

Federal Government Finances and Employment

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

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

and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (federal old-age and survivors insurance and the federal disability insurance trust funds)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

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

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

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

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

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

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

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

Income tax returns and tax collections

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

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

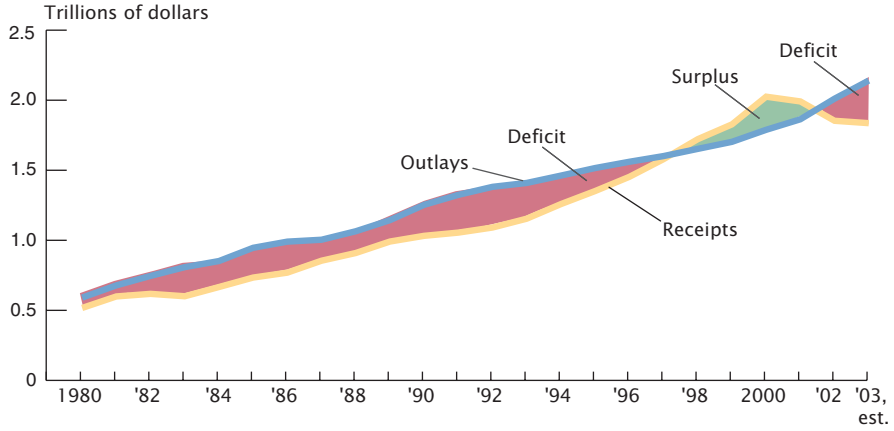
positions at the end of the report month shown and who are paid for personal services rendered for the federal government, regardless of the nature of appointment or method of payment. Federal payrolls include all payments for personal services rendered during the report month and payments for accumulated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

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

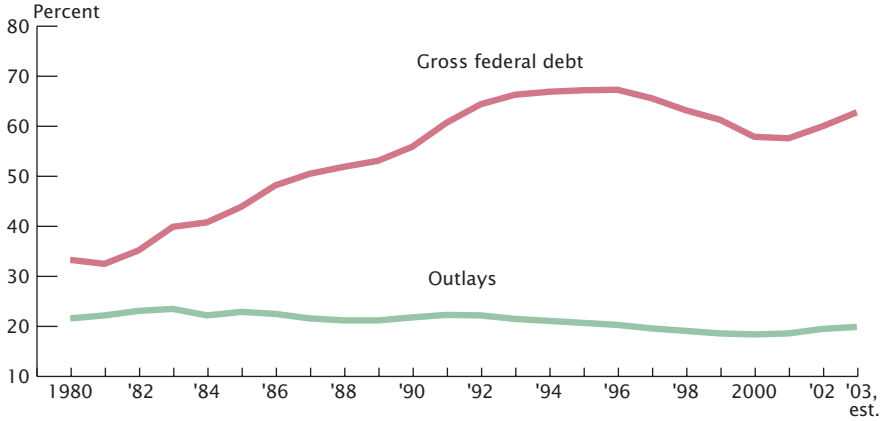
Public lands—The data on applications, entries, selections, patents, and certifications refer to transactions that involve the disposal, under the public land laws (including the homestead laws), of federal public lands to nonfederal owners. In general, original entries and selections are applications 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.

Figure 9.1
Federal Budget Summary: 1980 to 2003

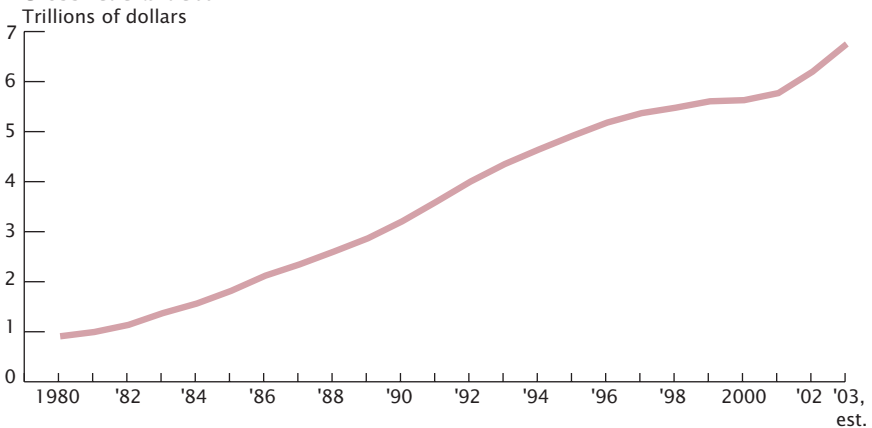
Receipts, outlays, and surplus or deficit



Outlays and federal debt as a percent of gross domestic product



Gross federal debt



Source: Charts prepared by U.S. Census Bureau. For data, see Table 475.

