

Federal Government Finances and Employment

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

Budget concept—Under the unified budget concept, all federal monies are included in one comprehensive budget. These monies comprise both federal funds and trust funds. Federal funds are derived mainly from taxes and borrowing and are not restricted by law to any specific government purpose. Trust funds, such as the Unemployment Trust Fund, collect certain taxes and other receipts for use in carrying out specific purposes or programs in accordance with the terms of the trust agreement or statute. Fund balances include both cash balances with Treasury and investments in U.S. securities. Part of the balance is obligated, part unobligated. Prior to 1985, the budget totals, under provisions of law, excluded some federal activities—including the Federal Financing Bank, the Postal Service, the Synthetic Fuels Corporation, and the lending activities of the Rural Electrification Administration. The Balanced Budget

and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (federal old-age and survivors insurance and the federal disability insurance trust funds) off-budget. Though social security is now off-budget and, by law, excluded from coverage of the congressional budget resolutions, it continues to be a federal program.

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

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

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

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

Budget receipts such as taxes, customs duties, and miscellaneous receipts, which are collected by government agencies,

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

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

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

Employment and payrolls—The Office of Personnel Management collects employment and payroll data from all departments and agencies of the federal government, except the Central Intelligence Agency, the National Security Agency, and the Defense Intelligence Agency. Employment figures represent the number of persons who occupied civilian

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

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

Public lands—The data on applications, entries, selections, patents, and certifications refer to transactions which involve the disposal, under the public land laws (including the homestead laws), of federal public lands to nonfederal owners. In general, original entries and selections are applications to secure title to public lands which have been accepted as properly filed (i.e., allowed). Some types of applications, however, are not reported until issuance of the final certificate, which passes equitable title to the land to the applicant.

No. 449. Federal Budget—Receipts, Outlays, and Debt: 1960 to 2002

[In billions of dollars (92.5 represents \$92,500,000,000), except percent. For fiscal years ending in year shown; see text, Section 8, State and Local Government Finances and Employment. The Balanced Budget and Emergency Deficit Control Act of 1985 put all the previously off-budget federal entities into the budget and moved social security off-budget. Minus sign (-) indicates deficit or decrease]

Year	Gross federal debt ²								
	Receipts	Outlays	Surplus or deficit(-)	Outlays as percent of GDP ¹	Total	Held by the public			As percent of GDP ¹
						Federal gov't account	Total	Federal Reserve System	
1960	92.5	92.2	0.3	17.8	290.5	53.7	236.8	26.5	56.0
1965	116.8	118.2	-1.4	17.2	322.3	61.5	260.8	39.1	46.9
1970	192.8	195.6	-2.8	19.3	380.9	97.7	283.2	57.7	37.6
1975	279.1	332.3	-53.2	21.3	541.9	147.2	394.7	85.0	34.7
1976	298.1	371.8	-73.7	21.4	629.0	151.6	477.4	94.7	36.2
TQ ³	81.2	96.0	-14.7	21.1	643.6	148.1	495.5	96.7	35.4
1977	355.6	409.2	-53.7	20.8	706.4	157.3	549.1	105.0	35.8
1978	399.6	458.7	-59.2	20.7	776.6	169.5	607.1	115.5	35.0
1979	463.3	504.0	-40.7	20.1	829.5	189.2	640.3	115.6	33.1
1980	517.1	590.9	-73.8	21.6	909.1	197.1	711.9	120.8	33.3
1981	599.3	678.2	-79.0	22.2	994.8	205.4	789.4	124.5	32.5
1982	617.8	745.8	-128.0	23.1	1,137.3	212.7	924.6	134.5	35.2
1983	600.6	808.4	-207.8	23.5	1,371.7	234.4	1,137.3	155.5	39.9
1984	666.5	851.9	-185.4	22.2	1,564.7	257.6	1,307.0	155.1	40.8
1985	734.1	946.4	-212.3	22.9	1,817.5	310.2	1,507.4	169.8	43.9
1986	769.2	990.5	-221.2	22.5	2,120.6	379.9	1,740.8	190.9	48.2
1987	854.4	1,004.1	-149.8	21.6	2,346.1	456.2	1,889.9	212.0	50.5
1988	909.3	1,064.5	-155.2	21.2	2,601.3	549.5	2,051.8	229.2	51.9
1989	991.2	1,143.7	-152.5	21.2	2,868.0	677.1	2,191.0	220.1	53.1
1990	1,032.0	1,253.2	-221.2	21.8	3,206.6	794.7	2,411.8	234.4	55.9
1991	1,055.0	1,324.4	-269.4	22.3	3,598.5	909.2	2,689.3	258.6	60.7
1992	1,091.3	1,381.7	-290.4	22.2	4,002.1	1,002.1	3,000.1	296.4	64.4
1993	1,154.4	1,409.5	-255.1	21.5	4,351.4	1,102.6	3,248.8	325.7	66.3
1994	1,258.6	1,461.9	-203.3	21.1	4,643.7	1,210.2	3,433.4	355.2	66.9
1995	1,351.8	1,515.8	-164.0	20.7	4,921.0	1,316.2	3,604.8	374.1	67.2
1996	1,453.1	1,560.6	-107.5	20.3	5,181.9	1,447.4	3,734.5	390.9	67.3
1997	1,579.3	1,601.3	-22.0	19.6	5,369.7	1,596.9	3,772.8	424.5	65.6
1998	1,721.8	1,652.6	69.2	19.1	5,478.7	1,757.1	3,721.6	458.2	63.2
1999	1,827.5	1,701.9	125.5	18.7	5,606.1	1,973.2	3,632.9	496.6	61.4
2000	2,025.2	1,788.8	236.4	18.4	5,629.0	2,218.9	3,410.1	511.4	57.8
2001	1,991.0	1,863.9	127.1	18.4	5,770.3	2,450.3	3,320.0	534.1	56.8
2002, est.	1,946.1	2,052.3	-106.2	19.8	6,137.1	2,659.6	3,477.5	(NA)	59.2

NA Not available. ¹ Gross domestic product as of fiscal year; for calendar year GDP, see Section 13, Income, Expenditures, and Wealth. ² See text, this section, for discussion of debt concept. ³ Prior to fiscal year 1977 the federal fiscal years began on July 1 and ended on June 30. In calendar year 1976 the July-September period was a separate accounting period (known as the transition quarter or TQ) to bridge the period required to shift to the new fiscal year.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://w3.access.gpo.gov/usbudget/fy2003/pdf/hist.pdf>>.

No. 450. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1980 to 2002

[In billions of dollars (590.9 represents \$590,900,000,000). For fiscal year ending in year shown. Minus sign (-) indicates offsets]

Outlays	1980	1990	1995	1998	1999	2000	2001	2002, est.
Federal outlays, total	590.9	1,253.2	1,515.8	1,652.6	1,701.9	1,788.8	1,863.9	2,052.3
National defense	134.0	299.3	272.1	268.5	274.9	294.5	308.5	348.0
Human resources	313.4	619.3	923.8	1,033.4	1,057.7	1,115.4	1,196.1	1,315.3
Education, training, employment and social services	31.8	37.2	51.0	50.5	50.6	53.8	57.3	71.7
Health	23.2	57.7	115.4	131.4	141.1	154.5	172.6	195.2
Medicare	32.1	98.1	159.9	192.8	190.4	197.1	217.5	226.4
Income security	86.6	148.7	223.7	237.7	242.4	253.5	269.8	310.7
Social security	118.5	248.6	335.8	379.2	390.0	409.4	433.1	459.7
Veterans benefits and services	21.2	29.1	37.9	41.8	43.2	47.1	45.8	51.5
Physical resources	66.0	126.0	59.1	74.7	81.9	84.7	99.7	112.1
Energy	10.2	3.3	4.9	1.3	0.9	-1.1	0.1	0.6
Natural resources and environment	13.9	17.1	21.9	22.3	24.0	25.0	26.3	30.2
Commerce and housing credit	9.4	67.6	-17.8	1.0	2.6	3.2	6.0	3.8
Transportation	21.3	29.5	39.4	40.3	42.5	46.9	55.2	62.1
Community and regional development	11.3	8.5	10.7	9.8	11.9	10.6	12.0	15.4
Net interest	52.5	184.4	232.2	241.2	229.8	223.0	206.2	178.4
International affairs	12.7	13.8	16.4	13.1	15.2	17.2	16.6	23.5
Agriculture	8.8	12.0	9.8	12.2	23.0	36.6	26.6	28.8
Administration of justice	4.6	10.0	16.2	22.9	26.1	28.0	30.4	34.4
General government	13.0	10.6	14.0	15.6	15.6	13.3	15.2	18.3
Undistributed offsetting receipts	-19.9	-36.6	-44.5	-47.2	-40.4	-42.6	-55.2	-55.2

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://w3.access.gpo.gov/usbudget/fy2003/pdf/hist.pdf>>.

No. 451. Federal Budget Outlays in Constant (1996) Dollars: 1980 to 2002

[Dollar amounts in billions of dollars (1,092.5 represents \$1,092,500,000,000). For fiscal year ending in year shown; see text, Section 8, State and Local Government Finances and Employment. 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	1980	1990	1995	1998	1999	2000	2001	2002, est.
Constant (1996) dollar outlays, total	1,092.5	1,483.6	1,551.5	1,598.9	1,620.7	1,659.7	1,692.9	1,826.7
National defense ¹	245.3	354.7	282.0	259.9	260.5	270.8	278.5	306.9
Nondefense, total:	847.3	1,128.8	1,269.5	1,338.9	1,360.3	1,388.9	1,414.4	1,520.0
Payments for individuals:	514.1	688.5	896.1	949.3	956.1	984.4	1,028.6	1,106.5
Direct payments ²	453.8	596.1	743.9	790.7	788.3	810.5	839.1	902.9
Grants to state and local gov'ts	60.3	92.5	152.1	158.7	167.8	173.9	189.5	203.7
All other grants:	108.1	65.2	77.6	78.9	85.7	88.4	95.9	102.2
Net Interest ²	93.8	214.3	236.8	233.2	219.4	208.6	188.5	159.6
All other ²	173.4	209.2	106.0	122.4	136.4	145.3	149.5	198.7
Undistributed offsetting receipts ²	-42.1	-48.4	-46.8	-44.9	-37.3	-37.9	-48.2	-47.1
Total nondefense	847.3	1,128.8	1,269.5	1,338.9	1,360.3	1,388.9	1,414.4	1,520.0
Total outlays as percent of GDP	21.6	21.8	20.7	19.1	18.7	18.4	18.4	19.8
National defense ¹	4.9	5.2	3.7	3.1	3.0	3.0	3.0	3.4
Nondefense, total:	16.7	16.6	17.0	16.0	15.6	15.3	15.3	16.4
Payments for individuals:	10.2	10.2	12.0	11.3	11.0	10.9	11.1	11.9
Direct payments ²	9.0	8.8	10.0	9.4	9.1	8.9	9.1	9.7
Grants to state and local governments:	1.2	1.4	2.0	1.9	1.9	1.9	2.0	2.2
All other grants:	2.1	1.0	1.0	0.9	1.0	1.0	1.1	1.1
Net Interest ²	1.9	3.2	3.2	2.8	2.5	2.3	2.0	1.7
All other ²	3.2	2.9	1.4	1.5	1.6	1.6	1.6	2.2
Total nondefense	16.7	16.6	17.0	16.0	15.6	15.3	15.3	16.4
Percent of outlays, total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
National defense ¹	22.7	23.9	17.9	16.2	16.2	16.5	16.6	17.0
Payments for individuals:	47.1	46.7	57.9	59.4	58.9	59.1	60.6	60.2
Direct payments ²	41.6	40.5	48.1	49.4	48.5	48.7	49.4	49.1
Grants to state and local governments:	5.5	6.3	9.8	9.9	10.3	10.4	11.2	11.1
All other grants:	9.9	4.5	5.0	5.0	5.4	5.5	5.9	5.8
Net Interest ²	8.9	14.7	15.3	14.6	13.5	12.5	11.1	8.7
All other ²	14.8	13.1	6.8	7.7	8.5	8.9	8.9	11.0
Undistributed offsetting receipts ²	-3.4	-2.9	-2.9	-2.9	-2.4	-2.4	-3.0	-2.7

¹ Includes a small amount of grants to state and local governments and direct payments for individuals. ² Includes some off-budget amounts; most of the off-budget amounts are direct payments for individuals (social security benefits).
Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://w3.access.gpo.gov/usbudget/fy2003/pdf/hist.pdf>>.

No. 452. Federal Outlays by Agency: 1980 to 2002

[In billions of dollars (590.9 represents \$590,900,000,000). See headnote, Table 449]

Department or other unit	1980	1990	1995	1999	2000	2001	2002, est.
Outlays, total¹	590.9	1,253.2	1,515.8	1,701.9	1,788.8	1,863.9	2,052.3
Legislative Branch	1.2	2.2	2.6	2.6	2.9	3.1	3.6
The Judiciary Branch	0.6	1.6	2.9	3.8	4.1	4.5	5.0
Agriculture	34.8	46.0	56.7	62.8	75.7	68.6	76.6
Commerce	3.1	3.7	3.4	5.0	7.8	5.1	5.5
Defense-Military	130.9	289.8	259.6	261.4	281.2	294.0	330.6
Education	14.6	23.0	31.2	31.3	33.9	35.7	47.6
Energy	7.3	12.1	17.6	16.0	15.0	16.5	19.1
Health and Human Services	68.3	175.5	303.1	359.7	382.6	426.8	459.4
Housing and Urban Development	12.7	20.2	29.0	32.7	30.8	34.0	30.9
Interior	4.5	5.8	7.5	7.8	8.0	8.2	10.3
Justice	2.6	6.5	10.8	18.3	19.6	21.3	23.1
Labor	29.5	25.2	32.1	32.5	31.4	39.4	58.6
State	2.4	4.8	6.3	6.5	6.9	7.5	11.1
Transportation	19.8	28.7	38.8	41.8	46.0	54.8	60.8
Treasury	76.6	255.2	348.6	386.7	391.2	390.6	382.6
Veterans Affairs	21.1	29.0	37.8	43.2	47.1	45.8	51.5
Corps of Engineers	3.2	3.3	3.7	4.2	4.3	4.8	5.0
Other Defense-Civil Programs	12.0	21.7	28.0	32.0	32.9	34.2	35.5
Environmental Protection Agency	5.6	5.1	6.4	6.8	7.2	7.5	7.8
Executive Office of the President	0.1	0.2	0.2	0.4	0.3	0.3	0.5
Federal Emergency Management Administration	1.2	2.2	3.1	4.0	3.1	4.4	5.8
General Services Administration	0.3	-0.1	0.8	(Z)	(Z)	(Z)	0.6
International Assistance Programs	7.7	10.1	11.1	10.1	12.1	11.8	13.3
National Aeronautics and Space Administration	5.0	12.4	13.4	13.7	13.4	14.2	14.5
National Science Foundation	0.9	1.8	2.8	3.3	3.5	3.7	4.6
Office of Personnel Management	15.1	31.9	41.3	47.5	48.7	50.9	54.3
Social Security Administration (on-budget)	8.1	18.1	31.8	40.6	45.6	40.6	46.9
Social Security Administration (off-budget)	117.9	245.0	330.4	379.2	396.2	421.4	445.7
Undistributed offsetting receipts	-32.0	-98.9	-137.6	-159.0	-173.0	-199.3	-206.3

Z \$50 million or less. ¹ Includes agencies and allowances not shown separately.
Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://w3.access.gpo.gov/usbudget/fy2003/pdf/hist.pdf>>.

