

**Table 7.3.3. Real Farm Sector Output, Real Gross Value Added,
and Real Net Value Added, Quantity Indexes**

[Index numbers, 2005=100]

	Line	2007	2008	2009	2010
Farm output	1	101.571	101.382	105.673	106.122
Cash receipts from farm marketings.....	2	101.964	101.213	107.253	107.550
Crops.....	3	101.781	98.601	109.532	109.516
Livestock.....	4	102.085	104.308	103.731	104.426
Farm products consumed on farms.....	5	99.097	105.428	109.283	90.646
Other farm income.....	6	89.722	87.158	82.692	81.652
Change in farm finished goods inventories	7				
Crops.....	8				
Livestock.....	9				
Less: Intermediate goods and services consumed	10	110.211	102.278	100.615	101.615
Other than rent	11	111.355	101.813	99.819	101.172
Intermediate goods and services purchased, other than rent.....	12	110.944	101.312	99.637	100.684
Less: Change in farm materials and supplies inventories	13				
Rent paid to nonoperator landlords.....	14	88.691	113.694	119.068	112.766
Equals: Gross farm value added	15	88.561	99.734	114.749	114.153
Less: Consumption of fixed capital.....	16	105.117	99.983	101.801	103.812
Equals: Net farm value added	17	81.636	97.900	118.409	116.627

Table 7.3.4. Price Indexes for Farm Sector Output, Gross Value Added, and Net Value Added

[Index numbers, 2005=100]

	Line	2007	2008	2009	2010
Farm output	1	118.544	132.473	114.648	124.010
Cash receipts from farm marketings.....	2	118.632	131.971	114.005	123.566
Crops.....	3	129.624	157.733	137.431	140.897
Livestock.....	4	108.613	108.708	92.837	108.418
Farm products consumed on farms.....	5	104.395	103.035	89.632	104.583
Other farm income.....	6	123.629	148.412	135.637	138.144
Change in farm finished goods inventories	7				
Crops.....	8				
Livestock.....	9				
Less: Intermediate goods and services consumed	10	114.073	135.605	127.372	130.595
Other than rent	11	114.539	136.779	128.321	131.344
Intermediate goods and services purchased, other than rent.....	12	114.538	136.780	128.320	131.342
Less: Change in farm materials and supplies inventories	13				
Rent paid to nonoperator landlords.....	14	105.106	113.133	108.632	114.846
Equals: Gross farm value added	15	127.167	128.212	96.638	113.871
Less: Consumption of fixed capital.....	16	106.247	110.276	111.932	111.810
Equals: Net farm value added	17	138.422	137.931	92.601	116.308

Table 7.3.5. Farm Sector Output, Gross Value Added, and Net Value Added
[Billions of dollars]

	Line	2007	2008	2009	2010
Farm output	1	302.8	337.7	304.7	331.0
Cash receipts from farm marketings.....	2	290.4	320.6	293.5	319.0
Crops.....	3	151.7	178.8	173.1	177.4
Livestock.....	4	138.7	141.8	120.5	141.6
Farm products consumed on farms.....	5	0.4	0.4	0.3	0.3
Other farm income.....	6	12.5	14.6	12.7	12.8
Change in farm finished goods inventories.....	7	-0.5	2.1	-1.9	-1.1
Crops.....	8	-0.1	3.7	-1.0	0.0
Livestock.....	9	-0.4	-1.6	-0.8	-1.1
Less: Intermediate goods and services consumed.....	10	187.9	207.3	191.5	198.3
Other than rent.....	11	180.5	197.1	181.3	188.1
Intermediate goods and services purchased, other than rent.....	12	180.3	196.6	181.4	187.6
Less: Change in farm materials and supplies inventories.....	13	-0.2	-0.5	0.1	-0.5
Rent paid to nonoperator landlords.....	14	7.4	10.2	10.3	10.3
Equals: Gross farm value added	15	114.9	130.5	113.1	132.6
Less: Consumption of fixed capital.....	16	32.9	32.5	33.6	34.2
Equals: Net farm value added	17	82.0	97.9	79.5	98.4
Compensation of employees.....	18	26.0	26.6	27.5	27.8
Wage and salary accruals.....	19	22.2	22.9	23.8	24.0
Supplements to wages and salaries.....	20	3.9	3.6	3.8	3.8
Taxes on production and imports.....	21	6.6	6.6	6.7	7.1
Less: Subsidies to operators.....	22	10.2	10.3	10.4	10.3
Net operating surplus.....	23	59.5	75.1	55.7	73.9
Net interest.....	24	9.2	9.7	9.4	8.5
Current transfer payments.....	25	1.4	1.4	0.4	0.7
Proprietors' income and corporate profits with inventory valuation and capital consumption adjustments.....	26	48.9	64.1	45.9	64.6
Proprietors' income.....	27	37.8	51.8	39.2	52.2
Corporate profits.....	28	11.1	12.3	6.7	12.4
Addendum:					
Change in farm inventories ¹	29	-0.7	1.6	-1.8	-1.6

1. Beginning with 1991, includes change in farm materials and supplies inventories.

Table 7.3.6. Real Farm Sector Output, Real Gross Value Added, and Real Net Value Added, Chained Dollars
[Billions of chained (2005) dollars]

	Line	2007	2008	2009	2010
Farm output	1	255.4	255.0	265.7	266.9
Cash receipts from farm marketings.....	2	244.8	243.0	257.5	258.2
Crops.....	3	117.0	113.4	125.9	125.9
Livestock.....	4	127.7	130.5	129.7	130.6
Farm products consumed on farms.....	5	0.3	0.4	0.4	0.3
Other farm income.....	6	10.1	9.9	9.4	9.2
Change in farm finished goods inventories.....	7	-0.6	1.4	-1.6	-1.0
Crops.....	8	-0.2	1.9	-0.6	-0.1
Livestock.....	9	-0.4	-1.6	-0.9	-1.1
Less: Intermediate goods and services consumed.....	10	164.7	152.9	150.4	151.9
Other than rent.....	11	157.6	144.1	141.3	143.2
Intermediate goods and services purchased, other than rent.....	12	157.4	143.7	141.3	142.8
Less: Change in farm materials and supplies inventories.....	13	-0.2	-0.4	0.1	-0.4
Rent paid to nonoperator landlords.....	14	7.0	9.0	9.5	9.0
Equals: Gross farm value added	15	90.3	101.7	117.1	116.5
Less: Consumption of fixed capital.....	16	31.0	29.5	30.0	30.6
Equals: Net farm value added	17	59.2	71.0	85.9	84.6
Addendum:					
Change in farm inventories ¹	18	-0.8	1.0	-1.5	-1.4

1. Beginning with 1991, includes change in farm materials and supplies inventories.

Note: Chained (2005) dollar series are calculated as the product of the chain-type quantity index and the 2005 current-dollar value of the corresponding series, divided by 100. Because the formula for the chain-type quantity indexes uses weights of more than one period, the corresponding chained-dollar estimates are usually not additive.

**Table 7.4.3. Real Housing Sector Output, Real Gross Value Added,
and Real Net Value Added, Quantity Indexes**

[Index numbers, 2005=100]

	Line	2007	2008	2009	2010
Housing output ¹	1	103.324	104.435	105.628	106.153
Nonfarm housing	2	103.506	104.684	105.900	106.441
Owner-occupied	3	102.138	102.929	103.130	103.320
Tenant-occupied	4	108.878	111.561	116.698	118.588
Farm housing	5	91.356	88.135	87.783	87.315
Less: Intermediate goods and services consumed	6	88.087	75.186	80.641	81.365
Equals: Gross housing value added	7	107.438	112.323	112.389	112.858
Nonfarm housing	8	107.696	112.713	112.786	113.270
Owner-occupied	9	106.019	110.854	109.868	109.896
Tenant-occupied	10	114.749	120.523	124.926	127.264
Farm housing	11	91.965	88.968	88.607	88.202
Less: Consumption of fixed capital	12	105.383	107.034	107.945	108.528
Equals: Net housing value added	13	108.060	113.897	113.728	114.167

1. Equals personal consumption expenditures for housing excluding expenditures for group housing as shown in table 2.5.3.