No. 475. Federal Budget—Receipts, Outlays, and Debt: 1960 to 2003

[In billions of dollars (92.5 represents \$92,500,000,000), except percent. For fiscal years ending in year shown; see text, Section 8. 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								
					Held by the public				
	Receipts	Outlays	Surplus or deficit(-)	Outlays as percent of GDP ¹	Total	Federal gov't account	Total	Federal Reserve System	As percent of GDP ¹
1960	92.5	92.2	0.3	17.8	290.5	53.7	236.8	26.5	56.0
1965	116.8	118.2	-1.4	17.2	322.3	61.5	260.8	39.1	46.9
1970	192.8	195.6	-2.8	19.3	380.9	97.7	283.2	57.7	37.6
1975	279.1	332.3	-53.2	21.3	541.9	147.2	394.7	85.0	34.7
1976	298.1	371.8	-73.7	21.4	629.0	151.6	477.4	94.7	36.2
TQ ³	81.2	96.0	-14.7	21.1	643.6	148.1	495.5	96.7	35.4
1977	355.6	409.2	-53.7	20.8	706.4	157.3	549.1	105.0	35.8
1978	399.6	458.7	-59.2	20.7	776.6	169.5	607.1	115.5	35.0
1979	463.3	504.0	-40.7	20.1	829.5	189.2	640.3	115.6	33.1
1980	517.1	590.9	-73.8	21.6	909.0	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	32.5
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	40.8
1985	734.1	946.4	-212.3	22.9	1,817.4	310.2	1,507.3	168.8	43.9
1986	769.2	990.4	-221.2	22.5	2,120.5	379.9	1,740.6	190.9	48.2
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	21.2	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	60.7
1992	1,091.3	1,381.7	-290.4	22.2	4,001.8	1,002.1	2,999.7	296.4	64.4
1993	1,154.4	1,409.5	-255.1	21.5	4,351.0	1,102.6	3,248.4	325.7	66.3
1994	1,258.6	1,461.9	-203.3	21.1	4,643.3	1,210.2	3,433.1	355.2	66.9
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	19.1	5,478.2	1,757.1	3,721.1	458.2	63.2
1999	1,827.5	1,701.9	125.6	18.6	5,605.5	1,973.2	3,632.3	496.6	61.3
2000	2,025.2	1,788.8	236.4	18.4	5,628.7	2,218.9	3,409.8	511.4	57.9
2001	1,991.2	1,863.9	127.3	18.6	5,769.9	2,450.3	3,319.6	534.1	57.6
2002	1,853.2	2,011.0	-157.8	19.5	6,198.4	2,658.0	3,540.4	604.2	60.0
2003, est.	1,836.2	2,140.4	-304.2	19.9	6,752.0	2,873.6	3,878.4	(NA)	62.8

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

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://w3.access.gpo.gov/usbudget/fy2004/pdf/hist.pdf>>.

No. 476. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1980 to 2003

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

Outlays	1980	1990	1995	1999	2000	2001	2002	2003, est.
Federal outlays, total	590.9	1,253.2	1,515.8	1,701.9	1,788.8	1,863.9	2,011.0	2,140.4
National defense	134.0	299.3	272.1	274.9	294.5	305.5	348.6	376.3
Human resources	313.4	619.3	923.8	1,057.7	1,115.5	1,194.4	1,317.9	1,419.6
Education, training, employment and social services	31.8	37.2	51.0	50.6	53.8	57.1	70.5	86.3
Health	23.2	57.7	115.4	141.1	154.5	172.3	196.5	223.1
Medicare	32.1	98.1	159.9	190.4	197.1	217.4	230.9	244.7
Income security	86.6	148.7	223.7	242.4	253.6	269.6	312.5	330.1
Social security	118.5	248.6	335.8	390.0	409.4	433.0	456.4	478.5
Veterans benefits and services	21.2	29.1	37.9	43.2	47.1	45.0	51.0	57.1
Physical resources	66.0	126.0	59.1	81.9	84.7	97.9	104.4	115.2
Energy	10.2	3.3	4.9	0.9	-1.1	-	0.5	0.7
Natural resources and environment	13.9	17.1	21.9	24.0	25.0	25.6	29.5	30.6
Commerce and housing credit	9.4	67.6	-17.8	2.6	3.2	5.9	-0.4	1.3
Transportation	21.3	29.5	39.4	42.5	46.9	54.4	61.9	64.2
Community and regional development	11.3	8.5	10.7	11.9	10.6	11.9	13.0	18.5
Net interest	52.5	184.4	232.1	229.8	223.0	206.2	171.0	161.4
International affairs	12.7	13.8	16.4	15.2	17.2	16.5	22.4	20.7
Agriculture	8.8	12.0	9.8	23.0	36.6	26.4	22.2	20.8
Administration of justice	4.6	10.0	16.2	26.1	28.0	29.7	34.3	36.1
General government	13.0	10.6	14.0	15.6	13.3	14.6	17.4	19.0
Undistributed offsetting receipts	-19.9	-36.6	-44.5	-40.4	-42.6	-47.0	-47.8	-50.3

