

No. 5.—AMOUNT of INTERNAL REVENUE RECEIPTS from all sources from 1863 to 1878, inclusive.

[From the Annual Report of the Commissioner of Internal Revenue.]

YEAR ENDED JUNE 30—	Spirits.	Tobacco.	Fermented liquors.	Banks and bankers.	Penalties, &c.	Adhesive stamps. ^a	Articles and occupations formerly taxed, but now exempt.	TOTAL.
	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
1863.....	5, 176, 530	3, 097, 620	1, 628, 934	27, 170	4, 140, 175	26, 932, 763	41, 003, 193
1864.....	30, 329, 150	8, 592, 099	2, 290, 009	2, 887, 720	193, 000	5, 894, 945	67, 008, 225	117, 445, 749
1865.....	18, 731, 422	11, 401, 373	3, 794, 928	4, 940, 871	520, 363	11, 162, 392	160, 638, 180	211, 120, 529
1866.....	33, 298, 172	16, 531, 008	5, 220, 553	3, 463, 968	1, 142, 853	15, 044, 373	226, 236, 037	310, 906, 984
1867.....	33, 542, 952	19, 765, 148	6, 057, 501	2, 046, 562	1, 436, 171	16, 094, 718	186, 954, 423	265, 920, 475
1868.....	18, 655, 631	18, 739, 095	5, 955, 869	1, 866, 746	1, 556, 882	14, 852, 252	129, 863, 090	191, 180, 564
1869.....	45, 071, 231	23, 430, 708	6, 099, 879	2, 196, 054	877, 089	16, 420, 710	65, 943, 673	160, 039, 344
1870.....	55, 606, 094	31, 350, 708	6, 319, 127	3, 020, 084	827, 905	16, 544, 043	71, 567, 908	185, 235, 868
1871.....	46, 281, 848	33, 578, 907	7, 389, 502	3, 644, 242	636, 980	15, 342, 739	37, 136, 958	144, 011, 176
1872.....	49, 475, 516	33, 750, 170	8, 258, 498	4, 628, 229	442, 205	16, 177, 321	19, 053, 006	131, 770, 947
1873.....	52, 096, 372	34, 386, 303	9, 324, 938	3, 771, 031	461, 653	7, 102, 377	6, 329, 782	114, 075, 456
1874.....	49, 444, 090	33, 242, 876	9, 304, 680	3, 387, 101	364, 216	6, 136, 845	764, 880	102, 644, 747
1875.....	52, 081, 991	37, 303, 462	9, 144, 004	4, 097, 248	281, 108	6, 557, 230	1, 080, 111	110, 845, 154
1876.....	56, 426, 365	39, 755, 340	9, 571, 281	4, 006, 098	469, 284	6, 518, 488	509, 631	117, 237, 087
1877.....	57, 469, 430	41, 106, 547	9, 489, 789	3, 829, 729	419, 969	6, 450, 429	238, 261	118, 965, 184
1878.....	50, 420, 816	40, 091, 755	9, 937, 052	3, 492, 032	346, 008	6, 380, 405	429, 659	111, 097, 728
Total in 16 years.....	654, 080, 610	426, 140, 119	109, 717, 544	51, 228, 395	9, 666, 486	171, 419, 442	1, 010, 686, 587	2, 432, 939, 183

^a These amounts represent the face value of the stamps sold, but the receipts covered into the Treasury are these amounts less the commissions allowed on such sales.

Source: Statistical Abstract of the United States: 1878 Edition.

Federal Government Finances and Employment

This section presents statistics relating to the financial structure and the civilian employment of the federal government. The fiscal data cover taxes, other receipts, outlays, and debt. The principal sources of fiscal data are the *Budget of the United States Government* and related documents, published annually by the Office of Management and Budget (OMB), and the U.S. Department of the Treasury's *United States Government Annual Report* and its *Appendix*. Detailed data on tax returns and collections are published annually by the Internal Revenue Service. The personnel data relate to staffing and payrolls. They are published by the Office of Personnel Management and the Bureau of Labor Statistics. 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 the Treasury and investments in U.S. securities. Part of the balance is obligated, part unobligated. Prior to 1985, the budget totals, under provisions of law, excluded some federal activities—including the Federal Financing Bank, the Postal Service, the Synthetic Fuels Corporation, and the lending activities of the Rural Electrification Administration. The Balanced Budget

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

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

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

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

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

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

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

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

Income tax returns and tax collections—Tax data are compiled by the Internal Revenue Service of the Treasury Department. The annual *Internal Revenue Service Data Book* gives a detailed account of tax collections by kind of tax. The agency's annual *Statistics of Income* reports present detailed data from individual income tax returns and corporation income tax returns. The quarterly *Statistics of Income Bulletin* 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 publication *Public Employment*.

Public lands—The data on applications, entries, selections, patents, and certifications refer to transactions that 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 that 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.

Table 459. Federal Budget—Receipts, Outlays, and Debt: 1960 to 2005

[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	Federal gov't account	Held by the public		As percent of GDP ¹
							Total	Federal Reserve System	
1960	92.5	92.2	0.3	17.8	290.5	53.7	236.8	26.5	56.1
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
1980	517.1	590.9	-73.8	21.7	909.0	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	32.6
1982	617.8	745.7	-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	1,564.6	257.6	1,307.0	155.1	40.7
1985	734.1	946.4	-212.3	22.9	1,817.4	310.2	1,507.3	169.8	43.9
1986	769.2	990.4	-221.2	22.4	2,120.5	379.9	1,740.6	190.9	48.1
1987	854.4	1,004.1	-149.7	21.6	2,346.0	456.2	1,889.8	212.0	50.5
1988	909.3	1,064.5	-155.2	21.3	2,601.1	549.5	2,051.6	229.2	51.9
1989	991.2	1,143.6	-152.5	21.2	2,867.8	677.1	2,190.7	220.1	53.1
1990	1,032.0	1,253.2	-221.2	21.8	3,206.3	794.7	2,411.6	234.4	55.9
1991	1,055.0	1,324.4	-269.3	22.3	3,598.2	909.2	2,689.0	258.6	60.6
1992	1,091.3	1,381.7	-290.4	22.1	4,001.8	1,002.1	2,999.7	296.4	64.1
1993	1,154.4	1,409.5	-255.1	21.4	4,351.0	1,102.6	3,248.4	325.7	66.2
1994	1,258.6	1,461.9	-203.3	21.0	4,643.3	1,210.2	3,433.1	355.2	66.7
1995	1,351.8	1,515.8	-164.0	20.7	4,920.6	1,316.2	3,604.4	374.1	67.2
1996	1,453.1	1,560.5	-107.5	20.3	5,181.5	1,447.4	3,734.1	390.9	67.3
1997	1,579.3	1,601.3	-22.0	19.6	5,369.2	1,596.9	3,772.3	424.5	65.6
1998	1,721.8	1,652.6	69.2	19.2	5,478.2	1,757.1	3,721.1	458.2	63.5
1999	1,827.5	1,701.9	125.6	19.7	5,605.5	1,973.2	3,632.4	496.6	61.4
2000	2,025.2	1,789.1	236.4	18.4	5,628.7	2,218.9	3,409.8	511.4	58.0
2001	1,991.2	1,863.9	127.4	18.5	5,769.9	2,450.3	3,319.6	534.1	57.4
2002	1,853.2	2,011.0	-157.8	19.4	6,198.4	2,658.0	3,540.4	604.2	59.7
2003	1,782.3	2,159.9	-377.6	19.9	6,760.0	2,846.6	3,913.4	656.1	62.4
2004	1,860.1	2,292.2	-412.1	19.8	7,354.7	3,059.1	4,295.5	700.3	63.7
2005, estimate	2,052.8	2,479.4	-426.6	20.3	8,031.4	3,310.2	4,721.2	(NA)	65.7

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.

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/fy2006/pdf/hist.pdf>>.

Table 460. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1990 to 2005

[In billions of dollars (1,253.2 represents \$1,253,200,000,000). For fiscal year ending in year shown. Minus sign (-) indicates offsets]

Outlays	1990	1995	2000	2001	2002	2003	2004	2005, est.
Federal outlays, total	1,253.2	1,515.8	1,789.1	1,863.9	2,011.0	2,159.9	2,292.2	2,479.4
National defense	299.3	272.1	294.5	305.5	348.6	404.9	455.9	465.9
Human resources	619.3	923.8	1,115.5	1,194.4	1,317.4	1,417.7	1,485.6	1,588.0
Education, training, employment and social services	37.2	51.0	53.8	57.1	70.5	82.6	87.9	96.3
Health	57.7	115.4	154.5	172.3	196.5	219.6	240.1	257.5
Medicare	98.1	159.9	197.1	217.4	230.9	249.4	269.4	295.4
Income security	148.7	223.7	253.6	269.6	312.5	334.4	332.8	350.9
Social security	248.6	335.8	409.4	433.0	456.0	474.7	495.5	519.7
Veterans' benefits and services	29.1	37.9	47.1	45.0	51.0	57.0	59.8	68.2
Physical resources	126.0	59.1	84.7	97.9	104.4	115.6	116.3	131.7
Energy	3.3	4.9	10.8	-	0.5	-0.7	-0.2	1.4
Natural resources and environment	17.1	21.9	25.0	25.6	29.5	29.7	30.7	31.0
Commerce and housing credit	67.6	-17.8	3.2	5.7	-0.4	0.7	5.3	10.7
Transportation	29.5	39.4	46.9	54.4	61.8	67.1	64.6	68.5
Community and regional development	8.5	10.7	10.6	11.8	13.0	18.9	15.8	20.1
Net interest	184.3	232.1	222.9	206.2	170.9	153.1	160.2	177.9
International affairs	13.8	16.4	17.2	16.5	22.4	21.2	26.9	32.0
Agriculture	12.0	9.8	36.6	26.4	22.0	22.5	15.4	30.5
Administration of justice	10.0	16.2	28.0	29.7	35.1	35.3	45.5	40.7
General government	10.6	14.0	13.3	14.6	16.9	23.1	21.8	18.9
Undistributed offsetting receipts	-36.6	-44.5	-42.6	-47.0	-47.4	-54.4	-58.5	-65.0

-Represents zero.

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/fy2006/pdf/hist.pdf>>.

