></b>	<b>3,238,360</b>	<b>10,396</b>	<b>534,889</b>	<b>2,703,471</b>	<b>762,924</b>	<b>550,803</b>	<b>744,115</b>	<b>299,413</b>
Alabama	54,674	11,611	12,266	42,408	12,119	10,396	10,008	4,704
Alaska	14,215	20,351	6,043	8,171	875	4,968	3,706	3,128
Arizona	63,029	9,556	15,099	47,930	12,138	13,932	14,479	4,618
Arkansas	27,302	9,449	2,071	25,231	7,065	993	6,937	2,240
California	345,970	9,360	59,330	286,640	80,814	68,979	90,919	23,462
Colorado	47,806	9,514	11,333	36,473	8,644	11,123	8,854	6,845
Connecticut	42,589	12,105	12,860	29,729	9,226	13,005	8,829	1,766
Delaware	8,137	9,193	899	7,238	1,795	621	2,125	655
District of Columbia	49,889	83,196	4,923	44,967	4,980	7,750	12,022	22,290
Florida	175,684	9,477	23,186	152,498	50,666	18,531	31,979	12,215
Georgia	83,917	8,538	16,421	67,497	18,197	7,705	19,185	13,631
Hawaii	24,610	19,001	7,546	17,064	9,155	1,819	3,258	6,156
Idaho	14,898	9,638	1,157	13,741	2,848	3,427	3,099	1,151
Illinois	116,070	8,990	9,090	106,981	32,976	11,510	31,485	7,529
Indiana	61,149	9,520	8,946	52,203	17,353	7,936	13,346	3,709
Iowa	29,369	9,764	2,332	27,036	8,899	2,323	7,578	1,663
Kansas	34,705	12,312	5,922	28,784	13,775	3,004	5,386	4,339
Kentucky	50,012	11,593	10,316	39,696	10,655	6,972	11,366	6,692
Louisiana	48,357	10,765	5,550	42,808	12,616	4,036	15,249	3,842
Maine	14,242	10,803	2,043	12,199	2,883	1,431	4,084	1,073
Maryland	92,155	16,169	23,162	68,993	14,331	34,339	11,805	13,231
Massachusetts	83,890	12,723	16,641	67,249	20,570	18,892	22,382	4,266
Michigan	92,003	9,228	7,445	84,557	26,237	9,316	21,120	4,478
Minnesota	45,691	8,676	4,170	41,521	12,443	4,776	11,744	3,074
Mississippi	32,848	11,127	6,082	26,766	7,456	4,988	8,305	2,633
Missouri	67,942	11,347	15,361	52,581	16,212	13,508	13,568	6,179
Montana	10,925	11,206	748	10,178	3,135	508	2,940	1,099
Nebraska	16,526	9,199	1,876	14,650	4,917	1,164	3,656	1,597
Nevada	18,894	7,148	2,738	16,156	4,293	2,065	3,757	1,812
New Hampshire	11,844	8,942	2,052	9,792	2,315	1,921	2,612	847
New Jersey	80,647	9,262	10,877	69,770	22,745	12,051	16,785	5,193
New Mexico	27,472	13,670	2,792	24,680	3,806	7,736	6,953	2,523
New York	194,975	9,978	13,640	181,335	53,965	14,507	62,419	12,422
North Carolina	84,830	9,043	12,542	72,288	18,450	5,203	20,942	11,640
North Dakota	8,618	13,323	788	7,829	3,065	474	2,254	959
Ohio	107,975	9,354	10,206	97,768	33,135	9,103	25,414	6,637
Oklahoma	37,516	10,175	6,071	31,445	8,869	3,149	8,554	4,710
Oregon	33,594	8,781	2,610	30,983	8,382	2,469	8,705	2,409
Pennsylvania	135,687	10,765	13,938	121,749	40,010	18,098	27,363	8,324
Rhode Island	11,517	10,936	1,143	10,374	3,079	689	3,609	911
South Carolina	46,904	10,283	6,726	40,178	10,177	8,211	9,249	3,865
South Dakota	9,499	11,693	897	8,603	3,051	569	2,467	968
Tennessee	68,546	10,887	4,208	64,337	17,106	10,425	17,064	3,562
Texas	227,108	9,164	46,736	180,372	49,452	39,311	55,671	24,373
Utah	20,702	7,435	3,926	16,776	3,478	3,636	4,945	2,848
Vermont	7,092	11,407	1,064	6,029	1,346	1,075	2,162	578
Virginia	155,554	19,734	67,051	88,503	15,515	81,797	12,670	18,253
Washington	66,560	9,988	11,798	54,762	13,108	9,214	15,261	9,229
West Virginia	19,808	10,885	900	18,907	4,676	822	4,922	1,870
Wisconsin	61,280	10,837	9,215	52,066	13,772	9,514	19,219	2,662
Wyoming	6,278	11,534	419	5,858	1,165	260	2,604	669

<sup>1</sup> Based on U.S. Census Bureau estimated resident population as of July 1. <sup>2</sup> Includes Island Areas, not shown separately.Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2009*, July 2010.See also <<http://www.census.gov/gov/cffri/index.html>>.

**Table 480. Internal Revenue Gross Collections by Type of Tax: 2005 to 2010**

[2,269 represents \$2,269,000,000,000. For years ending September 30. See text, this section, for information on taxes]

Type of tax	Gross collections (bil. dol.)						Percent of total					
	2005	2006	2007	2008	2009	2010	2005	2006	2007	2008	2009	2010
<b>United States, total</b> . . . . .	<b>2,269</b>	<b>2,519</b>	<b>2,692</b>	<b>2,745</b>	<b>2,345</b>	<b>2,345</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>
Individual income taxes . . . . .	1,108	1,236	1,366	1,400	1,175	1,164	48.8	49.1	50.8	51.0	50.1	50.1
Withheld by employers . . . . .	787	849	929	971	881	900	34.7	33.7	34.5	35.4	37.6	38.4
Tax payments <sup>1</sup> . . . . .	321	387	438	430	295	264	14.1	15.4	16.3	15.7	12.6	11.3
Estate and trust income tax . . . . .	(NA)	(NA)	(NA)	26	15	12	(NA)	(NA)	(NA)	0.9	0.6	0.5
Employment taxes . . . . .	771	815	850	883	858	824	34.0	32.4	31.6	32.2	36.6	35.1
Old-age and disability insurance . . . . .	760	803	838	871	847	813	33.5	31.9	31.1	31.7	36.1	34.7
Unemployment insurance . . . . .	7	8	7	7	7	7	0.3	0.3	0.3	0.3	0.3	0.3
Railroad retirement . . . . .	5	5	5	5	5	5	0.2	0.2	0.2	0.2	0.2	0.2
Business income taxes <sup>2</sup> . . . . .	307	381	396	354	225	278	13.5	15.1	14.7	12.9	9.6	11.9
Estate and gift taxes . . . . .	24	27	25	27	22	20	1.0	1.1	0.9	1.0	0.9	0.8
Excise taxes . . . . .	57	58	53	52	47	47	2.5	2.3	2.0	1.9	2.0	2.0

NA Not available. <sup>1</sup> Includes estimated income tax collections and payments made with tax filings. Also includes estate and trust income tax for 2004–2007. <sup>2</sup> Includes corporation income tax and tax-exempt organization unrelated business income tax.

Source: U.S. Internal Revenue Service, *IRS Data Book* (Publication 55B), annual. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 481. Individual Income Tax Returns Filed—Examination Coverage: 1995 to 2010**[114,683 represents 114,683,000. See the annual *IRS Data Book* (Publication 55B) for a detailed explanation]

Year	Returns filed <sup>1</sup> (1,000)	Returns examined		Total recommended additional tax <sup>3</sup> (1,000)	Average recommended additional tax per return (dol.) <sup>3</sup>
		Total <sup>2</sup> (1,000)	Percent coverage		
1995. . . . .	114,683	1,919	1.7	7,756,954	4,041
1997. . . . .	118,363	1,519	1.3	8,363,918	5,505
1998. . . . .	120,342	1,193	1.0	6,095,698	5,110
1999. . . . .	122,547	1,100	0.9	4,458,474	4,052
2000. . . . .	124,887	618	0.5	3,388,905	5,486
2001. . . . .	127,097	732	0.6	3,301,860	4,512
2002. . . . .	129,445	744	0.6	3,636,486	4,889
2003. . . . .	130,341	849	0.7	4,559,902	5,369
2004. . . . .	130,134	997	0.8	6,201,693	6,220
2005. . . . .	130,577	1,199	0.9	13,355,087	11,138
2006. . . . .	132,276	1,284	1.0	13,045,221	10,160
2007. . . . .	134,543	1,385	1.0	15,705,155	11,343
2008. . . . .	137,850	1,392	1.0	12,462,770	8,956
2009 <sup>4</sup> . . . . .	138,950	1,426	1.0	14,940,892	10,478
2010. . . . .	142,823	1,581	1.1	15,066,486	9,527

<sup>1</sup> Returns generally filed in previous calendar year. <sup>2</sup> Includes taxpayer examinations by correspondence. <sup>3</sup> For 1995 to 1997, amount includes associated penalties. <sup>4</sup> Excludes returns filed by individuals only to receive an Economic Stimulus Payment and who had no other reason to file.