- 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/fy2004/pdf/hist.pdf>>.

No. 477. Federal Budget Outlays in Constant (1996) Dollars: 1980 to 2003

[In billions of dollars (1,092.5 represents \$1,092,500,000,000). 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 offset]

Type	1980	1990	1995	1999	2000	2001	2002	2003, est.
Constant (1996) dollar outlays, total	1,092.5	1,483.6	1,551.5	1,620.7	1,660.6	1,692.3	1,797.9	1,877.9
National defense ¹	245.3	354.7	282.0	260.7	270.9	275.9	307.6	327.4
Nondefense, total	847.3	1,128.8	1,269.5	1,360.1	1,389.8	1,416.5	1,490.3	1,550.4
Payments for individuals	514.1	688.5	895.7	955.7	982.3	1,027.6	1,118.7	1,185.5
Direct payments ²	453.8	596.1	743.6	787.9	808.3	838.2	910.5	964.4
Grants to state and local gov'ts	60.3	92.5	152.1	167.8	174.0	189.5	208.3	221.2
All other grants	108.1	65.2	77.6	85.7	88.6	95.6	103.9	112.7
Net Interest ²	93.8	214.3	236.8	219.3	208.8	188.5	154.3	143.9
All other ²	173.4	209.2	106.3	136.6	147.9	145.6	153.0	149.6
Undistributed offsetting receipts ²	-42.1	-48.4	-46.8	-37.3	-37.8	-40.8	-39.7	-41.2
Total nondefense	847.3	1,128.8	1,269.5	1,360.1	1,389.8	1,416.5	1,490.3	1,550.4
Total outlays as percent of GDP ³	21.6	21.8	20.7	18.6	18.4	18.6	19.5	19.9
National defense ¹	4.9	5.2	3.7	3.0	3.0	3.0	3.4	3.5
Nondefense, total	16.7	16.6	17.0	15.6	15.4	15.6	16.1	16.4
Payments for individuals	10.2	10.2	12.0	11.0	10.8	11.3	12.0	12.5
Direct payments ²	9.0	8.8	9.9	9.0	8.9	9.2	9.8	10.2
Grants to state and local governments	1.2	1.4	2.0	1.9	1.9	2.1	2.2	2.3
All other grants	2.1	1.0	1.0	1.0	1.0	1.1	1.2	1.2
Net Interest ²	1.9	3.2	3.2	2.5	2.3	2.1	1.7	1.5
All other ²	3.2	2.9	1.4	1.6	1.7	1.6	1.7	1.6
Total nondefense	16.7	16.6	17.0	15.6	15.4	15.6	16.1	16.4
Percent of outlays, total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
National defense ¹	22.7	23.9	17.9	16.2	16.5	16.4	17.3	17.6
Payments for individuals	47.1	46.7	57.9	58.8	58.9	60.5	61.8	62.9
Direct payments ²	41.6	40.5	48.1	48.5	48.5	49.4	50.3	51.2
Grants to state and local governments	5.5	6.3	9.8	10.3	10.4	11.2	11.5	11.7
All other grants	9.9	4.5	5.0	5.4	5.5	5.9	6.0	6.2
Net Interest ²	8.9	14.7	15.3	13.5	12.5	11.1	8.5	7.5
All other ²	14.8	13.1	6.8	8.5	9.0	8.7	8.7	8.1
Undistributed offsetting receipts ²	-3.4	-2.9	-2.9	-2.4	-2.4	-2.5	-2.4	-2.3

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 (1996) 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/fy2004/pdf/hist.pdf>>.