Table 461. Federal Budget Outlays in Constant (2000) Dollars: 1990 to 2005

[Dollar amounts in billions of dollars (1,609.9 represents \$1,609,900,000,000). For fiscal year ending in year shown; see text, Section 8. 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 off-set]

Type	1990	1995	2000	2001	2002	2003	2004	2005, est.
Constant (2000) dollar outlays, total	1,609.9	1,662.1	1,789.1	1,820.6	1,930.1	2,022.4	2,099.7	2,214.0
National defense ¹	333.7	305.9	294.5	297.2	330.3	366.6	404.7	406.0
Nondefense, total:	1,276.1	1,356.2	1,494.6	1,523.3	1,599.9	1,655.7	1,728.0	1,808.0
Payments for individuals	782.5	957.0	1,054.3	1,103.6	1,197.6	1,260.5	1,293.9	1,339.6
Direct payments ²	668.9	794.4	867.5	900.1	974.2	1,023.1	1,047.4	1,085.1
Grants to state and local governments	113.5	162.6	186.8	203.5	223.4	237.3	246.5	254.6
All other grants	74.7	85.1	97.9	105.9	113.7	125.6	125.3	123.5
Net interest ²	230.7	251.8	222.9	201.4	164.0	144.2	148.0	161.1
All other ²	242.4	114.8	162.0	158.1	169.0	174.7	179.7	240.2
Undistributed offsetting receipts ²	54.0	52.6	42.6	45.8	-44.4	-49.3	-52.0	-56.6
Total outlays as percent of GDP ³	21.8	20.7	18.4	18.6	19.4	19.9	19.8	20.3
National defense ¹	5.2	3.7	3.0	3.0	3.4	3.7	3.9	3.8
Nondefense, total:	16.6	17.0	15.4	15.6	16.0	16.2	15.9	16.5
Payments for individuals	10.2	12.0	10.8	11.3	12.0	12.3	12.1	12.2
Direct payments ²	8.8	9.9	8.9	9.2	9.7	10.0	9.8	9.9
Grants to state and local governments	1.4	2.0	1.9	2.1	2.2	2.3	2.3	2.3
All other grants	1.0	1.0	1.0	1.1	1.2	1.3	1.2	1.2
Net interest ²	3.2	3.2	2.3	2.1	1.6	1.4	1.4	1.5
All other ²	2.9	1.4	1.7	1.6	1.7	1.7	1.7	2.2
Percent of outlays, total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
National defense ¹	23.9	17.9	16.5	16.4	17.3	18.7	19.9	18.8
Payments for individuals	46.7	57.9	58.9	60.5	61.7	61.7	61.0	60.0
Direct payments ²	40.5	48.1	48.5	49.4	50.2	50.0	49.3	48.6
Grants to state and local governments	6.3	9.8	10.4	11.2	11.5	11.6	11.6	11.4
All other grants	4.5	5.0	5.5	5.9	6.0	6.3	6.1	5.8
Net interest ²	14.7	15.3	12.5	11.1	8.5	7.1	7.0	7.2
All other ²	13.1	6.8	9.0	8.7	8.8	8.7	8.6	10.9
Undistributed offsetting receipts ²	-2.9	-2.9	-2.4	-2.5	-2.4	-2.5	-2.6	-2.6

¹ Includes a small amount of grants to state and local governments and direct payments for individuals. ² Includes some off-budget amounts; most of the off-budget amounts are direct payments for individuals (social security benefits). ³ Gross domestic product in chained (2000) dollars.

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/fy2006/pdf/hist.pdf>>.

Table 462. Federal Outlays by Agency: 1990 to 2005

[In billions of dollars (1,253.1 represents \$1,253,100,000,000). See headnote, table 459]

Department or other unit	1990	1995	2000	2002	2003	2004	2005, est.
Outlays, total ¹	1,253.1	1,515.8	1,789.1	2,011.0	2,159.9	2,292.2	2,479.4
Legislative Branch	2.2	2.6	2.9	3.2	3.4	3.9	4.1
The Judiciary Branch	1.6	2.9	4.1	4.8	5.1	5.4	5.7
Agriculture	45.9	56.6	75.5	68.7	72.4	71.8	94.9
Commerce	3.7	3.4	7.8	5.3	5.7	5.9	6.3
Defense—Military	289.7	259.5	281.2	332.0	388.9	437.1	444.1
Education	23.0	31.2	33.9	46.3	57.4	62.8	71.0
Energy	12.1	17.6	15.0	17.7	19.4	20.0	22.2
Health and Human Services	175.5	303.1	382.6	465.8	505.3	543.4	585.8
Homeland Security	7.2	9.4	13.1	17.6	32.0	26.5	33.3
Housing and Urban Development	20.2	29.0	30.8	31.9	37.5	45.0	42.6
Interior	5.8	7.5	8.0	9.7	9.2	8.9	9.4
Justice	5.9	10.1	17.3	21.1	21.5	29.0	21.2
Labor	26.1	32.8	31.9	64.7	69.6	56.7	50.0
State	4.8	6.3	6.9	9.5	9.3	10.9	11.9
Transportation	25.6	35.1	41.5	56.0	50.8	54.5	58.2
Treasury	253.9	346.9	388.6	370.6	367.0	374.8	403.0
Veterans Affairs	29.0	37.8	47.1	50.9	56.9	59.6	68.0
Corps of Engineers	3.3	3.7	4.3	4.8	4.8	4.8	4.9
Other Defense—Civil Programs	21.7	28.0	32.9	35.2	39.9	41.7	43.5
Environmental Protection Agency	5.1	6.4	7.2	7.5	8.1	8.3	7.9
Executive Office of the President	0.2	0.2	0.3	0.5	0.4	3.3	5.8
General Services Administration	-0.2	0.7	0.1	-0.7	0.6	-0.4	0.5
International Assistance Programs	10.1	11.1	12.1	13.3	13.5	13.7	14.8
National Aeronautics and Space Administration	12.4	13.4	13.4	14.4	14.6	15.2	15.7
National Science Foundation	1.8	2.8	3.5	4.2	4.7	5.1	5.6
Office of Personnel Management	31.9	41.3	48.7	52.5	54.1	56.5	61.0
Social Security Administration (on-budget)	17.3	31.0	45.1	45.8	46.3	49.0	55.8
Social Security Administration (off-budget)	245.0	330.4	396.2	442.0	461.4	481.2	503.3
Undistributed offsetting receipts	-98.9	-137.6	-173.0	-200.7	-210.5	-212.5	-228.4

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/fy2006/pdf/hist.pdf>>.

Table 463. Federal Outlays by Detailed Function: 1990 to 2005

[In billions of dollars (1,253.1 represents \$1,253,100,000,000). For fiscal year ending in year shown]

Superfunction and function	1990	1995	2000	2001	2002	2003	2004	2005, est.
Outlays, total	1,253.2	1,515.8	1,789.1	1,863.9	2,011.0	2,159.9	2,292.2	2,479.4
National defense ¹	299.3	272.1	294.5	304.9	348.6	404.9	455.9	465.9
Department of Defense—Military	289.7	259.4	281.2	290.3	332.0	387.3	436.5	443.9
Military personnel	75.6	70.8	76.0	74.0	86.8	106.7	113.6	110.0
Operation and maintenance	88.3	91.0	105.8	112.0	130.0	151.4	174.0	174.5
Procurement	81.0	55.0	51.7	55.0	62.5	67.9	76.2	80.2
Research, development, test, and evaluation	37.5	34.6	37.6	40.5	44.4	53.1	60.8	65.6
Military construction	5.1	6.8	5.1	5.0	5.1	5.9	6.3	6.6
Family housing	3.5	3.6	3.4	3.5	3.7	3.8	3.9	3.9
Atomic energy defense activities	9.0	11.8	12.1	12.9	14.8	16.0	16.6	18.7
International affairs	13.8	16.4	17.2	16.5	22.4	21.2	26.9	32.0
International development and humanitarian assistance	5.5	7.6	6.5	7.2	7.8	10.3	13.8	14.7
International security assistance	8.7	5.3	6.4	6.6	7.9	8.6	8.4	8.8
Conduct of foreign affairs	3.1	4.2	4.7	5.1	7.1	6.7	7.9	8.4
Foreign information and exchange activities	1.1	1.4	0.8	0.8	0.9	1.0	1.1	1.1
International financial programs	-4.5	-2.0	-1.2	-3.1	-1.3	-5.4	-4.3	-0.9
General science, space and technology	14.4	16.7	18.6	19.8	20.8	20.9	23.1	24.0
General science and basic research	2.8	4.1	6.2	6.5	7.3	8.0	8.4	9.2
Space flight, research, and supporting activities	11.6	12.6	12.4	13.2	13.5	12.9	14.6	14.8
Energy	3.3	4.9	-0.8	-	0.5	-0.7	-0.2	1.4
Energy supply	2.0	3.6	-1.8	-1.1	-0.8	-2.1	-1.6	0.1
Energy conservation	0.4	0.7	0.7	0.8	0.9	0.9	0.9	0.9
Emergency energy preparedness	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Energy information, policy, and regulation	0.6	0.5	0.2	0.2	0.2	0.2	0.3	0.3
Natural resources and environment ¹	17.1	21.9	25.0	25.6	29.5	29.7	30.7	31.0
Water resources	4.4	4.6	5.1	5.2	5.6	5.5	5.6	6.1
Conservation and land management	4.0	6.0	6.8	7.1	9.8	9.7	9.8	8.7
Recreational resources	1.4	2.0	2.6	2.3	2.8	2.9	3.0	3.2
Pollution control and abatement	5.2	6.5	7.4	7.6	7.6	8.2	8.5	8.0
Agriculture	11.8	9.7	36.5	26.3	22.0	22.5	15.4	30.5
Farm income stabilization	9.7	7.0	33.4	22.7	18.4	18.3	11.2	26.0
Agricultural research and services	2.1	2.6	3.0	3.5	3.6	4.2	4.3	4.5
Commerce and housing credit ¹	67.6	-17.8	3.2	5.7	-0.4	0.7	5.3	10.7
Mortgage credit	3.8	-1.0	-3.3	-1.2	-7.0	-4.6	2.7	-1.0
Postal service	2.1	-1.8	2.1	2.4	0.2	-5.2	-4.1	-0.4
Deposit insurance	57.9	-17.8	-3.1	-1.6	-1.0	-1.4	-2.0	-0.3
Transportation ¹	29.5	39.4	46.9	54.4	61.8	67.1	64.6	68.5
Ground transportation	19.0	25.3	31.7	35.8	40.2	37.5	40.7	43.7
Air transportation	7.2	10.0	10.6	14.0	16.5	23.3	16.7	18.0
Water transportation	3.2	3.7	4.4	4.4	5.0	5.9	6.9	6.4
Community and regional development	8.5	10.7	10.6	11.8	13.0	18.9	15.8	20.1
Community development	3.5	4.7	5.5	5.3	6.0	6.3	6.2	6.4
Area and regional development	2.9	2.7	2.5	2.6	2.6	2.4	2.3	3.0
Disaster relief and insurance	2.1	3.3	2.6	3.8	4.4	10.1	7.3	10.8
Education/training/employment and social services	37.2	51.0	53.8	57.1	70.5	82.6	87.9	96.3
Elementary, secondary, and vocational education	9.9	14.7	20.6	22.9	25.9	31.5	34.4	38.4
Higher education	11.1	14.2	10.1	9.6	17.0	22.7	25.3	28.8
Research and general education aids	1.6	2.1	2.5	2.8	2.9	3.0	3.0	3.3
Training and employment	5.6	7.4	6.8	7.2	8.3	8.4	7.9	7.4
Other labor services	0.8	1.0	1.2	1.3	1.4	1.5	1.6	1.7
Social services	8.1	11.6	12.6	13.5	14.9	15.6	15.9	16.7
Health	57.7	115.4	154.5	172.3	196.5	219.6	240.1	257.5
Health care services	47.6	101.9	136.2	151.9	172.6	192.6	210.1	226.3
Health research and training	8.6	11.6	16.0	17.9	21.4	24.0	27.1	28.3
Consumer and occupational health and safety	1.5	1.9	2.3	2.4	2.6	2.9	2.9	3.0
Medicare	98.1	159.9	197.1	217.4	230.9	249.4	269.4	295.4
Income security ¹	148.7	223.7	253.6	269.6	312.5	334.4	332.8	350.9
General retirement and disability insurance (excluding social security)	5.1	5.1	5.2	5.8	5.7	7.0	6.6	6.6
Federal employee retirement and disability	52.0	65.9	77.2	81.0	83.4	85.2	88.7	94.3
Unemployment compensation	18.9	23.6	23.0	30.2	53.3	57.1	45.0	38.1
Housing assistance	15.9	27.5	28.8	30.1	33.1	35.3	36.6	37.3
Food and nutrition assistance	24.0	37.6	32.5	34.1	38.2	42.5	46.0	53.1
Social security	248.6	335.8	409.4	433.0	456.0	474.7	495.5	519.7
Veterans benefits and services ¹	29.1	37.9	47.1	45.0	51.0	57.0	59.8	68.2
Income security for veterans	15.6	19.4	25.5	23.2	27.4	29.9	31.7	37.0
Veterans education, training and rehabilitation	0.4	1.3	1.4	1.4	1.9	2.3	2.8	3.1
Hospital and medical care for veterans	12.1	16.4	19.5	20.9	22.2	24.0	26.8	26.6
Veterans housing	0.6	0.4	0.4	-0.9	-1.0	0.5	-2.0	0.8
Administration of justice	10.2	16.5	28.5	30.2	35.1	35.3	45.5	40.7
General government	10.5	13.8	13.0	14.3	16.9	23.1	21.8	18.9
Net interest ¹	184.3	232.1	222.9	206.2	170.9	153.1	160.2	177.9
Interest on Treasury debt securities (gross)	264.7	332.4	361.9	359.5	332.5	318.1	321.7	347.9
Interest received by on-budget trust funds	-46.3	-59.9	-69.3	-75.3	-76.5	-72.5	-67.8	-71.5
Interest received by off-budget trust funds	-16.0	-33.3	-59.8	-68.8	-76.8	-83.5	-86.2	-92.0
Undistributed offsetting receipts	-36.6	-44.5	-42.6	-47.0	-47.4	-54.4	-58.5	-65.0

-Represents zero. ¹ Includes functions not shown separately.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://w3.access.gpo.gov/usbudget/fy2006/pdf/hist.pdf>>.