Table 7.4.4. Price Indexes for Housing Sector Output, Gross Value Added, and Net Value Added

[Index numbers, 2005=100]

	Line	2007	2008	2009	2010
Housing output ¹	1	107.267	110.235	112.195	112.267
Nonfarm housing	2	107.179	110.136	112.100	112.122
Owner-occupied	3	106.976	109.678	111.494	111.480
Tenant-occupied	4	107.955	111.850	114.340	114.489
Farm housing	5	113.340	117.240	118.850	123.141
Less: Intermediate goods and services consumed	6	112.378	111.229	114.346	120.273
Equals: Gross housing value added	7	106.024	109.784	111.529	110.507
Nonfarm housing	8	105.910	109.667	111.414	110.327
Owner-occupied	9	105.771	109.076	110.667	109.375
Tenant-occupied	10	106.457	111.968	114.307	113.970
Farm housing	11	113.340	117.240	118.850	123.141
Less: Consumption of fixed capital	12	108.166	107.441	104.155	103.866
Equals: Net housing value added	13	105.393	110.415	113.559	112.332

1. Equals personal consumption expenditures for housing excluding expenditures for group housing as shown in table 2.5.4.

Table 7.4.5. Housing Sector Output, Gross Value Added, and Net Value Added

[Billions of dollars]

	Line	2007	2008	2009	2010
Housing output ¹	1	1,471.9	1,528.9	1,573.8	1,582.7
Nonfarm housing	2	1,452.4	1,509.4	1,554.2	1,562.4
Owner-occupied	3	1,141.3	1,179.1	1,201.0	1,203.1
Tenant-occupied	4	311.1	330.3	353.2	359.4
Farm housing	5	19.5	19.5	19.6	20.2
Less: Intermediate goods and services consumed	6	271.2	229.1	252.7	268.1
Equals: Gross housing value added	7	1,200.6	1,299.7	1,321.2	1,314.5
Nonfarm housing	8	1,183.7	1,282.8	1,304.1	1,296.9
Owner-occupied	9	940.4	1,014.0	1,019.6	1,007.9
Tenant-occupied	10	243.4	268.9	284.5	289.0
Farm housing	11	16.9	16.9	17.1	17.6
Less: Consumption of fixed capital	12	273.2	275.6	269.5	270.2
Equals: Net housing value added ²	13	927.4	1,024.1	1,051.7	1,044.3
Compensation of employees	14	14.3	14.6	14.1	14.1
Taxes on production and imports	15	197.1	200.0	203.4	208.5
Less: Subsidies	16	49.7	45.6	48.3	47.7
Net operating surplus	17	765.8	855.1	882.5	869.5
Net interest	18	612.7	626.8	561.8	501.8
Current transfer payments	19	11.1	4.1	6.7	5.8
Proprietors' income with inventory valuation and capital consumption adjustments	20	34.5	41.2	53.1	57.6
Rental income of persons with capital consumption adjustment Corporate profits with inventory valuation and capital consumption adjustments	21	120.9	196.2	271.5	315.7
Current surplus of government enterprises	22	5.3	6.0	7.1	7.6
Current surplus of government enterprises	23	-18.6	-19.2	-17.7	-19.0

1. Equals personal consumption expenditures for housing excluding expenditures for group housing as shown in table 2.5.5.

2. Equals housing national income.

**Table 7.4.6. Real Housing Sector Output, Real Gross Value Added,
and Real Net Value Added, Chained Dollars**

[Billions of chained (2005) dollars]

	Line	2007	2008	2009	2010
Housing output ¹	1	1,372.1	1,386.9	1,402.8	1,409.7
Nonfarm housing	2	1,355.1	1,370.5	1,386.4	1,393.5
Owner-occupied	3	1,066.8	1,075.1	1,077.2	1,079.2
Tenant-occupied	4	288.2	295.3	308.9	313.9
Farm housing	5	17.2	16.6	16.5	16.4
Less: Intermediate goods and services consumed	6	241.4	206.0	221.0	222.9
Equals: Gross housing value added	7	1,132.4	1,183.9	1,184.6	1,189.5
Nonfarm housing	8	1,117.7	1,169.7	1,170.5	1,175.5
Owner-occupied	9	889.0	929.6	921.3	921.6
Tenant-occupied	10	228.6	240.1	248.9	253.5
Farm housing	11	14.9	14.4	14.4	14.3
Less: Consumption of fixed capital	12	252.6	256.5	258.7	260.1
Equals: Net housing value added	13	880.0	927.5	926.1	929.7

1. Equals personal consumption expenditures for housing excluding expenditures for group housing as shown in table 2.5.6.

NOTE: Chained (2005) dollar series are calculated as the product of the chain-type quantity index and the 2005 current-dollar value of the corresponding series, divided by 100. Because the formula for the chain-type quantity indexes uses weights of more than one period, the corresponding chained-dollar estimates are usually not additive.

Table 7.5. Consumption of Fixed Capital by Legal Form of Organization and Type of Income
[Billions of dollars]