No. 453. Federal Outlays by Detailed Function: 1980 to 2002

[In billions of dollars (590.9 represents \$590,900,000,000). For fiscal years ending in year shown; see text, Section 8, State and Local Government Finances and Employment]

Superfunction and function	1980	1990	1995	1998	1999	2000	2001	2002, est.
Outlays, total	590.9	1,253.2	1,515.8	1,652.6	1,701.9	1,788.8	1,863.9	2,052.3
National defense	134.0	299.3	272.1	268.5	274.9	294.5	308.5	348.0
Department of Defense-Military	130.9	289.8	259.4	256.1	261.4	281.2	294.0	330.6
Military personnel	40.9	75.6	70.8	69.0	69.5	76.0	74.0	81.2
Operation and maintenance	44.8	88.3	91.1	93.5	96.4	105.9	114.0	133.6
Procurement	29.0	81.0	55.0	48.2	48.8	51.7	55.0	59.6
Research, development, test, and evaluation	13.1	37.5	34.6	37.4	37.4	37.6	40.6	45.1
Military construction	2.5	5.1	6.8	6.0	5.5	5.1	5.0	5.7
Family housing	1.7	3.5	3.6	3.9	3.7	3.4	3.5	3.8
Atomic energy defense activities	2.9	9.0	11.8	11.3	12.4	12.2	13.0	15.9
International affairs	12.7	13.8	16.4	13.1	15.2	17.2	16.6	23.5
International development and humanitarian assist.	3.6	5.5	7.6	5.4	5.7	6.5	7.2	7.7
International security assistance	4.8	8.7	5.3	5.1	5.5	6.4	6.6	7.5
Conduct of foreign affairs	1.4	3.1	4.2	3.3	4.2	4.7	5.1	8.7
Foreign information and exchange activities	0.5	1.1	1.4	1.2	1.2	0.8	0.8	0.9
International financial programs	2.4	-4.5	-2.0	-1.9	-1.3	-1.2	-3.1	-1.3
General science, space and technology	5.8	14.4	16.7	18.2	18.1	18.6	19.9	21.8
General science and basic research	1.4	2.8	4.1	5.4	5.7	6.2	6.6	7.8
Space flight, research, and supporting activities	4.5	11.6	12.6	12.9	12.4	12.4	13.3	14.0
Energy	10.2	3.3	4.9	1.3	0.9	-1.1	0.1	0.6
Energy supply	8.4	2.0	3.6	0.2	-0.1	-2.1	-1.1	-0.7
Energy conservation	0.6	0.4	0.7	0.6	0.6	0.7	0.8	0.8
Emergency energy preparedness	0.3	0.4	0.2	0.2	0.2	0.2	0.2	0.2
Energy information, policy, and regulation	0.9	0.6	0.5	0.2	0.2	0.2	0.3	0.3
Natural resources and environment ¹	13.9	17.1	21.9	22.3	24.0	25.0	26.3	30.2
Water resources	4.2	4.4	4.6	4.7	4.7	5.1	5.4	6.0
Conservation and land management	1.3	4.0	6.0	6.2	6.4	6.8	7.5	9.2
Recreational resources	1.4	1.4	2.0	2.1	2.6	2.6	2.3	3.0
Pollution control and abatement	5.5	5.2	6.5	6.4	6.9	7.4	7.7	8.0
Agriculture	8.8	12.0	9.8	12.2	23.0	36.6	26.6	28.8
Farm income stabilization	7.4	9.8	7.0	9.3	20.0	33.5	22.8	24.6
Agricultural research and services	1.4	2.2	2.8	2.9	3.0	3.2	3.8	4.3
Commerce and housing credit ¹	9.4	67.6	-17.8	1.0	2.6	3.2	6.0	3.8
Mortgage credit	5.9	3.8	-1.0	-2.9	0.4	-3.3	-1.1	-6.7
Postal Service	1.2	2.1	-1.8	0.3	1.1	2.1	2.4	2.8
Deposit insurance	-0.3	57.9	-17.8	-4.4	-5.3	-3.1	-1.4	0.2
Transportation ¹	21.3	29.5	39.4	40.3	42.5	46.9	55.2	62.1
Ground transportation	15.3	19.0	25.3	26.0	28.1	31.7	35.8	37.6
Air transportation	3.7	7.2	10.0	10.6	10.7	10.6	14.4	18.9
Water transportation	2.2	3.2	3.7	3.5	3.5	4.4	4.7	5.3
Community and regional development	11.3	8.5	10.7	9.8	11.9	10.6	12.0	15.4
Community development	4.9	3.5	4.7	5.1	5.1	5.5	5.3	5.9
Area and regional development	4.3	2.9	2.7	2.5	2.3	2.5	2.8	3.1
Disaster relief and insurance	2.0	2.1	3.3	2.1	4.4	2.6	3.9	6.4
Educ./training/employment/ social services ¹	31.8	37.2	51.0	50.5	50.6	53.8	57.3	71.7
Elementary, secondary, and vocational education	6.9	9.9	14.7	16.6	17.6	20.6	22.9	27.0
Higher education	6.7	11.1	14.2	12.1	10.7	10.1	9.6	16.8
Research and general education aids	1.2	1.6	2.1	2.3	2.3	2.5	2.8	3.3
Training and employment	10.3	5.6	7.4	6.6	6.8	6.8	7.2	8.1
Other labor services	0.6	0.8	1.0	1.0	1.1	1.2	1.3	1.6
Social services	6.1	8.1	11.6	11.9	12.2	12.6	13.5	14.8
Health	23.2	57.7	115.4	131.4	141.1	154.5	172.6	195.2
Health care services	18.0	47.6	101.9	116.3	124.5	136.2	152.1	170.6
Health research and training	4.2	8.6	11.6	13.1	14.4	16.0	18.0	21.7
Consumer and occupational health and safety	1.0	1.5	1.9	2.0	2.2	2.3	2.6	2.9
Medicare	32.1	98.1	159.9	192.8	190.4	197.1	217.5	226.4
Income security ¹	86.6	148.7	223.7	237.7	242.4	253.5	269.8	310.7
Gen. retirement & disability ins. (exc. soc. sec.)	5.1	5.1	5.1	4.6	1.9	5.2	5.8	5.2
Federal employee retirement and disability	26.6	52.0	65.9	73.5	75.1	77.2	81.0	85.0
Unemployment compensation	18.1	18.9	23.6	22.1	23.6	23.0	30.2	47.4
Housing assistance	5.6	15.9	27.5	28.7	27.7	28.8	30.1	32.1
Food and nutrition assistance	14.0	24.0	37.6	33.6	33.1	32.5	34.1	38.8
Social security	118.5	248.6	335.8	379.2	390.0	409.4	433.1	459.7
Veterans benefits and services ¹	21.2	29.1	37.9	41.8	43.2	47.1	45.8	51.5
Income security for veterans	11.7	15.2	19.0	21.3	22.2	24.9	22.5	26.0
Veterans education, training and rehabilitation	2.3	0.3	1.1	1.1	1.3	1.3	1.2	2.0
Hospital and medical care for veterans	6.5	12.1	16.4	17.5	18.2	19.5	21.7	22.8
Veterans housing (Z)	(Z)	0.5	0.3	0.8	0.6	0.3	-0.9	-0.9
Administration of justice	4.6	10.0	16.2	22.9	26.1	28.0	30.4	34.4
General government	13.0	10.6	14.0	15.6	15.6	13.3	15.2	18.3
Net interest ¹	52.5	184.4	232.2	241.2	229.8	223.0	206.2	178.4
Interest on Treasury debt securities (gross)	74.8	264.7	332.4	363.8	353.5	362.0	359.5	338.8
Interest received by on-budget trust funds	-9.7	-46.3	-59.9	-67.2	-66.5	-69.3	-75.3	-74.3
Interest received by off-budget trust funds	-2.3	-16.0	-33.3	-46.6	-52.1	-59.8	-68.8	-76.8
Undistributed offsetting receipts	-19.9	-36.6	-44.5	-47.2	-40.4	-42.6	-55.2	-55.2

Z \$50 million or less. ¹ 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://w3.access.gpo.gov/usbudget/fy2003/pdf/hist.pdf>>.

No. 454. Federal Receipts by Source: 1980 to 2002

[In billions of dollars (\$17.1 represents \$517,100,000,000). For fiscal years ending in year shown; see text, Section 8, State and Local Government Finances and Employment. Receipts reflect collections. Covers both federal funds and trust funds; see text, this section. Excludes government-sponsored but privately-owned corporations, Federal Reserve System, District of Columbia government, and money held in suspense as deposit funds]

Source	1980	1990	1995	1998	1999	2000	2001	2002, est.
Total federal receipts ¹	517.1	1,032.0	1,351.8	1,721.8	1,827.5	2,025.2	1,991.0	1,946.1
Individual income taxes	244.1	466.9	590.2	828.6	879.5	1,004.5	994.3	949.2
Corporation income taxes	64.6	93.5	157.0	188.7	184.7	207.3	151.1	201.4
Social insurance and retirement receipts	157.8	380.0	484.5	571.8	611.8	652.9	694.0	708.0
Excise taxes	24.3	35.3	57.5	57.7	70.4	68.9	66.1	66.9
Social insurance and retirement receipts	157.8	380.0	484.5	571.8	611.8	652.9	694.0	708.0
Employment and general retirement	138.7	353.9	451.0	540.0	580.9	620.5	661.4	673.1
Old-age & survivors ins. (off-budget)	96.6	255.0	284.1	358.8	383.6	411.7	434.1	442.1
Disability insurance (off-budget)	16.6	26.6	67.0	57.0	60.9	68.9	73.5	75.1
Hospital insurance	23.2	68.6	96.0	119.9	132.3	135.5	149.7	151.7
Railroad retirement/pension fund	2.3	2.3	2.4	2.6	2.6	2.7	2.7	2.6
Unemployment insurance	15.3	21.6	28.9	27.5	26.5	27.6	27.8	30.3
Other retirement	3.7	4.5	4.6	4.3	4.5	4.8	4.7	4.6
Federal employees retirement-employee share	3.7	4.4	4.5	4.3	4.4	4.7	4.6	4.6
Excise taxes, total ¹	24.3	35.3	57.5	57.7	70.4	68.9	66.1	66.9
Federal taxes	15.6	15.6	26.9	21.7	19.3	22.7	24.1	24.7
Alcohol	5.6	5.7	7.2	7.2	7.4	8.1	7.6	7.6
Tobacco	2.4	4.1	5.9	5.7	5.4	7.2	7.4	8.0
Telephone	(X)	3.0	3.8	4.9	5.2	5.7	5.8	6.0
Ozone depleting chemicals/products	(X)	0.4	0.6	0.1	0.1	0.1	(Z)	(Z)
Transportation fuels	(X)	(X)	8.5	0.6	0.8	0.8	1.2	1.1
Trust funds	8.8	19.8	30.5	36.0	51.1	46.2	41.9	42.2
Highway	6.6	13.9	22.6	26.6	39.3	35.0	31.5	31.9
Airport and airway	1.9	3.7	5.5	8.1	10.4	9.7	9.2	8.9
Black lung disability	0.3	0.7	0.6	0.6	0.6	0.5	0.5	0.6
Inland waterway	(X)	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Hazardous substance superfund	(X)	0.8	0.9	-	(Z)	(Z)	-	-
Oil spill liability	(X)	0.1	0.2	-	-	0.2	-	-
Aquatic resources	(X)	0.2	0.3	0.3	0.4	0.3	0.4	0.4
Vaccine injury compensation	(X)	0.2	0.1	0.1	0.1	0.1	0.1	0.1

- Represents zero. X Not applicable. Z \$50 million or less. ¹ Totals reflect interfund and intragovernmental transactions and/or other functions, not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://w3.access.gpo.gov/usbudget/fy2003/pdf/hist.pdf>>.

No. 455. Federal Trust Fund Receipts, Outlays, and Balances: 1999 to 2001

[In billions of dollars (1,002 represents \$1,002,000,000,000). For fiscal years ending in year shown. Receipts deposited. Outlays on a checks-issued basis less refunds collected. Balances: That which have not been spent. See text, this section, for discussion of the budget concept and trust funds]

Description	Income			Outlays			Balances ¹		
	1999	2000	2001	1999	2000	2001	1999	2000	2001
Total ²	1,002	1,063	1,125	798	829	897	1,876	2,110	2,340
Airport and airway trust fund	11	11	10	8	9	10	12	14	15
Federal employees health benefits fund	18	20	22	19	20	21	6	6	7
Fed./civ. employees retirement funds	76	77	79	45	46	48	492	523	554
Federal old-age, survivors and disability insurance trust funds	517	564	597	393	412	434	855	1,007	1,170
Foreign military sales trust fund	12	11	10	12	11	10	6	6	6
Highway trust fund	39	35	32	29	33	35	29	31	28
Health insurance trust funds:									
Medicare:									
Federal hospital insurance trust fund	153	160	172	132	130	143	138	168	197
Federal supplemental medical insurance	86	91	99	81	91	103	46	46	42
Military retirement fund	38	39	41	32	33	34	152	158	165
Railroad retirement trust funds	9	10	10	8	8	9	14	16	17
Unemployment trust funds	32	33	34	25	24	32	78	87	89
Veterans life insurance trust funds	2	2	2	2	2	2	14	14	14
Other trust funds ³	9	11	19	13	9	18	35	35	38

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

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives*, annual. See also <<http://w3.access.gpo.gov/usbudget/fy2003/pdf/spec.pdf>>.