Table 464. Federal Receipts by Source: 1990 to 2005

[In billions of dollars (1,032.0 represents \$1,032,000,000,000). 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	1990	1995	2000	2001	2002	2003	2004	2005, est.
	Total federal receipts¹	1,032.0	1,351.8	2,025.2	1,991.2	1,853.2	1,782.3	1,880.1
Individual income taxes	466.9	590.2	1,004.5	994.3	858.3	793.7	809.0	893.7
Corporation income taxes	93.5	157.0	207.3	151.1	148.0	131.8	189.4	226.5
Social insurance and retirement receipts	380.0	484.5	652.9	694.0	700.8	713.0	733.4	773.7
Excise taxes	35.3	57.5	68.9	66.2	67.0	67.5	69.9	74.0
Social insurance and retirement receipts¹	380.0	484.5	652.9	694.0	700.8	713.0	733.4	773.7
Employment and general retirement	353.9	451.0	620.5	661.4	668.5	675.0	689.4	726.6
Old-age and survivors' insurance (off-budget)	255.0	284.1	411.7	434.1	440.5	447.8	457.1	479.9
Disability insurance (off-budget)	26.6	67.0	68.9	73.5	74.8	76.0	77.6	81.5
Hospital insurance	68.6	96.0	135.5	149.7	149.0	147.2	150.6	161.4
Railroad retirement/pension fund	2.3	2.4	2.7	2.7	2.5	2.3	2.3	2.2
Unemployment insurance	21.6	28.9	27.6	27.8	27.6	33.4	39.5	42.5
Other retirement	4.5	4.6	4.8	4.7	4.6	4.6	4.6	4.6
Federal employees retirement—employee share	4.4	4.5	4.7	4.6	4.5	4.6	4.5	4.6
Excise taxes, total¹	35.3	57.5	68.9	66.2	67.0	67.5	69.9	74.0
Federal funds	15.6	26.9	22.7	24.3	24.0	23.8	24.6	22.1
Alcohol	5.7	7.2	8.1	7.6	7.8	7.9	8.1	7.9
Tobacco	4.1	5.9	7.2	7.4	8.3	7.9	7.9	7.9
Telephone	3.0	3.8	5.7	5.8	(X)	(X)	(X)	(X)
Ozone-depleting chemicals/products	0.4	0.6	0.1	(Z)	(X)	(X)	(X)	(X)
Transportation fuels	-	8.5	0.8	1.2	0.8	0.9	1.4	-0.5
Trust funds	19.8	30.5	46.2	41.9	43.0	43.7	45.3	52.0
Highway	13.9	22.6	35.0	31.5	32.6	33.7	34.7	38.9
Airport and airway	3.7	5.5	9.7	9.2	9.0	8.7	9.2	10.5
Black-lung disability	0.7	0.6	0.5	0.5	0.6	0.5	0.6	0.6
Inland waterway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Hazardous substance superfund	0.8	0.9	(Z)	-	(X)	(X)	(X)	(X)
Oil spill liability	0.1	0.2	0.2	(X)	(X)	(X)	(X)	(X)
Aquatic resources	0.2	0.3	0.3	0.4	0.4	0.4	0.4	0.4
Vaccine injury compensation	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2

- Represents or rounds to 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/fy2006/pdf/hist.pdf>>.

Table 465. Federal Trust Fund Receipts, Outlays, and Balances: 2000 to 2004

[In billions of dollars (1,063 represents \$1,063,000,000,000). For years ending September 30. Receipts deposited. Outlays on a checks-issued basis less refunds collected. Balances: That which have not been spent. See text, this section, for discussion of the budget concept and trust funds]

Description	Income			Outlays			Balances ¹		
	2000	2003	2004	2000	2003	2004	2000	2003	2004
Total²	1,063	1,185	1,243	829	1,006	1,056	2,110	2,723	2,911
Airport and airway trust fund	11	9	10	9	10	10	14	12	12
Federal employees' health benefits fund	20	26	29	20	25	27	6	9	11
Federal/civil employees' retirement funds	77	80	84	46	51	53	523	615	645
Federal old-age, survivors' and disability insurance trust funds	564	630	645	412	475	496	1,007	1,485	1,634
Foreign military sales trust fund	11	11	12	11	11	12	6	6	6
Highway trust fund	35	34	36	33	38	38	31	18	15
Health insurance trust funds (Medicare):									
Federal hospital insurance trust fund	160	176	179	130	154	169	168	251	261
Federal supplemental medical insurance	91	110	129	91	124	133	46	25	21
Military retirement fund	39	42	47	33	36	37	158	179	189
Railroad retirement trust funds	10	31	13	8	29	12	16	24	25
Unemployment trust funds	33	38	43	24	59	50	87	48	42
Veterans' life insurance trust funds	2	2	2	2	2	2	14	13	13
Other trust funds ³	11	19	21	9	18	19	35	38	40

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/fy2006/pdf/spec.pdf>>.

Table 466. United States Government Ledger Balance Sheet—Assets and Liabilities: 1995 to 2003

[In millions of dollars (89,349 represents \$89,349,000,000). As of September 30]

Item	1995	2000	2003	2004
Assets, total	89,349	181,729	265,170	237,440
Cash and monetary assets, total	84,080	98,401	113,303	87,248
U.S. Treasury operating cash:				
Federal Reserve account	8,620	8,459	7,224	5,987
Tax and loan note accounts	29,329	44,199	27,735	30,362
Special drawing rights (SDR):				
Total holdings	11,035	10,316	12,062	12,782
SDR's certificates issued to Federal Reserve banks	-10,168	-3,200	-2,200	-2,200
Monetary assets with IMF ¹	14,682	13,690	24,072	19,442
Other cash and monetary assets:				
Cash and other assets held outside the Treasury Account	29,697	24,937	44,409	20,875
U.S. Treasury monetary assets	356	-	-	-
U.S. Treasury time deposits	528	5,977	7,200	-
Loan financing accounts:				
Guaranteed loans	-12,714	-22,013	-15,579	-25,001
Direct loans	19,732	105,459	145,801	150,663
Miscellaneous asset accounts	-1,748	-119	-55	451
Liabilities, total	3,674,266	3,467,448	3,970,611	4,354,504
Federal securities, total	4,920,944	5,629,009	6,758,722	7,352,017
Treasury debt securities, total	4,893,989	5,601,336	6,732,770	7,327,834
Agency securities outstanding	26,955	27,672	25,952	24,183
Deduct: Net Federal securities held as investments by government accounts	1,317,645	2,218,896	2,859,291	3,075,263
Equals: Borrowing from the public, total	3,603,299	3,410,113	3,913,291	4,292,910
Accrued interest payable	50,611	44,211	31,806	32,734
Special drawing rights allocated by IMF ¹	7,380	6,359	7,005	7,197
Deposit fund liabilities	8,186	2,625	9,941	12,851
Miscellaneous liability accounts (checks outstanding, etc.)	4,790	4,140	8,568	8,812

- Represents zero. ¹ IMF = International Monetary Funds.

Source: U.S. Department of Treasury, 1995–2003, *United States Government Annual Report*, and beginning 2000, *Combined Statement of Receipts, Outlays, and Balances of the United States 2003*. See also <<http://www.fms.treas.gov/annualreport/cs2003/sc1.pdf>> (released 11 December 2003).

Table 467. U.S. Savings Bonds: 1990 to 2003

[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	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Amounts outstanding, total ¹	122.5	176.8	181.5	184.4	182.6	180.7	166.5	177.7	179.5	185.5	192.6
Sales	7.8	9.5	7.2	5.9	5.3	4.8	6.5	5.6	8.0	12.5	13.8
Accrued discounts	8.0	9.4	9.5	9.8	9.1	9.1	8.4	6.9	8.4	7.7	7.3
Redemptions ²	7.5	9.4	11.8	2.5	2.1	14.3	16.6	14.5	13.8	12.5	12.1
Percent of total outstanding	6.1	5.3	6.5	1.4	1.1	7.9	10.0	8.2	7.7	6.7	6.3

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.

Table 468. Internal Revenue Gross Collections by Source: 1990 to 2004

[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	2000	2003	2004	1990	1995	2000	2003	2004
All taxes	1,078	1,389	2,097	1,952	2,018	100.0	100.0	100.0	100.0	100.0
Individual income taxes	540	676	1,137	987	990	50.1	48.7	54.2	50.5	49.1
Withheld by employers	388	534	781	735	747	36.0	38.4	37.2	37.6	37.0
Employment taxes	367	465	640	696	717	34.0	33.5	30.5	35.6	35.5
Old-age and disability insurance	358	455	628	685	706	33.2	32.8	29.9	35.1	35.0
Unemployment insurance	6	6	7	7	7	0.6	0.4	0.3	0.3	0.3
Corporation income taxes	110	174	236	194	231	10.2	12.5	11.2	9.9	11.4
Estate and gift taxes	12	15	30	23	26	1.1	1.1	1.4	1.2	1.3
Excise taxes	49	59	55	53	55	4.5	4.2	2.6	2.7	2.7

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/04databk.pdf>>.