	Line	2007	2008	2009	2010	Seasonally adjusted at annual rates															
						2007		2008				2009				2010				2011	
						IV	I	II	III	IV	I	II	III	IV	I	II	III	IV	I	II	
Consumption of fixed capital	1	1,767.5	1,854.1	1,866.2	1,874.9	1,800.3	1,817.4	1,842.7	1,869.6	1,886.5	1,885.2	1,868.4	1,854.1	1,857.1	1,858.6	1,866.9	1,878.2	1,896.1	1,914.3	1,939.6	
Private	2	1,476.2	1,542.9	1,542.4	1,540.9	1,501.8	1,515.0	1,534.6	1,555.5	1,566.5	1,562.6	1,545.2	1,530.5	1,531.4	1,529.6	1,534.4	1,542.6	1,557.0	1,570.5	1,590.2	
Domestic business	3	1,190.7	1,248.3	1,249.9	1,245.7	1,211.2	1,223.2	1,240.1	1,259.4	1,270.5	1,267.2	1,253.1	1,240.6	1,238.8	1,235.6	1,241.2	1,247.2	1,258.7	1,270.1	1,287.7	
Corporate business.....	4	973.4	1,028.5	1,030.4	1,027.1	988.0	1,003.0	1,021.2	1,039.9	1,049.9	1,045.3	1,033.1	1,022.5	1,020.6	1,018.0	1,023.5	1,028.5	1,038.3	1,048.0	1,063.1	
Financial.....	5	133.3	164.2	168.1	170.3	136.4	150.8	162.4	170.3	173.2	171.1	168.6	166.1	166.8	167.7	169.6	170.9	172.9	174.6	177.7	
Nonfinancial.....	6	840.1	864.3	862.2	856.8	851.6	852.2	858.8	869.6	876.6	874.2	864.5	856.4	853.8	850.3	853.9	857.7	865.4	873.4	885.4	
Noncorporate business.....	7	217.4	219.8	219.6	218.6	223.1	220.2	218.9	219.5	220.6	221.8	220.1	218.1	218.2	217.6	218.7	220.4	222.1	224.6		
Sole proprietorships and partnerships.....	8	183.8	186.1	186.7	185.9	189.4	186.5	185.1	185.7	187.0	188.4	187.2	185.6	185.5	184.9	185.2	186.0	187.6	189.1	191.5	
Farm.....	9	24.1	23.3	23.8	23.9	23.7	23.3	23.1	23.3	23.5	23.8	23.8	23.7	23.7	23.8	24.0	24.2	24.6	24.9		
Nonfarm.....	10	159.7	162.8	162.9	162.0	165.7	163.2	162.0	162.4	163.5	164.6	163.4	161.9	161.8	161.2	161.4	162.1	163.3	164.6	166.6	
Other private business.....	11	33.5	33.7	32.9	32.7	33.7	33.7	33.8	33.8	33.6	33.4	32.9	32.5	32.7	32.8	32.5	32.6	32.9	33.0	33.1	
Rental income of persons.....	12	31.2	31.3	30.5	30.3	31.6	31.4	31.4	31.3	31.1	30.9	30.5	30.1	30.4	30.4	30.1	30.2	30.4	30.5	30.7	
Nonfarm tenant-occupied housing.....	13	28.6	28.7	27.9	27.8																
Farm tenant-occupied housing.....	14	0.3	0.3	0.3	0.3																
Farms owned by nonoperator landlords.....	15	0.3	0.3	0.3	0.3																
Nonfarm nonresidential properties.....	16	2.1	2.0	2.0	1.9																
Proprietors' income.....	17	2.3	2.4	2.4	2.4	2.2	2.3	2.4	2.5	2.5	2.5	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	
Households and institutions	18	285.5	294.6	292.5	295.2	290.6	291.7	294.5	296.2	296.0	295.4	292.1	289.9	292.6	294.0	293.2	295.4	298.4	300.4	302.5	
Owner-occupied housing.....	19	208.0	209.5	204.4	205.3	210.4	209.7	210.2	209.8	208.2	207.0	203.9	202.2	204.4	205.3	203.8	205.1	206.8	207.7	208.5	
Nonprofit institutions serving households.....	20	77.5	85.2	88.1	90.0	80.3	82.1	84.3	86.3	87.9	88.4	88.1	87.7	88.2	88.7	89.3	90.3	91.6	92.7	94.0	
Government	21	291.3	311.2	323.7	334.0	298.5	302.4	308.1	314.1	320.0	322.6	323.2	323.6	325.6	329.0	332.5	335.5	339.1	343.8	349.4	
General government.....	22	243.2	259.6	270.5	278.6	249.1	252.2	257.1	262.1	267.1	269.3	270.0	270.5	272.2	274.8	277.5	279.6	282.5	286.4	291.0	
Federal.....	23	106.3	113.4	118.1	123.3	108.5	110.2	112.7	114.7	116.1	116.6	117.4	118.5	119.8	121.3	122.7	123.7	125.5	127.7	129.8	
State and local.....	24	136.9	146.2	152.4	155.3	140.6	142.0	144.4	147.4	150.9	152.7	152.6	152.0	152.4	153.6	154.8	155.9	157.0	158.7	161.1	
Government enterprises.....	25	48.1	51.5	53.2	55.4	49.4	50.2	51.0	52.0	52.9	53.3	53.2	53.1	53.4	54.2	55.0	55.9	56.6	57.4	58.4	
Federal.....	26	6.3	6.5	6.6	6.8	6.4	6.4	6.5	6.5	6.6	6.6	6.7	6.6	6.7	6.7	6.7	6.8	6.8	6.9	7.0	
State and local.....	27	41.8	45.0	46.6	48.7	43.0	43.8	44.6	45.5	46.3	46.7	46.5	46.5	46.8	47.5	48.3	49.1	49.8	50.5	51.5	
Addendum:																					
Nonfarm business.....	28	1,205.9	1,267.3	1,269.6	1,266.9	1,226.9	1,240.8	1,258.9	1,279.0	1,290.7	1,287.1	1,272.7	1,260.0	1,258.4	1,256.0	1,262.2	1,268.8	1,280.5	1,292.1	1,310.1	

Table 7.6. Capital Consumption Adjustment by Legal Form of Organization and Type of Adjustment
[Billions of dollars]

	Line	2007	2008	2009	2010
Capital consumption adjustment ¹	1	-103.6	76.9	39.5	196.5
For consistent accounting at historical cost.....	2	99.0	297.6	241.8	384.8
For current-cost valuation.....	3	-202.6	-220.7	-202.2	-188.3
Domestic corporate business	4	-180.5	-67.1	-94.3	19.7
For consistent accounting at historical cost.....	5	-36.4	93.1	51.3	154.7
For current-cost valuation.....	6	-144.1	-160.2	-145.6	-135.0
Financial.....	7	-21.7	-35.4	-42.3	-28.1
For consistent accounting at historical cost.....	8	-10.6	-23.7	-30.5	-17.1
For current-cost valuation.....	9	-11.0	-11.7	-11.8	-11.0
Nonfinancial.....	10	-158.8	-31.7	-52.0	47.8
For consistent accounting at historical cost.....	11	-25.7	116.8	81.8	171.7
For current-cost valuation.....	12	-133.1	-148.5	-133.8	-123.9
Domestic noncorporate business	13	76.9	144.0	133.8	176.8
Sole proprietorships and partnerships.....	14	94.3	161.2	149.8	192.3
Farm ¹	15	-6.1	-6.5	-6.3	-5.8
Nonfarm.....	16	100.5	167.7	156.1	198.1
For consistent accounting at historical cost.....	17	135.4	204.5	190.4	230.1
For current-cost valuation.....	18	-34.9	-36.8	-34.3	-32.0
Other private business ¹	19	-17.4	-17.1	-16.0	-15.6
Rental income of persons.....	20	-16.6	-16.2	-15.1	-14.7
Nonfarm tenant-occupied housing.....	21	-15.5	-15.1	-14.0	-13.7
Farm tenant-occupied housing.....	22	-0.2	-0.2	-0.2	-0.2
Farms owned by nonoperator landlords.....	23	-0.3	-0.2	-0.2	-0.2
Nonfarm nonresidential properties.....	24	-0.6	-0.6	-0.6	-0.5
Proprietors' income.....	25	-0.8	-0.9	-0.9	-0.9

1. Except for farm proprietorships and partnerships (line 15) and other private business (line 19), the capital consumption adjustment is calculated in two parts. The adjustment for consistent accounting at historical cost converts depreciation, based on the service lives and depreciation schedules employed by firms when filing their income tax returns, to consistent service lives and empirically based depreciation schedules. The adjustment for current-cost valuation converts the historical-cost series with consistent accounting to a series valued at current cost. For farm proprietorships and partnerships and for other private business, the historical-cost series is based on consistent service lives and empirically based depreciation schedules, so the adjustment reflects only a conversion to current-cost valuation.

Table 7.7. Business Current Transfer Payments by Type
[Billions of dollars]

	Line	2007	2008	2009	2010
Business current transfer payments (net)	1	103.3	123.0	132.0	136.7
Payments to persons (net)	2	30.5	36.8	38.2	38.3
Insurance payments to persons by business.....	3	9.1	16.8	17.1	15.4
Automobile insurance.....	4	13.5	13.4	12.3	12.2
Medical malpractice insurance.....	5	3.4	2.9	2.7	2.7
Net insurance settlements.....	6	-7.8	0.5	2.1	0.5
Donations by corporate business to nonprofit institutions serving households.....	7	14.2	12.4	13.3	14.1
Other ¹	8	7.2	7.5	7.8	8.8
Payments to government (net) ²	9	66.8	79.0	96.1	99.0
Payments to the rest of the world (net) ³	10	6.0	7.2	-2.3	-0.6

1. Consists largely of losses by business due to fraud and unrecovered thefts, corporate cash prizes, and payments from personal injury trust funds.
 2. For detail, see table 3.7.
 3. Consists of net insurance settlements paid to the rest of the world less net insurance settlements received from the rest of the world.