Source: U.S. Internal Revenue Service, *IRS Data Book* (Publication 55B), annual. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 482. Federal Individual Income Tax Returns—Adjusted Gross Income, Taxable Income, and Total Income Tax: 2007 and 2008**

[142,979 represents 142,979,000. For tax years. Based on a sample of returns, see source and Appendix III]

Year	2007		2008		Percent change in amount, 2007-08
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
Adjusted gross income (less deficit) . . . . .	142,979	8,687,719	142,451	8,262,860	-4.9
Exemptions <sup>1</sup> . . . . .	282,613	943,171	282,929	980,977	4.0
Taxable income . . . . .	110,533	6,063,264	107,995	5,652,925	-6.8
Total income tax . . . . .	96,270	1,115,602	90,660	1,031,581	-7.5
Alternative minimum tax . . . . .	4,109	24,110	3,935	25,649	6.4

<sup>1</sup> The number of returns columns represent the number of exemptions.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 483. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Selected Source of Income and Income Class: 2008**

[In millions of dollars (\$8,262,860 represents \$8,262,860,000,000), except as indicated. For the tax year. Minus sign (–) indicates net loss was greater than net income. Based on sample; see Appendix III]

Item			\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$100,000
	Total <sup>1</sup>	Under \$10,000	to \$19,999	to \$29,999	to \$39,999	to \$49,999	to \$99,999	and over
Number of all returns (1,000) . . . . .	142,451	26,268	22,778	18,610	14,554	11,087	30,926	18,227
Adjusted gross income <sup>2</sup> . . . . .	8,262,860	–42,352	339,856	461,556	506,107	496,891	2,193,691	4,307,111
Salaries and wages . . . . .	5,950,635	122,516	254,845	378,495	420,338	406,847	1,729,618	2,637,976
Interest received . . . . .	303,113	20,007	10,553	10,527	10,247	10,855	51,998	188,926
Dividends in AGI . . . . .	219,331	8,828	4,859	4,810	9,946	10,573	30,071	160,817
Business, profession, net profit less loss . . . . .	264,234	39,489	37,221	23,892	19,901	18,557	48,404	148,767
Sales of property, net gain less loss <sup>3</sup> . . . . .	466,579	13,973	613	444	871	927	11,849	437,901
Pensions and annuities in AGI . . . . .	506,269	11,147	32,466	36,496	38,913	39,282	181,093	166,872
Rents and royalties, net income less loss <sup>4</sup> . . . . .	32,940	–8,619	–671	–725	–858	–1,398	–1,374	46,585

<sup>1</sup> Includes a small number of returns with no adjusted gross income. <sup>2</sup> Includes other sources, not shown separately.

<sup>3</sup> Includes sales of capital assets and other property; net gain less loss. <sup>4</sup> Excludes rental passive losses disallowed in the computation of AGI; net income less loss.

Source: U.S. Internal Revenue Service, *Statistics of Income*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 484. Federal Individual Income Tax Returns—Total and Selected Sources of Adjusted Gross Income: 2007 and 2008**

[142,979 represents 142,979,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2007		2008		Change in amount, 2007–08	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Net change (mil. dol.)	Percent change
Adjusted gross income (less deficit) <sup>1</sup> . . . . .	142,979	8,687,719	142,451	8,262,860	–424,859	–4.9
Salaries and wages . . . . .	120,845	5,842,270	119,579	5,950,635	108,365	1.9
Taxable interest . . . . .	64,505	268,058	62,450	223,291	–44,767	–16.7
Ordinary dividends . . . . .	32,006	237,052	31,043	219,331	–17,721	–7.5
Qualified dividends . . . . .	27,145	155,872	26,409	158,975	3,103	2
Business or profession net income (less loss) . . . . .	22,629	279,736	22,112	264,234	–15,502	–5.5
Net capital gain . . . . .	27,156	907,656	23,731	469,273	–438,383	–48.3
Capital gain distributions <sup>2</sup> . . . . .	15,714	86,397	11,544	21,954	–64,444	–74.6
Sales of property other than capital assets, net gain (less loss) . . . . .	1,751	4,357	1,723	–7,811	–12,168	–279.3
Sales of property other than capital assets, net gain . . . . .	893	15,113	773	12,953	–2,160	–14.3
Taxable social security benefits . . . . .	15,012	167,187	15,015	168,110	924	0.6
Total rental and royalty net income (less net loss) <sup>3</sup> . . . . .	10,334	20,639	10,545	32,940	12,301	59.6
Partnership and S corporation net income (less loss) . . . . .	7,945	414,705	7,909	366,965	–47,740	–11.5
Estate and trust net income (less loss) . . . . .	591	18,107	604	18,150	43	0.2
Farm net income (less loss) . . . . .	1,978	–14,693	1,948	–14,847	–153	–1
Farm net income . . . . .	556	9,931	549	11,749	1,818	18.3
Unemployment compensation . . . . .	7,622	29,415	9,533	43,675	14,260	48.5
Taxable pensions and annuities . . . . .	25,181	490,581	25,540	506,269	15,688	3.2
Taxable Individual Retirement Account distributions . . . . .	10,683	147,959	11,259	162,150	14,191	9.6
Other net income (less loss) <sup>4</sup> . . . . .	(NA)	36,140	(NA)	34,267	–1,873	–5.2
Gambling earnings . . . . .	2,009	30,139	1,890	27,197	–2,942	–9.8

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

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 485. Federal Individual Income Tax Returns—Net Capital Gains and Capital Gain Distributions From Mutual Funds: 1989 to 2008**

[14,288 represents 14,288,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (-) indicates decrease]

Tax year	Net capital gain (less loss)				Capital gain distributions <sup>2</sup>			
	Number of returns (1,000)	Current dollars (mil. dol.)	Constant (1982–1984) dollars <sup>1</sup>		Number of returns (1,000)	Current dollars (mil. dol.)	Constant (1982–1984) dollars <sup>1</sup>	
			Amount (mil. dol.)	Percent change			Amount (mil. dol.)	Percent change
1989 . . . . .	15,060	145,631	117,444	-9.6	5,191	5,483	4,422	34.9
1990 . . . . .	14,288	114,231	87,400	-25.6	5,069	3,905	2,988	-32.4
1991 . . . . .	15,009	102,776	75,460	-13.7	5,796	4,665	3,425	14.6
1992 . . . . .	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993 . . . . .	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994 . . . . .	18,823	142,288	96,011	-3.8	9,803	11,322	7,640	-8.0
1995 . . . . .	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996 . . . . .	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997 . . . . .	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998 . . . . .	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999 . . . . .	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000 . . . . .	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001 . . . . .	25,956	326,527	184,375	-49.6	12,216	13,609	7,685	-83.3
2002 . . . . .	24,189	238,789	132,734	-28.0	7,567	5,343	2,970	-61.4
2003 . . . . .	22,985	294,354	159,975	20.5	7,265	4,695	2,552	-14.1
2004 . . . . .	25,267	473,662	250,747	56.7	10,733	15,336	8,119	218.1
2005 . . . . .	26,196	668,015	342,046	36.4	13,393	35,581	18,219	124.4
2006 . . . . .	26,668	779,462	386,638	13.0	14,511	59,417	29,473	61.8
2007 . . . . .	27,156	907,656	437,758	13.2	15,714	86,397	41,669	41.4
2008 . . . . .	23,731	469,273	217,959	-50.2	11,544	21,954	10,197	-75.5

<sup>1</sup> Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982–84 = 100). See Table 725. <sup>2</sup> Capital gain distributions are included in net capital gain (less loss). For 1989–1996, and 1999 and later years, capital gain distributions from mutual funds are the sum of the amounts reported on the Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on the Schedule D.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 486. Alternative Minimum Tax: 1986 to 2008**

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

Tax year	Highest statutory alternative minimum tax rate (percent)	Alternative minimum tax		Tax year	Highest statutory alternative minimum tax rate (percent)	Alternative minimum tax	
		Number of returns (1,000)	Amount (mil. dol.)			Number of returns (1,000)	Amount (mil. dol.)
1986 . . . . .	20	609	6,713	1998 . . . . .	<sup>1</sup> 28	853	5,015
1987 . . . . .	21	140	1,675	1999 . . . . .	<sup>1</sup> 28	1,018	6,478
1988 . . . . .	21	114	1,028	2000 . . . . .	<sup>1</sup> 28	1,304	9,601
1989 . . . . .	21	117	831	2001 . . . . .	<sup>1</sup> 28	1,120	6,757
1990 . . . . .	21	132	830	2002 . . . . .	<sup>1</sup> 28	1,911	6,854
1991 . . . . .	24	244	1,213	2003 . . . . .	<sup>1</sup> 28	2,358	9,470
1992 . . . . .	24	287	1,357	2004 . . . . .	<sup>1</sup> 28	3,096	13,029
1993 . . . . .	28	335	2,053	2005 . . . . .	<sup>1</sup> 28	4,005	17,421
1994 . . . . .	28	369	2,212	2006 . . . . .	<sup>1</sup> 28	3,967	21,565
1995 . . . . .	28	414	2,291	2007 . . . . .	<sup>1</sup> 28	4,109	24,110
1996 . . . . .	28	478	2,813	2008 . . . . .	<sup>1</sup> 28	3,935	25,649
1997 . . . . .	28	618	4,005				

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

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issue. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 487. Federal Individual Income Tax Returns—Sources of Net Losses Included in Adjusted Gross Income: 2006 to 2008**

[5,447 represents 5,447,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2006		2007		2008	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)
<b>Total net losses</b> . . . . .	<b>(NA)</b>	<b>343,271</b>	<b>(NA)</b>	<b>390,035</b>	<b>(NA)</b>	<b>477,538</b>
Business or profession net loss . . . . .	5,447	48,738	5,697	54,849	5,677	60,646
Net capital loss <sup>1</sup> . . . . .	8,642	18,752	7,558	16,508	12,357	28,568
Net loss, sales of property other than capital assets . . . . .	884	9,819	858	10,756	949	20,764
Total rental and royalty net loss <sup>2</sup> . . . . .	4,658	49,927	4,886	56,288	4,936	57,145
Partnership and S corporation net loss . . . . .	2,597	102,747	2,799	132,696	2,959	175,489
Estate and trust net loss . . . . .	45	1,942	47	2,505	48	3,748
Farm net loss . . . . .	1,406	23,015	1,422	24,625	1,399	26,596
Net operating loss <sup>3</sup> . . . . .	917	80,796	923	86,369	920	97,019
Other net loss <sup>4</sup> . . . . .	347	7,535	228	5,438	244	7,564

