

Newly Available NIPA Tables

This report concludes the publication of tables from the 2010 annual revision of the national income and product accounts (NIPAs) with the presentation of NIPA tables 2.9 and 7.20.

The August 2010 SURVEY includes most of the revised NIPA tables. It includes [an article that summarizes the results of the annual revision](#) and describes changes in the data and methods used to prepare the estimates. It also includes historical estimates in the report [“GDP and](#)

Other Major NIPA Series, 1929–2010:II”

Reports in the September and October issues continued the presentation of the revised tables. The September issue includes tables 3.15.1–3.15.6, 3.16, 3.17, and 7.15. Table 3.18B and tables 3.19–3.23 were published in the October SURVEY.

The tables from all these reports are available on BEA’s Web site at www.bea.gov. For access to the interactive tables, click on “National.”

Table 7.20. Comparison of Income and Outlays of Nonprofit Institutions Serving Households With Revenue and Expenses as Published by the Internal Revenue Service

[Billions of dollars]

	Line	2006	2007	2008	2009
Revenue of nonprofit institutions, IRS ¹	1	1,778.5	1,864.2		
Less: Nonprofit revenue recorded by the IRS not included in nonprofit institution income and receipts from sales	2	615.7	734.7		
Capital gains or losses	3	101.9	95.8		
Adjustment for different accounting periods	4	14.8	28.6		
Nonresident institutions	5	14.4	16.8		
Government hospitals and schools	6	137.9	179.8		
Other out-of-scope activity	7	268.2	323.5		
Transfer receipts from nonprofit institutions	8	78.5	90.3	95.3	86.8
Plus: Nonprofit institution income not recorded by the IRS	9	58.5	63.6		
Religious organizations	10	59.2	63.6		
Other organizations	11	2.4	2.7		
Other accounting differences	12	-3.2	-2.7		
Equals: IRS-derived nonprofit institution income and receipts from sales	13	1,221.3	1,193.0		
Nonprofit institution income, NIPAs ⁷	14	305.9	315.0	314.3	318.5
Plus: Receipts from sales of goods and services by nonprofit institutions, NIPAs	15	693.3	731.4	758.8	799.2
Equals: BEA-derived nonprofit institution income and receipts from sales	16	999.1	1,046.4	1,073.1	1,117.7
Gap, IRS less BEA nonprofit institution income and receipts from sales	17	222.1	146.6		
Expenses of nonprofit institutions, IRS ¹	18	1,575.7	1,669.3		
Less: Nonprofit institution expenses recorded by the IRS not included in gross output of nonprofit institutions and current transfer payments	19	516.7	602.6		
Adjustment for different accounting periods	20	11.9	30.9		
Nonresident institutions	21	12.8	15.5		
Government hospitals and schools	22	155.2	155.9		
Other out-of-scope activity	23	266.4	319.1		
Transfer payments to nonprofit institutions	24	78.5	90.3	95.3	86.8
Capital consumption adjustment	25	-8.1	-9.0		
Plus: Gross output of nonprofit institutions and current transfer payments not recorded by the IRS	26	51.8	55.8		
Religious organizations	27	57.3	61.7		
Other organizations	28	2.1	2.3		
Adjustment for other accounting differences	29	-7.6	-8.2		
Equals: IRS-derived gross output of nonprofit institutions and current transfer payments	30	1,110.8	1,122.6		
Gross output of nonprofit institutions, NIPAs ¹¹	31	933.6	985.6	1,037.6	1,058.1
Plus: Nonprofit institution current transfer payments, NIPAs	32	79.7	84.7	88.7	91.6
Equals: BEA-derived gross output of nonprofit institutions and current transfer payments	33	1,013.3	1,070.3	1,126.4	1,149.6
Gap, IRS less BEA gross output of nonprofit institutions and current transfer payments	34	97.5	52.3		

1. For 1996, includes an adjustment to account for some classes of tax-exempt institutions not included in the IRS statistics.

2. Primarily reflects adjustment for differences between IRS and BEA in sector definitions and in treatment of scholarships and fellowships.

3. Includes activities of nonprofit institutions serving business, unrelated sales, secondary sales, and sales to business, government, and the rest of the world.

4. Includes grants and allocations made by nonprofit institutions that indirectly support households through the support of other nonprofit institutions, plus their payments to affiliates.