No. 456. Tax Expenditures Estimates Relating to Individual and Corporate Income Taxes by Selected Function: 2001 to 2003

[In millions of dollars (2,160 represents \$2,160,000,000). For years ending Sept. 30. Tax expenditures are defined as revenue losses attributable to provisions of the federal tax laws which allow a special exclusion, exemption, or deduction from gross income or which provide a special credit, a preferential rate of tax, or a deferral of liability]

Function and provision	2001	2002	2003	2003, rank
National defense:				
Exclusion of benefits and allowances to armed forces personnel	2,160	2,190	2,210	43
International affairs:				
Exclusion of income earned abroad by U.S. citizens	2,450	2,540	2,660	37
Exclusion of certain allowances for federal employees abroad	760	800	840	59
Extraterritorial income exclusion	4,490	4,820	5,150	23
Inventory property sales source rules exception	1,400	1,470	1,540	48
Deferral of income from controlled foreign corporations (normal tax method)	6,600	7,000	7,450	17
General science, space, and technology:				
Expensing of research and experimentation expenditures (normal tax method)	2,020	1,780	2,380	39
Credit for increasing research activities	5,370	6,010	4,590	26
Agriculture:				
Capital gains treatment of certain income	990	1,040	1,100	56
Commerce and housing:				
Financial institutions and insurance:				
Exemption of credit union income	1,000	1,070	1,150	53
Exclusion of interest on life insurance savings	16,290	17,710	19,250	14
Housing:				
Exclusion of interest on owner-occupied mortgage subsidy bonds	800	830	870	58
Deductibility of mortgage interest on owner-occupied homes	64,510	64,190	66,110	2
Deductibility of state and local property tax on owner-occupied homes	22,410	22,680	23,580	11
Deferral of income from post 1987 installment sales	1,040	1,050	1,080	57
Capital gains exclusion on home sales	19,090	19,670	20,260	12
Exception from passive loss rules for \$25,000 of rental loss	4,800	4,400	4,070	30
Credit for low-income housing investments	3,220	3,330	3,460	33
Accelerated depreciation on rental housing (normal tax method)	5,190	5,440	5,710	21
Commerce:				
Capital gains (except agriculture, timber, iron ore, and coal) ¹	67,800	61,810	60,200	3
Step-up basis of capital gains at death	26,540	27,610	28,710	9
Accelerated depreciation of buildings other than rental housing ¹	4,540	4,560	4,240	28
Accelerated depreciation of machinery and equipment ¹	37,860	37,130	36,480	7
Expensing of certain small investments ¹	1,670	1,430	1,420	49
Graduated corporation income tax rate ¹	4,940	5,590	6,210	19
Transportation:				
Exclusion of reimbursed employee parking expenses	1,980	2,090	2,190	44
Education, training, employment, and social services:				
Exclusion of scholarship and fellowship income ¹	1,210	1,200	1,210	51
HOPE tax credit	4,130	4,110	3,520	32
Lifetime Learning tax credit	2,370	2,290	2,360	40
Deduction for higher education expenses	-	430	2,290	41
Parental personal exemption for students age 19 or over	1,010	1,070	1,120	55
Deductibility of charitable contributions (education)	3,830	3,980	4,200	29
Training, employment, and social services:				
Exclusion of employee meals and lodging (other than military)	710	740	780	60
Child credit	19,840	19,760	19,680	13
Credit for child and dependent care expenses	2,670	2,610	2,670	36
Deductibility of charitable contributions, other than education and health	30,150	30,810	32,080	8
Health:				
Exclusion of employer contributions for medical insurance premiums ²	82,800	90,910	99,260	1
Self-employed medical insurance premiums	1,520	1,730	2,420	38
Workers' compensation insurance premiums	4,730	4,870	5,080	24
Deductibility of medical expenses	4,990	5,260	5,530	22
Exclusion of interest on hospital construction bonds	1,100	1,130	1,190	52
Deductibility of charitable contributions (health)	4,010	4,180	4,420	27
Income security:				
Exclusion of workers' compensation benefits	5,560	5,810	6,070	20
Net exclusion of pension contributions and earnings:				
Employer plans	42,070	48,070	53,080	5
401(k) plans	44,080	52,960	59,510	4
Individual Retirement Accounts	18,680	18,090	18,660	15
Low and moderate income savers credit	-	550	1,960	45
Keogh plans	6,160	6,520	6,770	18
Exclusion of other employee benefits:				
Premiums on group term life insurance	1,750	1,780	1,800	47
Special ESOP rules	1,290	1,340	1,420	50
Additional deduction for the elderly	1,970	1,890	1,950	46
Earned income tax credit	4,940	4,370	4,800	25
Social Security:				
Exclusion of social security benefits:				
Social Security benefits for retired workers	17,830	18,000	18,180	16
Social Security benefits for disabled	2,690	2,930	3,240	35
Social Security benefits for dependents and survivors	3,720	3,870	4,060	31
Veterans benefits and services:				
Exclusion of veterans death benefits and disability compensation	3,150	3,190	3,300	34
General purpose fiscal assistance:				
Exclusion of interest on public purpose state and local bonds	23,100	23,680	24,270	10
Deductibility of nonbusiness state and local taxes other than on owner-occupied	45,520	46,160	48,150	6
Tax credit for corporations receiving income from doing business in U.S. pos.	2,190	2,240	2,240	42

- Represents zero. ¹ Normal tax method. ² Includes premiums and medical care.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives, Fiscal Year 2003*. See also <<http://www.whitehouse.gov/omb/budget/fy2003/pdf/spec.pdf>> (released 04 February 2003).

No. 457. United States Government Ledger Balance Sheet—Assets and Liabilities: 1995 to 2001

[In millions of dollars (89,349 represents \$89,349,000,000). For fiscal year ending in year shown]

Item	1995	1998	1999	2000	2001
Assets, total	89,349	135,874	170,378	181,729	212,738
Cash and monetary assets, total	84,080	85,030	103,507	98,401	104,463
U.S. Treasury operating cash:					
Federal Reserve account	8,620	4,952	6,641	8,459	9,796
Tax and loan note accounts	29,329	33,926	49,817	44,199	34,423
Special drawing rights (SDR):					
Total holdings	11,035	10,106	10,284	10,316	10,919
SDR's certificates issued to Federal Reserve banks	-10,168	-9,200	-7,200	-3,200	-2,200
Monetary assets with IMF ¹	14,682	21,155	19,982	13,690	18,407
Other cash and monetary assets:					
U.S. Treasury monetary assets	356	87	30	-	-
Cash and other assets held outside the Treasury Account	29,697	18,967	18,341	24,937	33,118
U.S. Treasury time deposits	528	4,543	5,612	5,977	13,352
Loan financing accounts:					
Guaranteed loans	-12,714	-14,362	-18,518	-22,013	-17,801
Direct loans	19,732	65,289	83,894	105,459	124,518
Miscellaneous asset accounts	-1,748	-83	1,496	-119	1,558
Total assets and excess of liabilities over assets	3,674,266	3,781,596	3,690,740	3,467,448	3,380,867
Excess of liabilities over assets at beginning of fiscal year	3,421,723	3,715,533	3,645,730	3,519,430	3,285,720
Add: Total deficit for fiscal year	163,916	-69,242	-124,360	-246,917	-127,021
Subtotal	3,585,639	3,646,292	3,521,370	3,283,464	3,158,698
Deduct: Other transactions not applied to surplus or deficit	722	569	1,009	-3,207	-9,430
Excess of liabilities over assets at close of fiscal year	3,584,917	3,645,722	3,520,361	3,285,720	3,168,129
Liabilities, total	3,674,266	3,781,596	3,690,740	3,467,448	3,380,867
Federal securities, total	4,920,944	5,478,704	5,606,080	5,629,009	5,770,249
Treasury debt securities, total	4,893,989	5,449,345	5,577,575	5,601,336	5,743,238
Agency securities outstanding	26,955	29,359	28,505	27,672	27,011
Deduct: Net federal securities held as investments by government accounts	1,317,645	1,757,090	1,973,160	2,218,896	2,450,266
Equals: Borrowing from the public, total	3,603,299	3,721,613	3,632,920	3,410,113	3,319,983
Accrued interest payable	50,611	45,448	42,603	44,211	39,483
Special drawing rights allocated by IMF ¹	7,380	6,719	6,799	6,359	6,316
Deposit fund liabilities	8,186	3,893	3,998	2,625	6,785
Miscellaneous liability accounts (checks outstanding, etc.)	4,790	3,923	4,420	4,140	8,301

- Represents zero. ¹ IMF = International Monetary Funds.

Source: U.S. Dept. of Treasury, 1995-1999, *United States Government Annual Report*; and beginning 2000, *Combined Statement of Receipts, Outlays, and Balances of the United States 2001*. See also <<http://www.fms.treas.gov/annualreport/cs2001/index.html>> (released 23 January 2002).

No. 458. Federal Participation in the Credit Market: 1980 to 2000

[In millions of dollars (103.2 represents \$103,200,000), except percents]

Item	1980	1990	1995	1996	1997	1998	1999	2000 est.
Total, federal and federally assisted borrowing	103.2	261.6	197.5	219.6	96.1	7.3	-27.9	-76.0
Federal borrowing from the public	71.6	220.9	171.3	129.7	38.3	-51.2	-88.7	-170.9
Guaranteed borrowing	31.6	40.7	26.2	89.9	57.8	58.5	60.8	94.9
Total, federal and federally assisted lending	55.8	43.5	27.8	93.9	70.6	65.3	74.2	104.8
Direct loans	24.2	2.8	1.6	4.0	12.8	6.8	13.4	9.9
Guaranteed loans	31.6	40.7	26.2	89.9	57.8	58.5	60.8	94.9
Total net borrowing in credit market	336.9	704.1	720.4	727.1	713.5	975.3	1,091.4	(NA)
Federal borrowing participation rate (percent)	30.6	37.2	27.4	30.2	13.5	0.7	-2.6	(NA)
Total net lending in credit market	336.9	704.1	720.4	727.1	713.5	975.3	1091.4	(NA)
Federal lending participation rate (percent)	16.6	6.2	3.9	12.9	9.9	6.7	6.8	(NA)

NA Not available.

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

No. 459. Federal Government Debt by Type and Maturity: 1990 to 2000

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

Item	1990	1995	1998	1999	2000
Debt outstanding, total	3,266,073	5,000,945	5,555,552	5,684,776	5,701,850
Public debt securities	3,233,313	4,973,983	5,526,193	5,656,271	5,674,178
Agency securities	32,758	26,962	29,359	28,505	27,672
Securities held by—					
Government accounts, total	795,907	1,320,800	1,767,778	1,989,308	2,235,763
Public debt securities	795,762	1,320,784	1,763,860	1,988,674	2,235,710
Agency securities	145	16	3,917	634	51
The public, total	2,470,166	3,680,145	3,787,774	3,695,468	3,466,087
Public debt securities	2,437,551	3,653,199	3,762,333	3,667,597	3,438,469
Agency securities	32,613	26,946	25,442	27,871	27,621
Interest-bearing public debt, total	3,210,943	4,950,644	5,518,681	5,647,241	5,622,092
Marketable, total	2,092,759	3,260,447	3,331,030	3,232,998	2,992,752
Treasury bills	482,454	742,462	637,648	653,165	616,174
Treasury notes	1,218,081	1,980,343	2,009,115	1,828,775	1,611,326
Treasury bonds	377,224	522,643	610,444	643,695	635,263
Treasury inflation-indexed notes	(Z)	(Z)	58,823	92,365	114,988
Federal Financing Bank	15,000	15,000	15,000	15,000	15,000
Nonmarketable, total	1,118,184	1,690,197	2,187,651	2,441,242	2,629,341
U.S. savings bonds	122,152	181,181	180,816	180,019	177,724
Foreign series: Government	36,041	40,950	35,079	30,970	25,431
Government account series, total	779,412	1,324,270	1,777,329	2,005,166	2,242,900
Airport and airway trust fund	14,312	11,145	8,550	12,414	13,097
Bank insurance fund	8,438	20,117	27,445	28,359	29,126
Employees life insurance fund	9,561	15,839	19,377	20,755	22,372
Exchange stabilization fund	1,863	2,399	15,981	12,382	11,029
Federal disability insurance trust fund	11,254	35,150	76,947	92,622	113,667
Federal employees retirement funds	223,229	357,539	440,145	474,692	507,225
Federal hospital insurance trust fund	96,249	129,864	118,250	153,767	168,859
Federal Housing Administration	6,678	6,277	14,518	15,152	17,267
Fed. old-age & survivors insurance trust fund	203,717	447,947	653,282	762,226	893,519
Fed. S&L Corp., resolution fund	929	528	2,087	2,304	2,508
Fed. supplementary medical insur. trust fund	14,286	13,513	39,502	26,528	45,075
Government life insurance fund	184	106	(Z)	(Z)	(Z)
Highway trust fund	9,530	8,954	17,926	28,083	31,023
National service life insurance fund	10,917	11,954	12,008	11,954	11,804
Postal Service fund	3,063	1,249	1,000	(Z)	1,086
Railroad retirement account	8,356	12,129	19,764	22,347	22,628
Treasury deposit funds	304	130	71	71	62
Unemployment trust fund	50,186	47,098	70,598	77,357	86,399
Other	106,376	202,332	239,878	264,153	266,154
State and local government series	161,248	113,368	164,431	168,091	153,288
Domestic series	18,886	29,995	29,995	29,995	29,996
Other	447	432	1	1	1
MATURITY DISTRIBUTION					
Amount outstanding, privately held	1,841,903	2,870,781	2,856,637	2,728,011	2,469,152
Maturity class:					
Within 1 year	626,297	1,002,875	940,572	915,145	858,903
1-5 years	630,144	1,157,492	1,105,175	962,644	791,540
5-10 years	267,573	290,111	319,331	378,163	355,382
10-20 years	82,713	87,297	157,347	149,703	167,082
20 years and over	235,176	333,006	334,212	322,356	296,246

Z Less than \$500,000.