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

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 488. Federal Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 2000 and 2008**

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

Size of adjusted gross income	Number of returns (1,000)		Adjusted gross income (AGI) (bil. dol.)		Income tax total <sup>1</sup> (bil. dol.)		Taxes as a percent of AGI (for taxable returns only)		Average tax (for taxable returns only) (dol.)	
	2000	2008	2000	2008	2000	2008	2000	2008	2000	2008
<b>Total</b> . . . . .	<b>129,374</b>	<b>142,451</b>	<b>6,365</b>	<b>8,263</b>	<b>981</b>	<b>1,032</b>	<b>16</b>	<b>14</b>	<b>10,129</b>	<b>7,242</b>
Less than \$1,000 <sup>2</sup> . . . . .	2,966	4,412	-58	-163	-	-	(X)	(X)	648	16
\$1,000 to \$2,999 . . . . .	5,385	4,585	11	9	-	-	7	3	134	4
\$3,000 to \$4,999 . . . . .	5,599	5,132	22	20	-	-	4	6	179	12
\$5,000 to \$6,999 . . . . .	5,183	4,918	31	29	1	-	5	2	297	23
\$7,000 to \$8,999 . . . . .	4,972	4,906	40	39	1	-	4	3	331	50
\$9,000 to \$10,999 . . . . .	5,089	4,540	51	45	1	-	5	3	470	78
\$11,000 to \$12,999 . . . . .	4,859	4,828	58	58	2	1	6	3	704	124
\$13,000 to \$14,999 . . . . .	4,810	4,649	67	65	3	1	6	3	883	165
\$15,000 to \$16,999 . . . . .	4,785	4,477	76	72	3	1	7	3	1,052	224
\$17,000 to \$18,999 . . . . .	4,633	4,435	83	80	4	2	7	4	1,279	349
\$19,000 to \$21,999 . . . . .	6,502	6,224	133	127	7	3	8	5	1,565	507
\$22,000 to \$24,999 . . . . .	5,735	5,806	135	136	8	4	8	5	1,815	714
\$25,000 to \$29,999 . . . . .	8,369	8,744	229	240	16	9	8	6	2,248	1,042
\$30,000 to \$39,999 . . . . .	13,548	14,554	471	506	40	26	9	7	3,094	1,756
\$40,000 to \$49,999 . . . . .	10,412	11,087	466	497	46	31	10	8	4,462	2,832
\$50,000 to \$74,999 . . . . .	17,076	19,196	1,045	1,180	116	93	11	9	6,824	4,827
\$75,000 to \$99,999 . . . . .	8,597	11,729	738	1,014	100	92	14	9	11,631	7,835
\$100,000 to \$199,999 . . . . .	8,083	13,851	1,066	1,845	184	232	17	13	22,783	16,769
\$200,000 to \$499,999 . . . . .	2,136	3,477	614	993	146	194	24	20	68,628	55,713
\$500,000 to \$999,999 . . . . .	396	578	269	393	76	94	28	24	192,092	162,563
\$1,000,000 or more . . . . .	240	321	817	1,076	226	249	28	23	945,172	775,052

- Represents or rounds to zero. X Not applicable. <sup>1</sup> Consists of income tax after credits (including alternative minimum tax). <sup>2</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 fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 489. Federal Individual Income Tax Returns—Selected Itemized Deductions and the Standard Deduction: 2007 and 2008**

[50,544 represents 50,544,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (-) indicates decrease]

Item	2007		2008		Percent change, 2007-08	
	Number of returns <sup>1</sup> (1,000)	Amount (mil. dol.)	Number of returns <sup>1</sup> (1,000)	Amount (mil. dol.)	Number of returns <sup>1</sup> (percent)	Amount (percent)
<b>Total itemized deductions before limitation . . .</b>	<b>50,544</b>	<b>1,372,138</b>	<b>48,167</b>	<b>1,339,354</b>	<b>-4.7</b>	<b>-2.4</b>
Medical and dental expenses after 7.5 percent AGI limitation . . . . .	10,520	76,347	10,155	76,387	-3.5	0.1
Taxes paid <sup>2</sup> . . . . .	50,119	465,881	47,836	467,212	-4.6	0.3
State and local income taxes . . . . .	36,683	269,351	35,403	270,958	-3.5	0.6
State and local general sales taxes . . . . .	11,936	18,522	11,045	17,686	-7.5	-4.5
Interest paid <sup>3</sup> . . . . .	41,283	524,790	39,200	497,618	-5	-5.2
Home mortgage interest . . . . .	40,777	491,432	38,684	470,408	-5.1	-4.3
Charitable contributions <sup>4</sup> . . . . .	41,119	193,604	39,250	172,936	-4.5	-10.7
Other than cash contributions . . . . .	23,854	58,747	23,027	40,421	-3.5	-31.2
Casualty and theft losses . . . . .	107	2,337	337	4,348	213.3	86.1
Miscellaneous deductions after 2-percent AGI limitation . . . . .	12,734	85,218	12,437	89,924	-2.3	5.5
Total unlimited miscellaneous deductions . . . . .	1,692	23,961	1,642	30,929	-3	29.1
Itemized deductions in excess of limitation . . . . .	7,131	39,102	6,783	17,077	-4.9	-56.3
<b>Total itemized deductions after limitation . . . . .</b>	<b>50,544</b>	<b>1,333,037</b>	<b>48,167</b>	<b>1,322,276</b>	<b>-4.7</b>	<b>-0.8</b>
Total standard deduction . . . . .	90,511	654,182	91,781	695,488	1.4	6.3
Total deductions (after itemized deduction limitation) . . . . .	141,055	1,987,218	139,948	2,017,764	-0.8	1.5

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

<sup>3</sup> Includes investment interest and deductible mortgage "points," not shown separately. <sup>4</sup> For more information, see Table 584.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 490. Federal Individual Income Tax Returns—Statutory Adjustments: 2007 and 2008**

[36,050 represents 36,050,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (-) indicates decrease]

Item	2007		2008		Percent change in amount, 2007-08
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
<b>Total statutory adjustments . . . . .</b>	<b>36,050</b>	<b>123,020</b>	<b>35,774</b>	<b>121,599</b>	<b>-1.2</b>
Payments to an Individual Retirement Account . . . . .	3,300	12,877	2,740	11,666	-9.4
Educator expenses deduction . . . . .	3,654	926	3,753	947	2.3
Moving expenses adjustment . . . . .	1,119	2,903	1,113	3,003	3.5
Student loan interest deduction . . . . .	9,091	7,464	9,136	7,731	3.6
Tuition and fees deduction . . . . .	4,543	10,579	4,577	11,002	4
Self-employment tax deduction . . . . .	17,840	24,760	17,411	24,286	-1.9
Self-employment health insurance deduction . . . . .	3,839	21,283	3,618	21,194	-0.4
Payments to a self-employed retirement (Keogh) plan . . . . .	1,191	22,262	1,010	20,262	-9
Forfeited interest penalty . . . . .	1,164	353	1,311	389	10.3
Alimony paid . . . . .	600	9,497	580	9,621	1.3
Other adjustment <sup>1</sup> . . . . .	(NA)	1,415	(NA)	1,862	31.6

NA Not available. <sup>1</sup> Includes foreign housing adjustment, Medical Savings Accounts deduction, jury duty pay deduction, and other adjustments for 2007 and 2008.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 491. Federal Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2008**

[48,167 represents 48,167,000. Based on a sample of returns; see Appendix III]