Table 7.8. Supplements to Wages and Salaries by Type

[Billions of dollars]

	Line	2007	2008	2009	2010
Supplements to wages and salaries	1	1,440.4	1,522.5	1,531.1	1,563.1
Employer contributions for government social insurance (3.6:2)	2	459.9	470.1	458.0	473.2
Employer contributions for employee pension and insurance funds (6.11A-D:1)	3	980.5	1,052.4	1,073.1	1,089.9
By type					
Pension, profit-sharing, and other retirement benefit plans ¹	4	686.2	760.4	765.9	785.6
Old-age, survivors, and disability insurance (3.6:5)	5	306.5	317.2	307.9	310.5
Federal civilian employee retirement (6.11A-C:26; 6.11D:28)	6	54.4	57.0	59.5	63.7
Federal military employee retirement (6.11A-C:27; 6.11D:29)	7	60.5	66.0	73.1	78.3
Railroad retirement (3.6:12)	8	2.7	2.8	2.7	2.7
Pension benefit guaranty (3.6:13)	9	1.3	1.6	2.0	2.2
State and local employee retirement (6.11A-C:28; 6.11D:30)	10	75.2	82.5	84.2	85.7
Private pension and profit-sharing (6.11A-C:22; 6.11D:24)	11	185.6	233.3	236.5	242.6
Health insurance	12	618.5	640.1	648.9	652.9
Federal hospital insurance (3.6:6)	13	88.8	90.6	86.4	88.3
Military medical insurance (3.6:16)	14	2.4	2.7	3.1	3.6
Temporary disability insurance (3.6:18)	15	0.0	0.0	0.0	0.0
Private group health insurance (6.11B,C:31; 6.11D:33) ²	16	527.2	546.8	559.3	560.9
Life insurance	17	17.8	13.0	11.1	10.6
Veterans life insurance (3.6:14)	18	0.0	0.1	0.0	0.1
Private group life insurance (6.11B,C:32; 6.11D:34) ²	19	17.7	12.9	11.1	10.5
Workers' compensation	20	75.9	69.0	64.7	63.7
Federal (3.6:15)	21	2.6	2.6	2.7	2.7
State and local (3.6:19)	22	15.1	14.3	14.2	14.5
Private insurance (6.11B,C:33; 6.11D:35) ²	23	58.2	52.2	47.8	46.5
Unemployment insurance	24	42.1	40.0	40.5	50.3
State unemployment insurance (3.6:8)	25	32.5	30.4	30.9	40.2
Federal unemployment tax (3.6:9)	26	7.3	7.1	6.6	6.7
Railroad employees unemployment insurance (3.6:10)	27	0.1	0.1	0.1	0.1
Federal employees unemployment insurance (3.6:11)	28	0.6	0.7	1.3	1.7
Private supplemental unemployment (6.11B,C:34; 6.11D:36)	29	1.7	1.7	1.7	1.7

1. Employer contributions to privately administered programs and to publicly administered government employee retirement plans are classified as employer contributions for employee pension and insurance funds. Employer contributions to other publicly administered programs are classified as employer contributions for government social insurance.

2. Government contributions to privately administered health, life, and workers' compensation insurance for government employees are classified as employer contributions for employee pension and insurance funds.

NOTE: The numbers in parentheses indicate the tables and line numbers from which the entries in this table are derived.

Table 7.9. Rental Income of Persons by Legal Form of Organization and by Type of Income

[Billions of dollars]

	Line	2007	2008	2009	2010
Rental income of persons with capital consumption adjustment	1	143.7	231.6	305.9	350.2
Other private business	2	71.1	96.2	107.8	113.6
Tenant-occupied housing	3	42.7	55.3	67.6	73.2
Nonfarm tenant-occupied permanent site housing	4	42.6	55.2	67.5	73.1
Farm tenant-occupied housing owned by farm operator landlords	5	0.1	0.1	0.1	0.1
Farms owned by nonoperator landlords ¹	6	4.4	5.6	5.9	5.9
Nonfarm nonresidential properties ²	7	0.0	-0.4	2.4	2.6
Royalties	8	24.0	35.8	31.8	31.8
Households and nonprofit institutions	9	72.6	135.4	198.2	236.6
Nonfarm owner-occupied housing	10	66.0	128.0	189.6	227.4
Permanent site	11	57.3	119.7	180.1	217.2
Manufactured homes	12	8.7	8.3	9.5	10.2
Farm owner-occupied housing owned by farm operators	13	2.1	2.1	2.3	2.6
Tenant-occupied housing owned by nonprofit institutions	14	4.6	5.3	6.3	6.6
Addendum:					
Rental income with capital consumption adjustment (1-8)	15	119.8	195.9	274.1	318.4

1. Includes housing, service structures, and land.

2. Includes rental income of private noninsured pension plans.

Table 7.10. Dividends Paid and Received by Sector

[Billions of dollars]

	Line	2007	2008	2009	2010
Dividends paid	1	1,192.2	1,239.8	1,039.4	1,129.4
Domestic corporate business ¹	2	943.2	923.5	819.5	913.6
Financial	3	366.4	341.3	332.4	382.3
Nonfinancial	4	576.9	582.2	487.1	531.2
Rest of the world ²	5	249.0	316.4	219.9	215.9
Dividends received	6	1,192.2	1,239.8	1,039.4	1,129.4
Domestic corporate business ²	7	293.5	317.1	303.1	298.3
Financial	8	201.2	209.1	165.0	165.8
Nonfinancial	9	92.3	108.0	138.1	132.4
Rest of the world ¹	10	104.2	135.9	116.3	93.8
Government	11	2.6	3.5	21.3	19.6
Persons ³	12	791.9	783.4	598.8	717.7
Publicly administered government employee retirement plans	13	30.3	27.0	24.2	24.5
Other	14	761.6	756.4	574.6	693.3
Addenda:					
Net corporate dividend payments (16+17)	15	794.5	786.9	620.0	737.3
Domestic corporate business (2-7)	16	649.7	606.3	516.4	615.3
Rest of the world (5-10)	17	144.8	180.5	103.6	122.0
Personal dividend income (15-11)	18	791.9	783.4	598.8	717.7

1. Remitted earnings to foreign residents from their unincorporated U.S. affiliates are treated as dividends paid by domestic corporate business (line 2) and as dividends received by the rest of the world (line 10).

2. Earnings of U.S. residents remitted by their unincorporated foreign affiliates are treated as dividends paid by the rest of the world (line 5) and as dividends received by domestic corporate business (line 7).

3. Dividends received by insured private pension plans are included in dividends received by financial corporate business (line 8), and in imputed interest received by persons, table 7.11 (line 61).