No. 478. Federal Outlays by Agency: 1980 to 2003

[In billions of dollars (590.9 represents \$590,900,000,000). See headnote, Table 475]

Department or other unit	1980	1990	1995	2000	2001	2002	2003, est.
Outlays, total ¹	590.9	1,253.2	1,515.8	1,788.8	1,863.9	2,011.0	2,140.4
Legislative Branch	1.2	2.2	2.6	2.9	3.0	3.2	4.0
Judiciary Branch	0.6	1.6	2.9	4.1	4.4	4.8	5.4
Agriculture	34.8	46.0	56.7	75.7	68.1	68.7	72.8
Commerce	3.1	3.7	3.4	7.8	5.0	5.3	5.8
Defense-Military	130.9	289.8	259.6	281.2	291.0	332.0	358.2
Education	14.6	23.0	31.2	33.9	35.7	46.3	59.5
Energy	7.3	12.1	17.6	15.0	16.4	17.7	19.8
Health and Human Services	68.3	175.5	303.1	382.6	426.4	465.8	502.0
Housing and Urban Development	12.7	20.2	29.0	30.8	33.9	31.9	38.0
Interior	4.5	5.8	7.5	8.0	8.0	9.7	10.4
Justice	2.6	6.5	11.1	20.1	21.4	21.1	22.2
Labor	29.5	25.2	32.8	31.9	39.8	64.7	70.7
State	2.4	4.8	6.3	6.9	7.4	9.5	11.0
Transportation	19.8	28.7	38.8	46.0	54.1	56.1	52.3
Treasury	76.6	255.2	348.2	390.7	389.3	370.6	368.8
Veterans Affairs	21.1	29.0	37.8	47.1	45.1	50.9	56.9
Corps of Engineers	3.2	3.3	3.7	4.3	4.7	4.8	4.1
Other Defense-Civil Programs	12.0	21.7	28.0	32.9	34.2	35.2	40.1
Environmental Protection Agency	5.6	5.1	6.4	7.2	7.4	7.5	8.0
Executive Office of the President	0.1	0.2	215.0	0.3	0.2	0.5	0.3
Federal Emergency Management Administration	1.2	2.2	3.1	3.1	4.4	-	-
General Services Administration	-	-	831	-	-	-1	-
International Assistance Programs	7.7	10.1	11.1	12.1	11.8	13.3	13.0
National Aeronautics and Space Administration	5.0	12.4	13.4	13.4	14.1	14.4	14.6
National Science Foundation	0.9	1.8	2.8	3.5	3.7	4.2	4.9
Office of Personnel Management	15.1	31.9	41.3	48.7	50.9	52.5	55.8
Social Security Administration (on-budget)	8.1	18.1	31.0	45.1	40.0	45.8	44.5
Social Security Administration (off-budget)	117.9	245.0	330.4	396.2	421.3	442.4	465.4
Undistributed offsetting receipts	-32	-99	-138	-173	-191	-201	-208

- Represents zero. 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/fy2004/pdf/hist.pdf>>.