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

No. 460. U.S. Savings Bonds: 1990 to 2001

[In billions of dollars (122.5 represents \$122,500,000,000), except percent. As of end of fiscal year, see text, Section 8, State and Local Government Finances and Employment]

Item	1990	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Amounts outstanding, total ¹	122.5	148.6	167.4	176.8	181.5	184.4	182.6	180.7	166.5	177.7	179.5
Sales	7.8	13.6	17.3	9.5	7.2	5.9	5.3	4.8	6.5	5.6	8.0
Accrued discounts	8.0	8.7	9.3	9.4	9.5	9.8	9.1	9.1	8.4	6.9	8.4
Redemptions ²	7.5	7.4	7.8	9.4	11.8	2.5	2.1	14.3	16.6	14.5	13.8
Percent of total outstanding	6.1	5.0	4.7	5.3	6.5	1.4	1.1	7.9	10.0	8.2	7.7

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

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

No. 461. Federal Funds—Summary Distribution by State and Outlying Area: 2001

[In millions of dollars (1,778,884 represents \$1,778,884,000,000), except as indicated. For year ending Sept. 30. Data for grants, salaries and wages and direct payments to individuals are on an expenditures basis; procurement is on obligation basis]

State and outlying area	Federal funds							Salaries and wages
	Total	Per capita ¹ (dol.)	Defense	Non-defense	Direct payments	Procurement	Grants	
United States²	1,778,884	6,268	255,385	1,523,499	1,005,613	246,219	338,977	188,075
Alabama	31,700	7,128	5,648	26,053	18,303	5,204	5,298	2,895
Alaska	6,403	10,214	1,778	4,625	1,546	1,130	2,314	1,414
Arizona	30,376	5,921	6,641	23,735	17,009	5,260	5,190	2,917
Arkansas	16,632	6,221	1,166	15,466	11,314	692	3,448	1,178
California	188,517	5,566	31,304	157,213	101,914	28,949	39,797	17,858
Colorado	24,345	5,660	4,768	19,576	12,094	4,468	3,916	3,868
Connecticut	22,742	6,678	4,737	18,005	12,269	4,734	4,364	1,375
Delaware	4,246	5,418	423	3,822	2,779	148	892	428
District of Columbia	30,941	54,086	2,871	28,069	4,012	10,263	4,020	12,646
Florida	99,998	6,257	13,716	86,283	69,058	8,859	13,666	8,415
Georgia	47,320	5,780	10,995	36,326	25,078	7,382	7,929	6,931
Hawaii	9,722	8,025	3,728	5,995	4,217	1,467	1,514	2,525
Idaho	7,529	5,819	580	6,949	4,074	1,197	1,505	753
Illinois	65,036	5,237	4,118	60,918	42,765	4,135	11,883	6,252
Indiana	32,166	5,290	2,650	29,516	21,462	2,734	5,850	2,121
Iowa	17,401	5,946	795	16,606	12,396	897	3,079	1,029
Kansas	16,699	6,211	2,087	14,612	10,728	1,383	2,721	1,866
Kentucky	25,835	6,392	3,042	22,793	15,172	2,759	5,100	2,805
Louisiana	27,816	6,224	2,915	24,901	16,708	2,625	6,173	2,310
Maine	8,180	6,416	1,094	7,086	4,793	674	1,905	808
Maryland	48,164	9,094	8,622	39,542	20,920	10,736	7,586	8,921
Massachusetts	44,179	6,958	6,250	37,929	24,395	6,851	9,718	3,214
Michigan	51,632	5,195	3,148	48,484	34,217	3,378	10,887	3,150
Minnesota	24,935	5,069	1,870	23,065	15,721	2,049	5,260	1,904
Mississippi	20,212	7,105	2,724	17,488	12,377	1,863	4,246	1,725
Missouri	39,191	7,004	6,611	32,580	22,122	6,741	6,865	3,463
Montana	6,618	7,335	419	6,199	3,871	371	1,665	741
Nebraska	10,771	6,394	874	9,898	7,216	447	2,054	1,053
Nevada	9,624	4,816	1,188	8,436	6,121	1,041	1,442	1,019
New Hampshire	6,314	5,109	744	5,570	3,855	655	1,288	516
New Jersey	46,240	5,495	4,175	42,065	29,822	4,158	8,478	3,782
New Mexico	16,587	9,118	1,910	14,677	6,131	5,122	3,586	1,747
New York	116,366	6,132	5,166	111,200	69,180	6,168	32,897	8,122
North Carolina	44,557	5,536	6,159	38,398	26,779	3,154	9,122	5,502
North Dakota	5,948	9,262	545	5,404	3,750	280	1,284	634
Ohio	61,705	5,435	5,523	56,182	39,968	5,124	11,762	4,851
Oklahoma	22,672	6,570	3,962	18,710	13,290	2,212	4,119	3,050
Oregon	18,401	5,378	958	17,444	11,541	959	4,308	1,592
Pennsylvania	79,310	6,458	6,422	72,888	51,912	6,788	14,847	5,763
Rhode Island	6,989	6,666	807	6,182	4,241	392	1,607	747
South Carolina	24,675	6,150	3,604	21,071	14,265	3,155	4,730	2,526
South Dakota	5,807	7,693	387	5,420	3,652	301	1,254	600
Tennessee	36,758	6,461	2,228	34,530	20,985	5,811	7,027	2,935
Texas	112,530	5,397	18,128	94,403	63,102	15,649	21,675	12,104
Utah	11,377	5,095	2,381	8,996	5,284	2,084	2,244	1,765
Vermont	3,734	6,133	417	3,317	1,954	391	1,069	319
Virginia	71,257	10,067	30,020	41,237	26,069	26,935	5,908	12,345
Washington	36,903	6,261	6,328	30,576	19,684	5,480	6,794	4,945
West Virginia	12,541	6,935	402	12,139	8,038	527	2,971	1,005
Wisconsin	26,645	4,968	1,396	25,249	17,359	1,817	5,843	1,626
Wyoming	3,584	7,257	335	3,248	1,594	341	1,213	435
Outlying areas:								
American Samoa	116	1,813	6	109	41	12	58	5
Federated States of Micronesia	98	749	-	98	3	1	94	-
Guam	908	5,972	461	446	266	219	176	247
Marshall Islands	150	2,287	101	49	1	101	48	-
Northern Marianas	96	1,390	9	87	25	9	60	3
Palau	36	1,939	-	36	-	-	35	-
Puerto Rico	13,181	3,461	668	12,513	7,939	477	3,899	866
Virgin Islands	404	3,376	12	392	234	15	111	45
Undistributed	24,066	(X)	15,370	8,696	-	19,443	183	4,440

- Represents zero. X Not applicable. ¹ Based on U.S. Census Bureau resident population as of July 1. ² Includes outlying areas and undistributed.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report, 2001*. See also <<http://www.census.gov/prod/2002pubs/01cfr.pdf>> (issued April 2002).

No. 462. Per Capita Federal Balance of Payments by State: 1990 to 1999

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

State	Balance of payments			1999						
	1990	1995	1998	Balance of payments	Rank	Federal spending in the state				
						Federal taxes	Total ¹	Defense	Non-defense	Social Security
Alabama	1,948	1,629	1,863	2,091	9	4,519	6,610	1,320	1,964	1,802
Alaska	1,025	1,063	2,155	2,777	6	4,872	7,649	2,194	3,786	657
Arizona	1,163	853	493	904	20	4,713	5,617	1,361	1,689	1,474
Arkansas	1,163	1,057	1,534	1,633	13	4,238	5,871	595	1,772	1,932
California	-481	-255	-600	-685	39	5,593	4,909	943	1,439	1,195
Colorado	960	-233	-444	-620	38	5,923	5,303	1,408	1,884	1,143
Connecticut	-1,898	-2,466	-2,432	-2,840	50	8,064	5,224	1,046	1,156	1,543
Delaware	-1,861	-1,415	-1,050	-1,025	43	5,876	4,851	615	1,458	1,578
District of Columbia	28,482	33,259	37,804	42,514	(X)	7,451	49,965	6,295	39,471	1,242
Florida	57	258	128	47	31	6,074	6,121	1,058	1,392	2,025
Georgia	-218	85	-111	-29	32	5,523	5,493	1,322	1,626	1,360
Hawaii	1,056	908	1,981	1,982	10	3,955	5,937	2,391	1,441	1,107
Idaho	1,342	552	817	829	21	4,349	5,178	1,166	1,616	1,412
Illinois	-1,588	-1,687	-1,535	-1,669	47	6,069	4,592	354	1,442	1,501
Indiana	-478	-789	-374	-399	35	5,085	4,686	493	1,318	1,663
Iowa	366	53	548	750	22	5,071	5,820	325	2,409	1,837
Kansas	318	46	187	373	25	5,459	5,832	898	2,083	1,646
Kentucky	1,192	1,363	2,073	1,595	14	4,516	6,111	970	1,702	1,858
Louisiana	1,147	1,439	1,312	1,576	15	4,432	6,008	788	1,815	1,597
Maine	821	1,262	1,668	1,324	16	4,215	5,539	1,110	1,399	1,589
Maryland	1,306	1,731	2,148	1,770	12	6,564	8,334	1,895	3,768	1,322
Massachusetts	89	-304	-793	-895	42	6,256	5,937	836	1,528	1,415
Michigan	-1,070	-1,411	-1,231	-1,042	44	5,724	4,682	265	1,197	1,742
Minnesota	-680	-1,454	-1,568	-1,294	45	6,069	4,775	432	1,713	1,455
Mississippi	2,364	2,409	2,351	2,684	7	3,905	6,589	1,285	1,877	1,776
Missouri	1,633	1,457	1,269	1,187	18	5,358	6,544	1,293	1,966	1,776
Montana	1,764	1,774	2,454	3,109	2	4,279	7,389	596	3,939	1,624
Nebraska	587	-166	125	320	27	5,304	5,624	657	2,177	1,614
Nevada	-991	-1,420	-1,802	-1,583	46	5,938	4,355	944	1,172	1,349
New Hampshire	-1,644	-1,430	-1,565	-1,787	48	5,854	4,067	576	1,189	1,358
New Jersey	-2,404	-2,079	-2,054	-2,342	49	6,705	4,362	504	1,097	1,452
New Mexico	3,906	3,651	3,778	3,944	1	4,048	7,992	2,655	2,678	1,387
New York	-1,068	-943	-854	-890	41	5,834	4,944	305	1,370	1,473
North Carolina	-179	-41	66	146	30	5,141	5,287	898	1,415	1,666
North Dakota	2,167	1,870	2,568	3,043	4	4,647	7,690	1,005	3,745	1,624
Ohio	-186	-438	-369	-344	34	5,171	4,827	514	1,275	1,660
Oklahoma	1,028	1,233	1,755	1,866	11	4,332	6,198	1,255	1,864	1,685
Oregon	-25	-436	-441	-483	36	5,235	4,752	354	1,564	1,571
Pennsylvania	-222	166	218	256	28	5,275	5,531	563	1,450	1,812
Rhode Island	141	495	754	528	23	4,976	5,504	824	1,409	1,624
South Carolina	1,592	1,119	1,159	1,265	17	4,546	5,810	1,438	1,346	1,682
South Dakota	1,682	1,053	1,838	2,327	8	4,949	7,276	638	3,720	1,678
Tennessee	700	742	1,000	961	19	5,110	6,071	686	2,029	1,722
Texas	-100	-54	-252	-189	33	5,566	5,377	1,037	1,801	1,278
Utah	1,503	734	9	230	29	4,094	4,324	725	1,854	989
Vermont	-623	18	167	343	26	4,719	5,061	587	1,690	1,491
Virginia	2,454	2,970	2,969	3,069	3	5,756	8,825	3,685	2,851	1,382
Washington	264	-31	-355	-533	37	5,872	5,339	1,377	1,490	1,325
West Virginia	1,627	2,415	2,710	2,808	5	3,916	6,724	419	2,036	2,332
Wisconsin	-715	-1,149	-886	-887	40	5,409	4,521	284	1,333	1,688
Wyoming	836	294	243	386	24	5,951	6,338	769	3,062	1,472

X Not applicable. ¹ Includes categories of spending, not shown separately.

Source: Jay H. Walder and Herman B. Leonard, Tauber Center for State and Local Government and John F. Kennedy School of Government, Harvard University, *The Federal Budget and the States*, annual.

No. 463. Tax Returns Filed—Examination Coverage: 1990 to 2000

[In thousands (103,251 represents 103,251,000, except as indicated. Return classification as Schedule C or C-EZ (nonfarm sole proprietorships) or Schedule F (farm proprietorships) for audit examination purposes was based on the largest source of income on the return and certain other characteristics. Therefore, some returns with business activity are reflected in the nonbusiness individual income tax return statistics in the table below (and vice versa), so that the statistics for the number of returns with Schedule C is not comparable to the number of nonfarm sole proprietorship returns in Table 702]

Year and type of return	Returns examined						Average tax and penalty per return (dollars)		
	Returns filed ¹	By—					Revenue agents ³	Tax auditors	Service centers
		Total	Percent coverage	Revenue agents	Tax auditors	Service centers ²			
INDIVIDUAL RETURNS									
1990	109,868	1,145	1.04	202	517	426	309,566	1,962	2,432
1991	112,305	1,313	1.17	200	500	613	664,440	2,398	2,738
1992	113,829	1,206	1.06	210	537	459	1,365,896	2,280	2,539
1993	114,719	1,059	0.92	251	506	303	103,250	2,625	2,974
1994	113,754	1,226	1.08	364	456	406	246,785	3,113	1,963
1995	114,683	1,919	1.67	339	459	1,122	204,616	3,497	1,704
1996	116,060	1,942	1.67	252	509	1,180	818,753	3,051	1,414
1997	118,363	1,519	1.28	210	506	804	802,549	3,460	2,963
1998	120,342	1,193	0.99	168	383	625	177,830	3,372	2,760
1999	122,547	1,100	0.90	124	236	716	322,230	3,265	2,085
ALL RETURNS 2000⁴									
Individual, total	124,887	618	0.49	92	146	367	123,337	3,337	2,602
1040A, TPI under \$25,000 ⁵	42,485	257	0.6	11	31	211	274,941	2,706	2,201
Non 1040, TPI under \$25,000 ⁵	13,763	52	0.37	6	14	30	9,365	2,627	2,074
TPI \$25,000 under \$50,000 ⁵	29,651	64	0.21	9	30	21	23,566	1,967	1,670
TPI \$50,000 under \$100,000 ⁵	22,337	52	0.23	10	24	16	10,024	2,644	1,692
TPI \$100,000 and over ⁵	8,152	69	0.84	23	14	31	138,561	5,976	8,454
Sch C—TGR under \$25,000 ⁶	2,541	62	2.43	5	12	44	15,124	2,908	1,264
Sch C—TGR \$25,000 under \$100,000 ⁶	3,351	31	0.93	9	14	8	8,558	5,046	1,380
Sch C—TGR \$100,000 and over ⁶	1,949	29	1.48	18	6	5	89,594	9,547	6,424
Sch F—TGR under \$100,000 ⁶	391	1	0.35	1	1	0.56	6,718	1,638	718
Sch F—TGR \$100,000 and over ⁶	268	2	0.8	1	1	0.8	548,608	6,872	10,045
Corporation (except S Corporation)	2,509	28	1.12	27	(NA)	1	3,641,403	(NA)	7,076
Fiduciary	3,403	7	0.22	4	(NA)	3	53,664	(NA)	1,406
Estate	117	8	6.89	8	(NA)	0.3	5,217,777	(NA)	7,442
Gift	292	2	0.72	2	(NA)	(NA)	(NA)	(NA)	(NA)
Employment	29,000	16	0.06	14	1	0.03	158,005	3,781	418
Excise	822	10	1.25	9	1	(NA)	82,809	3	(NA)
Windfall profit	(NA)	(NA)	-	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Misc. taxable	-	0.4	-	0.04	1	0.01	218,325	(NA)	18,715
Partnerships	1,975	7	0.33	5	5	1	(NA)	(NA)	(NA)
S Corporations (nontaxable)	2,767	15	0.55	14	14	0.8	(NA)	(NA)	(NA)
Miscellaneous nontaxable ⁷	(NA)	0.03	(NA)	0.03	(NA)	(NA)	(NA)	(NA)	(NA)

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

Source: U.S. Internal Revenue Service, *IRS Data Book, 2000*, Publication 55B.