Table 7.11. Interest Paid and Received by Sector and Legal Form of Organization

[Billions of dollars]

	Line	2007	2008	2009	2010		Line	2007	2008	2009	2010
Monetary interest						Monetary interest					
Monetary interest paid	1	4,496.6	3,984.0	2,973.5	2,583.0	Corporate business	51	48.0	70.5	38.2	31.7
Domestic business ¹	2	2,832.9	2,448.4	1,668.0	1,319.9	Financial	52	14.1	32.6	7.7	4.0
Corporate business	3	2,335.4	1,999.7	1,320.6	1,056.6	Nonfinancial	53	33.8	37.9	30.4	27.8
Financial	4	1,686.1	1,405.5	784.0	648.0	Sole proprietorships and partnerships	54	16.9	19.9	16.3	15.4
On deposits ²	5	239.4	165.7	111.0	75.1	Farm	55	0.8	1.0	0.8	0.8
On other liabilities	6	1,446.7	1,239.9	673.0	573.0	Nonfarm	56	16.2	19.0	15.5	14.6
Nonfinancial	7	649.3	594.1	536.7	408.5	Other private business	57	0.5	0.5	0.4	0.4
Sole proprietorships and partnerships	8	441.4	389.2	288.6	207.2	Households and nonprofit institutions	58	458.6	480.6	441.4	458.8
Farm	9	10.1	10.7	10.7	10.7	Households	59	457.4	479.4	440.5	458.0
Nonfarm	10	431.3	378.5	277.9	196.5	Owner-occupied housing	60	1.4	1.4	1.2	1.2
Other private business	11	56.2	59.6	58.7	56.1	Persons	61	456.0	478.0	439.3	456.8
Rental income of persons	12	55.1	58.5	57.6	55.0	From banks credit agencies, and investment companies	62	188.9	216.5	192.0	203.7
Proprietors' income	13	1.1	1.1	1.1	1.1	From life insurance carriers	63	255.4	250.8	238.1	247.0
Households and nonprofit institutions	14	891.2	868.5	798.0	735.6	From property and casualty insurance companies	64	11.8	10.7	9.2	6.2
Households	15	876.0	853.6	783.8	722.2	Nonprofit institutions	65	1.2	1.2	0.9	0.9
Owner-occupied housing	16	591.7	588.7	543.5	502.6	Government	66	6.9	8.9	7.8	8.2
Persons ³	17	284.3	265.0	240.3	219.6	Federal	67	0.5	0.7	0.8	0.8
Nonprofit institutions	18	15.2	14.9	14.2	13.4	State and local	68	6.4	8.2	7.0	7.4
Government	19	421.0	406.1	370.9	404.5	Rest of the world	69	7.3	10.9	9.1	8.9
Federal	20	313.2	292.1	251.9	279.9	Borrower services:					
State and local	21	107.8	113.9	119.0	124.6	Imputed interest paid	70	-184.2	-154.3	-205.8	-255.7
Rest of the world	22	351.5	261.0	136.7	123.0	Domestic business ¹	71	-96.4	-83.7	-106.5	-120.0
To business and persons	23	349.8	259.1	135.5	121.8	Corporate business	72	-68.4	-59.8	-75.6	-86.4
To federal government	24	1.7	1.9	1.2	1.2	Financial	73	-15.5	-11.8	-12.4	-13.2
Monetary interest received	25	4,496.6	3,984.0	2,973.5	2,583.0	Nonfinancial	74	-52.9	-47.9	-63.3	-73.2
Domestic business ¹	26	3,002.3	2,493.3	1,875.2	1,638.1	Sole proprietorships and partnerships	75	-23.8	-20.4	-26.0	-27.5
Corporate business	27	2,787.7	2,288.0	1,727.9	1,536.0	Farm	76	-1.5	-1.2	-1.6	-2.0
Financial	28	2,438.8	2,015.3	1,511.8	1,339.8	Nonfarm	77	-22.3	-19.2	-24.5	-25.5
Nonfinancial	29	349.0	272.6	216.1	196.2	Other private business	78	-4.2	-3.5	-4.9	-6.1
Financial sole proprietorships and partnerships ⁴	30	214.5	205.3	147.3	102.1	Rental income of persons and proprietors' income	79	-4.2	-3.5	-4.9	-6.1
Other private business	31	0.0	0.0	0.0	0.0	Households and nonprofit institutions	80	-78.6	-62.5	-84.2	-117.8
Persons ⁴	32	807.9	902.8	668.7	545.8	Households	81	-74.8	-59.4	-79.8	-112.6
Publicly administered government employee retirement plans ⁵	33	122.0	112.2	91.9	95.9	Owner-occupied housing	82	-51.5	-40.0	-53.2	-66.3
Other ⁶	34	685.9	790.7	576.8	449.9	Persons	83	-23.4	-19.3	-26.6	-46.3
Government	35	115.9	103.1	95.4	96.7	Nonprofit institutions	84	-3.8	-3.1	-4.4	-5.2
Federal	36	21.7	19.4	23.7	29.1	Government	85	-6.7	-5.8	-12.3	-14.3
State and local	37	94.2	83.8	71.7	67.6	Federal	86	0.0	0.0	0.0	0.0
Rest of the world	38	570.6	484.8	334.2	302.4	State and local	87	-6.7	-5.8	-12.3	-14.3
From business	39	406.2	317.9	189.8	166.3	Rest of the world	88	-2.5	-2.3	-2.8	-3.6
From federal government	40	164.4	166.8	144.4	136.1	Imputed interest received	89	-184.2	-154.3	-205.8	-255.7
Imputed interest						Domestic corporate business, financial	90	-184.2	-154.3	-205.8	-255.7
Total imputed interest paid (43+70)	41	354.0	437.0	307.4	267.7	Banks, credit agencies, and investment companies	91	-184.2	-154.3	-205.8	-255.7
Total imputed interest received (49+89)	42	354.0	437.0	307.4	267.7	Addenda:					
Depositor and insurance services:						Net interest (93+97+98+99)	92	712.8	848.1	639.9	544.7
Imputed interest paid	43	538.2	591.3	513.2	523.4	Domestic business (2+44+71-26-50-90)	93	383.0	515.8	340.0	284.9
Domestic corporate business, financial	44	529.9	580.9	502.9	514.9	Corporate (3+44+72-27-51-90)	94	145.4	316.7	187.6	173.1
Banks, credit agencies, and investment companies	45	241.9	296.6	236.9	244.9	Sole proprietorships and partnerships (8+75-30-54)	95	186.1	143.6	99.0	62.2
Life insurance carriers	46	255.4	250.8	238.1	247.0	Other private business (11+78-31-57)	96	51.5	55.5	53.4	49.6
Property and casualty insurance companies	47	32.7	33.5	27.8	23.0	Owner-occupied housing (16+82-60)	97	538.9	547.2	489.1	435.1
Rest of the world	48	8.3	10.4	10.3	8.5	Nonprofit institutions (18+84)	98	11.4	11.8	9.8	8.1
Imputed interest received	49	538.2	591.3	513.2	523.4	Rest of the world (22+48+88-38-69)	99	-220.5	-226.7	-199.1	-183.3
Domestic business ¹	50	65.4	90.9	54.9	47.5	Net interest paid by government (19+85-35-66)	100	291.4	288.2	255.4	285.3
						Personal interest payments (17+83)	101	260.9	245.6	213.7	173.4
						Personal interest income (92+100+101) or (32+61+65)	102	1,265.1	1,382.0	1,108.9	1,003.4

1. Excludes interest paid or received by government enterprises, which is included in the government sector.

2. Consists of interest paid on the deposit liabilities of commercial and mutual savings banks, savings and loan associations, and credit unions.

3. Consists of nonmortgage interest paid by households.

4. Interest received by nonfinancial sole proprietorships and partnerships is considered interest received by persons and is included in line 32.

5. Beginning with October 2002, includes the Uniformed Services Retiree Health Care Fund.

6. Includes nonprofit institutions primarily serving households.

NOTE: In this table, imputed interest paid (line 41) is the sum of (1) premium supplements paid to property and casualty insurance carriers by households and institutions, governments, domestic business, and the rest of the world as a measure of imputed services provided to these sectors by the property and casualty insurance providers, (2) the difference between the property income received by financial intermediaries from the investment of depositors' or beneficiaries' funds and the interest paid by them to business, households and institutions, governments, and the rest of the world, and (3) the imputed services provided to these sectors in the role of borrowers of financial services; these services are included as negative amounts paid by the borrowers and received by the financial intermediaries.