No. 479. Federal Outlays by Detailed Function: 1980 to 2003

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

Superfunction and function	1980	1990	1995	1999	2000	2001	2002	2003, est.
Outlays, total	590.9	1,253.2	1,515.8	1,701.9	1,788.8	1,863.9	2,011.0	2,140.4
National defense	134.0	299.3	272.1	274.9	294.5	305.5	348.6	376.3
Department of Defense-Military	130.9	289.8	259.4	261.4	281.2	291.0	332.0	358.2
Military personnel	40.9	75.6	70.8	69.5	76.0	74.0	86.8	92.7
Operation and maintenance	44.8	88.3	91.1	96.4	105.9	112.0	130.0	136.3
Procurement	29.0	81.0	55.0	48.8	51.7	55.0	62.5	63.2
Research, development, test, and evaluation	13.1	37.5	34.6	37.4	37.6	40.5	44.4	52.8
Military construction	2.5	5.1	6.8	5.5	5.1	5.0	5.1	6.0
Family housing	1.7	3.5	3.6	3.7	3.4	3.5	3.7	4.2
Atomic energy defense activities	2.9	9.0	11.8	12.4	12.2	13.0	14.9	16.3
International affairs	12.7	13.8	16.4	15.2	17.2	16.5	22.4	20.7
International development and humanitarian assist.	3.6	5.5	7.6	5.7	6.5	7.2	7.8	8.7
International security assistance	4.8	8.7	5.3	5.5	6.4	6.6	7.9	6.8
Conduct of foreign affairs	1.4	3.1	4.2	4.2	4.7	5.1	7.1	8.1
Foreign information and exchange activities	0.5	1.1	1.4	1.2	0.8	0.8	0.9	0.9
International financial programs	2.4	-4.5	-2.0	-1.3	-1.2	-3.1	-1.3	-3.7
General science, space and technology	5.8	14.4	16.7	18.1	18.6	19.8	20.8	21.7
General science and basic research	1.4	2.8	4.1	5.7	6.2	6.6	7.3	8.1
Space flight, research, and supporting activities	4.5	11.6	12.6	12.4	12.4	13.2	13.5	13.6
Energy	10.2	3.3	4.9	0.9	-1.1	-	0.5	0.7
Energy supply	8.4	2.0	3.6	-0.1	-2.1	-1.1	-0.8	-0.6
Energy conservation	0.6	0.4	0.7	0.6	0.7	0.8	0.9	0.8
Emergency energy preparedness	0.3	0.4	0.2	0.2	0.2	0.2	0.2	0.2
Energy information, policy, and regulation	0.9	0.6	0.5	0.2	0.2	0.2	0.2	0.3
Natural resources and environment ¹	13.9	17.1	21.9	24.0	25.0	25.6	29.5	30.6
Water resources	4.2	4.4	4.6	4.7	5.1	5.2	5.6	5.3
Conservation and land management	1.3	4.0	6.0	6.4	6.8	7.1	9.8	9.9
Recreational resources	1.4	1.4	2.0	2.7	2.6	2.3	2.8	3.1
Pollution control and abatement	5.5	5.2	6.5	6.9	7.4	7.6	7.6	8.1
Agriculture	8.8	12.0	9.8	23.0	36.6	26.4	22.2	20.8
Farm income stabilization	7.4	9.8	7.0	20.0	33.5	22.7	18.4	16.3
Agricultural research and services	1.4	2.2	2.8	3.0	3.2	3.7	3.8	4.5
Commerce and housing credit ¹	9.4	67.6	-17.8	2.6	3.2	5.9	-0.4	1.3
Mortgage credit	5.9	3.8	-1.0	0.4	-3.3	-1.2	-7.0	-4.3
Postal Service	1.2	2.1	-1.8	1.1	2.1	2.4	0.2	-4.2
Deposit insurance	-0.3	57.9	-17.8	-5.3	-3.1	-1.4	-1.0	0.1
Transportation ¹	21.3	29.5	39.4	42.5	46.9	54.4	61.9	64.2
Ground transportation	15.3	19.0	25.3	28.1	31.7	35.8	40.2	37.8
Air transportation	3.7	7.2	10.0	10.7	10.6	14.0	16.5	20.3
Water transportation	2.2	3.2	3.7	3.5	4.4	4.4	5.1	5.7
Community and regional development	11.3	8.5	10.7	11.9	10.6	11.9	13.0	18.5
Community development	4.9	3.5	4.7	5.1	5.5	5.3	6.0	7.6
Area and regional development	4.3	2.9	2.7	2.3	2.5	2.8	2.6	2.8
Disaster relief and insurance	2.0	2.1	3.3	4.4	2.6	3.8	4.4	8.0
Educ./training/employment/& soc. services ¹	31.8	37.2	51.0	50.6	53.8	57.1	70.5	86.3
Elementary, secondary, and vocational education	6.9	9.9	14.7	17.6	20.6	22.9	25.9	32.8
Higher education	6.7	11.1	14.2	17.0	10.1	9.6	17.0	22.9
Research and general education aids	1.2	1.6	2.1	2.3	2.5	2.8	2.9	3.1
Training and employment	10.3	5.6	7.4	6.8	6.8	7.2	8.3	9.9
Other labor services	0.6	0.8	1.0	1.1	1.2	1.3	1.4	1.6
Social services	6.1	8.1	11.6	12.2	12.6	13.5	14.9	16.0
Health	23.2	57.7	115.4	141.1	154.5	172.3	196.5	223.1
Health care services	18.0	47.6	101.9	124.5	136.2	151.9	172.6	196.1
Health research and training	4.2	8.6	11.6	14.4	16.0	17.9	21.4	24.1
Consumer and occupational health and safety	1.0	1.5	1.9	2.2	2.3	2.4	2.6	2.9
Medicare	32.1	98.1	159.9	190.4	197.1	217.4	230.9	244.7
Income security ¹	86.6	148.7	223.7	242.4	253.6	269.6	312.5	330.1
Gen. retirement & disability ins. (exc. soc. sec.)	5.1	5.1	5.1	1.9	5.2	5.8	5.7	6.6
Federal employee retirement and disability	26.6	52.0	65.9	75.1	77.2	81.0	83.4	86.3
Unemployment compensation	18.1	18.9	23.6	23.6	23.0	30.2	53.3	56.3
Housing assistance	5.6	15.9	27.5	27.7	28.8	30.1	33.1	34.2
Food and nutrition assistance	14.0	24.0	37.6	33.1	32.5	34.1	38.2	43.0
Social security	118.5	248.6	335.8	390.0	409.4	433.0	456.4	478.5
Veterans benefits and services ¹	21.2	29.1	37.9	43.2	47.1	45.0	51.0	57.1
Income security for veterans	11.7	15.2	19.4	22.7	24.5	23.2	27.4	30.3
Veterans education, training and rehabilitation	2.3	0.3	1.3	1.4	1.4	1.4	1.9	2.5
Hospital and medical care for veterans	6.5	12.1	16.4	18.1	19.5	20.9	22.2	23.4
Veterans housing	-0.0	0.5	0.4	0.6	0.4	-0.9	-1.0	0.3
Administration of justice	4.6	10.0	16.2	26.1	28.0	29.7	34.3	36.1
General government	13.0	10.6	14.0	15.6	13.3	14.6	17.4	19.0
Net interest ¹	52.5	184.4	232.1	229.8	223.0	206.2	171.0	161.4
Interest on Treasury debt securities (gross)	74.8	264.7	332.4	353.5	361.9	359.5	332.5	328.3
Interest received by on-budget trust funds	-9.7	-46.3	-59.9	-66.5	-69.3	-75.3	-76.5	-73.9
Interest received by off-budget trust funds	-2.3	-16.0	-33.3	-52.1	-59.8	-68.8	-76.8	-83.6
Undistributed offsetting receipts	-19.9	-36.6	-44.5	-40.4	-42.6	-47.0	-47.8	-50.3