No. 464. Internal Revenue Gross Collections by Source: 1990 to 2000

[1,078 represents \$1,078,000,000,000. For fiscal year ending in year shown; see text, Section 8, State and Local Government Finances and Employment]

Source of revenue	Collections (bil. dol.)					Percent of total				
	1990	1995	1998	1999	2000	1990	1995	1998	1999	2000
All taxes	1,078	1,389	1,769	1,904	2,098	100.0	100.0	100.0	100.0	100.0
Individual income taxes	540	676	928	1,002	1,137	50.1	48.7	52.5	52.6	54.2
Withheld by employers	388	534	648	694	781	36.0	38.4	36.6	36.4	37.2
Employment taxes ¹	367	465	558	599	640	34.0	33.5	31.5	31.4	30.5
Old-age and disability insurance	358	455	547	587	628	33.2	32.8	30.9	30.9	29.9
Unemployment insurance	6	6	6	7	7	0.6	0.4	0.4	0.3	0.3
Corporation income taxes	110	174	213	216	236	10.2	12.5	12.0	11.4	11.2
Estate and gift taxes	12	15	25	28	30	1.1	1.1	1.4	1.5	1.4
Excise taxes	49	59	45	55	55	4.5	4.2	3.3	2.6	2.6

¹ Includes railroad retirement, not shown separately.

Source: U.S. Internal Revenue Service, *IRS Data Book*, annual. For most recent report, see <<http://www.irs.gov/pub/irs-soi/01databk.pdf>>.

No. 465. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 1998 and 1999

[Includes Puerto Rico and Virgin Islands. Includes returns of resident aliens, based on a sample of unaudited returns as filed. Data are not comparable for all years because of tax changes and other changes, as indicated. See *Statistics of Income, Individual Income Tax Returns* publications for a detailed explanation. See Appendix III]

Item	Number of returns (1,000)		Amount (mil. dol.)		Average amount (dollars)	
	1998	1999	1998	1999	1998	1999
Total returns	124,772	127,075	5,415,973	5,855,468	(X)	(X)
Adjusted gross income (AGI)	124,771	127,075	5,415,973	5,855,468	43,407	46,079
Salaries and wages	106,535	108,184	3,879,762	4,132,473	36,418	38,199
Taxable interest received	67,232	67,219	178,334	175,675	2,653	2,613
Tax-exempt interest	4,778	4,802	50,223	52,513	10,511	10,936
Dividends in AGI	30,423	32,226	118,480	132,466	3,894	4,111
Business or profession net income	13,083	13,165	226,145	233,746	17,285	17,755
Business or profession net loss	4,022	4,147	23,745	25,332	5,904	6,109
Net capital gain in AGI	20,957	22,498	455,223	552,605	21,722	24,562
Net capital loss in AGI	4,734	5,203	9,139	9,847	1,931	1,893
Sales of property other than capital assets, net gain	829	835	6,208	6,558	7,489	7,854
Sales of property other than capital assets, net loss	891	898	7,784	8,270	8,736	9,209
Pensions and annuities in AGI	20,473	21,344	280,650	304,311	13,708	14,257
Unemployment compensation in AGI	7,083	6,776	16,815	17,531	2,374	2,587
Social security benefits in AGI	8,941	9,459	68,703	75,079	7,684	7,937
Rent net income	4,339	4,356	40,610	43,460	9,960	9,977
Rent net loss	4,845	4,617	28,874	28,342	5,960	6,139
Royalty net income	1,131	1,117	5,938	6,482	5,250	5,803
Royalty net loss	53	47	198	132	3,736	2,809
Partnerships and S Corporations net income ¹	4,032	4,155	240,836	269,758	59,731	64,924
Partnerships and S Corporations net loss ¹	2,152	2,122	53,482	58,686	24,852	27,656
Estate or trust net income	485	516	10,355	10,976	21,639	21,271
Estate or trust net loss	45	40	1,031	1,092	22,911	27,300
Farm net income	673	726	8,809	9,201	13,089	12,674
Farm net loss	1,419	1,321	16,743	15,444	11,799	11,691
Statutory adjustments, total	21,998	22,660	51,531	56,699	2,343	2,502
Individual Retirement Arrangements	3,868	3,687	8,188	7,883	2,117	2,138
Student loan interest deduction	3,764	4,131	1,731	2,255	460	545
Medical savings accounts	42	40	62	82	1,476	1,640
Self-employed retirement plans	1,177	1,264	11,040	11,928	9,380	9,437
Deduction for self-employment tax	13,756	14,030	15,960	16,690	1,160	1,190
Self-employment health insurance	3,381	3,492	4,693	6,755	1,388	1,934
Exemptions, total ²	245,593	248,657	650,347	669,241	2,648	2,691
Deductions, total	123,763	126,000	1,135,918	1,205,337	9,178	9,566
Standard deductions	85,576	85,755	459,457	463,960	5,369	5,244
Returns with additional standard deductions for age 65 or older or for blindness	11,082	11,200	14,057	14,264	1,268	1,274
Itemized deductions, total ³	38,186	40,244	676,460	741,377	17,715	18,422
Medical and dental expenses	5,560	5,884	31,984	35,376	5,753	6,012
Taxes paid	37,576	39,564	241,783	285,365	6,435	6,707
Interest paid	32,024	33,706	271,624	291,553	8,482	8,650
Home mortgage interest paid	31,627	33,268	254,397	272,149	8,044	8,181
Charitable contributions	33,836	35,523	109,240	125,799	3,229	3,541
Taxable income	100,801	102,846	3,780,838	4,136,120	37,508	40,217
Income tax before credits	100,798	102,834	813,569	906,812	8,071	8,818
Tax credits, total ²	34,272	36,622	30,056	35,892	877	990
Child care credit	6,128	6,182	2,661	2,675	434	433
Elderly and disabled credit	180	182	36	34	200	187
Child tax credit	24,811	26,016	15,143	19,399	610	746
Education credit	4,653	6,437	3,377	4,772	726	741
Foreign tax credit	2,995	3,267	4,677	4,941	1,562	1,512
General business credit	272	288	732	784	2,691	2,722
Income tax after credits	93,027	94,512	783,513	870,919	8,422	9,215
Income tax, total ⁴	93,048	94,546	788,542	877,401	8,475	9,280
Alternative minimum tax	853	1,018	5,015	6,478	5,879	6,363
Earned income credit	19,705	19,259	31,592	31,901	1,603	1,656
Used to offset income tax before credits	5,919	5,352	2,232	1,918	377	358
Used to offset other taxes	3,165	3,137	2,358	2,379	745	758
Excess earned income credit (refundable)	16,279	16,050	27,002	27,604	1,659	1,720
Tax payments, total	117,835	119,809	893,418	981,100	7,582	8,189
Income tax withheld	109,145	111,194	636,248	695,527	5,829	6,255
Excess social security tax withheld	1,304	1,378	1,524	1,713	1,169	1,243
Estimated tax payments	13,072	13,169	177,751	196,916	13,598	14,953
Payments with requests for extension of filing time	1,541	1,510	45,640	53,984	29,617	35,751
Taxes due at time of filing	28,430	29,201	102,151	119,092	3,593	4,078
Tax overpayments, total	93,435	94,827	167,987	182,049	1,798	1,920
Overpayment refunds	90,233	91,601	144,446	155,514	1,601	1,698

X Not applicable. ¹ S Corporations are certain small corporations with up to 35 shareholders. ² Includes items not shown separately. Beginning 1998, total exemptions amount is after limitation. ³ Beginning 1998, total itemized deductions are after limitation. ⁴ Includes minimum tax or alternative minimum tax.

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

No. 466. Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 1998 and 1999

[In billions of dollars 5,416.0 represents \$5,416,000,000.00, except as indicated]

Size of adjusted gross income	Number of returns (1,000)		Adjusted gross income (AGI)		Income tax total ¹		Tax as percent of AGI ²		Average tax (dol.) ²	
	1998	1999	1998	1999	1998	1999	1998	1999	1998	1999
Total	124,771	127,075	5,416.0	5,855.5	788.5	877.4	15.3	15.7	7,823	8,531
Less than \$1,000 ³	2,845	2,880	-52.1	-52.8	0.1	0.1	-1.8	-1.9	414	518
\$1,000 to \$2,999	5,753	5,922	11.5	11.9	0.1	0.1	7.2	7.0	134	132
\$3,000 to \$4,999	5,615	5,614	22.4	22.4	0.2	0.2	3.8	4.0	161	171
\$5,000 to \$6,999	5,250	5,220	31.5	31.3	0.5	0.5	5.0	5.1	290	301
\$7,000 to \$8,999	5,110	5,102	40.8	40.8	0.8	0.8	3.6	3.7	248	250
\$9,000 to \$10,999	5,313	5,069	53.0	50.5	1.5	1.4	4.8	5.0	456	464
\$11,000 to \$12,999	5,085	4,957	61.0	59.5	2.0	2.0	5.9	6.0	600	599
\$13,000 to \$14,999	5,215	4,907	73.0	68.7	2.7	2.6	6.2	6.2	678	680
\$15,000 to \$16,999	4,815	5,023	77.0	80.3	3.4	3.5	6.8	6.6	802	781
\$17,000 to \$18,999	4,638	4,609	83.4	82.9	4.1	3.9	7.3	7.2	959	923
\$19,000 to \$21,999	6,514	6,245	133.4	127.8	7.3	6.9	7.5	7.5	1,180	1,154
\$22,000 to \$24,999	5,858	5,873	137.5	137.8	9.0	8.7	8.0	7.8	1,568	1,513
\$25,000 to \$29,999	8,192	8,393	224.6	229.8	17.0	16.9	8.3	8.3	2,103	2,049
\$30,000 to \$39,999	13,135	13,288	456.2	461.8	40.3	39.7	9.1	8.9	3,093	3,007
\$40,000 to \$49,999	9,974	9,870	447.1	441.5	44.8	43.5	10.1	10.0	4,511	4,418
\$50,000 to \$74,999	15,887	16,756	969.8	1,023.7	108.9	113.2	11.3	11.1	6,868	6,770
\$75,000 to \$99,999	7,221	7,812	618.5	671.2	85.2	91.8	13.8	13.7	11,812	11,760
\$100,000 to \$199,999	6,266	7,105	822.6	934.8	143.7	162.2	17.5	17.4	22,951	22,858
\$200,000 to \$499,999	1,606	1,877	463.6	542.4	111.5	130.3	24.1	24.0	69,498	69,479
\$500,000 to \$999,999	307	348	207.6	235.7	58.5	67.0	28.2	28.4	190,498	199,228
\$1,000,000 or more	172	205	533.5	653.2	146.8	182.3	27.5	27.9	853,297	882,434

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

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

No. 467. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 1999

Item	Unit	Adjusted gross income class								
		Total	Under \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	
Returns with itemized deductions:										
Number of returns ¹	1,000 . .	40,244	631	2,048	3,243	4,233	4,285	17,114	8,688	
Amount	Mil. dol .	741,377	7,969	22,073	34,491	48,169	52,276	261,850	314,549	
Medical and dental expenses:										
Returns	1,000 . .	5,884	391	1,078	1,079	945	651	1,476	263	
Amount	Mil. dol .	35,376	3,473	6,664	5,100	4,603	3,374	8,803	3,358	
Taxes paid:										
Returns, total	1,000 . .	39,564	548	1,895	3,115	4,127	4,223	16,995	8,661	
Amount, total	Mil. dol .	265,365	1,110	3,719	7,111	11,241	13,751	83,641	144,792	
State, local income taxes:										
Returns	1,000 . .	33,609	273	1,301	2,481	3,470	3,646	14,822	7,616	
Amount	Mil. dol .	169,163	188	850	2,420	4,938	6,837	47,084	106,845	
Real estate taxes:										
Returns	1,000 . .	35,420	454	1,532	2,560	3,539	3,671	15,559	8,105	
Amount	Mil. dol .	86,651	861	2,604	4,201	5,632	6,146	32,720	34,485	
Interest paid:										
Returns	1,000 . .	33,706	389	1,299	2,420	3,484	3,621	15,046	7,448	
Amount	Mil. dol .	291,553	2,541	7,469	14,475	21,119	23,482	114,535	107,931	
Home mortgages interest:										
Returns	1,000 . .	33,268	378	1,284	2,398	3,459	3,605	14,940	7,204	
Amount	Mil. dol .	272,149	2,457	7,338	14,286	20,823	23,100	112,727	91,418	
Contributions:										
Returns	1,000 . .	35,523	392	1,511	2,546	3,539	3,702	15,555	8,280	
Amount	Mil. dol .	125,799	432	2,299	4,192	6,224	6,647	35,499	70,506	
Returns with statutory adjustments: ²										
Number of returns ²	1,000 . .	22,660	3,062	3,219	3,054	2,726	2,153	5,476	2,971	
Amount of adjustments	Mil. dol .	56,699	2,447	3,528	4,663	4,376	3,902	14,251	23,532	
Payments to IRAs: ³										
Returns	1,000 . .	3,687	160	353	518	546	443	1,127	541	
Amount	Mil. dol .	7,883	257	621	982	995	1,021	2,480	1,528	
Student loan interest deduction	1,000 . .	4,137	217	621	880	801	571	1,046	-	
Amount	Mil. dol .	2,255	95	304	512	509	341	494	-	
Medical savings account deduction	1,000 . .	50	2	3	6	6	2	14	18	
Amount	Mil. dol .	82	3	5	5	10	3	19	37	
Payments to Keogh plans	1,000 . .	1,264	21	21	51	58	70	401	642	
Amount	Mil. dol .	11,928	53	52	160	219	297	2,288	8,860	
Alimony paid	1,000 . .	611	25	43	56	62	52	197	177	
Amount	Mil. dol .	7,248	306	237	385	338	289	1,851	3,842	

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

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

No. 468. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Source of Income and Income Class for Taxable Returns: 1999

[In millions of dollars (5,580,849 represents \$5,580,849,000,000), except as indicated. Minus sign (-) indicates net loss was greater than net income. See headnote, Table 465]