Table 7.12. Imputations in the National Income and Product Accounts—Table Ends

[Billions of dollars]

	Line	2007	2008	2009	2010		Line	2007	2008	2009	2010
Specific imputations						Interest-related imputations:					
Owner-occupied housing:						Net interest, domestic (184–191+192–195).....	183	790.7	824.2	749.3	726.6
Imputed rental of owner-occupied housing.....	133	1,152.8	1,190.6	1,212.6	1,215.1	Interest paid by persons.....	184	551.7	560.4	500.1	444.4
Intermediate inputs.....	134	202.8	167.0	183.3	197.0	Monetary interest paid by persons.....	185	607.0	603.6	557.7	515.9
Taxes on production and imports.....	135	134.0	137.3	140.6	144.1	Owner-occupied housing.....	186	591.7	588.7	543.5	502.6
Subsidies.....	136	7.9	3.6	2.0	1.5	Interest paid by nonprofit institutions serving households.....	187	15.2	14.9	14.2	13.4
Net interest (186–156–164).....	137	538.9	547.2	489.1	435.1	Imputed interest paid by persons.....	188	-55.3	-43.2	-57.6	-71.5
Current transfer payments.....	138	8.9	3.2	5.5	5.1	Owner-occupied housing (-156).....	189	-51.5	-40.0	-53.2	-66.3
Rental income of persons with capital consumption adjustment (133–134–135+136–137–138–140).....	139	68.1	130.0	191.9	230.0	Nonprofit institutions serving households (-157).....	190	-3.8	-3.1	-4.4	-5.2
Consumption of fixed capital.....	140	208.0	209.5	204.4	205.3	Less: Imputed interest received by persons (164).....	191	1.4	1.4	1.2	1.2
Rental value of nonresidential fixed assets owned and used by nonprofit institutions serving households¹.....	141	92.7	101.1	102.5	103.0	Imputed interest paid by private enterprises.....	192	122.9	203.2	100.7	76.4
Taxes on production and imports.....	142	7.8	8.3	8.6	8.9	By banks, credit agencies, and investment companies for depositor services and by property and casualty insurance carriers (146+159).....	193	274.6	330.1	264.8	268.0
Net interest (187+190).....	143	11.4	11.8	9.8	8.1	By private enterprises for borrower services (-154).....	194	-151.7	-126.9	-164.1	-191.5
Consumption of fixed capital.....	144	73.5	81.1	84.1	86.0	Less: Imputed interest received.....	195	-117.5	-62.0	-149.7	-206.9
Financial services furnished without payment (146+151).....	145	426.1	451.0	442.7	500.6	By banks for borrower services (-151).....	196	-184.2	-154.3	-205.8	-255.7
Depositor services.....	146	241.9	296.6	236.9	244.9	By other private enterprises (149+162).....	197	66.7	92.3	56.1	48.7
Persons ²	147	188.9	216.5	192.0	203.7	Personal interest payments.....	198	-575.1	-579.7	-526.7	-490.7
Government.....	148	6.6	8.6	7.6	8.0	Owner-occupied housing (-186+156).....	199	-540.3	-548.6	-490.3	-436.3
Private enterprises.....	149	41.0	62.8	30.3	26.3	Interest paid by nonprofit institutions serving households (-143).....	200	-11.4	-11.8	-9.8	-8.1
Rest of the world ³	150	5.4	8.7	7.0	6.9	Borrower services paid by persons (-152).....	201	-23.4	-19.3	-26.6	-46.3
Borrower services.....	151	184.2	154.3	205.8	255.7	Personal interest income (147+160–164).....	202	200.5	227.0	200.8	209.5
Persons.....	152	23.4	19.3	26.6	46.3	Net interest, domestic (183).....	203	790.7	824.2	749.3	726.6
Government.....	153	6.7	5.8	12.3	14.3	Net interest, rest of the world (-150–158–165+166).....	204	-1.5	-2.9	-1.6	-4.0
Private enterprises.....	154	151.7	126.9	164.1	191.5	Net imputed interest paid by government (-148–153–161).....	205	-13.6	-14.7	-20.1	-22.5
Domestic business.....	155	96.4	83.7	106.5	120.0	Personal interest payments (198).....	206	-575.1	-579.7	-526.7	-490.7
Owner-occupied housing.....	156	51.5	40.0	53.2	66.3	Selected aggregates					
Nonprofit institutions serving households.....	157	3.8	3.1	4.4	5.2	Gross domestic product.....	207	14,028.7	14,291.5	13,939.0	14,526.5
Rest of the world ⁴	158	2.5	2.3	2.8	3.6	Imputations.....	208	2,093.3	2,230.8	2,245.7	2,277.4
Premium supplements for property and casualty insurance (160+161+162+165–166).....	159	32.7	33.5	27.8	23.0	Owner-occupied housing (133–134).....	209	950.0	1,023.6	1,029.4	1,018.1
Persons and nonprofit institutions serving households.....	160	13.0	11.9	10.1	7.0	Rental value of nonresidential fixed assets owned and used by nonprofit institutions serving households (142+143+144).....	210	92.7	101.1	102.5	103.0
Government.....	161	0.3	0.3	0.2	0.2	Financial services furnished without payment (147+148+150+152+153+158).....	211	233.4	261.2	248.3	282.8
Private enterprises.....	162	25.8	29.5	25.8	22.4	Premium supplements for property and casualty insurance (160+161+165–166).....	212	6.9	4.0	2.1	0.6
Domestic business.....	163	24.4	28.1	24.5	21.2	Employment-related imputations (170).....	213	564.9	580.5	592.8	594.2
Owner-occupied housing.....	164	1.4	1.4	1.2	1.2	Farm products consumed on farms (167).....	214	0.1	0.1	0.1	0.1
To the rest of the world (exports).....	165	2.0	2.2	2.1	1.9	Margins on owner-built housing (179).....	215	2.1	0.5	0.0	0.0
From the rest of the world (imports).....	166	8.3	10.4	10.3	8.5	Consumption of general government fixed capital (181).....	216	243.2	258.6	270.5	278.6
Farm products consumed on farms.....	167	0.1	0.1	0.1	0.1	Excluding imputations (207–208).....	217	11,935.3	12,060.7	11,693.3	12,249.2
Output.....	168	0.4	0.4	0.3	0.3	Personal income.....	218	11,912.3	12,460.2	11,930.2	12,373.5
Less: Intermediate inputs.....	169	0.2	0.2	0.2	0.2	Imputations.....	219	822.8	929.2	977.2	1,025.1
Employment-related imputations.....	170	564.9	580.5	592.8	594.2	Food furnished to employees, including military and domestic service (171).....	220	14.1	14.3	14.9	14.3
Food furnished to employees, including military and domestic service ⁵	171	14.1	14.3	14.9	14.3	Standard clothing issued to military personnel (172).....	221	0.4	0.4	0.4	0.4
Standard clothing issued to military personnel ⁵	172	0.4	0.4	0.4	0.4	Employees' lodging (173).....	222	0.4	0.7	0.7	0.7
Employees' lodging ⁵	173	0.4	0.7	0.7	0.7	Employer contributions for health and life insurance (174).....	223	544.9	559.7	570.3	571.5
Employer contributions for health and life insurance ⁶	174	544.9	559.7	570.3	571.5	Farm products consumed on farms (167).....	224	0.1	0.1	0.1	0.1
Contributions for government social insurance for federal government employees for certain programs ⁷	175	5.0	5.4	6.5	7.3	Margins on owner-built housing (179).....	225	2.1	0.5	0.0	0.0
Private investment-related imputations.....	176	657.7	523.0	414.8	402.9	Owner-occupied housing (139–136).....	226	60.1	126.5	189.9	228.5
Owner-occupied residential structures ⁸	177	535.4	390.5	291.2	284.1	Depositor financial services furnished without payment and premium supplements (147+160–164).....	227	200.5	227.0	200.8	209.5
Nonresidential fixed investment by nonprofit institutions serving households ⁹	178	120.2	132.0	123.6	118.8	Excluding imputations (218–219).....	228	11,089.5	11,530.9	10,953.0	11,348.5
Margins on owner-built housing.....	179	2.1	0.5	0.0	0.0						
Government investment-related imputations.....	180	699.7	756.8	775.9	783.9						
General government consumption of fixed capital ¹⁰	181	243.2	259.6	270.5	278.6						
Gross government investment ¹¹	182	456.5	497.2	505.4	505.3						

1. Residential dwellings owned and used by nonprofit institutions serving households are included in owner-occupied housing categories.