- 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/fy2004/pdf/hist.pdf>>.

No. 480. Department of Homeland Security—Budget: 2002 to 2004

[In millions of dollars (16,779 represents \$16,779,000,000). For years ending Sept. 30.]

Funded program	2002		2003, est.	2004, est.
	Actual	Supplemental		
Discretionary Budget Authority, total	16,779	14,272	27,884	29,185
Border and Transportation Security, total	7,829	4,150	16,886	16,653
Customs and Border Protection	4,063	870	5,466	5,649
Immigration and Customs Enforcement	2,127	179	2,375	2,488
Transportation Security Administration ¹	1,242	2,435	5,338	4,812
Federal Law Enforcement Training Center	137	31	143	146
Office for Domestic Preparedness	260	635	3,564	3,558
U.S. Coast Guard	4,129	464	5,149	5,634
Emergency Preparedness and Response	3,098	9,403	3,425	3,287
Science and Technology	90	77	561	803
Information Analysis and Infrastructure Protection	117	36	177	829
Other Department of Homeland Security (DHS)	1,516	142	1,686	1,979
Mandatory spending:				
Total, mandatory budget authority	5,342	-	5,801	6,993
Total, mandatory outlays	4,322	-	5,151	5,850
Border and Transportation Security:				
Budget authority	1,267	-	1,449	1,398
Outlays	1,094	-	1,181	1,176
U.S. Coast Guard:				
Budget authority	1,050	-	1,025	1,155
Outlays	970	-	1,016	1,136
Emergency Preparedness and Response:				
Budget authority	1,458	-	1,700	2,676
Outlays	872	-	1,462	2,046
Other DHS:				
Budget authority	1,567	-	1,627	1,764
Outlays	1,386	-	1,492	1,492
Credit activity:				
Direct loan disbursements:				
Disaster assistance	11	-	19	25

- Represents zero. ¹ Includes discretionary fee-funded airport security activities.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Fiscal Year 2004*. See also <<http://www.whitehouse.gov/omb/budget/fy2004/budget/homeland.pdf>> (released 04 February 2003).