Table 469. Tax Expenditures Estimates Relating to Individual and Corporate Income Taxes by Selected Function: 2004 to 2006

[In millions of dollars (2,460 represents \$2,460,000,000). 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	2004	2005	2006	2006 rank
National defense:				
Exclusion of benefits and allowances to armed forces personnel	2,460	2,490	2,520	36
International affairs:				
Exclusion of income earned abroad by U.S. citizens	2,680	2,750	2,810	33
Exclusion of certain allowances for Federal employees abroad	850	900	950	59
Extraterritorial income exclusion	5,500	5,170	4,270	24
Inventory property sales source rules exception	1,500	1,620	1,770	47
Deferral of income from controlled foreign corporations (normal tax method)	7,240	7,000	7,440	18
Deferred taxes for financial firms on certain income earned overseas	2,130	2,190	2,260	37
General science, space, and technology:				
Expensing of research and experimentation expenditures (normal tax method)	2,330	4,110	7,920	17
Credit for increasing research activities	4,680	5,130	2,140	40
Agriculture:				
Capital gains treatment of certain income	670	730	760	63
Commerce and housing:				
Financial institutions and insurance:				
Exemption of credit union income	1,270	1,330	1,390	50
Exclusion of interest on life insurance savings	20,830	22,750	24,070	12
Housing:				
Exclusion of interest on owner-occupied mortgage subsidy bonds	1,020	1,110	1,180	53
Deductibility of mortgage interest on owner-occupied homes	61,450	68,870	76,030	2
Deductibility of state and local property tax on owner-occupied homes	19,930	16,590	14,830	14
Deferral of income from post 1987 installment sales	1,100	1,120	1,140	55
Capital gains exclusion on home sales	29,730	32,840	36,270	5
Exception from passive loss rules for \$25,000 of rental loss	5,030	4,900	4,750	22
Credit for low-income housing investments	3,660	3,850	4,010	25
Accelerated depreciation on rental housing (normal tax method)	750	156	993	
Commerce:				
Capital gains (except agriculture, timber, iron ore, and coal) ¹	25,150	27,200	28,370	10
Step-up basis of capital gains at death	24,200	26,140	28,760	9
Accelerated depreciation of buildings other than rental housing ¹	3,250	4,180	4,790	
Accelerated depreciation of machinery and equipment ¹	44,690	11,000	37,830	
Expensing of certain small investments ¹	1,520	4,820	1,650	48
Graduated corporation income tax rate ¹	2,450	3,190	3,730	29
Transportation:				
Exclusion of reimbursed employee parking expenses	2,470	2,590	2,730	35
Community and regional development:				
Empowerment zones, Enterprise communities, and renewal communities	1,080	1,120	1,210	52
Education, training, employment, and social services:				
Education:				
Exclusion of scholarship and fellowship income ¹	1,320	1,400	1,460	49
HOPE tax credit	3,320	3,410	3,220	32
Lifetime Learning tax credit	2,190	2,130	2,080	43
Deduction for higher education expenses	1,280	1,830	1,840	45
Parental personal exemption for students age 19 or over	3,200	2,670	2,110	41
Deductibility of charitable contributions (education)	3,690	3,420	3,680	30
Training, employment, and social services:				
Exclusion of employee meals and lodging (other than military)	810	850	890	60
Child credit	22,400	32,710	32,810	7
Credit for child and dependent care expenses	2,990	3,140	2,810	33
Deductibility of charitable contributions, other than education and health	27,370	29,670	32,550	8
Health:				
Exclusion of employer contributions for medical insurance premiums ²	102,250	112,160	125,690	1
Self-employed medical insurance premiums	3,330	3,780	4,330	23
Deductibility of medical expenses	7,380	8,590	9,140	16
Exclusion of interest on hospital construction bonds	1,870	2,020	2,160	39
Deductibility of charitable contributions (health)	3,090	3,350	3,670	31
Income security:				
Exclusion of workers compensation benefits	5,490	5,730	5,940	20
Net exclusion of pension contributions and earnings:				
Employer plans	46,970	50,330	51,050	3
401(k) plans	47,730	45,870	48,140	4
Individual Retirement Accounts	7,450	7,340	7,310	19
Low and moderate income savers credit	970	1,100	1,170	54
Keogh plans	8,830	9,380	9,980	15
Exclusion of other employee benefits:				
Premiums on group term life insurance	2,070	2,090	2,110	41
Special ESOP rules	1,920	2,060	2,220	38
Additional deduction for the elderly	1,700	1,810	1,960	44
Earned income tax credit	4,890	4,980	5,420	21
Social Security:				
Exclusion of social security benefits:				
Social Security benefits for retired workers	19,200	19,480	19,770	13
Social Security benefits for disabled	3,580	3,740	3,870	27
Social Security benefits for dependents and survivors	4,140	4,120	3,990	26
Veterans' benefits and services:				
Exclusion of veterans' death benefits and disability compensation	3,300	3,560	3,750	28
General purpose fiscal assistance:				
Exclusion of interest on public purpose state and local bonds	26,150	26,530	26,610	11
Deductibility of nonbusiness state & local taxes other than on owner-occupied home	45,290	39,090	34,620	6
Tax credit for corps. receiving income from doing business in U.S. possessions	1,000	900	500	72

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 2006*. See also <<http://www.whitehouse.gov/omb/budget/fy2006/pdf/spec.pdf>>.

Table 470. Federal Funds—Summary Distribution by State and Outlying Area: 2003

[In millions of dollars (2,061,486 represents \$2,061,486,000,000), 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		Defense	Non-defense	Direct payments	Procurement	Grants	Salaries and wages
	Total	Per capita ¹ (dol.)						
United States²	2,061,486	6,910	319,507	1,741,979	1,082,358	327,413	441,038	210,677
Alabama	36,871	8,192	7,907	28,964	19,930	7,067	6,649	3,224
Alaska	7,944	12,244	2,307	5,636	1,625	1,680	3,022	1,617
Arizona	37,801	6,773	9,885	27,916	18,675	8,557	7,235	3,335
Arkansas	18,340	6,729	1,445	16,895	11,596	864	4,541	1,339
California	219,706	6,192	39,240	180,466	110,716	37,050	51,329	20,611
Colorado	28,874	6,345	5,184	23,690	13,389	5,142	6,014	4,329
Connecticut	28,595	8,209	8,545	20,050	13,219	8,484	5,376	1,516
Delaware	5,061	6,191	564	4,497	3,146	245	1,181	489
District of Columbia	34,750	61,681	3,321	31,429	4,304	11,376	4,310	14,760
Florida	113,341	6,660	15,969	97,372	75,233	10,899	17,463	9,746
Georgia	51,910	5,977	9,003	42,907	28,092	5,243	10,561	8,015
Hawaii	11,269	8,961	4,484	6,785	4,516	1,978	1,911	2,864
Idaho	8,654	6,334	653	8,002	4,431	1,531	1,858	834
Illinois	73,020	5,771	4,938	68,082	45,018	5,729	15,720	6,553
Indiana	35,525	5,734	3,650	31,874	22,572	3,302	7,313	2,338
Iowa	17,550	5,961	1,008	16,542	11,434	1,109	3,877	1,129
Kansas	18,208	6,686	2,520	15,688	10,665	2,020	3,415	2,108
Kentucky	31,153	7,565	5,289	25,864	16,288	5,119	6,634	3,112
Louisiana	31,646	7,038	3,605	28,042	17,984	3,195	7,820	2,648
Maine	9,966	7,632	1,813	8,152	5,156	1,312	2,610	888
Maryland	57,646	10,464	11,412	46,235	22,467	16,216	8,632	10,331
Massachusetts	51,265	7,969	7,422	43,843	26,133	8,357	13,328	3,446
Michigan	57,870	5,741	3,462	54,408	37,598	3,884	12,970	3,410
Minnesota	27,580	5,451	2,120	25,460	16,141	2,406	6,914	2,120
Mississippi	21,741	7,545	3,644	18,096	11,827	2,626	5,318	1,970
Missouri	43,874	7,691	7,991	35,883	23,395	7,992	8,655	3,832
Montana	7,092	7,729	556	6,536	3,812	497	1,938	845
Nebraska	11,000	6,324	1,099	9,901	6,688	608	2,512	1,192
Nevada	11,637	5,193	1,368	10,269	6,988	1,472	1,955	1,222
New Hampshire	7,349	5,707	827	6,522	4,174	738	1,865	571
New Jersey	53,679	6,214	5,330	48,349	32,578	5,461	11,481	4,159
New Mexico	18,736	9,995	2,158	16,578	6,669	5,819	4,322	1,926
New York	137,998	7,186	6,286	131,612	74,030	7,758	47,575	8,535
North Carolina	51,766	6,157	7,508	44,259	29,818	3,794	11,613	6,541
North Dakota	5,726	9,033	712	5,014	3,074	398	1,537	717
Ohio	69,902	6,113	6,777	63,124	42,305	6,548	15,687	5,362
Oklahoma	25,254	7,192	3,986	21,268	14,278	2,488	5,136	3,353
Oregon	21,253	5,971	1,097	20,156	13,171	1,198	5,103	1,781
Pennsylvania	90,350	7,307	8,054	82,296	57,228	8,137	18,624	6,363
Rhode Island	8,036	7,467	1,080	6,956	4,326	659	2,234	817
South Carolina	28,038	6,761	4,257	23,781	15,592	3,614	5,969	2,863
South Dakota	6,202	8,114	501	5,700	3,450	381	1,698	673
Tennessee	42,602	7,293	3,493	39,109	22,666	7,522	9,057	3,357
Texas	140,451	6,350	30,354	110,097	68,266	29,823	28,423	13,939
Utah	13,500	5,741	3,102	10,398	5,943	2,665	2,845	2,047
Vermont	4,443	7,176	610	3,833	2,186	566	1,331	360
Virginia	82,454	11,163	32,684	49,770	28,974	30,839	7,886	14,756
Washington	43,368	7,073	7,703	35,665	22,100	6,629	8,881	5,758
West Virginia	14,226	7,858	510	13,717	8,711	665	3,562	1,289
Wisconsin	30,237	5,525	1,805	28,432	18,900	2,008	7,544	1,785
Wyoming	4,226	8,432	374	3,852	1,754	346	1,616	510
Outlying areas:								
American Samoa	198	3,425	13	185	53	28	110	7
Federated States of Micronesia	145	1,343	-	145	8	1	136	(NA)
Guam	1,539	9,406	817	722	298	526	400	315
Marshall Islands	182	3,219	114	67	1	115	66	(NA)
Northern Marianas	141	1,848	9	132	37	8	90	6
Palau	53	2,697	1	53	2	1	51	(NA)
Puerto Rico	14,661	3,780	771	13,890	8,324	561	4,808	968
Virgin Islands	615	5,652	20	595	253	26	282	55
Undistributed	34,366	(X)	18,149	16,217	155	32,133	43	2,035

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

Source: U.S. Census Bureau, *Consolidated Federal Funds Report, 2003*. See also <<http://www.census.gov/prod/2004pubs/cffr03.pdf>> (issued May 2004).

Table 471. Individual Income Tax Returns Filed—Examination Coverage: 1990 to 2004

[In thousands (109,868 represents 109,868,000), except as indicated. See the annual *IRS Data Book* (Publication 55B) publications for a detailed explanation and Appendix III]

Year	Returns filed ¹	Returns examined		Total recommended additional tax (dollars) ³	Average recommended additional tax per return (dollars) ³
		Total ²	Percent coverage		
1990	109,868	1,145	1.04	5,336,063	4,660
1991	112,305	1,313	1.17	6,892,527	5,249
1992	113,829	1,206	1.06	6,308,424	5,231
1993	114,719	1,059	0.92	5,653,094	5,338
1994	113,754	1,226	1.08	6,167,026	5,031
1995	114,683	1,919	1.67	7,756,954	4,041
1996	116,060	1,942	1.67	7,600,191	3,915
1997	118,363	1,519	1.28	8,363,918	5,505
1998	120,342	1,193	0.99	6,095,698	5,110
1999	122,547	1,100	0.90	4,458,474	4,052
2000	124,887	618	0.49	3,388,905	5,486
2001	127,097	732	0.58	3,301,860	4,512
2002	129,445	744	0.57	3,636,486	4,889
2003	130,341	849	0.65	4,559,902	5,369
2004	130,134	1,008	0.77	6,203,236	6,155

¹ Returns filed in previous calendar year. ² Includes taxpayer examinations by correspondence and activities to protect release of funds from the U.S. Treasury in response to taxpayer efforts to recoup tax previously assessed and paid. ³ For 1990–1997, amount includes associated penalties.