5. Reflects partial coverage in the IRS statistics.

6. Consists of imputed interest received for depositor and insurance services, net insurance settlements, and capital consumption adjustment for rental income.

7. Estimates of income and outlays of nonprofit institutions serving households are provided in table 2.9.

8. Equals table 2.9, line 68.

9. IRS-reported capital consumption allowance less BEA-estimated consumption of fixed capital for structures and for equipment and software of nonprofit institutions serving households.

10. Consists primarily of financial services furnished without payment for depositor and insurance services, less expenditures for computer software investment.

11. Equals table 2.9, line 58.

12. Equals table 2.9, line 78.

IRS Internal Revenue Service

Table 2.9. Personal Income and Its Disposition by Households and by Nonprofit Institutions Serving Households

[Billions of dollars]

	Line	2006	2007	2008	2009
Personal income	1	11,268.1	11,912.3	12,391.1	12,174.9
Compensation of employees, received	2	7,475.7	7,862.2	8,065.8	7,806.7
Proprietors' income with inventory valuation and capital consumption adjustments.....	3	1,133.0	1,090.4	1,102.0	1,011.9
Rental income of persons with capital consumption adjustment.....	4	146.5	143.7	222.0	274.0
Personal income receipts on assets.....	5	1,829.7	2,057.0	2,109.3	1,919.7
Personal interest income.....	6	1,127.5	1,265.1	1,314.7	1,222.3
Personal dividend income.....	7	702.2	791.9	794.6	697.4
Personal current transfer receipts.....	8	1,605.0	1,718.5	1,879.2	2,132.8
Government social benefits to persons.....	9	1,583.6	1,687.9	1,842.6	2,096.8
Other current transfer receipts, from business (net).....	10	21.4	30.5	36.7	36.0
Less: Contributions for government social insurance, domestic.....	11	921.8	959.5	987.2	970.3
Less: Personal current taxes	12	1,352.4	1,488.7	1,438.2	1,140.0
Equals: Disposable personal income	13	9,915.7	10,423.6	10,952.9	11,034.9
Less: Personal outlays	14	9,680.7	10,208.9	10,505.0	10,379.6
Personal consumption expenditures.....	15	9,322.7	9,806.3	10,104.5	10,001.3
Personal interest payments ¹	16	230.1	260.9	246.2	216.8
Personal current transfer payments.....	17	128.0	141.7	154.3	161.4
To government.....	18	76.4	82.4	89.7	95.0
To the rest of the world (net).....	19	51.6	59.3	64.6	66.5
Equals: Personal saving	20	235.0	214.7	447.9	655.3
Personal saving as a percentage of disposable personal income	21	2.4	2.1	4.1	5.9
Household income	22	11,252.4	11,891.4	12,377.6	12,161.4
Compensation of employees, received	23	7,475.7	7,862.2	8,065.8	7,806.7
Proprietors' income with inventory valuation and capital consumption adjustments.....	24	1,133.0	1,090.4	1,102.0	1,011.9
Rental income of households with capital consumption adjustment.....	25	142.7	139.2	216.9	267.9
Household income receipts on assets.....	26	1,778.8	1,999.9	2,058.9	1,872.3
Household interest income.....	27	1,097.2	1,231.9	1,282.1	1,190.5
Household dividend income.....	28	681.7	768.0	776.7	681.8
Household current transfer receipts.....	29	1,644.0	1,759.3	1,921.3	2,172.9
Government social benefits.....	30	1,566.0	1,670.4	1,824.1	2,077.0
From business (net).....	31	8.8	18.0	25.4	23.6
From nonprofit institutions ²	32	69.2	70.9	71.9	72.2
Less: Contributions for government social insurance, domestic.....	33	921.8	959.5	987.2	970.3
Less: Household current taxes	34	1,352.4	1,488.7	1,438.2	1,140.0
Equals: Disposable household income	35	9,900.0	10,402.8	10,939.4	11,021.4
Less: Household outlays	36	9,650.9	10,164.1	10,438.2	10,334.2
Household consumption expenditures.....	37	9,082.3	9,552.1	9,825.7	9,742.5
Purchases from business and government.....	38	8,389.1	8,820.7	9,066.8	8,943.3
Purchases from nonprofit institutions ³	39	693.3	731.4	758.8	799.2
Household interest payments ¹	40	230.1	260.9	246.2	216.8
Household transfer payments.....	41	338.5	351.1	366.3	374.9