2. Includes financial services furnished without payment to government employee retirement plans.

3. Classified as a service in exports, and as an income payment to the rest of the world.

4. Classified as a service in exports, and as an income receipt from the rest of the world.

5. For general government employees, recorded as compensation of employees (wages and salaries) and as a sale; does not affect government consumption expenditures. Similar payments for employees of government enterprises are not included in government consumption expenditures; they are deducted in the calculation of the surplus of government enterprises.

6. Health insurance premiums paid by employers are included in the calculation of the "net health insurance" category of personal consumption expenditures (PCE); life insurance premiums paid by employers are included in the calculation of the "life insurance" category of PCE.

7. Consists of the programs for which a social insurance fund is imputed, and for which contributions are set equal to benefits paid. These payments are funded directly out of the current budget. The specific programs consist of workers' compensation, unemployment insurance, and medical services for the dependents of active duty military personnel at nonmilitary facilities. Source data are not available for the corresponding treatment for similar state and local government programs. Similar payments for employees of government enterprises are not included in government consumption expenditures; they are deducted in the calculation of the surplus of government enterprises.

8. Consists of owner-occupant purchases of new single-family dwellings, including manufactured homes, expenditures

on improvements, and payments of commissions on new and existing residential dwellings, less sales of dwellings to government. The series is calculated from the investment data prepared as part of BEA's capital stock estimates. It differs from the investment data shown in table 5.4.5 because the series shown in that table reflect total purchases by private business.

9. Excludes investment by nonprofit institutions serving households in residential properties, which is included in owner-occupant investment (see footnote 1) and in sales of existing structures to governments. The series is calculated from the investment data prepared as part of BEA's capital stock estimates. It differs from the investment data shown in table 5.4.5 because the series shown in that table reflect total purchases by private business.

10. The consumption of fixed capital (CFC) of government enterprises is not included in government consumption expenditures; it is deducted in the calculation of the current surplus of government enterprises and is recorded as part of total government CFC.

11. Includes gross investment of government enterprises.

NOTE: "Imputations" are transactions recorded in the national income and product accounts that are not transactions of the market economy. In this table, the imputations shown in the "specific imputations" section are those that affect gross domestic product (GDP). In table 7.11, imputed interest paid by life insurance carriers (line 46) consists of the property incomes earned on life insurance and pension reserves. These incomes are considered to be incomes received by persons and not by the insurance carriers; this reclassification is not considered an imputation for purposes of table 7.12, because it does not affect GDP.

Table 7.13. Relation of Consumption of Fixed Capital in the National Income and Product Accounts to Depreciation and Amortization as Published by the Internal Revenue Service

[Billions of dollars]

	Line	2007	2008	2009	2010
Corporations					
Depreciation and amortization, IRS	1	772.3	939.4		
Less: Depreciation of assets of foreign branches	2	3.5	3.1		
Depreciation or amortization of intangible assets ¹	3	127.3	136.1		
Other ²	4	36.5	40.2		
Plus: Normal accidental damage to fixed capital other than repairable damage	5	6.0	6.3		
Depreciation of computer software not in IRS depreciation	6	149.8	158.2		
Depreciation of mining exploration, shafts, and wells charged to current expense	7	23.7	28.6		
Depreciation of motor vehicles not in IRS depreciation ³	8	6.2	6.1		
Depreciation of railroad track charged to current expense ⁴	9				
Other ⁵	10	2.1	2.2		
Equals: Capital consumption allowances, NIPAs	11	792.9	961.4	936.1	1,046.8
Less: Capital consumption adjustment	12	-180.5	-67.1	-94.3	19.7
Equals: Consumption of fixed capital, NIPAs	13	973.4	1,028.5	1,030.4	1,027.1
Nonfarm sole proprietorships and partnerships					
Depreciation and amortization, IRS	14	276.9	352.9	339.2	
Less: Depreciation or amortization of intangible assets ¹	15	11.1	14.1	13.6	
Adjustment for misreporting on income tax returns	16	22.8	27.5	26.8	
Other ⁶	17	1.0	0.9	0.9	
Plus: Normal accidental damage to fixed capital other than repairable damage	18	0.7	0.8	0.9	
Depreciation of computer software not in IRS depreciation	19	8.3	8.8	9.2	
Depreciation of mining exploration, shafts, and wells charged to current expense	20	8.7	10.0	10.5	
Depreciation of motor vehicles not in IRS depreciation ³	21	0.5	0.5	0.5	
Equals: Capital consumption allowances, NIPAs	22	260.2	330.4	319.0	360.1
Less: Capital consumption adjustment	23	100.5	167.7	156.1	198.1
Equals: Consumption of fixed capital, NIPAs	24	159.7	162.8	162.9	162.0

1. Consists of intangible assets that the IRS allows to be amortized.

2. Consists of depreciation or amortization of the following items: Breeding, dairy, and work animals; motion picture films; rental videocassettes; and rental clothing.

3. Consists of depreciation of employees' motor vehicles reimbursed by business and depreciation of business motor vehicles charged to current expense.

4. Beginning with 1981, included in IRS depreciation (line 1).

5. Consists of depreciation of assets owned by Federal Reserve banks, federally sponsored credit agencies, credit unions, and nonprofit institutions serving business; depreciation of interest paid by public utilities for own-account investment prior to 1987 (beginning with 1987, included in line 1).

6. Consists of depreciation or amortization of rental videocassettes and rental clothing.

IRS Internal Revenue Service

NIPAs National income and product accounts

Table 7.14. Relation of Nonfarm Proprietors' Income in the National Income and Product Accounts to Corresponding Measures as Published by the Internal Revenue Service

[Billions of dollars]

	Line	2007	2008	2009	2010
Net profit (less loss) of nonfarm proprietorships and partnerships, plus payments to partners, IRS	1	626.5	410.5	431.9	
Plus: Adjustments for misreporting on income tax returns	2	494.6	421.5	444.1	
Posttabulation amendments and revisions ¹	3	-201.3	4.7	-170.6	
Depletion on domestic minerals	4	1.8	2.5	1.4	
Adjustment to depreciate expenditures for mining exploration, shafts, and wells	5	11.1	8.4	-8.8	
Bad debt expense	6	21.2	32.2	40.3	
Income received by fiduciaries	7	1.7	1.7	1.5	
Income of tax-exempt cooperatives	8	4.4	5.2	6.9	
Disaster adjustments (net) ²	9	0.0	-1.0	0.0	
Equals: Nonfarm proprietors' income, NIPAs	10	959.9	885.7	746.6	793.0

1. Consists largely of an adjustment to expense all meals and entertainment, of oilwell bonus payments written off, of adjustments for corporate partners and statutory employees, of interest income, and of margins on owner-built housing.

2. Consists of disaster losses valued at historic-cost less net insurance receipts for disaster-related losses valued at replacement-cost.