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

Table 472. Tax Returns Filed—Examination Coverage: 2000 and 2004

[In thousands (124,887 represents 124,887,000), 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 728. For more detailed information, see the annual *IRS Data Book* (Publication 55B)]

Year and type of return	Returns filed ¹	Returns examined		Total recommended additional tax (dollars) ³	Average recommended additional tax per return (dollars) ³
		Total ²	Percent coverage		
ALL RETURNS 2000					
Individual returns, total	124,887	618	0.49	3,388,905	5,486
1040A, TPI under \$25,000 ³	42,485	257	0.60	688,256	2,682
Non-1040A, TPI under \$25,000 ³	13,763	52	0.37	161,643	3,135
Non-1040A, TPI \$25,000 under \$50,000 ³	29,651	64	0.21	186,488	2,926
Non-1040A, TPI \$50,000 under \$100,000 ³	22,337	52	0.23	197,035	3,792
Non-1040A, TPI \$100,000 and over ³	8,152	69	0.84	1,251,369	18,237
Sch C—TGR under \$25,000 ⁴	2,541	62	2.43	126,495	2,050
Sch C—TGR \$25,000 under \$100,000 ⁴	3,351	31	0.93	159,886	5,120
Sch C—TGR \$100,000 and over ⁴	1,949	29	1.48	572,103	19,878
Sch F—TGR under \$100,000 ⁴	391	1	0.35	3,739	2,702
Sch F—TGR \$100,000 and over ⁴	268	2	0.80	41,891	19,484
Corporation (except S corporation)	2,509	28	1.12	10,042,559	356,334
Fiduciary	3,403	7	0.22	239,960	32,790
Estate	117	8	6.89	1,044,678	130,194
Gift	292	2	0.72	459,785	219,258
Employment	29,000	16	0.06	344,666	21,436
Excise	822	10	1.25	293,411	28,503
Miscellaneous taxable	(NA)	(Z)	(NA)	45,270	108,301
Partnerships (nontaxable)	1,975	7	0.33	(X)	(X)
S corporations (nontaxable)	2,767	15	0.55	(X)	(X)
ALL RETURNS 2004					
Individual returns, total	130,134	1,008	0.77	6,203,236	6,155
1040A, TPI under \$25,000 ³	33,695	169	0.50	475,272	2,814
Non-1040A, TPI under \$25,000 ³	19,513	245	1.26	706,715	2,879
Non-1040A, TPI \$25,000 under \$50,000 ³	31,100	135	0.43	425,572	3,151
Non-1040A, TPI \$50,000 under \$100,000 ³	25,616	114	0.44	350,022	3,072
Non-1040A, TPI \$100,000 and over ³	10,928	152	1.39	3,161,850	20,806
Sch C—TGR under \$25,000 ⁴	2,947	93	3.15	210,170	2,263
Sch C—TGR \$25,000 under \$100,000 ⁴	3,645	53	1.47	218,650	4,089
Sch C—TGR \$100,000 and over ⁴	2,101	39	1.86	614,233	15,700
Sch F—TGR under \$100,000 ⁴	342	3	0.91	4,661	1,502
Sch F—TGR \$100,000 and over ⁴	248	4	1.61	36,091	9,016
Corporation (except S corporation)	2,394	17	0.71	16,840,983	985,026
Fiduciary	3,705	4	0.12	145,175	32,712
Estate	87	6	7.41	972,575	150,670
Gift	285	2	0.69	546,442	276,120
Employment	30,121	18	0.06	422,264	23,858
Excise	845	13	1.49	220,713	17,573
Miscellaneous taxable	(NA)	(Z)	(NA)	249,314	621,731
Partnerships (nontaxable)	2,405	6	0.26	(X)	(X)
S corporations (nontaxable)	3,369	6	0.19	(X)	(X)

NA Not available. X Not applicable. Z Less than 500. ¹ Returns filed in previous calendar year. ² Includes taxpayer examinations by correspondence and activities to protect release of funds from the U.S. Treasury in response to taxpayer efforts to recoup tax previously assessed and paid. ³ TPI = Total positive income, i.e., excludes losses. ⁴ TGR = Total gross receipts.

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

Table 473. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 2000 and 2002

[129,374 represents 129,374,000. 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)	
	2000	2002	2000	2002	2000	2002
Total returns	129,374	130,076	6,365,377	6,033,586	49,202	46,385
Adjusted gross income (AGI)	129,374	130,076	6,365,377	6,033,586	49,202	46,385
Salaries and wages	110,169	110,938	4,456,167	4,559,691	40,449	41,101
Taxable interest received	68,046	63,585	199,322	149,025	2,929	2,344
Tax-exempt interest	4,658	4,454	53,952	54,564	11,582	12,251
Dividends in AGI	34,141	31,410	146,988	103,241	4,305	3,287
Business or profession net income	13,313	13,751	244,598	256,879	18,373	18,681
Business or profession net loss	4,287	4,846	30,793	36,095	7,168	7,448
Net capital gain in AGI	22,646	9,970	644,285	268,202	28,451	26,901
Net capital loss in AGI	6,875	13,288	13,742	29,833	1,999	2,247
Sales of property other than capital assets, net gain	827	789	7,445	7,292	8,997	9,242
Sales of property other than capital assets, net loss	873	938	6,364	9,678	9,586	10,307
Pensions and annuities in AGI	21,765	22,794	325,828	357,841	14,970	15,699
Unemployment compensation in AGI	6,478	10,335	16,913	43,129	2,611	4,173
Social security benefits in AGI	10,609	10,703	89,964	93,459	8,480	8,732
Rent net income	4,201	4,229	45,099	49,266	10,736	11,650
Rent net loss	4,520	4,501	30,099	34,254	6,705	7,610
Royalty net income	1,104	1,118	7,998	8,014	7,245	7,168
Royalty net loss	96	98	101	141	2,800	3,711
Partnerships and S Corporations net income ¹	4,180	4,329	285,425	314,665	68,251	72,688
Partnerships and S Corporations net loss ¹	2,121	2,394	72,511	76,698	34,191	32,038
Estate or trust net income	557	540	12,134	12,459	21,803	23,072
Estate or trust net loss	39	42	1,128	1,219	28,900	29,024
Farm net income	703	556	8,270	6,324	11,763	11,374
Farm net loss	1,359	1,439	17,305	20,744	12,736	14,416
Statutory adjustments, total	23,197	28,911	58,610	77,161	2,527	2,669
Individual retirement arrangements	3,505	3,278	7,477	9,462	2,133	2,987
Student loan interest deduction	4,478	6,641	2,639	4,660	589	702
Medical savings accounts	65	61	120	121	1,839	1,984
Self-employed retirement plans	957	947	2,138	2,215	2,235	2,339
Deduction for self-employment tax	14,300	14,664	17,393	18,687	1,216	1,274
Self-employment health insurance	3,565	3,571	7,569	10,494	2,123	2,939
Exemptions, total ²	252,332	258,716	690,109	761,440	2,735	2,943
Deductions, total	128,205	128,303	1,293,181	1,390,115	10,087	10,835
Standard deductions	85,671	82,655	470,821	477,170	5,496	5,773
Returns with additional standard deductions for age 65 or older, or for blindness	11,331	10,857	14,736	14,897	1,301	1,372
Itemized deductions, total ³	42,534	45,648	822,361	898,047	19,334	19,673
Medical and dental expenses	6,513	8,547	39,251	52,276	6,026	6,116
Taxes paid	41,824	44,794	294,712	302,654	7,047	6,757
Interest paid	35,405	37,637	322,932	351,496	9,121	9,339
Home mortgage interest paid	34,914	37,216	299,963	336,571	8,591	9,044
Charitable contributions	37,525	40,400	140,682	140,571	3,749	3,479
Taxable income	105,259	102,276	4,544,242	4,096,128	43,172	40,050
Income tax before credits	105,278	102,294	1,018,219	836,843	9,672	8,181
Tax credits, total ²	37,736	40,614	37,722	39,862	1,000	991
Child care credit	6,368	6,186	2,794	2,707	439	438
Elderly and disabled credit	156	134	33	21	209	157
Child tax credit	26,405	25,940	19,689	21,520	746	830
Education credit	6,815	6,545	4,851	5,013	712	766
Foreign tax credit	3,936	3,749	5,990	5,934	1,522	1,583
General business credit	275	285	764	751	2,778	2,635
Income tax after credits	96,816	90,964	980,497	796,980	10,127	8,761
Income tax, total ⁴	96,818	90,964	980,645	796,986	10,129	8,762
Alternative minimum tax	1,304	1,911	9,601	6,854	7,361	3,587
Earned income credit	19,277	21,703	32,296	38,199	1,675	1,760
Used to offset income tax before credits	5,416	4,169	1,969	1,115	363	267
Used to offset other taxes	3,148	4,106	2,524	3,347	802	815
Excess earned income credit (refundable)	16,126	18,780	27,804	33,737	1,724	1,796
Tax payments, total	122,244	123,463	1,084,868	998,312	8,875	8,086
Income tax withheld	113,733	114,862	763,901	717,492	6,717	6,247
Excess social security tax withheld	1,641	1,145	2,185	1,564	1,332	1,366
Estimated tax payments	13,327	12,435	221,622	198,178	16,630	15,937
Payments with requests for extension of filing time	1,611	1,235	63,397	36,322	39,354	29,411
Taxes due at time of filing	30,624	22,819	134,944	82,288	4,406	3,606
Tax overpayments, total	95,921	103,463	196,199	239,784	2,045	2,318
Overpayment refunds	93,000	100,144	167,577	205,987	1,802	2,057

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

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

Table 474. Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 2000 and 2002

[In billions of dollars (6,365 represents \$6,365,000,000,000), except as indicated. See Appendix III]

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 ²	
	2000	2002	2000	2002	2000	2002	2000	2002	2000	2002
Total	129,374	130,076	6,365	6,034	981	797	16	14	10,129	8,762
Less than \$1,000 ³	2,966	3,565	-58	-79	-	-	2	1	648	1,416
\$1,000 to \$2,999	5,385	4,833	11	10	-	-	7	5	134	94
\$3,000 to \$4,999	5,599	5,164	22	21	-	-	4	2	179	84
\$5,000 to \$6,999	5,183	5,019	31	30	1	-	5	2	297	145
\$7,000 to \$8,999	4,972	4,977	40	40	1	-	4	3	331	224
\$9,000 to \$10,999	5,089	5,062	51	51	1	1	5	3	470	259
\$11,000 to \$12,999	4,859	4,748	58	57	2	1	6	4	704	441
\$13,000 to \$14,999	4,810	4,808	67	67	3	1	6	4	883	611
\$15,000 to \$16,999	4,785	4,632	76	74	3	2	7	5	1,052	747
\$17,000 to \$18,999	4,633	4,509	83	81	4	3	7	5	1,279	948
\$19,000 to \$21,999	6,502	6,523	133	134	7	5	8	6	1,565	1,214
\$22,000 to \$24,999	5,735	5,650	135	133	8	6	8	7	1,815	1,548
\$25,000 to \$29,999	8,369	8,575	229	235	16	12	8	7	2,248	1,886
\$30,000 to \$39,999	13,548	13,980	471	486	40	33	9	8	3,094	2,622
\$40,000 to \$49,999	10,412	10,550	466	473	46	38	10	9	4,462	3,800
\$50,000 to \$74,999	17,076	17,397	1,045	1,067	116	102	11	10	6,824	5,931
\$75,000 to \$99,999	8,597	9,248	738	795	100	94	14	12	11,631	10,169
\$100,000 to \$199,999	8,083	8,423	1,066	1,110	184	175	17	16	22,783	20,831
\$200,000 to \$499,999	2,136	1,908	614	549	146	125	24	23	68,628	65,452
\$500,000 to \$999,999	396	337	269	227	76	63	28	28	192,092	188,463
\$1,000,000 or more	240	169	817	476	226	136	28	29	945,172	805,212

- Represents or rounds to zero. 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.