Item	Total ¹	\$10,000 to \$100,000 and over							
		Under \$10,000	\$19,999	\$29,999	\$39,999	\$49,999	\$59,999	\$69,999	\$79,999
Number of taxable returns (1,000)	94,546	8,052	14,770	15,175	12,802	9,742	24,480	9,526	
Source of income:									
Adjusted gross income (AGI)	5,580,849	44,808	222,963	378,381	445,310	435,846	1,689,529	2,364,012	
Salaries and wages	3,861,513	39,907	160,645	302,905	362,217	357,176	1,341,032	1,297,631	
Percent of AGI for taxable returns	69.2	89.1	72.1	80.1	81.3	82.0	79.4	54.9	
Interest received	163,726	3,137	12,359	12,302	11,088	9,737	37,521	77,581	
Dividends in AGI	126,883	1,692	4,346	5,058	5,253	5,811	26,637	78,086	
Business; profession, net profit less loss	185,899	1,282	6,717	8,997	11,532	11,388	50,955	95,027	
Sales of property, ² net gain less loss	534,765	4,769	4,536	5,359	6,840	7,488	46,398	459,375	
Pensions and annuities in AGI	287,104	2,521	27,930	33,450	32,075	26,449	102,332	62,348	
Rents and royalties, net income less loss	26,945	114	990	670	487	216	2,302	22,166	
Other sources, ³ net	394,014	-8,614	5,440	9,639	15,818	17,582	82,353	271,797	
Percent of all returns: ⁴									
Number of returns	74.4	6.3	11.6	11.9	10.1	7.7	19.3	7.5	
Adjusted gross income (AGI)	95.3	0.8	3.8	6.5	7.6	7.4	28.9	40.4	
Salaries and wages	93.4	1.0	3.9	7.3	8.8	8.6	32.5	31.4	
Interest received	93.2	1.8	7.0	7.0	6.3	5.5	21.4	44.2	
Dividends in AGI	95.8	1.3	3.3	3.8	4.0	4.4	20.1	58.9	
Business; profession, net profit less loss	89.2	0.6	3.2	4.3	5.5	5.5	24.4	45.6	
Sales of property, ² net gain less loss	98.8	0.9	0.8	1.0	1.3	1.4	8.6	84.9	
Pensions and annuities in AGI	94.3	0.8	9.2	11.0	10.5	8.7	33.6	20.5	
Rents and royalties, net income less loss	105.1	0.4	3.9	2.6	1.9	0.8	9.0	86.5	

¹ Includes a small number of taxable returns with no gross income not shown separately. ² Includes sales of capital assets and other property; net gain less loss. ³ Excludes rental passive losses disallowed in the computation of adjusted gross income. ⁴ Without regard to taxability.

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

No. 469. Federal Individual Income Tax Returns by State: 1999

State	Number of returns ¹ (1,000)	Adjusted gross income (AGI) ² (mil. dol.)	Income tax		State	Number of returns (1,000)	Adjusted gross income (AGI) ² (mil. dol.)	Income tax	
			Total ³ (mil. dol.)	Per capita ⁴ (dol.)				Total ³ (mil. dol.)	Per capita ⁴ (dol.)
U.S.	127,668	5,813,855	880,324	3,228	MO	2,530	102,312	14,094	2,577
AL	1,898	70,233	9,127	2,089	MT	417	13,414	1,611	1,825
AK	328	13,047	1,899	3,064	NE	804	31,864	4,256	2,555
AZ	2,088	91,092	12,863	2,692	NV	913	43,969	7,052	3,898
AR	1,109	37,729	4,695	1,841	NH	612	30,302	4,748	3,954
CA	14,510	752,654	120,168	3,626	NJ	3,988	231,283	39,210	4,815
CO	2,030	100,073	15,576	3,840	NM	777	26,532	3,288	1,889
CT	1,646	106,835	19,966	6,084	NY	8,418	444,100	74,090	4,072
DE	371	17,304	2,538	3,366	NC	3,578	146,643	19,563	2,557
DC	274	14,731	2,515	4,847	ND	302	10,112	1,240	1,956
FL	7,264	320,843	50,952	3,372	OH	5,527	220,984	30,171	2,680
GA	3,555	156,405	22,581	2,900	OK	1,445	51,126	6,481	1,930
HI	559	22,327	2,843	2,399	OR	1,534	65,053	8,668	2,614
ID	546	20,367	2,542	2,030	PA	5,725	246,545	36,285	3,025
IL	5,714	283,629	45,680	3,767	RI	482	20,682	2,895	2,921
IN	2,804	115,131	15,871	2,671	SC	1,776	66,165	8,415	2,166
IA	1,345	52,171	6,670	2,325	SD	351	12,631	1,749	2,386
KS	1,212	50,958	7,048	2,656	TN	2,537	99,017	14,042	2,561
KY	1,720	63,288	8,109	2,047	TX	8,837	380,233	59,560	2,972
LA	1,860	65,929	8,754	2,002	UT	919	37,558	4,597	2,158
ME	595	22,367	2,816	2,247	VT	294	11,521	1,524	2,566
MD	2,499	127,431	18,690	3,614	VA	3,262	159,155	24,144	3,513
MA	3,049	172,449	29,150	4,721	WA	2,713	143,076	25,571	4,269
MI	4,557	207,142	30,535	3,096	WV	745	24,457	2,926	1,619
MN	2,341	110,821	15,890	3,327	WI	2,560	109,497	14,858	2,830
MS	1,171	37,963	4,508	1,628	WY	232	9,965	1,599	3,332
					Other ⁵	1,350	42,740	6,697	(NA)

NA Not available. ¹ Includes returns constructed by Internal Revenue Service for certain self-employment tax returns. ² Less deficit. ³ Includes additional tax for tax preferences, self-employment tax, tax from investment credit recapture and other income-related taxes. ⁴ Total is before earned income credit. ⁵ Based on resident population as of July 1. ⁶ Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside of Puerto Rico or with income earned as U.S. Government employees.

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

No. 470. Federal Individual Income Tax—Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 1990 to 1999

[Refers to income after exclusions. Effective rate represents tax liability divided by stated income. The marginal tax rate is the percentage of the first additional dollar of income which would be paid in income tax. Computations assume the low income allowance, standard deduction, zero bracket amount, or itemized deductions equal to 10 percent of adjusted gross income, whichever is greatest. Excludes self-employment tax]

Adjusted gross income	1990	1994	1995	1996	1997	1998	1999
TAX LIABILITY							
Single person, no dependents:							
\$5,000	-	-306	-314	-323	-332	-341	-347
\$10,000	705	563	540	518	480	455	427
\$20,000	2,205	2,063	2,040	2,018	1,980	1,958	1,943
\$25,000	2,988	2,813	2,790	2,768	2,730	2,708	2,693
\$35,000	5,718	5,093	4,973	4,846	4,692	4,559	4,479
\$50,000	9,498	8,957	8,865	8,766	8,654	8,549	8,483
\$75,000	16,718	15,555	15,418	15,270	15,107	14,951	14,852
Married couple, two dependents: ¹							
\$5,000	-700	-1,500	-1,800	-2,000	-2,000	-2,000	-2,000
\$10,000	-953	-2,528	-3,110	-3,556	-3,556	-3,756	-3,816
\$20,000	926	-359	-832	-1,324	-1,414	-1,811	-1,958
\$25,000	1,703	1,275	929	479	389	-8	-155
\$35,000	3,203	2,828	2,768	2,715	2,625	2,565	2,520
\$50,000	5,960	5,078	5,018	4,965	4,875	4,815	4,770
\$75,000	12,386	11,216	11,030	10,831	10,576	10,371	10,224
EFFECTIVE RATE							
Single person, no dependents:							
\$5,000	-	-6.1	-6.3	-6.5	-6.6	-6.8	-6.9
\$10,000	7.1	5.6	5.4	5.2	4.8	4.6	4.3
\$20,000	11.0	10.3	10.2	10.1	9.9	9.8	9.7
\$25,000	12.0	11.3	11.2	11.1	10.9	10.8	10.8
\$35,000	16.3	14.6	14.2	13.8	13.4	13.0	12.8
\$50,000	19.0	17.9	17.7	17.5	17.3	17.1	17.0
\$75,000	22.3	20.7	20.6	20.4	20.1	19.9	19.8
Married couple, two dependents: ²							
\$5,000	-14.0	-30.0	-36.0	-40.0	-40.0	-40.0	-40.0
\$10,000	-9.5	-25.3	-31.1	-35.6	-35.6	-37.6	38.2
\$20,000	4.6	-1.8	-4.2	-6.6	-7.1	-9.1	-9.8
\$25,000	6.8	5.1	3.7	1.9	1.6	-	-0.6
\$35,000	9.2	8.1	7.9	7.8	7.5	7.3	7.2
\$50,000	11.9	10.2	10.0	9.9	9.8	9.6	9.5
\$75,000	16.5	15.0	14.7	14.4	14.1	13.8	13.6
MARGINAL TAX RATE							
Single person, no dependents:							
\$5,000	-	7.7	-	-	-	-	-
\$10,000	15	15	15	15	15	22.7	22.7
\$20,000	15	15	15	15	15	15	15
\$25,000	28	15	15	15	15	15	15
\$35,000	28	28	28	28	28	28	28
\$50,000	28	28	28	28	28	28	28
\$75,000	33	31	31	31	31	31	31
Married couple, two dependents: ¹							
\$5,000	-14	-30	-36	-40	-40	-40	-40
\$10,000	-	-	-	-	-	-	-
\$20,000	25	32.7	35.2	36.1	36.1	36.1	36.1
\$25,000	15	32.7	35.2	36.1	36.1	36.1	36.1
\$35,000	15	15	15	15	15	15	15
\$50,000	28	15	15	15	15	15	15
\$75,000	28	28	28	28	28	28	28

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

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

No. 471. Federal Individual Income Tax—Current Income Equivalent to 1995 Constant Income for Selected Income Groups: 1990 to 1999

[Constant 1995 dollar incomes calculated by using the NIPA Chain-Type Price Index for Person Consumption Expenditures (1996 = 100) 1990, 85.63; 1994, 95.70; 1995, 97.90; 1996, 100.0; 1997, 101.98; 1998, 102.93; and 1999, 104.57]

Adjusted gross income	1990	1994	1995	1996	1997	1998	1999
REAL INCOME EQUIVALENT							
Single person, no dependents:							
\$5,000	4,280	4,790	4,900	5,000	5,100	5,150	5,230
\$10,000	8,560	9,570	9,790	10,000	10,200	10,290	10,460
\$20,000	17,130	19,140	19,580	20,000	20,400	20,590	20,910
\$25,000	21,410	23,930	24,480	25,000	25,500	25,730	26,140
\$35,000	29,970	33,500	34,270	35,000	35,690	36,030	36,600
\$50,000	42,820	47,850	48,950	50,000	50,990	51,470	52,290
\$75,000	64,220	71,780	73,430	75,000	76,490	77,200	78,430
Married couple, two dependents: ¹							
\$5,000	4,280	4,790	4,900	5,000	5,100	5,150	5,230
\$10,000	8,560	9,570	9,790	10,000	10,200	10,290	10,460
\$20,000	17,130	19,140	19,580	20,000	20,400	20,590	20,910
\$25,000	21,410	23,930	24,480	25,000	25,500	25,730	26,140
\$35,000	29,970	33,500	34,270	35,000	35,690	36,030	36,600
\$50,000	42,820	47,850	48,950	50,000	50,990	51,470	52,290
\$75,000	64,220	71,780	73,430	75,000	76,490	77,200	78,430
EFFECTIVE RATE (percent)							
Single person, no dependents:							
\$5,000 ²	-	-6.4	-6.4	-6.5	-6.5	-6.6	-6.6
\$10,000	5.7	5.2	5.2	5.2	5.0	4.9	4.9
\$20,000	10.4	10.1	10.1	10.1	10.0	9.9	9.9
\$25,000	11.3	11.1	11.1	11.1	11.0	10.9	11.0
\$35,000	14.6	13.9	13.9	13.8	13.7	13.5	13.5
\$50,000	18.0	17.6	17.6	17.5	17.5	17.3	17.3
\$75,000	21.0	20.4	20.4	20.4	20.3	20.2	20.2
Married couple, two dependents: ¹							
\$5,000 ³	-14.0	-30.0	-36.0	-40.0	-40.0	-40.0	-40.0
\$10,000 ⁴	-11.1	-26.4	-31.8	-35.6	-34.9	-36.5	-36.5
\$20,000 ⁴	1.2	-3.3	-5.0	-6.6	-6.2	-7.8	-7.8
\$25,000	5.4	3.9	3.0	1.9	2.2	1.0	1.0
\$35,000	8.2	7.8	7.8	7.8	7.6	7.5	7.5
\$50,000	10.2	9.9	9.9	9.9	9.9	9.8	9.8
\$75,000	15.1	14.5	14.5	14.4	14.3	14.2	14.1
MARGINAL TAX RATE (percent)							
Single person, no dependents:							
\$5,000	-	-	-	-	-	-	-
\$10,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$20,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$25,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$35,000	28.0	28.0	28.0	28.0	28.0	28.0	28.0
\$50,000	28.0	28.0	28.0	28.0	28.0	28.0	28.0
\$75,000	33.0	31.0	31.0	31.0	31.0	31.0	31.0
Married couple, two dependents: ¹							
\$5,000 ³	-14.0	-30.0	-36.0	-40.0	-40.0	-40.0	-40.0
\$10,000 ⁴	-	-	-	-	-	-	-
\$20,000 ⁴	25.0	32.7	35.2	36.1	36.1	36.1	36.1
\$25,000	15.0	32.7	35.2	36.1	36.1	36.1	36.1
\$35,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$50,000	15.0	15.0	15.0	15.0	15.0	15.0	15.0
\$75,000	28.0	28.0	28.0	28.0	28.0	28.0	28.0

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

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

No. 472. Paid Full-Time Federal Civilian Employment by Pay System: 1990 to 2001

[As of March 31 (2,035 represents 2,035,000). Excludes employees of Congress and federal courts, maritime seamen of Dept. of Commerce, and small number for whom rates were not reported. See text, this section, for explanation of general schedule and wage system]

Pay system	Employees (1,000)				Average pay (dol.)			
	1990	1999	2000	2001	1990	1999	2000	2001
Total, excl. postal	2,036	1,685	1,671	1,660	31,174	47,569	50,429	52,911
General Schedule	1,506	1,234	1,216	1,219	31,239	46,744	49,428	51,733
Wage System	369	214	205	199	26,565	35,767	37,082	38,416
Other	161	237	250	242	41,149	62,519	66,248	70,748
Postal pay system ¹	753	798	(NA)	(NA)	29,264	36,413	(NA)	(NA)