Item	Unit	Adjusted gross income class								
		Total	Under	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$100,000	and over
			\$10,000	\$19,999	\$29,999	\$39,999	\$49,999	\$99,999		
Returns with itemized deductions:										
Number of returns <sup>1,2</sup> . . . . .	1000. . . .	48,167	1,019	2,065	2,980	3,886	4,199	17,942	16,076	
Amount <sup>1,2</sup> . . . . .	Mil. dol . .	1,322,276	16,268	32,889	47,082	61,809	71,336	370,996	721,896	
Medical and dental expenses: <sup>3</sup>										
Returns . . . . .	1000. . . .	10,155	660	1,200	1,279	1,297	1,173	3,453	1,094	
Amount . . . . .	Mil. dol . .	76,387	5,410	9,189	8,938	7,851	7,785	24,825	12,389	
Taxes paid:										
Returns <sup>2</sup> . . . . .	1000. . . .	47,836	961	2,001	2,933	3,846	4,163	17,874	16,059	
Amount, total . . . . .	Mil. dol . .	467,212	3,013	5,965	9,613	13,920	16,955	108,307	309,439	
State and local income taxes: <sup>4</sup>										
Returns . . . . .	1000. . . .	46,448	832	1,844	2,757	3,704	4,007	17,445	15,860	
Amount . . . . .	Mil. dol . .	288,644	669	1,599	3,081	5,408	7,409	55,155	215,325	
Real estate taxes:										
Returns . . . . .	1000. . . .	41,643	727	1,479	2,234	3,037	3,373	15,819	14,976	
Amount . . . . .	Mil. dol . .	167,905	2,231	4,124	6,008	7,838	8,853	49,653	89,198	
Interest paid:										
Returns . . . . .	1000. . . .	39,200	641	1,280	2,089	2,920	3,248	15,082	13,940	
Amount . . . . .	Mil. dol . .	497,618	6,342	12,552	19,237	26,280	30,352	161,734	241,121	
Home mortgage interest:										
Returns . . . . .	1000. . . .	38,684	624	1,256	2,057	2,894	3,223	14,973	13,658	
Amount . . . . .	Mil. dol . .	470,408	6,206	12,280	18,893	25,733	29,710	158,552	219,034	
Charitable contributions:										
Returns . . . . .	1000. . . .	39,250	583	1,338	2,008	2,756	3,155	14,756	14,654	
Amount . . . . .	Mil. dol . .	172,936	636	2,416	4,122	5,862	7,165	39,792	112,943	
Unreimbursed employee business expenses:										
Returns . . . . .	1000. . . .	15,791	92	339	773	1,288	1,504	6,715	5,080	
Amount . . . . .	Mil. dol . .	82,226	375	1,509	4,003	6,816	7,930	33,474	28,118	
Returns with statutory adjustments:										
Number of returns <sup>2</sup> . . . . .	1000. . . .	35,774	4,621	4,485	3,295	3,191	2,888	9,702	7,592	
Amount of adjustments . . . . .	Mil. dol . .	121,599	7,539	6,341	6,148	6,219	6,313	25,136	63,903	
Payments to IRAs: <sup>4</sup>										
Returns . . . . .	1000. . . .	2,740	85	142	260	317	283	1,017	636	
Amount . . . . .	Mil. dol . .	11,666	266	411	860	1,085	1,043	4,262	3,739	
Deduction for self-employment tax:										
Returns . . . . .	1000. . . .	17,411	3,282	3,102	1,559	1,233	1,086	3,652	3,497	
Amount . . . . .	Mil. dol . .	24,286	1,454	2,428	1,572	1,311	1,248	5,059	11,214	
Self-employment health insurance:										
Returns . . . . .	1000. . . .	3,618	403	320	325	252	244	826	1,248	
Amount . . . . .	Mil. dol . .	21,194	1,583	1,147	1,326	1,161	1,151	4,381	10,444	
Payments to Keogh plans:										
Returns . . . . .	1000. . . .	1,010	17	15	26	26	33	179	714	
Amount . . . . .	Mil. dol . .	20,262	149	128	145	193	225	1,664	17,758	

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

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 492. Federal Individual Income Tax Returns—Selected Tax Credits: 2006 to 2008**

[46,092 represents 46,092,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2006		2007		2008	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)
<b>Total tax credits <sup>1</sup></b> . . . . .	<b>46,092</b>	<b>58,939</b>	<b>48,091</b>	<b>63,779</b>	<b>55,229</b>	<b>75,352</b>
Child care credit . . . . .	6,467	3,487	6,492	3,483	6,587	3,527
Earned income credit <sup>2</sup> . . . . .	2,960	797	3,420	934	3,382	971
Foreign tax credit . . . . .	6,418	10,958	7,643	15,435	6,708	16,572
General business credit . . . . .	387	1,302	231	846	304	1,649
Minimum tax credit . . . . .	359	1,032	395	1,035	416	945
Child tax credit <sup>3</sup> . . . . .	25,742	31,742	25,889	31,556	25,174	30,538
Education credits . . . . .	7,725	7,022	7,435	6,910	7,741	7,633
Retirement savings contribution credit . . . . .	5,192	894	5,862	977	5,961	977

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

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, fall issues. See also <<http://www.irs.gov/taxstats/index.html>>.



**Table 493. Federal Individual Income Tax Returns by State: 2008**

[143,490 represents 143,490,000. For tax year. Data will not agree with data in other tables due to differing survey methodology used to derive state data]

State	Total number of returns (1,000)	Adjusted gross income (mil. dol.)			Itemized deductions (mil. dol.)				Income tax (mil. dol.)
		Total <sup>1</sup>	Salaries and wages	Net capital gain <sup>2</sup>	State and local income tax	Real estate taxes	Mortgage interest paid		
<b>U.S. ....</b>	<b>143,490</b>	<b>8,178,369</b>	<b>5,949,953</b>	<b>416,936</b>	<b>1,360,124</b>	<b>277,502</b>	<b>172,270</b>	<b>470,565</b>	<b>1,039,754</b>
AL .....	2,076	99,244	73,161	3,878	13,498	2,335	658	4,621	10,910
AK .....	360	20,828	14,252	639	1,972	26	317	967	2,721
AZ .....	2,714	141,788	104,465	6,606	22,822	3,520	2,109	11,652	16,050
AR .....	1,224	54,403	39,749	2,307	7,072	1,694	355	1,970	5,868
CA .....	16,478	1,029,474	752,121	52,799	228,505	53,899	25,038	90,958	133,856
CO .....	2,341	143,080	102,587	9,037	24,579	4,422	1,941	10,754	18,024
CT .....	1,742	143,947	102,517	8,377	24,853	7,016	4,462	7,661	23,459
DE .....	425	24,263	17,512	973	3,845	858	294	1,624	2,850
DC .....	303	22,495	15,900	1,333	4,699	1,412	295	1,362	3,577
FL .....	8,875	472,430	311,910	37,501	76,018	2,479	10,708	29,582	62,461
GA .....	4,560	230,079	166,296	17,928	41,257	8,161	3,708	17,157	27,393
HI .....	694	35,510	23,977	2,881	5,978	1,251	315	2,906	3,998
ID .....	722	33,553	22,380	3,445	5,602	1,215	420	2,342	3,608
IL .....	6,559	392,665	267,880	38,792	56,849	8,421	10,518	23,185	54,217
IN .....	3,243	150,942	109,317	9,067	18,995	4,046	1,990	7,165	17,043
IA .....	1,415	71,528	51,896	2,568	8,446	2,221	1,000	2,333	7,633
KS .....	1,329	70,891	51,429	2,834	9,641	2,405	1,074	2,738	8,397
KY .....	1,869	85,904	63,788	2,903	12,079	3,286	939	3,833	8,917
LA .....	1,984	106,362	72,793	6,799	12,244	2,458	579	3,531	13,814
ME .....	634	29,683	21,692	1,071	4,192	1,181	635	1,603	3,028
MD .....	2,776	185,109	139,474	5,806	41,069	10,780	4,362	14,914	23,104
MA .....	3,198	226,476	164,888	11,748	38,129	9,966	5,533	12,998	32,674
MI .....	4,626	231,683	170,351	5,347	35,338	6,498	5,531	12,302	26,212
MN .....	2,570	151,774	113,388	6,151	26,787	6,801	3,028	9,543	18,474
MS .....	1,255	52,322	39,301	1,798	7,175	1,113	391	1,915	5,250
MO .....	2,739	139,188	101,955	6,293	19,921	4,462	1,989	6,499	16,159
MT .....	477	21,407	14,289	1,443	3,350	722	303	1,105	2,296
NE .....	858	43,895	31,996	1,911	6,043	1,358	809	1,631	4,890
NV .....	1,272	71,051	50,801	5,286	13,962	395	1,178	5,828	8,788
NH .....	669	40,336	30,146	2,127	5,812	461	1,403	2,492	5,056
NJ .....	4,305	315,972	236,237	12,164	60,977	14,997	13,336	18,967	45,765
NM .....	923	41,548	29,760	1,666	5,478	931	424	2,176	4,558
NY .....	9,204	630,575	443,418	43,230	120,053	42,074	17,800	26,660	95,489
NC .....	4,180	209,057	155,381	7,992	36,694	9,070	3,190	12,452	22,636
ND .....	323	16,859	11,179	989	1,438	219	194	394	2,013
OH .....	5,563	270,208	202,686	6,851	37,588	10,404	5,197	12,608	30,126
OK .....	1,605	82,100	56,921	4,081	10,611	2,137	725	2,729	9,947
OR .....	1,754	88,955	63,283	3,960	18,312	4,855	1,967	6,766	9,587
PA .....	6,130	334,702	244,861	12,280	46,313	10,577	7,278	14,949	41,487
RI .....	511	28,211	20,764	937	4,812	1,082	814	1,719	3,393
SC .....	2,047	93,513	68,519	3,395	14,666	3,290	964	5,336	9,541
SD .....	390	19,074	12,694	1,361	1,706	57	200	544	2,299
TN .....	2,843	134,951	101,709	5,299	15,892	517	1,433	6,092	15,503
TX .....	10,792	639,971	455,903	42,467	71,788	1,443	12,381	21,877	88,794
UT .....	1,145	60,032	45,019	3,234	11,898	2,113	822	4,438	6,174
VT .....	320	15,950	11,258	868	2,366	526	430	740	1,757
VA .....	3,728	238,154	177,885	9,905	43,980	9,172	4,755	17,658	30,099
WA .....	3,186	194,218	139,443	11,746	29,814	832	4,045	14,101	24,555
WV .....	786	34,938	25,893	986	3,005	896	166	1,060	3,692
WI .....	2,768	145,009	107,497	5,508	23,012	5,874	3,905	7,238	16,238
WY .....	274	17,865	11,312	1,966	1,871	107	136	626	2,623
Other <sup>3</sup> .....	1,794	88,035	83,920	10,207	6,378	1,796	494	1,302	11,431

<sup>1</sup> Includes other items, not shown separately. <sup>2</sup> Less loss. <sup>3</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*, Spring issues. See also <<http://www.irs.gov/taxstats/index.html>>.