Table 475. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2002

[45,648 represents 45,648,000. Based on a sample of returns, see Appendix III]

Item	Unit	Adjusted gross income class							
		Total	Under \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over
Returns with itemized deductions:									
Number of returns ¹	1,000	45,648	874	2,410	3,742	4,745	4,971	18,933	9,973
Amount	Mil. dol.	898,047	11,805	29,651	46,459	59,962	67,855	318,569	363,747
Medical and dental expenses:									
Returns	1,000	8,547	568	1,388	1,550	1,316	1,103	2,235	387
Amount	Mil. dol.	52,276	4,615	11,028	11,839	10,318	8,996	24,107	8,860
Taxes paid: Returns	1,000	44,794	782	2,230	3,574	4,616	4,910	18,751	9,930
Amount, total	Mil. dol.	302,654	1,952	4,946	8,444	13,257	17,202	96,900	159,954
State and local income taxes:									
Returns	1,000	37,596	388	1,456	2,789	3,858	4,201	16,216	8,688
Amount	Mil. dol.	181,952	350	1,051	2,779	5,637	8,158	52,249	111,729
Real estate taxes:									
Returns	1,000	39,673	644	1,825	2,802	3,783	4,267	17,029	9,323
Amount	Mil. dol.	111,013	1,526	3,602	5,088	6,917	8,180	40,642	45,059
Interest paid: Returns	1,000	37,637	536	1,478	2,686	3,676	4,124	16,457	8,680
Amount	Mil. dol.	351,496	4,217	9,564	17,863	24,904	29,011	138,482	127,455
Home mortgage interest:									
Returns	1,000	37,216	524	1,454	2,665	3,646	4,103	16,343	8,480
Amount	Mil. dol.	336,571	4,058	9,385	17,684	24,550	28,641	136,555	115,698
Charitable contributions:									
Returns	1,000	40,400	588	1,880	3,014	3,958	4,215	17,218	9,527
Amount	Mil. dol.	140,571	710	3,226	5,699	7,694	8,710	43,761	70,771
Returns with statutory adjustments:²									
Number of returns ²	1,000	28,911	3,489	3,797	3,517	3,111	2,699	8,111	4,186
Amount of adjustments	Mil. dol.	177,161	3,791	4,821	5,539	5,477	5,022	20,182	32,328
Payments to IRAs:³ Returns	1,000	3,278	104	299	462	471	376	1,007	558
Amount	Mil. dol.	9,462	215	625	1,108	1,210	1,077	3,034	2,193
Student loan interest deduction	1,000	6,641	286	644	1,029	1,038	909	2,343	393
Amount	Mil. dol.	4,470	144	345	651	678	690	1,748	214
Medical Savings Account deduction	1,000	61	1	6	6	3	8	26	12
Amount	Mil. dol.	121	2	6	7	8	7	62	30
Payments to Keogh plans	1,000	1,187	16	31	40	55	54	326	664
Amount	Mil. dol.	16,350	181	86	144	337	346	2,520	12,735
Alimony paid	1,000	587	23	43	38	58	47	207	171
Amount	Mil. dol.	7,184	320	265	346	235	248	1,862	3,907

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.

Table 476. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Source of Income and Income Class for Taxable Returns: 2002

[In millions of dollars (5,641,128 represents \$5,641,128,000,000), except as indicated. Minus sign (-) indicates net loss was greater than net income. See headnote, Table 473. See Appendix III]

Item	Total ¹	Under \$10,000	\$10,000 to	\$20,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$100,000 and over
			\$19,999	\$29,999	\$39,999	\$49,999	\$99,999	
Number of taxable returns (1,000) . . .	90,964	5,321	13,089	12,877	12,452	10,030	26,377	10,819
Source of income:								
Adjusted gross income (AGI)	5,641,128	35,362	198,171	321,667	434,002	449,963	1,844,319	2,357,643
Salaries and wages	4,161,739	30,732	143,139	251,377	355,936	373,194	1,505,370	1,501,992
Percent of AGI for taxable returns	73.8	86.9	72.2	78.1	82.0	82.9	81.6	63.7
Interest received	131,825	1,592	8,505	9,520	8,776	8,026	29,991	65,414
Dividends in AGI	94,222	811	3,133	3,904	3,819	4,176	19,287	59,063
Business; profession, net profit less loss	190,148	823	6,877	8,266	10,803	10,353	49,630	103,397
Sales of property, ² net gain less loss	232,034	461	221	625	674	1,390	12,609	216,053
Pensions and annuities in AGI	331,764	1,695	27,094	34,786	36,411	32,422	126,825	72,532
Rents and royalties, net income less loss	30,884	55	846	897	600	84	3,148	25,253
Other sources, ³ net	468,512	-807	8,357	12,263	16,983	20,318	97,458	313,938
Percent of all returns: ⁴								
Number of returns	69.9	20.4	55.9	69.2	89.1	95.1	99.0	99.8
Adjusted gross income (AGI)	93.5	79.0	56.9	70.0	89.4	95.2	99.1	99.8
Salaries and wages	91.3	27.1	55.3	67.5	88.8	95.0	99.2	99.9
Interest received	88.5	14.9	69.0	87.2	91.6	95.8	97.7	98.4
Dividends in AGI	91.3	15.6	61.4	83.3	91.9	93.3	96.4	99.1
Business; profession, net profit less loss	86.1	19.2	34.4	49.3	76.4	87.1	98.6	100.0
Sales of property, ² net gain less loss	97.3	11.3	68.0	59.1	93.2	84.3	94.2	99.5
Pensions and annuities in AGI	92.7	16.6	70.4	90.8	96.4	98.5	99.5	99.8
Rents and royalties, net income less loss	106.6	(X)	101.1	110.5	138.5	(X)	100.2	99.6

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

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

Table 477. Federal Individual Income Tax Returns by State: 2002

State	Number of returns ¹ (1,000)	Adjusted gross income (AGI) ² (mil. dol.)	Income Tax		State	Number of returns ¹ (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.	131,357	6,199,925	751,617	2,610					
AL	1,884	74,843	7,897	1,762	MT	434	15,198	1,474	1,619
AK	343	14,833	1,796	2,803	NE	803	33,043	3,515	2,036
AZ	2,285	102,846	11,482	2,111	NV	1,044	52,307	6,783	3,128
AR	1,122	41,364	4,138	1,528	NH	635	32,337	3,997	3,133
CA	15,172	803,512	101,142	2,891	NJ	4,082	247,077	34,778	4,055
CO	2,079	105,025	12,715	2,827	NM	814	29,959	3,032	1,634
CT	1,654	111,029	17,141	4,955	NY	8,590	465,512	64,517	3,369
DE	388	19,284	2,313	2,869	NC	3,681	157,402	16,646	2,003
DC	276	16,145	2,371	4,199	ND	302	11,285	1,140	1,799
FL	7,850	350,664	44,497	2,668	OH	5,444	227,754	24,760	2,170
GA	3,709	168,864	19,128	2,240	OK	1,461	56,019	5,834	1,673
HI	591	25,718	2,754	2,230	OR	1,572	67,956	7,097	2,014
ID	578	22,254	2,156	1,605	PA	5,772	261,846	30,944	2,510
IL	5,723	290,425	37,309	2,965	RI	498	23,701	2,817	2,636
IN	2,817	119,765	12,963	2,105	SC	1,805	70,931	7,045	1,716
IA	1,325	54,107	5,442	1,854	SD	357	13,475	1,448	1,905
KS	1,219	52,503	5,730	2,112	TN	2,565	105,526	12,129	2,094
KY	1,741	68,276	6,986	1,708	TX	9,299	415,647	51,853	2,387
LA	1,880	70,865	7,506	1,677	UT	970	41,015	3,964	1,709
ME	615	24,727	2,503	1,928	VT	302	12,525	1,330	2,158
MD	2,602	145,389	17,870	3,284	VA	3,432	180,640	22,232	3,057
MA	3,052	178,244	24,505	3,821	WA	2,809	141,431	17,928	2,955
MI	4,546	209,646	24,061	2,396	WV	744	26,629	2,598	1,439
MN	2,384	119,930	14,184	2,823	WI	2,590	117,029	12,865	2,365
MS	1,170	40,610	3,827	1,335	WY	241	11,092	1,389	2,782
MO	2,564	107,992	11,834	2,083	Other ⁵	1,546	43,729	5,255	(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. Total is before earned income credit. ⁴ Based on resident population as of July 1. ⁵ 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.

Table 478. Federal Individual Income Tax—Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 1990 to 2001

[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	1995	1997	1998	1999	2000	2001
TAX LIABILITY (dol.)							
Single person, no dependents:							
\$5,000 ¹	-	-314	-332	-341	-347	-353	-364
\$10,000 ²	705	540	480	455	427	391	201
\$20,000	2,205	2,040	1,980	1,958	1,943	1,920	1,283
\$25,000	2,988	2,790	2,730	2,708	2,693	2,670	2,033
\$35,000	5,718	4,973	4,692	4,559	4,479	4,372	3,595
\$50,000	9,498	8,865	8,654	8,549	8,483	8,404	7,596
\$75,000	16,718	15,418	15,107	14,951	14,852	14,738	13,784
Married couple, two dependents:^{3, 4}							
\$5,000 ⁵	-700	-1,800	-2,000	-2,000	-2,000	-2,000	-2,000
\$10,000 ⁵	-953	-3,110	-3,556	-3,756	-3,816	-4,000	-4,000
\$20,000 ⁵	926	-832	-1,414	-1,811	-1,958	-2,553	-3,553
\$25,000 ¹	1,703	929	389	-8	-155	-1,500	-2,120
\$35,000	3,203	2,768	2,625	2,565	2,520	1,468	570
\$50,000	5,960	5,018	4,875	4,815	4,770	3,718	2,820
\$75,000	12,386	11,030	10,576	10,371	10,224	9,064	7,895
EFFECTIVE RATE (percent)							
Single person, no dependents:							
\$5,000 ¹	-	-6.3	-6.6	-6.8	-6.9	-7.1	-7.3
\$10,000 ²	7.1	5.4	4.8	4.6	4.3	3.9	2.0
\$20,000	11.0	10.2	9.9	9.8	9.7	9.6	6.4
\$25,000	12.0	11.2	10.9	10.8	10.8	10.7	8.1
\$35,000	16.3	14.2	13.4	13.0	12.8	12.5	10.3
\$50,000	19.0	17.7	17.3	17.1	17.0	16.8	15.2
\$75,000	22.3	20.6	20.1	19.9	19.8	19.7	18.4
Married couple, two dependents:³							
\$5,000 ⁵	-14.0	-36.0	-40	-40.0	-40.0	-40.0	-40.0
\$10,000 ⁵	-9.5	-31.1	-35.6	-37.6	38.2	-40.0	-40.0
\$20,000 ⁵	4.6	-4.2	-7.1	-9.1	-9.8	-12.8	-17.8
\$25,000 ¹	6.8	3.7	1.6	0.0	-0.6	-6.0	-8.5
\$35,000	9.2	7.9	7.5	7.3	7.2	4.2	1.6
\$50,000	11.9	10.0	9.8	9.6	9.5	7.4	5.6
\$75,000	16.5	14.7	14.1	13.8	13.6	12.1	10.5
MARGINAL TAX RATE (percent)							
Single person, no dependents:							
\$5,000 ¹	-	-	-	-	-	-	-
\$10,000 ²	15	15	15	23	23	23	18
\$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	28
Married couple, two dependents:^{3, 4}							
\$5,000 ⁵	-14	-36	-40	-40	-40	-40	-40
\$10,000 ⁵	-	-	-	-	-	-40	-40
\$20,000 ¹	25	35	36	36	36	21	11
\$25,000	15	35	36	36	36	36	21
\$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 Beginning 1999, includes refundable earned income credit. ² Refundable earned income credit.
³ Only one spouse is assumed to work. ⁴ Beginning 1998, includes child tax credit. ⁵ Beginning 1994, refundable earned income credit.

Source: U.S. Dept. of the Treasury, Office of Tax Analysis, unpublished data. See also <<http://www.treas.gov/ota/index.html>>.