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

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

No. 473. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2001

[Employment in thousands (2,997 represents 2,997,000); payroll in millions of dollars (27,322 represents \$27,322,000,000). For fiscal year ending in year shown; see text, Section 8, State and Local Government Finances and Employment. Includes employees in U.S. territories and foreign countries. Data represent employees in active-duty status, including intermittent employees. Annual employment figures are averages of monthly figures. Excludes Central Intelligence Agency, National Security Agency, and, as of November 1984, the Defense Intelligence Agency, and as of October 1996, the National Imagery and Mapping Agency]

Year	Employment					Payroll						
	Total	Percent of U.S. employed ¹	Executive		Legislative	Judicial	Total	Executive			Legislative	Judicial
			Total	Defense				Total	Total	Defense		
1970	2,997	3.81	2,961	1,263	29	7	27,322	26,894	11,264	338	89	
1971	2,899	3.65	2,861	1,162	31	7	29,475	29,007	11,579	369	98	
1972	2,882	3.51	2,842	1,128	32	8	31,626	31,102	12,181	411	112	
1973	2,822	3.32	2,780	1,076	33	9	33,240	32,671	12,414	447	121	
1974	2,825	3.26	2,781	1,041	35	9	35,661	35,035	12,789	494	132	
1975	2,877	3.35	2,830	1,044	37	10	39,126	38,423	13,418	549	154	
1976	2,879	3.24	2,831	1,025	38	11	42,259	41,450	14,699	631	179	
1977	2,855	3.10	2,803	997	39	12	45,895	44,975	15,696	700	219	
1978	2,875	2.99	2,822	987	40	13	49,921	48,899	16,995	771	251	
1979	2,897	2.93	2,844	974	40	13	53,590	52,513	18,065	817	260	
1980	2,987	3.01	2,933	971	40	14	58,012	56,841	18,795	883	288	
1981	2,909	2.90	2,855	986	40	15	63,793	62,510	21,227	922	360	
1982	2,871	2.88	2,816	1,019	39	16	65,503	64,125	22,226	980	398	
1983	2,878	2.85	2,823	1,033	39	16	69,878	68,420	23,406	1,013	445	
1984	2,935	2.80	2,879	1,052	40	17	74,616	73,084	25,253	1,081	451	
1985	3,001	2.80	2,944	1,080	39	18	80,599	78,992	28,330	1,098	509	
1986	3,047	2.77	2,991	1,089	38	18	82,598	80,941	29,272	1,112	545	
1987	3,075	2.73	3,018	1,084	38	19	85,543	83,797	29,786	1,153	593	
1988	3,113	2.71	3,054	1,073	38	21	88,841	86,960	29,609	1,226	656	
1989	3,133	2.67	3,074	1,067	38	22	92,847	90,870	30,301	1,266	711	
1990	3,233	2.72	3,173	1,060	38	23	99,138	97,022	31,990	1,329	787	
1991	3,101	2.63	3,038	1,015	38	25	104,273	101,965	32,956	1,434	874	
1992	3,106	2.62	3,040	1,004	39	27	108,054	105,402	31,486	1,569	1,083	
1993	3,043	2.53	2,976	952	39	28	114,323	111,523	32,755	1,609	1,191	
1994	2,993	2.43	2,928	900	37	28	116,138	113,264	32,144	1,613	1,260	
1995	2,943	2.36	2,880	852	34	28	118,304	115,328	31,753	1,598	1,379	
1996	2,881	2.27	2,819	811	32	29	119,321	116,385	31,569	1,519	1,417	
1997	2,816	2.17	2,755	768	31	30	119,603	116,693	31,431	1,515	1,396	
1998	2,783	2.12	2,721	730	31	31	121,964	118,800	30,315	1,517	1,647	
1999	2,789	2.09	2,726	703	30	32	124,990	121,732	30,141	1,560	1,699	
2000	2,879	2.13	2,816	681	31	32	130,832	127,472	29,607	1,619	1,741	
2001	2,704	2.00	2,641	672	30	33	131,964	128,502	28,594	1,682	1,780	

¹ Civilian only. See Table 560. ² Includes temporary census workers.

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

No. 474. Paid Civilian Employment in the Federal Government by State: 2000

[As of December 31. (2,674 represents 2,674,000). Excludes Central Intelligence Agency, Defense Intelligence Agency, seasonal and on-call employees, and National Security Agency]

State	Total (1,000)	Percent Defense	Percent change, 1998-2000	State	Total (1,000)	Percent Defense	Percent change, 1998-2000
United States¹	2,674	23.2	-3.0	Missouri	54	16.9	-5.3
Alabama	48	42.0	-7.7	Montana	11	9.8	-
Alaska	14	30.8	-	Nebraska	15	20.9	-
Arizona	43	18.4	-	Nevada	13	14.8	-
Arkansas	20	17.7	-4.8	New Hampshire	8	12.4	-
California	248	24.0	-6.4	New Jersey	62	22.4	-4.6
Colorado	51	20.4	-5.6	New Mexico	25	26.2	-3.8
Connecticut	21	11.8	-8.7	New York	134	8.3	-3.6
Delaware	5	25.4	-	North Carolina	57	29.0	-
District of Columbia	181	6.9	-	North Dakota	8	21.0	-
Florida	113	23.2	-2.6	Ohio	84	27.2	-3.4
Georgia	89	34.8	1.1	Oklahoma	43	48.8	-
Hawaii	23	70.3	-4.2	Oregon	29	10.3	-3.3
Idaho	94	12.6	-	Pennsylvania	107	23.6	-5.3
Illinois	94	13.3	-4.1	Rhode Island	10	40.4	-9.1
Indiana	37	24.1	-2.6	South Carolina	26	34.5	-3.7
Iowa	18	7.8	-10.0	South Dakota	9	11.9	-10.0
Kansas	25	21.3	-	Tennessee	50	14.0	-3.8
Kentucky	30	22.0	-3.2	Texas	162	23.1	-7.4
Louisiana	33	23.0	-5.7	Utah	30	46.1	7.1
Maine	13	41.5	-	Vermont	6	9.1	-
Maryland	130	24.2	-0.8	Virginia	145	54.8	-1.4
Massachusetts	53	12.7	-5.4	Washington	62	34.6	-1.6
Michigan	58	13.3	-1.7	West Virginia	18	9.2	-
Minnesota	34	7.0	-2.9	Wisconsin	30	9.5	-3.2
Mississippi	24	37.9	-4.0	Wyoming	6	15.2	-

- Represents zero or rounds to zero. ¹ Includes employees outside the United States not shown separately.

Source: U.S. Office of Personnel Management, *Biennial Report of Employment by Geographic Area, 2000* (forthcoming).

No. 475. Federal Civilian Employment by Branch and Agency: 1990 to 2001

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

Agency					Percent change	
	1990	1995	2000	2001	1990-1995	1995-2001
Total, all agencies	3,128,267	2,920,277	2,708,101	2,709,956	-6.6	-7.2
Legislative Branch, total	37,495	33,367	31,157	30,439	-11.0	-8.8
Judicial Branch	23,605	28,993	32,186	33,810	22.8	16.6
Executive Branch, total	3,067,167	2,857,917	2,644,758	2,645,707	-6.8	-7.4
Executive Departments	2,065,542	1,782,834	1,592,200	1,603,426	-13.7	-10.1
State	25,288	24,859	27,983	28,122	-1.7	13.1
Treasury	158,655	155,951	143,508	148,186	-1.7	-5.0
Defense	1,034,152	832,352	676,268	671,591	-19.5	-19.3
Justice	83,932	103,262	125,970	127,783	23.0	23.7
Interior	77,679	76,439	73,818	75,846	-1.6	-0.8
Agriculture	122,594	113,321	104,466	108,540	-7.6	-4.2
Commerce	69,920	36,803	47,652	40,289	-47.4	9.5
Labor	17,727	16,204	16,040	16,376	-8.6	1.1
Health & Human Services	123,959	59,788	62,605	64,343	-51.8	7.6
Housing & Urban Development	13,596	11,822	10,319	10,178	-13.0	-13.9
Transportation	67,364	63,552	63,598	65,542	-5.7	3.1
Energy	17,731	19,589	15,692	16,054	10.5	-18.0
Education	4,771	4,988	4,734	4,683	4.5	-6.1
Veterans Affairs ¹	248,174	263,904	219,547	225,893	6.3	-14.4
Independent agencies	999,894	1,073,510	1,050,900	1,040,657	7.4	-3.1
Board of Governors Federal Reserve System	1,525	1,704	1,644	1,680	11.7	-1.4
Commodity Futures Trading Commission	542	544	574	551	0.4	1.3
Consumer Product Safety Commission	520	486	479	479	-6.5	-1.4
Environmental Protection Agency	17,123	17,910	18,036	18,095	4.6	1.0
Equal Employment Opportunity Commission	2,880	2,796	2,780	2,910	-2.9	4.1
Federal Communications Commission	1,778	2,116	1,965	2,004	19.0	-5.3
Federal Deposit Insurance Corporation	17,641	14,765	6,958	6,402	-16.3	-56.6
Federal Emergency Management Agency	3,137	5,256	4,813	6,147	67.5	17.0
Federal Trade Commission	988	996	1,019	1,052	0.8	5.6
General Services Administration	20,277	16,500	14,334	14,016	-18.6	-15.1
National Archives & Recsds Admin.	3,120	2,833	2,702	2,878	-9.2	1.6
National Aeronautics & Space Admin	24,872	21,635	18,819	18,918	-13.0	-12.6
National Labor Relations Board	2,263	2,050	2,054	2,110	-9.4	2.9
National Science Foundation	1,318	1,292	1,247	1,287	-2.0	-0.4
Nuclear Regulatory Commission	3,353	3,212	2,858	2,871	-4.2	-10.6
Office of Personnel Management	6,636	4,354	3,780	3,349	-34.4	-23.1
Peace Corps	1,178	1,179	1,065	1,019	0.1	-13.6
Securities & Exchange Commission	2,302	2,852	2,955	3,049	23.9	6.9
Small Business Administration	5,128	5,085	4,150	4,219	-0.8	-17.0
Smithsonian Institution	5,092	5,444	5,065	4,981	6.9	-8.5
Social Security Administration	(X)	66,850	64,474	65,351	(X)	(X)
Tennessee Valley Authority	28,392	16,545	13,145	13,430	-41.7	-18.8
U.S. Information Agency	8,555	7,480	2,436	2,372	-12.6	-68.3
U.S. Postal Service	816,886	845,393	860,726	847,821	3.5	0.3

X Not applicable. ¹ Formerly Veterans Administration.

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

No. 476. Federal Employment Trends—Individual Characteristics: 1990 to 2000

[In percent, except as indicated. Covers only federal civilian nonpostal employees]

Characteristics	1990	1993	1994	1995	1996	1997	1998	1999	2000
Average age (years) ¹	42.3	43.8	44.1	44.3	44.8	45.2	45.6	45.9	46.3
Average length of service (years) ¹	13.4	14.9	15.2	15.5	15.9	16.3	16.6	16.9	17.1
Retirement eligible:									
Civil Service Retirement System ²	8	10	10	10	11	12	13	15	17
Federal Employees Retirement System	3	4	5	5	6	7	8	10	11
College-conferred ³	35	37	38	39	39	40	40	40	41
Gender:									
Men	57	56	56	56	56	56	56	55	55
Women	43	44	44	44	44	44	44	45	45
Race and national origin:									
Total minorities	27.4	28.2	28.5	28.9	29.1	29.4	29.7	30.0	30.4
Black	16.7	16.7	16.7	16.8	16.7	16.7	16.7	17.0	17.1
Hispanic	5.4	5.6	5.7	5.9	6.1	6.2	6.4	6.5	6.6
Asian/Pacific Islander	3.5	3.9	4.1	4.2	4.3	4.4	4.5	4.5	4.5
American Indian/Alaska native	1.8	2.0	2.0	2.0	2.0	2.1	2.1	2.2	2.2
Disabled	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Veterans preference	30.0	27.0	27.0	26.0	26.0	25.0	25.0	25.0	24.0
Vietnam Era veterans	17.0	16.0	17.0	17.0	17.0	15.0	14.0	14.0	14.0
Retired military	4.9	4.3	4.3	4.2	4.3	4.2	3.9	3.9	3.9
Retired officers	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5

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

³ Bachelor's degree or higher.

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/01factbk.pdf>> (released July 2001).

No. 477. Federal Executive Branch (Nonpostal) Employment by Race and National Origin: 1990 to 2001

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

Pay system	1990	1995	1999	2000	2001
All personnel	2,150,359	1,960,577	1,766,298	1,755,689	1,764,083
White, non-Hispanic	1,562,846	1,394,690	1,236,698	1,224,836	1,226,113
General schedule and related	1,218,188	1,101,108	979,803	961,261	968,938
Grades 1-4 (\$13,870 - \$24,833)	132,028	79,195	58,381	55,067	57,368
Grades 5-8 (\$21,370 - \$38,108)	337,453	288,755	246,759	239,128	239,253
Grades 9-12 (\$32,380 - \$61,040)	510,261	465,908	413,989	404,649	403,556
Grades 13-15 (\$55,837 - \$100,897)	238,446	267,250	260,674	262,417	268,761
Total executives/senior pay levels	9,337	13,307	13,856	14,332	14,565
Wage pay system	244,220	186,184	151,585	146,075	142,428
Other pay systems	91,101	94,091	91,454	103,168	100,182
Black	356,867	327,302	298,694	298,701	299,203
General schedule and related	272,657	258,586	241,422	241,135	243,689
Grades 1-4 (\$13,870 - \$24,833)	65,077	41,381	28,530	26,895	25,873
Grades 5-8 (\$21,370 - \$38,108)	114,993	112,962	101,742	99,937	100,079
Grades 9-12 (\$32,380 - \$61,040)	74,985	79,795	81,410	82,809	84,342
Grades 13-15 (\$55,837 - \$100,897)	17,602	24,448	29,740	31,494	33,395
Total executives/senior pay levels	479	942	1,103	1,180	1,124
Wage pay system	72,755	55,637	44,076	42,590	40,619
Other pay systems	10,976	12,137	12,093	13,796	13,771
Hispanic	115,170	115,964	114,743	115,247	118,272
General schedule and related	83,218	86,762	89,367	89,911	93,360
Grades 1-4 (\$13,870 - \$24,833)	15,738	11,081	8,874	8,526	8,764
Grades 5-8 (\$21,370 - \$38,108)	28,727	31,152	31,544	31,703	33,148
Grades 9-12 (\$32,380 - \$61,040)	31,615	34,056	36,474	36,813	37,820
Grades 13-15 (\$55,837 - \$100,897)	7,138	10,473	12,475	12,869	13,628
Total executives/senior pay levels	154	382	487	547	511
Wage pay system	26,947	22,128	17,781	16,926	16,526
Other pay systems	4,851	6,692	7,108	7,863	7,875
American Indian, Alaska Natives, Asians, and Pacific	115,476	122,621	116,163	116,905	120,495
General schedule and related	81,499	86,768	85,891	86,074	89,018
Grades 1-4 (\$13,870 - \$24,833)	15,286	11,854	9,603	9,340	9,556
Grades 5-8 (\$21,370 - \$38,108)	24,960	26,580	25,786	25,691	26,608
Grades 9-12 (\$32,380 - \$61,040)	31,346	33,510	33,417	33,167	33,751
Grades 13-15 (\$55,837 - \$100,897)	9,907	14,824	17,085	17,876	19,103
Total executives/senior pay levels ¹	148	331	462	504	555
Wage pay system	24,927	21,553	18,212	17,613	17,453
Other pay systems	8,902	13,969	11,598	12,714	13,469

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

No. 478. Federal General Schedule Employee Pay Increases: 1980 to 2001

[Percent change from prior year shown, except 1980, change from 1979. Represents legislated pay increases. For some years data based on range; for details, see source]

Date	Pay increase	Date	Pay increase	Date	Pay increase
1980	9.1	1988	2.0	1995	2.0
1981	4.8	1989	4.1	1996	2.0
1982	4.0	1990	3.6	1997	2.3
1984	4.0	1991	4.1	1998	2.3
1985	3.5	1992	4.2	1999	3.1
1986	-	1993	3.7	2000	3.8
1987	3.0	1994	-	2001	2.7

- Represents zero.