**Table 494. Federal Individual Income Tax—Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 2000 to 2010**

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

Adjusted gross income	2000	2005	2007	2008 <sup>1</sup>	2009	2010
<b>TAX LIABILITY (dol.)</b>						
<b>Single person, no dependents:</b>						
\$5,000	<sup>2</sup> -353	<sup>2</sup> -383	<sup>2</sup> -383	<sup>1,2</sup> -683	<sup>2,5</sup> -693	<sup>2,5</sup> -693
\$10,000	<sup>2</sup> 391	<sup>2</sup> 46	<sup>2</sup> -73	<sup>1,2</sup> -415	<sup>2,5</sup> -598	<sup>2,5</sup> -600
\$20,000	1,920	1,405	1,296	<sup>1</sup> 656	<sup>5</sup> 780	<sup>5</sup> 779
\$30,000	3,270	2,845	2,789	2,156	<sup>5</sup> 2,280	<sup>5</sup> 2,279
\$40,000	4,988	4,075	4,019	3,394	<sup>5</sup> 3,555	<sup>5</sup> 3,554
\$50,000	7,284	6,115	5,824	5,119	<sup>5</sup> 5,125	<sup>5</sup> 5,119
\$75,000	13,024	11,240	10,949	10,244	<sup>5</sup> 10,250	<sup>5</sup> 10,244
\$100,000	19,233	16,571	16,119	15,969	<sup>5</sup> 15,775	<sup>5</sup> 15,769
<b>Married couple, two dependents, with one spouse working:</b>						
\$5,000	-2,000	<sup>2</sup> -2,000	<sup>2</sup> -2,000	<sup>1,2</sup> -3,200	-2,610	<sup>2,4,5</sup> -2,610
\$10,000	-3,888	<sup>2</sup> -4,000	<sup>2</sup> -4,000	<sup>1,2,4</sup> -5,425	-5,670	<sup>2,4,5</sup> -5,670
\$20,000	-2,349	<sup>2,4</sup> -4,986	<sup>2,5</sup> -5,404	<sup>1,2,4</sup> -7,484	-7,828	<sup>2,4,5</sup> -7,836
\$30,000	475	<sup>2,3,4</sup> -2,810	<sup>2,4,5</sup> -3,490	<sup>1,2,3,4</sup> -5,143	-5,621	<sup>2,3,4,5</sup> -5,637
\$40,000	2,218	<sup>3,4</sup> -150	<sup>4,5</sup> -428	<sup>1,2,3,4</sup> -2,637	-2,515	<sup>2,3,4,5</sup> -2,531
\$50,000	3,470	<sup>3</sup> 1,350	<sup>4</sup> 1,073	<sup>1,3</sup> -838	-35	<sup>3,5</sup> -37
\$75,000	7,384	<sup>3</sup> 4,575	<sup>4</sup> 4,403	<sup>1,3</sup> 2,523	3,400	<sup>3,5</sup> 3,398
\$100,000	13,124	<sup>3</sup> 8,630	<sup>4</sup> 7,948	<sup>1,3</sup> 5,888	6,475	<sup>3,5</sup> 6,473
<b>EFFECTIVE RATE (percent)</b>						
<b>Single person, no dependents:</b>						
\$5,000	-7.1	<sup>2</sup> -7.7	<sup>2</sup> -7.7	<sup>1,2</sup> -13.7	<sup>2,5</sup> -13.9	<sup>2,5</sup> -13.9
\$10,000	3.9	<sup>2</sup> 0.5	<sup>2</sup> -0.7	<sup>1,2</sup> -4.2	<sup>2,5</sup> -6	<sup>2,5</sup> -6
\$20,000	9.6	7.0	6.5	<sup>1</sup> 3.3	<sup>5</sup> 3.9	<sup>5</sup> 3.9
\$30,000	10.9	9.5	9.3	<sup>1</sup> 7.2	<sup>5</sup> 7.6	<sup>5</sup> 7.6
\$40,000	12.5	10.2	10.1	<sup>1</sup> 8.5	<sup>5</sup> 8.9	<sup>5</sup> 8.9
\$50,000	14.6	12.2	11.6	<sup>1</sup> 10.2	<sup>5</sup> 10.3	<sup>5</sup> 10.2
\$75,000	17.4	15	14.6	<sup>1</sup> 13.7	<sup>5</sup> 13.7	<sup>5</sup> 13.7
\$100,000	19.2	16.6	16.1	16.0	15.8	15.8
<b>Married couple, two dependents, with one spouse working:</b>						
\$5,000	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>1,2</sup> -64	<sup>2,4,5</sup> -52.2	<sup>2,4,5</sup> -52.2
\$10,000	<sup>2</sup> -38.9	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>1,2,4</sup> -54.3	<sup>2,4,5</sup> -56.7	<sup>2,4,5</sup> -56.7
\$20,000	<sup>2,3</sup> -11.7	<sup>2,4</sup> -24.9	<sup>2,5</sup> -27.0	<sup>1,2,4</sup> -37.4	<sup>2,4,5</sup> -39.1	<sup>2,4,5</sup> -39.2
\$30,000	<sup>2,3</sup> 1.6	<sup>2,3,4</sup> -9.4	<sup>2,4,5</sup> -11.6	<sup>1,2,3,4</sup> -17.1	<sup>2,3,4,5</sup> -18.7	<sup>2,3,4,5</sup> -18.8
\$40,000	<sup>3</sup> 5.5	<sup>3,4</sup> -0.4	<sup>4,5</sup> -1.1	<sup>1,2,3,4</sup> -6.6	<sup>2,3,4,5</sup> -6.3	<sup>2,3,4,5</sup> -6.3
\$50,000	<sup>3</sup> 6.9	<sup>3</sup> 2.7	<sup>4</sup> 2.1	<sup>1,3</sup> -1.7	<sup>3,5</sup> -0.1	<sup>3,5</sup> -0.1
\$75,000	<sup>3</sup> 9.8	<sup>3</sup> 6.1	<sup>4</sup> 5.9	<sup>1,3</sup> 3.4	<sup>3,5</sup> 4.5	<sup>3,5</sup> 4.5
\$100,000	<sup>3</sup> 13.1	<sup>3</sup> 8.6	<sup>4</sup> 7.9	<sup>1,3</sup> 5.9	<sup>3,5</sup> 6.5	<sup>3,5</sup> 6.5
<b>MARGINAL TAX RATE (percent)</b>						
<b>Single person, no dependents:</b>						
\$5,000	-	<sup>2</sup> -7.7	<sup>2</sup> -7.7	<sup>2</sup> -7.7	<sup>2,5</sup> -13.9	<sup>2,5</sup> -13.9
\$10,000	<sup>2</sup> 22.7	<sup>2</sup> 17.7	<sup>2</sup> 17.7	<sup>2</sup> 17.7	<sup>2</sup> 17.7	<sup>2</sup> 17.7
\$20,000	15.0	15.0	15.0	15.0	15.0	15
\$30,000	15.0	15.0	15.0	15.0	15.0	15
\$40,000	28.0	15.0	15.0	15.0	15.0	15
\$50,000	28.0	25.0	25.0	25.0	25.0	25
\$75,000	28.0	25.0	25.0	25.0	<sup>5</sup> 27.0	<sup>5</sup> 27
\$100,000	31.0	28.0	28.0	25.0	25.0	25
<b>Married couple, two dependents, with one spouse working:</b>						
\$5,000	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2,4,5</sup> -61.2	<sup>2,4,5</sup> -61.2
\$10,000	-	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2,4</sup> -55	<sup>2,4,5</sup> -61.2	<sup>2,4,5</sup> -61.2
\$20,000	<sup>2,3</sup> 21.1	<sup>2,4</sup> 6.1	<sup>2,5</sup> 6.1	<sup>2,4</sup> 6.1	-	-
\$30,000	<sup>2</sup> 36.1	<sup>2,3,4</sup> 31.1	<sup>2,4,5</sup> 31.1	<sup>2,3,4</sup> 31.1	<sup>2</sup> 31.1	<sup>2</sup> 31.1
\$40,000	15.0	<sup>3,4</sup> 15	<sup>4,5</sup> 15	<sup>2,3,4</sup> 31.1	<sup>2</sup> 31.1	<sup>2</sup> 31.1
\$50,000	15.0	15.0	15.0	15.0	15.0	15
\$75,000	28.0	15.0	15.0	15.0	15.0	15
\$100,000	28.0	25.0	25.0	25.0	15.0	15

- Represents zero. <sup>1</sup> Includes effect of the Recovery Rebate paid in 2008 under the Economic Stimulus Act of 2008 (P.L. 110-185). <sup>2</sup> Includes effect from the refundable earned income credit. <sup>3</sup> Includes effect from the child tax credit. <sup>4</sup> Includes effect from the additional (refundable) child tax credit. <sup>5</sup> Includes effect from the (refundable) Making Work Pay tax credit.