Table 479. Federal Individual Income Tax—Current Income Equivalent to 1996 Constant Income for Selected Income Groups: 1990 to 2001

[Constant 1996 dollar incomes calculated by using the NIPA Chain-Type Price Index for Personal Consumption Expenditures (1996 = 100), 1990, 85.63; 1995, 97.60; 1997, 101.98; 1998, 102.93; 1999, 104.57; 2000, 109.60; and 2001, 111.10]

Adjusted gross income	1990	1995	1997	1998	1999	2000	2001 ¹
REAL INCOME EQUIVALENT (dol.)							
Single person, no dependents:							
\$5,000	4,280	4,900	5,100	5,150	5,230	5,380	5,480
\$10,000	8,560	9,790	10,200	10,290	10,460	10,750	10,950
\$20,000	17,130	19,580	20,400	20,590	20,910	21,500	21,910
\$25,000	21,410	24,480	25,500	25,730	26,140	26,880	27,380
\$35,000	29,970	34,270	35,690	36,030	36,600	37,630	38,340
\$50,000	42,820	48,950	50,990	51,470	52,290	53,760	54,770
\$75,000	64,220	73,430	76,490	77,200	78,430	80,640	82,150
Married couple, two dependents: ²							
\$5,000	4,280	4,900	5,100	5,150	5,230	5,380	5,480
\$10,000	8,560	9,790	10,200	10,290	10,460	10,750	10,950
\$20,000	17,130	19,580	20,400	20,590	20,910	21,500	21,910
\$25,000	21,410	24,480	25,500	25,730	26,140	26,880	27,380
\$35,000	29,970	34,270	35,690	36,030	36,600	37,630	38,340
\$50,000	42,820	48,950	50,990	51,470	52,290	53,760	54,770
\$75,000	64,220	73,430	76,490	77,200	78,430	80,640	82,150
EFFECTIVE RATE (percent)							
Single person, no dependents:							
\$5,000 ³	-	-6.4	-6.5	-6.6	-6.6	-6.6	-6.6
\$10,000	5.7	5.2	5.0	4.9	4.9	5.0	3.2
\$20,000	10.4	10.1	10.0	9.9	9.9	10.0	7.2
\$25,000	11.3	11.1	11.0	10.9	11.0	11.0	8.7
\$35,000	14.6	13.9	13.7	13.5	13.5	13.6	11.8
\$50,000	18.0	17.6	17.5	17.3	17.3	17.4	16.0
\$75,000	21.0	20.4	20.3	20.2	20.2	20.2	19.1
Married couple, two dependents: ²							
\$5,000 ⁴	-14.0	-36.0	-40.0	-40.0	-40.0	-40.0	-40.0
\$10,000 ⁴	-11.1	-31.8	-34.9	-36.5	-36.5	-37.3	-37.5
\$20,000 ⁴	1.2	-5.0	-6.2	-7.8	-7.8	-10.4	-14.1
\$25,000	5.4	3.0	2.2	1.0	1.0	-3.2	-5.0
\$35,000	8.2	7.8	7.6	7.5	7.5	4.9	2.8
\$50,000	10.2	9.9	9.9	9.8	9.8	8.0	6.4
\$75,000	15.1	14.5	14.3	14.2	14.1	13.0	11.8
MARGINAL TAX RATE (percent)							
Single person, no dependents:							
\$5,000	-	-	-	-	-	-	-
\$10,000	15.0	15.0	15.0	15.0	15.0	15.0	10.0
\$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	27.5
\$50,000	28.0	28.0	28.0	28.0	28.0	28.0	27.5
\$75,000	33.0	31.0	31.0	31.0	31.0	31.0	30.5
Married couple, two dependents: ²							
\$5,000 ⁴	-14.0	-36.0	-40.0	-40.0	-40.0	-40.0	-40.0
\$10,000 ⁴	-	-	-	-	-	-	-10.0
\$20,000 ⁴	25.0	35.2	36.1	36.1	36.1	21.1	21.1
\$25,000	15.0	35.2	36.1	36.1	36.1	36.1	21.1
\$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	27.5

- Represents zero. ¹ Includes rate reduction tax credit. ² Only one spouse is assumed to work. ³ Beginning 1995, refundable earned income credit. ⁴ Refundable earned income credit.

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

Table 480. Full-Time Federal Civilian Employment—Employees and Average Pay-by-Pay System: 1990 to 2003

[As of March 31, 2,036 represents 2,036,000. Excludes employees of Congress and Federal courts, maritime seamen of Department of Commerce, and small number for whom rates were not reported. See text, this section, for explanation of general schedule and wage system]

Pay system	Employees (1,000)				Average pay (dol.)			
	1990	2000	2002	2003	1990	2000	2002	2003
Total, excluding postal...	2,036	1,671	1,681	1,755	31,174	50,429	55,715	57,480
General Schedule	1,506	1,216	1,238	1,243	31,239	49,428	54,329	56,874
Wage System	369	205	193	187	26,565	37,082	39,892	41,259
Other	161	250	250	325	41,149	66,248	74,771	69,138
Postal pay system ¹	753	788	753	729	29,264	37,627	40,434	42,119

NA Not available. ¹ Source: Career employees—U.S. Postal Service, *Annual Report of the Postmaster General*. See also <<http://www.usps.com/financials/cspo/welcome.htm>>, Average pay—U.S. Postal Service, *Comprehensive Statement of Postal Operations*, annual.

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

Table 481. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2003

[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		Legis-lative	Judicial	Total	Executive		Legis-lative	Judicial	
			Total	Defense				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	19	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	2.10	2,816	681	31	32	130,832	127,472	29,607	1,619	1,741	
2001	2,704	1.97	2,641	672	30	33	131,964	128,502	28,594	1,682	1,780	
2002	2,699	1.98	2,635	671	31	34	136,611	132,893	28,845	1,781	1,938	
2003	2,743	1.99	2,677	669	31	34	143,380	139,506	29,029	1,908	1,966	

¹ Civilian only. See Table 578. ² Includes temporary census workers.

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

Table 482. Paid Civilian Employment in the Federal Government by State: 2000 and 2002

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

State	Percent change, 2000-2002			State	Percent change, 2000-2002		
	2000 (1,000)	2002 (1,000)			2000 (1,000)	2002 (1,000)	
United States ¹	2,674	2,653	-0.8	Missouri	54	54	-
Alabama	48	48	-	Montana	11	12	9.1
Alaska	14	14	-	Nebraska	15	15	-
Arizona	43	46	7.0	Nevada	13	15	15.4
Arkansas	20	20	-	New Hampshire	8	9	12.5
California	248	245	-1.2	New Jersey	62	63	1.6
Colorado	51	52	2.0	New Mexico	25	26	4.0
Connecticut	5	5	-4.8	New York	134	133	-0.7
Delaware	5	5	-	North Carolina	57	57	-
District of Columbia	181	189	4.4	North Dakota	8	8	-
Florida	113	122	8.0	Ohio	84	80	-4.8
Georgia	89	91	2.2	Oklahoma	43	44	2.3
Hawaii	23	25	8.7	Oregon	29	29	-
Idaho	11	11	0.0	Pennsylvania	107	106	-0.9
Illinois	94	92	-2.1	Rhode Island	10	11	10.0
Indiana	37	36	-2.7	South Carolina	26	27	3.8
Iowa	18	18	-	South Dakota	9	10	11.1
Kansas	25	25	-	Tennessee	50	49	-2.0
Kentucky	30	31	3.3	Texas	162	166	2.5
Louisiana	33	33	0.0	Utah	30	33	10.0
Maine	13	14	7.7	Vermont	6	6	-
Maryland	130	133	2.3	Virginia	145	143	-1.4
Massachusetts	53	53	-	Washington	62	65	4.8
Michigan	58	57	-1.7	West Virginia	18	19	5.6
Minnesota	34	34	-	Wisconsin	30	29	-3.3
Mississippi	24	24	-	Wyoming	6	6	-

- Represents 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, 2002*.

Table 483. Federal Civilian Employment by Branch and Agency: 1990 to 2003

[For years ending September 30; excludes Central Intelligence Agency, National Security Agency; the Defense Intelligence Agency; and, as of October 1996, the National Imagery and Mapping Agency]

Agency					Percent change	
	1990	1995	2000	2003	1990-2000	2000-2003
Total, all agencies	3,128,267	2,920,277	2,708,101	2,743,063	-13.4	1.3
Legislative Branch, total	37,495	33,367	31,157	31,297	-16.9	0.4
Judicial Branch	23,605	28,993	32,186	34,472	36.4	7.1
Executive Branch, total	3,067,167	2,857,917	2,644,758	2,677,294	-13.8	1.2
Executive Departments ¹	2,065,542	1,782,834	1,592,200	1,687,158	-22.9	6.0
State	25,288	24,859	27,983	31,402	10.7	12.2
Treasury	158,655	155,951	143,508	134,302	-9.5	-6.4
Defense	1,034,152	832,352	676,268	669,096	-34.6	-1.1
Justice	83,932	103,262	125,970	115,259	50.1	-8.5
Interior	77,679	76,439	73,818	74,818	-5.0	1.4
Agriculture	122,594	113,321	104,466	107,204	-14.8	2.6
Commerce	69,920	36,803	47,652	37,330	-31.8	-21.7
Labor	17,727	16,204	16,040	16,296	-9.5	1.6
Health & Human Services	123,959	59,788	62,605	67,240	-49.5	7.4
Housing & Urban Development	13,596	11,822	10,319	10,660	-24.1	3.3
Transportation ²	67,364	63,552	63,598	89,262	-5.6	40.4
Energy	17,731	19,589	15,692	15,823	-11.5	0.8
Education	4,771	4,988	4,734	4,593	-0.8	-3.0
Veterans Affairs ³	248,174	263,904	219,547	226,171	-11.5	3.0
Homeland Security ⁴	(X)	(X)	(X)	150,350	(X)	(X)
Independent agencies	999,894	1,073,510	1,050,900	988,434	5.1	-5.9
Board of Governors Federal Reserve System	1,525	1,704	2,372	1,761	55.5	-25.8
Commodity Futures Trading Commission	542	544	574	534	5.9	-7.0
Consumer Product Safety Commission	520	486	479	482	-7.9	0.6
Environmental Protection Agency	17,123	17,910	18,036	18,126	5.3	0.5
Equal Employment Opportunity Commission	2,880	2,796	2,780	2,669	-3.5	-4.0
Federal Communications Commission	1,778	2,116	1,965	2,058	10.5	4.7
Federal Deposit Insurance Corporation	17,641	14,765	6,958	5,502	-60.6	-20.9
Federal Trade Commission	988	996	1,019	1,076	3.1	5.6
General Services Administration	20,277	16,500	14,334	13,615	-29.3	-5.0
National Archives & Records Administration	3,120	2,833	2,702	3,027	-13.4	12.0
National Aeronautics & Space Administration	24,872	21,635	18,819	18,908	-24.3	0.5
National Credit Union Administration	900	912	1,021	930	13.4	-8.9
National Labor Relations Board	2,263	2,050	2,054	1,932	-9.2	-5.9
National Science Foundation	1,318	1,292	1,247	1,327	-5.4	6.4
Nuclear Regulatory Commission	3,353	3,212	2,858	3,034	-14.8	6.2
Office of Personnel Management	6,636	4,354	3,780	3,410	-43.0	-9.8
Peace Corps	1,178	1,179	1,065	1,118	-9.6	5.0
Securities & Exchange Commission	2,302	2,852	2,955	3,132	28.4	6.0
Small Business Administration	5,128	5,085	4,150	3,824	-19.1	-7.9
Smithsonian Institution	5,092	5,444	5,065	5,133	-0.5	1.3
Social Security Administration	(X)	66,850	64,474	64,414	(X)	(X)
Tennessee Valley Authority	28,392	16,545	13,145	13,379	-53.7	1.8
U.S. Information Agency	8,555	7,480	2,436	2,362	-71.5	-3.0
U.S. Postal Service	816,886	845,393	860,726	801,552	5.4	-6.9

X Not applicable. ¹ Total may not add due to the use of fiscal year averages. ² Beginning in 2001, includes the Transportation Security Administration created within the Department of Transportation. ³ Formerly Veterans Administration. ⁴ See text, section 10.