No. 481. Federal Receipts by Source: 1980 to 2003

[In billions of dollars (\$517.1 represents \$517,100,000,000). For fiscal years ending in year shown; see text, Section 8. Receipts reflect collections. Covers both federal funds and trust funds; see text, this section. Excludes government-sponsored but privately-owned corporations, Federal Reserve System, District of Columbia government, and money held in suspense as deposit funds]

Source	1980	1990	1995	1999	2000	2001	2002	2003, est.
Total federal receipts¹	517.1	1,032.0	1,351.8	1,827.5	2,025.2	1,991.0	1,853.2	1,836.2
Individual income taxes	244.1	466.9	590.2	879.5	1,004.5	994.3	858.3	849.1
Corporation income taxes	64.6	93.5	157.0	184.7	207.3	151.1	148.0	143.2
Social insurance and retirement receipts	157.8	380.0	484.5	611.8	652.9	694.0	700.8	726.6
Excise taxes	24.3	35.3	57.5	70.4	68.9	66.1	67.0	68.4
Social insurance and retirement receipts¹	157.8	380.0	484.5	611.8	652.9	694.0	700.8	726.6
Employment and general retirement	138.7	353.9	451.0	580.9	620.5	661.4	668.5	687.8
Old-age & survivors ins. (off-budget)	96.6	255.0	284.1	383.6	411.7	434.1	440.5	454.4
Disability insurance (off-budget)	16.6	26.6	67.0	60.9	68.9	73.5	74.8	77.2
Hospital insurance	23.2	68.6	96.0	132.3	135.5	149.7	149.0	152.3
Railroad retirement/pension fund	2.3	2.3	2.4	2.6	2.7	2.7	2.5	2.3
Unemployment insurance	15.3	21.6	28.9	26.5	27.6	27.8	27.6	34.2
Other retirement	3.7	4.5	4.6	4.5	4.8	4.7	4.6	4.5
Federal employees retirement-employee share	3.7	4.4	4.5	4.4	4.7	4.6	4.5	4.5
Excise taxes, total¹	24.3	35.3	57.5	70.4	68.9	66.1	67.0	68.4
Federal funds	15.6	15.6	26.9	19.3	22.7	24.1	24.0	24.9
Alcohol	5.6	5.7	7.2	7.4	8.1	7.6	7.8	7.8
Tobacco	2.4	4.1	5.9	5.4	7.2	7.4	8.3	8.2
Telephone	-	3.0	3.8	5.2	5.7	5.8	(X)	(X)
Ozone depleting chemicals/products	-	0.4	0.6	0.1	0.1	(Z)	(X)	(X)
Transportation fuels	-	-	8.5	0.8	0.8	1.2	0.8	0.9
Trust funds	8.8	19.8	30.5	51.1	46.2	41.9	43.0	43.5
Highway	6.6	13.9	22.6	39.3	35.0	31.5	32.6	32.8
Airport and airway	1.9	3.7	5.5	10.4	9.7	9.2	9.0	9.4
Black lung disability	0.3	0.7	0.6	0.6	0.5	0.5	0.6	0.6
Inland waterway	(X)	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Hazardous substance superfund	(X)	0.8	0.9	(Z)	(Z)	-	(X)	(X)
Oil spill liability	(X)	0.1	0.2	-	0.2	-	(X)	(X)
Aquatic resources	(X)	0.2	0.3	0.4	0.3	0.4	0.4	0.4
Vaccine injury compensation	(X)	0.2	0.1	0.1	0.1	0.1	0.1	0.1

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

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://w3.access.gpo.gov/usbudget/fy2004/pdf/hist.pdf>>.

No. 482. Tax Expenditures Estimates Relating to Individual and Corporate Income Taxes by Selected Function: 2002 to 2004