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

**Table 495. Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2010**

[Constant 2000 incomes calculated by using the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers (CPI-U); see Table 725, Section 14. See also headnote, Table 494]

Adjusted gross income (constant 2000 dollars)	2000	2005	2007	2008 <sup>1</sup>	2009	2010
<b>REAL INCOME EQUIVALENT (dol.)</b>						
\$5,000 . . . . .	5,000	5,670	6,020	6,250	6,230	6,330
\$10,000 . . . . .	10,000	11,340	12,040	12,500	12,460	12,660
\$20,000 . . . . .	20,000	22,680	24,080	25,010	24,920	25,330
\$30,000 . . . . .	30,000	34,020	36,120	37,510	37,380	37,990
\$40,000 . . . . .	40,000	45,370	48,160	50,010	49,830	50,650
\$50,000 . . . . .	50,000	56,710	60,200	62,520	62,290	63,310
\$75,000 . . . . .	75,000	85,060	90,310	93,770	93,440	94,970
\$100,000 . . . . .	100,000	113,410	120,410	125,030	124,590	126,630
<b>TAX LIABILITY (dol.)</b>						
Single person, no dependents:						
\$5,000 . . . . .	<sup>2</sup> -353	<sup>2</sup> -399	<sup>2</sup> -428	<sup>1,2</sup> -738	<sup>2,5</sup> -843	<sup>2,5</sup> -850
\$10,000 . . . . .	<sup>2</sup> 391	<sup>2</sup> 283	<sup>2</sup> 287	<sup>1,2</sup> -29	<sup>2,5</sup> -164	<sup>2,5</sup> -130
\$20,000 . . . . .	1,920	1,807	1,908	<sup>1</sup> 1,408	<sup>5</sup> 1,518	<sup>5</sup> 1,578
\$30,000 . . . . .	3,270	3,339	3,542	<sup>1</sup> 3,087	<sup>5</sup> 3,233	<sup>5</sup> 3,307
\$40,000 . . . . .	4,988	5,166	5,447	<sup>1,5</sup> 5,121	<sup>5</sup> 5,090	<sup>5</sup> 5,252
\$50,000 . . . . .	7,284	7,491	7,915	<sup>1,7</sup> 6,685	<sup>5</sup> 7,644	<sup>5</sup> 7,847
\$75,000 . . . . .	13,024	13,302	14,087	<sup>1</sup> 14,692	<sup>5</sup> 14,399	<sup>5</sup> 14,737
\$100,000 . . . . .	19,233	19,649	20,805	<sup>1</sup> 21,705	<sup>5</sup> 21,304	21,761
Married couple, 2 dependents with one spouse working:						
\$5,000 . . . . .	<sup>2</sup> -2,000	<sup>2</sup> -2,268	<sup>2</sup> -2,408	<sup>1,2</sup> -3,700	<sup>2,4,5</sup> -3,363	<sup>2,4,5</sup> -3,424
\$10,000 . . . . .	<sup>2</sup> -3,888	<sup>2,4</sup> -4,451	<sup>2</sup> -4,760	<sup>1,2,4</sup> -6,624	<sup>2,4,5</sup> -7,176	<sup>2,4,5</sup> -7,270
\$20,000 . . . . .	<sup>2,3</sup> -2,349	<sup>2,4</sup> -4,823	<sup>2,4</sup> -5,157	<sup>1,2,3,4</sup> -6,693	<sup>2,4,5</sup> -7,091	<sup>2,4,5</sup> -7,021
\$30,000 . . . . .	<sup>2,3</sup> 475	<sup>2,3,4</sup> -1,561	<sup>2,3,4</sup> -1,589	<sup>1,2,3,4</sup> -3,410	<sup>2,3,4,5</sup> -3,329	<sup>2,4,5</sup> -3,156
\$40,000 . . . . .	<sup>3</sup> 2,218	<sup>3</sup> 656	<sup>3,4</sup> 796.5	<sup>1,3</sup> -836	<sup>3,5</sup> -60	<sup>3,5</sup> 3,560
\$50,000 . . . . .	<sup>3</sup> 3,470	<sup>3</sup> 2,325	<sup>3</sup> 2,582	<sup>1,3</sup> 987	<sup>3,5</sup> 1,809	<sup>3,5</sup> 1,959
\$75,000 . . . . .	<sup>3</sup> 7,384	<sup>3</sup> 5,812	<sup>3</sup> 6,286	<sup>1,3</sup> 4,831	<sup>3,5</sup> 5,668	<sup>3,5</sup> 5,854
\$100,000 . . . . .	<sup>3</sup> 13,124	<sup>3</sup> 11,579	<sup>3</sup> 12,682	<sup>1,3</sup> 11,819	<sup>3,5</sup> 12,216	<sup>3,5</sup> 12,722
<b>EFFECTIVE TAX RATE (percent)</b>						
Single person, no dependents:						
\$5,000 . . . . .	<sup>2</sup> -7.1	<sup>2</sup> -7	<sup>2</sup> -7.10	<sup>1,2</sup> -11.8	<sup>2,5</sup> -13.5	<sup>2,5</sup> -13.4
\$10,000 . . . . .	<sup>2</sup> 3.9	<sup>2</sup> 2.5	<sup>2</sup> 2.38	<sup>1,2</sup> -0.2	<sup>2,5</sup> -1.3	<sup>2,5</sup> -1
\$20,000 . . . . .	9.6	8.0	7.9	<sup>1</sup> 5.6	<sup>5</sup> 6.1	<sup>5</sup> 6.2
\$30,000 . . . . .	10.9	9.8	9.8	<sup>1</sup> 8.2	<sup>5</sup> 8.6	<sup>5</sup> 8.7
\$40,000 . . . . .	12.5	11.4	11.3	<sup>1</sup> 10.2	<sup>5</sup> 10.2	<sup>5</sup> 10.4
\$50,000 . . . . .	14.6	13.2	13.1	<sup>1</sup> 12.3	<sup>5</sup> 12.3	<sup>5</sup> 12.4
\$75,000 . . . . .	17.4	15.6	15.6	<sup>1</sup> 15.7	<sup>5</sup> 15.4	<sup>5</sup> 15.5
\$100,000 . . . . .	19.2	17.3	17.3	<sup>1</sup> 17.4	17.1	17.2
Married couple, 2 dependents with one spouse working:						
\$5,000 . . . . .	<sup>2</sup> -40	<sup>2</sup> -40	<sup>2</sup> -40	<sup>1,2</sup> -59.2	<sup>2,4,5</sup> -54	<sup>2,4,5</sup> -54.1
\$10,000 . . . . .	<sup>2</sup> -38.9	<sup>2,4</sup> -39.3	<sup>2</sup> -39.5	<sup>1,2,4</sup> -53	<sup>2,4,5</sup> -57.6	<sup>2,4,5</sup> -57.4
\$20,000 . . . . .	<sup>2,3</sup> -11.7	<sup>2,4</sup> -21.3	<sup>2,4</sup> -21.4	<sup>1,2,3,4</sup> -26.8	<sup>2,4,5</sup> -28.5	<sup>2,4,5</sup> -27.7
\$30,000 . . . . .	<sup>2,3</sup> 1.6	<sup>2,3,4</sup> -4.6	<sup>2,3,4</sup> -4.40	<sup>1,2,3,4</sup> -9.1	<sup>2,3,4,5</sup> -8.9	<sup>2,4,5</sup> -8.3
\$40,000 . . . . .	<sup>3</sup> 5.5	<sup>3</sup> 1.4	<sup>3,4</sup> 1.65	<sup>1,3</sup> -1.7	<sup>3,5</sup> -0.1	<sup>3,5</sup> 0.1
\$50,000 . . . . .	<sup>3</sup> 6.9	<sup>3</sup> 4.1	<sup>3</sup> 4.28	<sup>1,3</sup> 1.6	<sup>3,5</sup> 2.9	<sup>3,5</sup> 3.1
\$75,000 . . . . .	<sup>3</sup> 9.8	<sup>3</sup> 6.8	<sup>3</sup> 6.96	<sup>1,3</sup> 5.2	<sup>3,5</sup> 6.1	<sup>3,5</sup> 6.2
\$100,000 . . . . .	<sup>3</sup> 13.1	<sup>3</sup> 10.2	<sup>3</sup> 10.5	<sup>1,3</sup> 9.5	<sup>3,5</sup> 9.8	<sup>3,5</sup> 10
<b>MARGINAL TAX RATE (percent)</b>						
Single person, no dependents:						
\$5,000 . . . . .	-	-	-	-	<sup>5</sup> -6.2	<sup>5</sup> -6.2
\$10,000 . . . . .	<sup>2</sup> 22.7	<sup>2</sup> 17.7	<sup>2</sup> 17.7	<sup>2</sup> 7.7	<sup>2</sup> 17.7	<sup>2</sup> 17.7
\$20,000 . . . . .	15.0	15.0	15.0	15.0	15.0	15.0
\$30,000 . . . . .	15.0	15.0	15.0	15.0	15.0	15.0
\$40,000 . . . . .	28.0	25.0	25.0	25.0	25.0	25.0
\$50,000 . . . . .	28.0	25.0	25.0	25.0	25.0	25.0
\$75,000 . . . . .	28.0	25.0	25.0	25.0	<sup>5</sup> 27	<sup>5</sup> 27
\$100,000 . . . . .	31.0	28.0	28.0	28.0	28.0	28.0
Married couple, 2 dependents with one spouse working:						
\$5,000 . . . . .	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2</sup> -40.0	<sup>2,4,5</sup> -61.2	<sup>2,4,5</sup> -61.2
\$10,000 . . . . .	-	<sup>4</sup> -15.0	<sup>4</sup> -15.0	<sup>4</sup> -15.0	<sup>2,4,5</sup> -61.2	<sup>2,4,5</sup> -21.2
\$20,000 . . . . .	<sup>2,3</sup> 21.1	<sup>2,4</sup> 6.1	<sup>2,3,4</sup> 6.1	<sup>2,3,4</sup> 31.1	<sup>2,1</sup> 21.1	<sup>2</sup> 21.1
\$30,000 . . . . .	<sup>2</sup> 36.1	<sup>2,3,4</sup> 31.1	<sup>2,3,4</sup> 31.1	<sup>2,3,4</sup> 31.1	<sup>2</sup> 31.1	<sup>2</sup> 31.1
\$40,000 . . . . .	15.0	15.0	15.0	15.0	15.0	15.0
\$50,000 . . . . .	15.0	15.0	15.0	15.0	15.0	15.0
\$75,000 . . . . .	28.0	15.0	15.0	15.0	15.0	15.0
\$100,000 . . . . .	28.0	<sup>3</sup> 30.1	<sup>3</sup> 30.1	<sup>3</sup> 30.1	<sup>3</sup> 30.1	<sup>3</sup> 30.1

- Represents zero. <sup>1</sup> Includes effect of the Recovery Rebate paid in 2008 under the Economic Stimulus Act of 2008 (P.L. 110-185). <sup>2</sup> Includes effect from the refundable earned income credit. <sup>3</sup> Includes effect from the child tax credit. <sup>4</sup> Includes effect from the additional (refundable) child tax credit. <sup>5</sup> Includes effect from the (refundable) Making Work Pay tax credit.  
Source: U.S. Department of the Treasury, Office of Tax Analysis, unpublished data.