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

Table 484. Federal Employment Trends—Individual Characteristics: 1990 to 2002

[In percents, except as indicated. Covers only Federal civilian nonpostal employees]

Characteristics	1990	1995	1996	1997	1998	1999	2000	2001	2002
Average age (years) ¹	42.3	44.3	44.8	45.2	45.6	45.9	46.3	46.5	46.5
Average length of service (years)	13.4	15.5	15.9	16.3	16.6	16.9	17.1	17.1	16.8
Retirement eligible:									
Civil Service Retirement System ²	8	10	11	12	13	15	17	19	23
Federal Employees Retirement System	3	5	6	7	8	10	11	10	11
College-conferred ³	35	39	39	40	40	40	41	41	41
Gender:									
Men	57	56	56	56	56	55	55	55	55
Women	43	44	44	44	44	45	45	45	45
Race and national origin:									
Total minorities	27.4	28.9	29.1	29.4	29.7	30.0	30.4	30.6	30.8
Black	16.7	16.8	16.7	16.7	16.7	17.0	17.1	17.1	17.0
Hispanic	5.4	5.9	6.1	6.2	6.4	6.5	6.6	6.7	6.9
Asian/Pacific Islander	3.5	4.2	4.3	4.4	4.5	4.5	4.5	4.6	4.7
American Indian/Alaska native	1.8	2.0	2.0	2.1	2.1	2.2	2.2	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	26.0	26.0	25.0	25.0	25.0	24.0	24.0	23.0
Vietnam era veterans	17.0	17.0	17.0	15.0	14.0	14.0	14.0	13.0	13.0
Retired military	4.9	4.2	4.3	4.2	3.9	3.9	3.9	4.2	4.4
Retired officers	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.7

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/02factbk.pdf>> (released June 2002).

Table 485. Federal Executive Branch (Non-Postal) Employment by Race and National Origin: 1990 to 2003

[As of Sept. 30. GS pay scale effective January 2003. Covers total employment for only Executive branch agencies participating in OPM's Central Personnel Data File (CPDF). For information on the CPDF, see <http://www.opm.gov/feddata/acpdf.pdf>.

Pay system	1990	1995	2000	2002	2003
All personnel	2,150,359	1,960,577	1,755,689	1,813,047	1,832,626
White, non-Hispanic	1,562,846	1,394,690	1,224,836	1,255,941	1,263,595
General schedule and related	1,218,188	1,101,108	961,261	973,957	972,094
Grades 1-4 (\$15,214 - \$27,234)	132,028	79,195	55,067	55,005	51,514
Grades 5-8 (\$23,442 - \$41,806)	337,453	288,755	239,128	237,807	234,637
Grades 9-12 (\$35,519 - \$66,961)	510,261	465,908	404,649	405,583	405,376
Grades 13-15 (\$61,251 - \$110,682)	238,446	267,250	262,417	275,562	280,567
Total executives/senior pay levels ¹	9,337	13,307	14,332	15,428	15,787
Wage pay system	244,220	186,184	146,075	138,785	133,334
Other pay systems	91,101	94,091	103,168	127,771	142,380
Black	356,867	327,302	298,701	306,128	310,622
General schedule and related	272,657	258,586	241,135	243,884	243,236
Grades 1-4 (\$15,214 - \$27,234)	65,077	41,381	26,895	23,841	21,857
Grades 5-8 (\$23,442 - \$41,806)	114,993	112,962	99,937	97,731	96,159
Grades 9-12 (\$35,519 - \$66,961)	74,985	79,795	82,809	86,619	87,633
Grades 13-15 (\$61,251 - \$110,682)	17,602	24,448	31,494	35,693	37,587
Total executives/senior pay levels ¹	479	942	1,180	1,207	1,247
Wage pay system	72,755	55,637	42,590	39,354	38,038
Other pay systems	10,976	12,137	13,796	21,683	28,101
Hispanic	115,170	115,964	115,247	124,868	130,492
General schedule and related	83,218	86,762	89,911	96,333	99,118
Grades 1-4 (\$15,214 - \$27,234)	15,738	11,081	8,526	8,314	8,053
Grades 5-8 (\$23,442 - \$41,806)	28,727	31,152	31,703	34,201	34,808
Grades 9-12 (\$35,519 - \$66,961)	31,615	34,056	36,813	39,310	40,998
Grades 13-15 (\$61,251 - \$110,682)	7,138	10,473	12,869	14,508	15,259
Total executives/senior pay levels ¹	154	382	547	594	631
Wage pay system	26,947	22,128	16,926	16,017	15,412
Other pay systems	4,851	6,692	7,863	11,924	15,331
American Indian, Alaska Natives, Asians, and Pacific Islanders	115,476	122,621	116,905	126,110	127,917
General schedule and related	81,499	86,768	86,074	92,402	92,828
Grades 1-4 (\$15,214 - \$27,234)	15,286	11,854	9,340	9,568	8,868
Grades 5-8 (\$23,442 - \$41,806)	24,960	26,580	25,691	27,479	27,060
Grades 9-12 (\$35,519 - \$66,961)	31,346	33,810	33,167	35,054	35,546
Grades 13-15 (\$61,251 - \$110,682)	9,907	14,524	17,876	20,301	21,354
Total executives/senior pay levels ¹	148	331	504	626	682
Wage pay system	24,927	21,553	17,613	17,439	16,379
Other pay systems	8,902	13,969	12,714	15,643	18,028

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

Table 486. Federal General Schedule Employee Pay Increases: 1980 to 2005

[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	1994	-	2000	3.8
1985	3.5	1995	2.0	2001	2.7
1990	3.6	1996	2.0	2002	3.6
1991	4.1	1997	2.3	2003	3.1
1992	4.2	1998	2.3	2004	2.7
1993	3.7	1999	3.1	2005	2.5

- Represents zero.

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

Table 487. Turnover Data for the Executive Branch—All Areas: 1990 to 2003

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

Year	Accessions ¹		Separations		Total employment		
	Total	New hires	Total	Quits	Average	Change from prior year	Percent change
1990 ²	819,554	716,066	799,237	165,099	2,348,458	114,477	5.1
1991	495,123	351,112	515,673	134,175	2,224,389	-124,069	-5.3
1992	430,021	290,883	446,126	129,167	2,238,635	14,246	0.6
1993	382,399	253,374	423,830	127,140	2,189,416	-49,219	-2.2
1994	317,509	219,026	398,134	111,096	2,114,387	-75,029	-3.4
1995	345,166	222,025	457,246	91,909	2,037,890	-76,542	-3.6
1996	266,473	199,463	356,566	80,922	1,960,892	-76,953	-3.8
1997	283,517	208,725	333,431	81,574	1,895,295	-65,597	-3.3
1998	320,830	242,637	321,292	84,124	1,855,112	-40,183	-2.1
1999	423,500	346,988	372,778	129,196	1,846,170	-8,942	-0.5
2000 ²	1,168,783	1,092,888	1,027,653	801,684	1,946,684	100,514	5.4
2001	308,877	233,034	301,659	82,495	1,783,239	-163,445	-8.4
2002	316,941	242,410	280,714	55,167	1,805,627	22,388	1.3
2003	508,160	254,030	461,171	53,187	1,875,695	70,068	3.9

¹ Accessions are employees who have been added to federal employment; these would include temporary and permanent new hires and those who returned to duty. ² 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. See also <http://www.opm.gov/feddata/03factbk.pdf> (released April 2002).

Table 488. Federal Land and Buildings Owned and Leased: 1990 to 2004

[For years ending September 30. Covers federal real property throughout the world, except as noted. Cost of land figures represent total cost of property owned in year shown. For further details, see source. For data on Federal land by state, see Table 348]

Item	Unit	1990	1995	2000	2002	2003	2004
Federally-owned:							
Land, worldwide	1,000 acres	650,014	549,670	635,824	675,864	673,207	654,719
United States	1,000 acres	649,802	549,474	635,355	674,100	671,759	653,299
Buildings ¹	1,000	(NA)	(NA)	435	446	437	416
United States	1,000	446	424	430	441	433	411
Buildings, floor area ¹	Mil. sq./ft.	(NA)	(NA)	3,003	3,009	3,066	2,875
United States	Mil. sq./ft.	2,859	2,793	2,968	2,975	3,032	2,840
Costs	Mil. dol.	187,865	199,387	260,069	334,708	312,415	331,451
Land	Mil. dol.	(NA)	18,972	21,008	53,930	(NA)	(NA)
Buildings	Mil. dol.	(NA)	113,018	139,291	174,929	(NA)	(NA)
Structures and facilities	Mil. dol.	(NA)	67,398	99,770	105,849	(NA)	(NA)
Federally-leased:							
Land, worldwide	1,000 acres	994	1,385	1,670	894	373	2,453
United States	1,000 acres	938	1,351	1,611	842	309	2,391
Buildings ¹	1,000	(NA)	(NA)	84	57	54	58
United States	1,000	47	78	73	46	42	45
Buildings, floor area ¹	Mil. sq./ft.	(NA)	(NA)	347	374	370	381
United States	Mil. sq./ft.	234	275	313	339	334	344
Annual rental	Mil. dol.	2,590	3,633	3,394	5,111	6,135	6,702
United States	Mil. dol.	2,125	3,174	2,931	4,588	5,656	6,179

NA Not available. ¹ Excludes data for Department 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, 2004*. See also <<http://www.gsa.gov>>.

Table 489. Federally-Owned Property in the United States by State: 2004

[As of September 30. For data on federal land by state, see Table 348]

State	Number of owned buildings ¹	Owned-building area (mil. sq. ft.)	Leased-building area (mil. sq. ft.)	State	Number of owned buildings ¹	Owned-building area (mil. sq. ft.)	Leased-building area (mil. sq. ft.)
U.S. ...	411,406	2,839.9	343.7	MO	6,689	50.6	8.4
AL	8,142	52.7	5.4	MT	6,944	15.7	2.4
AK	9,283	55.1	2.3	NE	3,281	18.9	2.2
AZ	13,869	53.7	4.9	NV	7,527	32.9	1.8
AR	4,803	21.6	2.8	NH	735	3.4	1.2
CA	54,463	344.3	27.5	NJ	5,461	46.7	9.6
CO	9,226	60.5	7.4	NM	14,190	61.1	3.1
CT	2,054	15.4	1.8	NY	10,808	100.9	15.2
DE	896	7.5	0.5	NC	14,499	87.0	6.7
DC	1,596	66.6	22.3	ND	3,374	20.3	1.1
FL	13,640	110.0	16.1	OH	5,135	70.1	8.5
GA	12,216	111.5	18.5	OK	8,990	57.0	7.5
HI	13,642	74.6	1.2	OR	8,690	23.1	4.1
ID	6,822	18.1	2.1	PA	7,227	77.4	11.9
IL	6,754	76.2	8.3	RI	1,321	12.7	0.8
IN	4,827	33.0	4.6	SC	8,098	61.5	3.0
IA	2,326	12.4	3.2	SD	3,159	17.4	1.5
KS	6,059	42.8	3.5	TN	7,063	68.7	4.9
KY	6,180	52.0	4.2	TX	23,548	198.5	18.7
LA	5,329	41.4	4.3	UT	7,390	31.0	3.5
ME	2,024	13.4	1.3	VT	535	2.6	1.3
MD	9,882	110.5	22.4	VA	17,532	152.1	28.0
MA	4,268	35.0	5.7	WA	14,839	86.9	6.4
MI	5,520	31.3	7.0	WV	1,878	15.4	3.2
MN	3,078	19.7	3.3	WI	4,896	21.9	4.5
MS	5,470	34.1	2.9	WY	5,228	12.6	0.9

¹ Excludes data for Department of Defense military functions outside of the United States.

Source: U.S. General Services Administration, *Summary Report of Real Property Owned by the United States Throughout the World, 2004*. See also <<http://www.gsa.gov>>.