IRS Internal Revenue Service

NIPAs National income and product accounts

Table 7.16. Relation of Corporate Profits, Taxes, and Dividends in the National Income and Product Accounts to Corresponding Measures as Published by the Internal Revenue Service

[Billions of dollars]

	Line	2007	2008	2009	2010
Total receipts less total deductions, IRS	1	1,788.7	903.0		
Plus: Adjustment for misreporting on income tax returns	2	287.5	286.8		
Posttabulation amendments and revisions ¹	3	74.2	84.4		
Income of organizations not filing corporation income tax returns	4	47.9	46.0		
Federal Reserve banks.....	5	36.5	35.4		
Federally sponsored credit agencies ²	6	5.8	6.7		
Other ³	7	5.6	3.9		
Depletion on domestic minerals.....	8	14.4	16.3		
Adjustment to depreciate expenditures for mining exploration, shafts, and wells.....	9	41.3	48.9		
State and local taxes on corporate income.....	10	57.8	47.4		
Interest payments of regulated investment companies.....	11	-205.8	-176.8		
Bad debt expense.....	12	130.0	253.9		
Disaster adjustments (net) ⁴	13	0.0	7.3		
Less: Tax-return measures of:					
Gains, net of losses, from sale of property.....	14	324.5	69.4		
Dividends received from domestic corporations.....	15	197.0	206.7		
Income on equities in foreign corporations and branches (to U.S. corporations).....	16	286.3	288.0		
Costs of trading or issuing corporate securities ⁵	17	40.8	-0.1		
Plus: Income received from equities in foreign corporations and branches by all U.S. residents, net of corresponding payments	18	350.9	406.6		
Equals: Profits before taxes, NIPAs	19	1,738.4	1,359.9	1,455.7	1,819.5
Federal income and excess profits taxes, IRS	20	437.1	342.4		
Plus: Posttabulation amendments and revisions, including results of audit and renegotiation and carryback refunds.....	21	-3.1	-26.7		
Amounts paid to U.S. Treasury by Federal Reserve banks	22	34.6	31.7		
State and local taxes on corporate income.....	23	57.8	47.4		
Taxes paid by domestic corporations to foreign governments on income earned abroad	24	24.8	28.0		
Less: U.S. tax credits claimed for foreign taxes paid.....	25	86.6	100.4		
Investment tax credit ⁶	26				
Other tax credits ⁶	27	19.1	13.2		
Equals: Taxes on corporate income, NIPAs	28	445.5	309.0	272.4	411.1
Profits after tax, NIPAs (19-28)	29	1,292.9	1,050.9	1,183.3	1,408.4
Dividends paid in cash or assets, IRS	30	1,529.6	1,420.9		
Plus: Posttabulation amendments and revisions ⁷	31	-390.2	-336.9		
Dividends paid by Federal Reserve banks and certain federally sponsored credit agencies ²	32	3.0	3.1		
U.S. receipts of dividends from abroad, net of payments to abroad	33	144.8	180.5		
Earnings remitted to foreign residents from their unincorporated U.S. affiliates.....	34	4.1	10.7		
Interest payments of regulated investment companies.....	35	-205.8	-176.8		
Less: Dividends received by U.S. corporations.....	36	285.3	311.2		
Earnings of U.S. residents remitted by their unincorporated foreign affiliates	37	5.7	3.5		
Equals: Net corporate dividend payments, NIPAs	38	794.5	786.9	620.0	737.3

1. Consists largely of an adjustment to expense all meals and entertainment, of oilwell bonus payments written off, of adjustments for insurance carriers and savings and loan associations, of amortization of intangible assets, and of tax-exempt interest income.

2. Consists of the Farm Credit System and the Federal Home Loan Banks.

3. Consists of nonprofit organizations serving business and of credit unions.

4. Consists of disaster losses valued at historic-cost less net insurance receipts for disaster-related losses valued at replacement-cost.

5. Includes the imputed financial service charge paid by corporations to domestic securities dealers who do not charge an explicit commission.

6. Beginning with 1984, the investment tax credit is included in other tax credits (line 27).

7. Consists largely of an adjustment to remove capital gains distributions of regulated investment companies.

IRS Internal Revenue Service

NIPAs National income and product accounts

Table 7.17. Relation of Monetary Interest Paid and Received in the National Income and Product Accounts to Corresponding Measures as Published by the Internal Revenue Service

[Billions of dollars]

	Line	2007	2008	2009	2010
Corporations					
Interest paid, IRS.....	1	2,085.1	1,658.6		
Less: Interest paid by foreign branches of commercial banks.....	2	39.1	15.9		
Plus: Interest paid by organizations not filing corporation income tax returns.....	3	81.5	66.6		
Federally sponsored credit agencies.....	4	59.9	46.5		
Other ¹	5	21.6	20.2		
Interest paid by regulated investment companies reported as distributions to stockholders.....	6	205.8	297.3		
Adjustment for mutual savings banks and savings and loan associations.....	7	-11.4	-18.6		
Other ²	8	13.4	11.7		
Equals: Monetary interest paid by corporations, NIPAs.....	9	2,335.4	1,999.7	1,320.6	1,056.6
Nonfarm proprietorships and partnerships					
Interest paid, IRS.....	10	188.3	157.0	106.1	
Plus: Interest reported on rental expense schedule.....	11	126.4	129.8	124.4	
Interest passed through to partners.....	12	150.0	121.4	68.7	
Interest capitalized on tax returns.....	13	2.4	1.8	1.8	
Less: Adjustment for misreporting on income tax returns.....	14	35.8	31.4	23.1	
Equals: Monetary interest paid, NIPAs.....	15	431.3	378.5	277.9	196.5
Corporations					
Interest received, IRS.....	16	2,639.8	2,179.3		
Less: Interest received by foreign branches of commercial banks.....	17	18.9	18.7		
Plus: Interest received by organizations not filing corporation income tax returns.....	18	152.8	139.5		
Federal Reserve banks.....	19	42.6	41.1		
Federally sponsored credit agencies.....	20	65.7	53.5		
Other ³	21	44.4	44.8		
Adjustment for mutual savings banks and savings and loan associations.....	22	-10.7	-31.4		
Other ⁴	23	24.7	19.3		
Equals: Monetary interest received by corporations, NIPAs.....	24	2,787.7	2,288.0	1,727.9	1,536.0

1. Consists of interest paid by nonprofit organizations serving business and by credit unions.

2. Consists of construction interest capitalized on tax returns, interest reported on tax returns in cost of goods sold, and interest passed through to shareholders by small business corporations.

3. Consists of nonprofit organizations serving business, of credit unions, and of other tax-exempt interest received by commercial banks and nonlife insurance carriers.

4. Consists of interest received by credit agencies and finance companies reported as business receipts on tax returns and of interest passed through to shareholders by small business corporations.

NOTE: Total interest received by financial proprietorships and partnerships is not separately identified by the IRS.

IRS Internal Revenue Service

NIPAs National income and product accounts

Table 7.18. Relation of Wages and Salaries in the National Income and Product Accounts to Wages and Salaries as Published by the Bureau of Labor Statistics

[Billions of dollars]

	Line	2007	2008	2009	2010
Total wages and salaries, BLS ¹.....	1	6,018.1	6,142.2	5,859.2	5,975.1
Plus: Adjustment for misreporting on employment tax returns ²	2	95.7	87.8	87.5	97.2
Adjustment for wages and salaries not covered or not fully covered by unemployment insurance.....	3	307.9	320.9	323.6	335.9
Government.....	4	128.8	137.4	145.3	148.8
Other.....	5	179.1	183.5	178.3	187.2
Equals: Wage and salary disbursements, NIPAs.....	6	6,421.7	6,550.9	6,270.3	6,408.2
Plus: Wage accruals less disbursements, NIPAs.....	7	-6.3	-5.0	5.0	0.0
Equals: Wage and salary accruals, NIPAs.....	8	6,415.5	6,545.9	6,275.3	6,408.2

1. Total annual wages of workers covered by state unemployment insurance (UI) laws and by the Unemployment Compensation for Federal Employees program. Data for the most recent year are preliminary.

2. Consists of unreported wages and salaries paid by employers and of unreported tips.

BLS Bureau of Labor Statistics

NIPAs National income and product accounts