**Table 496. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2010**

[2,997 represents 2,997,000. For fiscal year ending in year shown. See text, Section 8. Includes employees in U.S. territories and foreign countries. Data represent employees in active-duty status, including intermittent employees. Annual employment figures are averages of monthly figures. Excludes Central Intelligence Agency, National Security Agency, and as of November 1984, the Defense Intelligence Agency; and as of October 1996, the National Imagery and Mapping Agency]

Year	Employment						Payroll (mil. dol.)				
	Total (1,000)	Percent of U.S. employed <sup>1</sup>	Executive (1,000)		Legislative (1,000)	Judicial (1,000)	Total	Executive		Legislative	Judicial
			Total	Defense				Total	Defense		
1970 . . .	<sup>2</sup> 2,997	3.81	2,961	1,263	29	7	27,322	26,894	11,264	338	89
1975 . . .	2,877	3.35	2,830	1,044	37	10	39,126	38,423	13,418	549	154
1980 . . .	<sup>2</sup> 2,987	3.01	2,933	971	40	14	58,012	56,841	18,795	883	288
1985 . . .	3,001	2.80	2,944	1,080	39	18	80,599	78,992	28,330	1,098	509
1990 . . .	<sup>2</sup> 3,233	2.72	3,173	1,060	38	23	99,138	97,022	31,990	1,329	787
1995 . . .	2,943	2.36	2,880	852	34	28	118,304	115,328	31,753	1,598	1,379
2003 . . .	2,743	1.99	2,677	669	31	34	143,380	139,506	29,029	1,908	1,966
2004 . . .	2,714	1.95	2,649	668	30	34	148,037	144,134	29,128	1,977	1,927
2005 . . .	2,709	1.91	2,645	671	30	34	152,222	148,275	29,331	2,048	1,900
2006 . . .	2,700	1.87	2,636	676	30	34	160,570	156,543	29,580	2,109	1,918
2007 . . .	2,695	1.85	2,632	674	30	33	161,394	157,010	29,025	2,119	2,265
2008 . . .	2,730	1.88	2,666	682	30	34	167,166	162,675	29,749	2,162	2,328
2009 . . .	2,804	2.00	2,740	714	30	34	174,804	170,349	30,995	2,203	2,252
2010 . . .	2,841	2.00	2,777	773	31	34	150,321	147,554	32,377	2,515	2,251

<sup>1</sup> Civilian employed only. See Table 586, Section 12. <sup>2</sup> Includes temporary census workers.

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

**Table 497. Full-Time Federal Civilian Employment—Employees and Average Pay by Pay System: 2000 to 2010**

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

Pay system	Employees (1,000)				Average annual pay (dol.)			
	2000	2008	2009	2010	2000	2008	2009	2010
<b>Total, excluding postal . . .</b>	<b>1,671</b>	<b>1,885</b>	<b>1,798</b>	<b>1,865</b>	<b>50,429</b>	<b>69,061</b>	<b>63,678</b>	<b>73,908</b>
General Schedule . . . . .	1,216	1,265	1,083	1,162	49,428	68,674	59,330	70,426
Wage system . . . . .	205	200	189	196	37,082	47,652	50,223	50,862
Other . . . . .	250	420	526	507	66,248	80,444	77,433	90,383
Postal pay system <sup>1</sup> . . . . .	788	663	623	584	37,627	50,294	49,951	53,304

<sup>1</sup> Source: Career employees—U.S. Postal Service, *Annual Report of the Postmaster General*. See also <<http://www.usps.com/financials/csp/welcme.html>>. Average pay—U.S. Postal Service, *Comprehensive Statement of Postal Operations*, annual.

Source: Except as noted, U.S. Office of Personnel Management, "Pay Structure of the Federal Civil Service," annual (publication discontinued) and unpublished data, <<http://www.opm.gov/feddata>>.

**Table 498. Paid Civilian Employment in the Federal Government by State: 2000 and 2009**

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

State	2000	2009	State	2000	2009	State	2000	2009
<b>U.S.<sup>1</sup> . . . . .</b>	<b>2,766</b>	<b>1,992</b>	KY . . . . .	30	25	OH . . . . .	84	52
AL . . . . .	48	41	LA . . . . .	33	22	OK . . . . .	43	38
AK . . . . .	14	13	ME . . . . .	13	11	OR . . . . .	29	21
AZ . . . . .	43	42	MD . . . . .	130	124	PA . . . . .	107	71
AR . . . . .	20	15	MA . . . . .	53	29	RI . . . . .	10	7
CA . . . . .	248	169	MI . . . . .	58	30	SC . . . . .	26	22
CO . . . . .	51	40	MN . . . . .	34	18	SD . . . . .	9	8
CT . . . . .	21	9	MS . . . . .	24	19	TN . . . . .	50	28
DE . . . . .	5	3	MO . . . . .	54	39	TX . . . . .	162	140
DC . . . . .	181	157	MT . . . . .	11	11	UT . . . . .	30	29
FL . . . . .	113	89	NE . . . . .	15	10	VT . . . . .	6	5
GA . . . . .	89	79	NV . . . . .	13	11	VA . . . . .	145	147
HI . . . . .	23	25	NH . . . . .	8	4	WA . . . . .	62	56
ID . . . . .	11	9	NJ . . . . .	62	31	WV . . . . .	18	19
IL . . . . .	94	52	NM . . . . .	25	27	WI . . . . .	30	15
IN . . . . .	37	25	NY . . . . .	134	72	WY . . . . .	6	6
IA . . . . .	18	9	NC . . . . .	57	43			
KS . . . . .	25	17	ND . . . . .	8	7			

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

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

**Table 499. Federal Civilian Employment by Branch and Agency: 1990 to 2010**

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

Agency	1990	2000	2005	2008	2009	2010
<b>Total, all agencies</b>	<b>3,128,267</b>	<b>2,708,101</b>	<b>2,708,753</b>	<b>2,730,040</b>	<b>2,803,909</b>	<b>2,841,143</b>
Legislative Branch	37,495	31,157	30,303	29,919	29,997	30,643
Judicial Branch	23,605	32,186	33,690	33,682	33,754	33,756
Executive Branch	3,067,167	2,644,758	2,644,764	2,666,440	2,740,158	2,776,744
Executive Office of the President	1,731	1,658	1,736	1,717	1,723	1,965
Executive Departments	2,065,542	1,592,200	1,689,914	1,740,979	1,850,913	1,937,291
State	25,288	27,983	33,808	35,779	36,762	39,016
Treasury	158,655	143,508	114,194	111,335	110,686	110,099
Defense	1,034,152	676,268	670,790	682,142	714,483	772,601
Justice	83,932	125,970	105,102	107,970	111,214	117,916
Interior	77,679	73,818	73,599	70,515	71,536	70,231
Agriculture	122,594	104,466	104,989	98,720	97,803	106,867
Commerce <sup>1</sup>	69,920	47,652	38,927	41,339	74,305	56,856
Labor	17,727	16,040	15,599	16,269	16,316	17,592
Health & Human Services <sup>2</sup>	123,959	62,605	60,944	62,344	65,389	69,839
Housing & Urban Development	13,596	10,319	10,086	9,599	9,636	9,585
Transportation <sup>3</sup>	67,364	63,598	55,975	54,676	56,310	57,972
Energy	17,731	15,692	15,050	14,657	15,613	16,145
Education	4,771	4,734	4,429	4,210	4,097	4,452
Veterans Affairs	248,174	219,547	236,363	265,390	289,335	304,665
Homeland Security <sup>3</sup>	(X)	(X)	149,977	165,839	177,428	183,455
Independent agencies <sup>4</sup>	999,894	1,050,900	953,113	923,744	887,522	837,488
Board of Governors Federal Reserve System	1,525	2,372	1,851	1,873	1,873	1,873
Environmental Protection Agency	17,123	18,036	17,964	18,127	18,301	18,740
Equal Employment Opportunity Commission	2,880	2,780	2,421	2,209	2,226	2,543
Federal Communications Commission	1,778	1,965	1,936	1,809	1,849	1,838
Federal Deposit Insurance Corporation	17,641	6,958	4,998	4,726	5,478	6,436
Federal Trade Commission	988	1,019	1,046	1,131	1,131	1,131
General Services Administration	20,277	14,334	12,685	11,929	12,157	12,820
National Archives & Records Administration	3,120	2,702	3,048	3,068	3,298	3,523
National Aeronautics & Space Administration	24,872	18,819	19,105	18,531	18,441	18,664
National Labor Relations Board	2,263	2,054	1,822	1,670	1,631	1,715
National Science Foundation	1,318	1,247	1,325	1,383	1,430	1,474
Nuclear Regulatory Commission	3,353	2,858	3,230	3,833	4,114	4,240
Office of Personnel Management	6,636	3,780	4,333	5,375	5,408	5,892
Peace Corps	1,178	1,065	1,064	1,035	978	1,082
Railroad Retirement Board	1,772	1,176	1,010	977	957	981
Securities & Exchange Commission	2,302	2,955	3,933	3,562	3,715	3,917
Small Business Administration	5,128	4,150	4,288	3,813	4,087	4,037
Smithsonian Institution	5,092	5,065	4,981	4,929	4,930	4,984
Social Security Administration <sup>2</sup>	(X)	64,474	65,861	62,337	65,085	69,975
Tennessee Valley Authority	28,392	13,145	12,721	11,727	11,688	12,457
U.S. Information Agency	8,555	2,436	2,212	2,052	1,959	1,953
U.S. International Development Cooperation Agency	4,698	2,552	2,644	2,515	2,515	2,515
U.S. Postal Service	816,886	860,726	767,972	744,405	703,658	643,420

X Not applicable. <sup>1</sup> Includes enumerators for the 1990 and 2000 census. <sup>2</sup> Sizeable changes in 1995 due to the Social Security Administration which was separated from the Department of Health and Human Services to become an independent agency effective April 1995. <sup>3</sup> See text, Section 10, National Security and Veteran Affairs, concerning the development of the Department of Homeland Security. <sup>4</sup> Includes agencies with fewer than 1,000 employees in 2005, not shown separately.