To government.....	42	75.6	81.5	89.0	94.3
To the rest of the world (net).....	43	41.8	46.4	48.5	47.8
To nonprofit institutions ⁴	44	221.1	223.2	228.8	232.8
Equals: Household saving	45	249.1	238.6	501.2	687.2
Household saving as a percentage of household disposable income	46	2.5	2.3	4.6	6.2
Nonprofit institution income	47	305.9	315.0	314.3	318.5
Rental income of nonprofit institutions with capital consumption adjustment.....	48	3.8	4.6	5.2	6.1
Nonprofit institution income receipts on assets.....	49	50.8	57.1	50.4	47.4
Nonprofit institution interest income.....	50	30.3	33.2	32.6	31.8
Nonprofit institution dividend income.....	51	20.5	23.9	17.8	15.6
Nonprofit institution transfer receipts.....	52	251.3	253.3	258.6	265.0
From government.....	53	17.6	17.5	18.5	19.8
From business (net).....	54	12.6	12.6	11.3	12.4
From households ⁴	55	221.1	223.2	228.8	232.8
Less: Nonprofit institution outlays	56	320.1	338.9	367.5	350.4
Final consumption expenditures of nonprofit institutions serving households (NPISHs).....	57	240.4	254.2	278.8	258.9
Gross output of nonprofit institutions ⁵	58	933.6	985.6	1,037.6	1,058.1
Health.....	59	515.1	542.3	566.2	586.7
Recreation.....	60	31.8	33.2	35.2	34.2
Education.....	61	140.3	153.5	161.8	168.4
Social services.....	62	95.2	98.3	104.0	106.9
Religious organizations.....	63	72.2	77.3	76.4	74.2
Foundations and grantmaking and giving establishments.....	64	22.7	24.6	29.8	27.4
Social advocacy establishments.....	65	11.8	12.9	14.4	14.9
Civic and social organizations.....	66	11.2	11.7	12.3	12.3
Professional advocacy.....	67	33.4	31.8	37.6	33.1
Less: Receipts from sales of goods and services by nonprofit institutions ³	68	693.3	731.4	758.8	799.2
Health.....	69	507.9	536.8	555.9	589.4
Recreation.....	70	14.5	14.2	13.9	13.3
Education.....	71	76.7	81.6	87.7	93.9
Social services.....	72	52.4	54.7	56.5	57.5
Religious organizations.....	73	5.6	6.0	5.9	5.8
Foundations and grantmaking and giving establishments.....	74	0.6	0.7	0.7	0.6
Social advocacy establishments.....	75	2.1	2.3	2.4	2.5
Civic and social organizations.....	76	7.7	8.1	8.1	8.0
Professional advocacy.....	77	25.6	26.9	27.7	28.3
Nonprofit institution current transfer payments.....	78	79.7	84.7	88.7	91.6
To government ⁶	79	0.8	0.8	0.7	0.7
To the rest of the world (net).....	80	9.7	13.0	16.1	18.6
To households ²	81	69.2	70.9	71.9	72.2
Equals: Nonprofit institution saving	82	-14.2	-23.9	-53.3	-31.9
Nonprofit institution saving as a percentage of nonprofit income and receipts from sales	83	-1.4	-2.3	-5.0	-2.9
Addenda:					
Nonprofit institution income included in personal income ⁷	84	84.8	91.8	85.4	85.7
Transfer payments between nonprofit institutions ⁸	85	78.5	90.3	95.3	86.8
Nonprofit institution income and receipts from sales.....	86	999.1	1,046.4	1,073.1	1,117.7

1. Consists of nonmortgage interest paid by households.

2. Includes benefits paid to members, specific assistance to individuals, and grants and allocations.

3. Excludes unrelated sales, secondary sales, and sales to business, government, and the rest of the world; includes membership dues and fees.

4. Includes individual contributions and bequests from households.

5. Gross output is net of unrelated sales, secondary sales, and sales to business, government, and the rest of the world; excludes own-account investment (construction and software).

6. Consists of excise taxes paid by nonprofit institutions serving households.

7. Consists of rental income of nonprofit institutions (line 48), income receipts on assets (line 49), transfer receipts from government (line 53), and transfer receipts from business (line 54).

8. Includes grants and allocations made by nonprofit institutions that indirectly support households through the support of other nonprofit institutions, plus their payments to affiliates.

Note. Estimates in this table exclude nonprofit institutions serving business and government.