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

No. 479. Turnover Data for the Executive Branch—All Areas: 1990 to 2000

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

Year	Accessions		Separations		Total employment		
	Total	New hires	Total	Quits	Average	Change from prior year	Percent change
1990 ¹	819,554	716,066	799,237	165,099	2,348,458	114,477	5.1
1991	495,123	351,112	515,673	134,175	2,224,389	-124,069	-5.3
1992	430,021	290,883	446,126	129,167	2,238,635	14,246	0.6
1993	382,399	253,374	423,830	127,140	2,189,416	-49,219	-2.2
1994	317,509	219,026	398,134	111,096	2,114,387	-75,029	-3.4
1995	345,166	222,025	457,246	91,909	2,037,890	-76,542	-3.8
1996	266,473	199,463	356,566	80,922	1,960,892	-76,953	-3.6
1997	283,517	208,725	333,431	81,574	1,895,295	-65,597	-3.3
1998	320,830	242,637	321,292	84,124	1,855,112	-40,183	-2.1
1999	423,500	346,988	372,778	129,196	1,846,170	-8,942	-0.5
2000 ¹	1,168,783	1,092,888	1,027,653	801,684	1,946,684	100,514	5.4

¹ Includes hiring for census enumerators.

Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly. Also in *The Fact Book, Federal Civilian Workforce Statistics*, annual.

No. 480. Accessions to and Separations From Employment in the Federal Government: 2000 and 2001

[As of September 30. Turnover data exclude Legislative and Judicial branches, U.S. Postal Service, Postal Rate Commission]

Agency	Accessions				Separations			
	Number		Rate		Number		Rate	
	2000	2001	2000	2001	2000	2001	2000	2001
Total, all agencies	1,380,937	518,104	48.8	19.5	1,233,364	508,495	43.6	19.2
Legislative Branch, total ¹	1,233	1,214	9.2	9.2	1,689	1,937	12.6	14.6
General Accounting Office	219	237	6.8	7.5	452	461	13.9	14.6
Government Printing Office	199	163	6.3	5.3	284	314	8.9	10.2
Library of Congress	322	280	7.4	6.5	509	552	11.6	12.8
Judicial Branch	-	-	(X)	(X)	-	-	(X)	(X)
Executive Branch, total	1,379,704	516,890	49.0	19.6	1,231,675	506,558	43.7	19.2
Executive Office of the President	450	706	27.3	44.5	395	760	23.9	47.9
Executive Departments	1,148,804	286,314	65.6	18.0	998,722	281,489	57.0	17.7
State	3,649	3,945	13.1	14.1	2,649	3,395	9.5	12.1
Treasury	49,878	50,679	33.1	33.2	49,254	46,343	32.6	30.3
Defense	94,329	96,062	13.8	14.3	105,734	106,933	75.5	15.9
Justice	9,985	10,866	8.0	8.6	7,397	7,601	5.9	6.0
Interior	19,008	20,834	27.0	29.0	14,110	14,799	20.0	20.6
Agriculture	27,440	32,087	27.7	31.5	27,535	28,251	27.7	27.8
Commerce ²	892,415	12,176	434.2	29.7	742,789	25,128	361.4	61.3
Labor	1,709	2,112	10.7	13.1	1,599	1,787	10.0	11.1
Health & Human Services ³	11,129	11,691	17.9	18.4	8,698	9,048	14.0	14.2
Housing & Urban Development	1,004	807	9.8	7.9	993	958	9.7	9.4
Transportation	3,089	5,465	4.9	8.5	4,212	4,234	6.6	6.6
Energy	1,260	1,717	8.0	10.9	1,355	1,272	8.6	8.1
Education	531	690	11.2	14.7	321	486	6.8	10.4
Veterans Affairs ⁴	33,771	37,183	15.5	16.7	32,650	31,252	14.9	14.0
Independent agencies ¹	230,450	229,870	21.7	21.9	232,558	224,309	21.9	21.4
Board of Governors, Fed Reserve								
System	184	233	11.2	14.1	254	196	15.4	11.8
Environmental Protection Agency	1,011	1,635	5.6	9.0	1,469	1,552	8.1	8.6
Equal Employment Opportunity Comm	86	289	2.9	10.4	161	146	5.5	5.3
Federal Deposit Insurance Corporation	425	310	5.9	4.7	1,044	794	14.5	12.1
Fed Emergency Management Agency	1,124	1,665	22.0	31.2	2,180	1,916	42.7	35.9
General Services Administration	815	961	5.8	6.9	691	1,022	4.9	7.3
National Aeronautics & Space Admin	1,745	1,829	9.4	9.7	1,627	1,627	8.7	8.6
National Archives & Records Admin	510	649	19.2	22.9	366	365	13.8	12.9
Nuclear Regulatory Commission	239	265	8.4	9.2	251	250	8.8	8.7
Office of Personnel Management	703	617	18.7	18.5	640	654	17.0	19.6
Panama Canal Comm	332	-	14.6	0.0	8,530	1	374.8	19.2
Railroad Retirement Board	39	48	3.2	4.1	115	57	9.6	4.9
Securities and Exchange Commission	607	535	21.0	17.9	461	331	16.0	11.1
Small Business Administration	879	1,193	20.3	28.8	1,251	1,197	28.9	28.9
Smithsonian Institution	620	556	12.1	11.0	860	675	16.8	13.4
Tennessee Valley Authority	875	1,018	6.6	7.7	1,013	715	7.6	5.4
U.S. Information Agency	138	117	5.6	4.9	174	263	7.1	11.0
U.S. International Dev Coop Agency	181	(X)	7.6	(X)	268	(X)	11.2	(X)
U.S. Postal Service	210,915	208,002	24.3	24.2	204,015	204,886	23.5	23.9

- Represents or rounds to zero. X Not applicable. ¹ Includes other branches, or other agencies, not shown separately.

² 2000 includes census enumerators for the decennial census. ³ Sizable changes due to the Social Security Administration which was separated from the Department of Health and Human Services to become an independent agency effective April 1995.

⁴ Formerly Veterans Administration.

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

No. 481. Federal Agencies Employing 500 or More Full-Time Officers With Authority to Carry Firearms and Make Arrests—Number of Officers: 1993 to 2000

[As of June]

Selected agency	1993	1996	1998	2000
All agencies¹	68,825	74,493	83,143	88,496
Immigration and Naturalization Service	9,466	12,403	16,552	17,654
Federal Bureau of Prisons	9,984	11,329	12,587	13,557
Federal Bureau of Investigation	10,075	10,389	11,285	11,523
U.S. Customs Service	10,120	9,749	10,539	10,522
Drug Enforcement Administration	2,813	2,946	3,305	4,161
U.S. Secret Service	2,186	3,185	3,587	4,039
Administrative Office of the U.S. Courts	3,763	2,777	2,490	3,599
U.S. Postal Inspection Service	3,587	3,576	3,490	3,412
U.S. Marshals Service	2,153	2,650	2,705	2,735
Internal Revenue Service	3,621	3,784	3,361	2,726
National Park Service	2,160	2,148	2,197	2,188
Bureau of Alcohol, Tobacco and Firearms	1,959	1,869	1,723	1,967
U.S. Capitol Police	1,080	1,031	1,055	1,199
U.S. Fish and Wildlife Service	620	869	831	888
U.S. Forest Service	732	619	601	586

¹ Includes agencies not shown separately.

Source: U.S. Bureau of Justice Statistics, *Federal Law Enforcement Officers, 1993, 1996, 1998, and 2000* reports. See also <<http://www.ojp.usdoj.gov/bjs/pub/pdf/fleo00.pdf>> (issued July 2001).

No. 482. Federal Land and Buildings Owned and Leased: 1990 to 2000

[For fiscal years ending in years shown; see text, Section 8, State and Local Government Finance and Employment. Covers federal real property throughout the world, except as noted. Cost of land figures represent total cost of property owned in year shown. For further details see source. For data on federal land by state, see Tables 336 and 483]

Item	Unit	1990	1995	1997	1998	1999	2000
Federally owned:							
Land, worldwide	1,000 acres	650,014	549,670	563,231	655,042	630,648	635,824
United States	1,000 acres	649,802	549,474	563,081	654,885	630,266	635,355
Buildings ¹	1,000	(NA)	(NA)	(NA)	(NA)	(NA)	435
United States	1,000	446	424	430	420	419	430
Buildings floor area (sq. ft.) ¹	Mil. sq/ft.	(NA)	(NA)	(NA)	(NA)	(NA)	3,003
United States	Mil. sq/ft.	2,859	2,793	2,935	2,911	2,875	2,968
Costs	Mil. dol.	187,865	199,387	222,391	244,273	238,327	260,609
Land	Mil. dol.	(NA)	18,972	22,914	26,450	17,257	21,008
Buildings	Mil. dol.	(NA)	113,018	128,530	130,858	132,981	139,291
Structures and facilities	Mil. dol.	(NA)	67,398	70,946	86,965	88,090	99,770
Federally leased:							
Land, worldwide	1,000 acres	994	1,385	1,374	1,306	1,400	1,670
United States	1,000 acres	938	1,351	1,340	1,272	1,342	1,611
Buildings ¹	1,000	(NA)	(NA)	(NA)	(NA)	(NA)	84
United States	1,000	47	78	77	76	77	73
Buildings floor area (sq. ft.) ¹	Mil. sq/ft.	(NA)	(NA)	(NA)	(NA)	(NA)	347
United States	Mil. sq/ft.	234	275	276	276	301	313
Annual rental	Mil. dol.	2,590	3,633	3,613	3,628	3,998	3,394
United States	Mil. dol.	2,125	3,174	3,212	3,226	3,590	2,931

NA Not available. ¹ Excludes data for Dept. of Defense military functions outside of the United States.

Source: U.S. General Services Administration, *Summary Report on Real Property Owned by the United States Throughout the World*, annual; and *Summary Report of Real Property Leased by the United States Throughout the World*, annual.

No. 483. Federally Owned Property in the United States by State: 2000

[As of September 30. For data on federal land by state, see Table 336]

State	Installations ¹	Buildings	Floor area (mil. sq. ft.)	Costs ² (mil. dol.)	State	Installations ¹	Buildings	Floor area (mil. sq. ft.)	Costs ² (mil. dol.)
U.S.	40,439	430,373	2,968.2	254,052	MO	994	6,288	53.0	4,575
AL	564	8,764	56.9	7,257	MT	991	5,514	12.9	2,926
AK	1,285	7,586	52.8	4,918	NE	688	3,015	18.7	1,187
AZ	809	12,108	48.4	4,644	NV	445	7,502	30.9	2,674
AR	557	5,199	24.0	2,730	NH	161	975	8.1	746
CA	2,985	62,528	416.0	30,659	NJ	608	7,582	72.7	4,038
CO	1,074	7,526	59.6	5,184	NM	710	13,066	55.9	5,962
CT	357	2,250	17.3	950	NY	1,649	11,128	107.5	7,801
DE	108	926	7.3	402	NC	790	15,730	86.4	5,576
DC	139	1,290	66.6	3,159	ND	848	4,274	21.0	2,153
FL	1,413	15,023	112.1	8,370	OH	1,131	5,878	77.0	5,914
GA	804	13,048	111.9	6,859	OK	587	7,465	39.5	3,460
HI	552	15,502	78.3	4,566	OR	942	5,900	21.2	9,173
ID	649	5,270	18.4	4,301	PA	1,380	6,871	71.8	5,123
IL	1,255	7,856	87.9	6,730	RI	172	1,336	13.4	683
IN	617	5,039	34.2	2,191	SC	415	9,547	60.0	6,562
IA	599	2,208	12.1	1,021	SD	623	2,699	15.6	1,779
KS	563	6,032	43.1	2,914	TN	665	8,114	70.4	11,132
KY	520	7,009	51.4	4,035	TX	2,253	28,479	206.3	16,215
LA	608	6,147	46.8	4,745	UT	570	5,957	36.4	2,378
ME	539	2,775	14.3	1,063	VT	159	329	2.1	260
MD	636	11,523	111.8	7,813	VA	920	17,696	152.0	9,186
MA	757	3,936	35.9	2,213	WA	1,006	18,638	86.8	12,987
MI	1,244	6,069	33.6	1,904	WV	434	1,483	12.3	3,800
MN	776	2,860	22.0	1,362	WI	743	4,493	27.0	1,314
MS	506	5,063	34.7	5,302	WY	639	6,877	11.9	1,156

¹ An installation may consist of land, buildings, other structures and facilities, or combinations of them. Examples of installations are a national forest, national park, a hydroelectric project, a single office or warehouse building, and an unimproved site.

² Covers cost of land, buildings, and structures and facilities. All properties are reported at actual or estimated cost without considering depreciation, obsolescence, or economic changes in value.

Source: U.S. General Services Administration, *Summary Report of Real Property Owned by the United States Throughout the World, 2000*. See also <<http://www.gsa.gov/attachments/GSAPUBLICATIONS/extpub/OwnedReport0613.pdf>>.