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

**Table 500. Federal Employees—Summary Characteristics: 1990 to 2008**

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

Characteristics	1990	1995	2000	2003	2004	2005	2006	2007	2008
Average age (years) <sup>1</sup>	42.3	44.3	46.3	46.7	46.8	46.9	46.9	47.0	46.8
Average length of service (years)	13.4	15.5	17.1	16.8	16.6	16.4	16.3	16.1	15.5
Retirement eligible: <sup>2</sup>									
Civil Service Retirement System	8	10	17	27	30	33	37	41	46
Federal Employees Retirement System	3	5	11	12	13	13	13	13	13
Bachelor's degree or higher	35	39	41	41	42	43	43	45	44
Sex: Male	57	56	55	55	56	56	56	56	56
Female	43	44	45	45	44	44	44	44	44
Race and national origin:									
Total minorities	27.4	28.9	30.4	31.1	31.4	31.7	32.1	32.5	33.0
Black	16.7	16.8	17.1	17.0	17.0	17.0	17.2	17.3	17.5
Hispanic	5.4	5.9	6.6	7.1	7.3	7.4	7.5	7.6	7.7
Asian/Pacific Islander	3.5	4.2	4.5	4.8	5.0	5.1	5.1	5.4	5.2
American Indian/Alaska Native	1.8	2.0	2.2	2.1	2.1	2.1	2.1	2.1	2.1
Disabled	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Veterans preference	30.0	26.0	24.0	22.0	22.0	22.0	22.0	22.0	22.0
Vietnam era veterans	17.0	17.0	14.0	13.0	12.0	11.0	10.0	9.0	8.0
Retired military	4.9	4.2	3.9	4.6	4.9	5.4	5.7	6.0	6.3
Retired officers	0.5	0.5	0.5	0.8	0.9	1.0	1.1	1.2	1.3

<sup>1</sup> For 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).

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

**Table 501. Federal Executive Branch (Nonpostal) Employment by Race and National Origin: 1990 to 2008**

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

Pay system	1990	1995	2000	2005	2006	2007	2008
<b>All personnel</b> <sup>1</sup>	<b>2,150,359</b>	<b>1,960,577</b>	<b>1,755,689</b>	<b>1,856,966</b>	<b>1,848,339</b>	<b>1,862,404</b>	<b>1,916,726</b>
White, non-Hispanic	1,562,846	1,394,690	1,224,836	1,267,922	1,254,308	1,254,131	1,297,772
General schedule and related	1,218,188	1,101,108	961,261	973,767	948,740	878,182	858,050
Grades 1 to 4	132,028	79,195	55,067	46,671	43,450	42,135	44,324
Grades 5 to 8	337,453	288,755	239,128	227,387	219,168	208,180	211,004
Grades 9 to 12	510,261	465,908	404,649	408,111	399,400	367,195	351,302
Grades 13 to 15	238,446	267,250	262,417	291,598	286,722	260,672	251,420
Total executive/senior pay levels	9,337	13,307	14,332	16,409	16,118	20,718	21,793
Wage pay system	244,220	186,184	146,075	135,383	133,942	132,290	134,933
Other pay systems	91,101	94,091	103,168	142,363	155,508	222,941	282,996
Black	356,867	327,302	298,701	315,644	317,697	323,470	337,742
General schedule and related	272,657	258,586	241,135	246,691	246,248	236,721	236,525
Grades 1 to 4	65,077	41,381	26,895	19,774	18,326	17,692	18,286
Grades 5 to 8	114,993	112,962	99,937	94,655	93,717	89,903	90,410
Grades 9 to 12	74,985	79,795	82,809	90,809	91,869	88,042	86,054
Grades 13 to 15	17,602	24,448	31,494	41,453	42,336	41,084	41,775
Total executive/senior pay levels	479	942	1,180	1,270	1,218	1,510	1,565
Wage pay system	72,755	55,637	42,590	37,666	37,378	37,685	38,540
Other pay systems	10,976	12,137	13,796	30,017	32,853	47,554	61,973
Hispanic	115,170	115,964	115,247	138,507	138,596	141,968	136,167
General schedule and related	83,218	86,762	89,911	104,927	105,236	102,613	95,016
Grades 1 to 4	15,738	11,081	8,526	7,768	6,854	6,454	5,459
Grades 5 to 8	28,727	31,152	31,703	33,653	33,834	33,738	31,261
Grades 9 to 12	31,615	34,056	36,813	46,268	46,951	45,309	42,542
Grades 13 to 15	7,138	10,473	12,869	17,238	17,597	17,112	15,754
Total executive/senior pay levels	154	382	547	682	699	1,070	1,109
Wage pay system	26,947	22,128	16,926	15,945	15,822	15,652	15,639
Other pay systems	4,851	6,692	7,863	16,953	16,839	22,633	28,646
American Indian, Alaska Native, Asian, and Pacific Islander	115,476	122,621	116,905	134,893	136,593	141,138	145,045
General schedule and related	81,499	86,768	86,074	97,866	97,870	95,008	93,197
Grades 1 to 4	15,286	11,854	9,340	8,357	7,877	7,938	7,608
Grades 5 to 8	24,960	26,580	25,691	27,417	26,986	26,292	26,046
Grades 9 to 12	31,346	33,810	33,167	38,276	38,492	36,664	35,259
Grades 13 to 15	9,907	14,524	17,876	23,816	24,515	24,114	24,284
Total executive/senior pay levels	148	331	504	804	873	2,630	2,851
Wage pay system	24,927	21,553	17,613	16,938	16,728	16,661	17,022
Other pay systems	8,902	13,969	12,714	19,285	21,122	26,839	33,834

<sup>1</sup> Beginning 2006, includes persons classified as multiracial, not shown separately.

Source: U.S. Office of Personnel Management, "Central Personnel Data File," <<http://www.opm.gov/feddata>>.

**Table 502. Area of Federally Owned Buildings in the United States by State: 2009**

[3,260.7 represents 3,260,700,000. As of September 30. For executive branch agencies. For data on federal land by state, see Table 366]

State	Total building area <sup>1</sup> (mil. sq. ft.)	Owned building area (mil. sq. ft.)	Leased building area (mil. sq. ft.)	State	Total building area <sup>1</sup> (mil. sq. ft.)	Owned building area (mil. sq. ft.)	Leased building area (mil. sq. ft.)
<b>U.S.</b> <sup>2</sup>	<b>3,260.7</b>	<b>2,589.0</b>	<b>550.6</b>	MO	52.9	41.8	8.8
AL	47.6	47.6	4.0	MT	18.1	15.1	2.2
AK	47.6	43.4	3.6	NE	15.2	12.3	1.7
AZ	56.2	49.9	5.2	NV	31.9	28.5	2.6
AR	24.7	19.0	1.5	NH	94.0	2.5	0.6
CA	317.1	258.6	54.1	NJ	46.9	39.3	5.3
CO	56.7	49.1	7.0	NM	61.9	55.6	4.9
CT	15.9	10.8	3.5	NY	95.6	79.9	11.0
DE	6.1	5.0	0.4	NC	89.7	73.0	14.4
DC	88.0	63.5	23.9	ND	23.0	20.3	1.1
FL	109.9	90.3	16.2	OH	69.8	61.6	5.5
GA	109.5	98.9	8.7	OK	65.5	52.2	11.1
HI	59.3	45.6	12.9	OR	24.9	19.8	2.5
ID	22.6	18.9	3.0	PA	77.1	65.6	8.4
IL	73.0	59.7	9.6	RI	12.5	11.5	0.5
IN	36.0	30.6	3.0	SC	56.1	47.4	6.6
IA	16.6	11.9	1.7	SD	18.1	14.6	2.0
KS	36.5	32.0	2.7	TN	65.6	57.3	5.2
KY	48.9	43.2	3.5	TX	196.9	170.3	22.7
LA	45.2	32.7	5.7	UT	34.1	28.9	3.2
ME	12.4	10.6	0.9	VT	4.2	2.5	1.1
MD	124.1	98.0	23.9	VA	171.8	133.2	37.2
MA	36.1	30.1	3.5	WA	87.4	73.5	12.3
MI	33.3	24.2	4.4	WV	20.8	15.8	2.9
MN	21.4	14.6	2.0	WI	24.1	19.0	2.5
MS	42.4	33.0	3.4	WY	15.3	13.5	0.8

<sup>1</sup> Includes otherwisely managed square feet, not shown separately. <sup>2</sup> Includes location not reported, not shown separately.

Source: U.S. General Services Administration, Federal Real Property Council, "Federal Real Property Report 2009." See also <<http://www.gsa.gov/portal/content/102880>>.