[In millions of dollars (2,190 represents \$2,190,000,000). 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	2002	2003	2004	2004, rank
National defense:				
Exclusion of benefits and allowances to armed forces personnel	2,190	2,210	2,240	42
International affairs:				
Exclusion of income earned abroad by U.S. citizens	2,740	2,620	2,680	40
Exclusion of certain allowances for Federal employees abroad	760	800	840	57
Extraterritorial income exclusion	4,820	5,150	5,510	23
Inventory property sales source rules exception	1,470	1,540	1,620	49
Deferral of income from controlled foreign corporations (normal tax method)	7,000	7,450	7,900	17
Deferred taxes for financial firms on certain income earned overseas	1,950	2,050	2,130	44
General science, space, and technology:				
Expensing of research and experimentation expenditures (normal tax method)	1,660	2,200	2,760	39
Credit for increasing research activities	6,870	5,640	4,990	25
Agriculture:				
Capital gains treatment of certain income	1,010	1,060	1,120	54
Commerce and housing:				
Financial institutions and insurance:				
Exemption of credit union income	1,020	1,090	1,160	53
Exclusion of interest on life insurance savings	17,690	19,130	20,740	14
Housing:				
Exclusion of interest on owner-occupied mortgage subsidy bonds	870	960	1,050	56
Deductibility of mortgage interest on owner-occupied homes	63,590	65,540	68,440	2
Deductibility of state and local property tax on owner-occupied homes	21,760	22,320	22,160	11
Deferral of income from post 1987 installment sales	1,050	1,080	1,100	55
Capital gains exclusion on home sales	19,670	20,260	20,860	13
Exception from passive loss rules for \$25,000 of rental loss	5,690	5,270	4,920	26
Credit for low-income housing investments	3,290	3,450	3,640	31
Accelerated depreciation on rental housing (normal tax method)	1,590	1,080	310	82
Commerce:				
Capital gains (except agriculture, timber, iron ore, and coal) ¹	56,060	55,010	53,930	5
Step-up basis of capital gains at death	26,890	27,390	28,500	8
Accelerated depreciation of buildings other than rental housing ¹	-1,800	-2,530	-1,980	136
Accelerated depreciation of machinery and equipment ¹	47,770	31,110	16,670	16
Expensing of certain small investments ¹	-360	-110	370	80
Graduated corporation income tax rate ¹	4,870	5,380	5,700	22
Transportation:				
Exclusion of reimbursed employee parking expenses	2,070	2,180	2,290	41
Community and regional development:				
Empowerment zones, Enterprise communities, and renewal communities	730	1,130	1,170	52
Education, training, employment, and social services:				
Education:				
Exclusion of scholarship and fellowship income ¹	1,270	1,260	1,260	51
HOPE tax credit	4,110	3,520	2,880	37
Lifetime learning tax credit	2,180	2,250	2,980	36
Deduction for higher education expenses	420	2,230	2,880	38
Parental personal exemption for students age 19 or over	2,480	3,310	3,230	34
Deductibility of charitable contributions (education)	4,020	4,140	4,350	28
Training, employment, and social services:				
Exclusion of employee meals and lodging (other than military)	740	780	810	59
Child credit	22,170	21,440	21,310	12
Credit for child and dependent care expenses	2,750	2,910	3,230	35
Deductibility of charitable contributions, other than education and health	30,860	32,100	33,990	7
Health:				
Exclusion of employer contributions for medical insurance premiums ²	99,060	108,500	120,160	1
Self-employed medical insurance premiums	1,760	2,500	3,690	30
Workers compensation insurance premiums	5,280	5,770	6,190	21
Deductibility of medical expenses	5,710	6,060	6,340	20
Exclusion of interest on hospital construction bonds	1,200	1,320	1,440	50
Deductibility of charitable contributions (health)	4,240	4,360	4,580	27
Income security:				
Exclusion of workers compensation benefits	5,750	6,100	6,460	19
Net exclusion of pension contributions and earnings:				
Employer plans	51,260	63,480	67,870	3
401(k) plans	50,830	52,920	55,290	4
Individual Retirement Accounts	19,080	20,840	23,130	10
Low and moderate income savers credit	850	2,050	1,860	46
Keogh plans	7,000	7,282	7,616	18
Exclusion of other employee benefits:				
Premiums on group term life insurance	1,780	1,800	1,830	47
Special ESOP rules	1,630	1,710	1,790	48
Additional deduction for the elderly	1,890	1,950	2,050	45
Earned income tax credit	4,450	4,930	5,090	24
Social Security:				
Exclusion of social security benefits:				
Social security benefits for retired workers	18,340	18,560	18,930	15
Social security benefits for disabled	2,910	3,210	3,570	32
Social security benefits for dependents and survivors	3,730	3,910	4,140	29
Veterans benefits and services:				
Exclusion of veterans death benefits and disability compensation	3,160	3,230	3,400	33
General purpose fiscal assistance:				
Exclusion of interest on public purpose state and local bonds	25,250	26,780	27,310	9
Deductibility of nonbusiness state and local taxes other than on owner-occupied	47,430	50,520	50,910	6
Tax credit for corporations receiving income from doing business in U.S. possessions	2,240	2,240	2,240	43

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 2004*. See also <<http://www.whitehouse.gov/omb/budget/fy2004/pdf/spec.pdf>> (released 04 February 2003).

No. 483. United States Government Ledger Balance Sheet—Assets and Liabilities: 1995 to 2002

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

Item	1995	2000	2001	2002
Assets, total	89,349	181,729	214,966	265,983
Cash and monetary assets, total	84,080	98,401	106,931	141,093
U.S. Treasury operating cash:				
Federal Reserve account	8,620	8,459	9,796	7,879
Tax and loan note accounts	29,329	44,199	34,423	53,007
Special drawing rights (SDR):				
Total holdings	11,035	10,316	10,919	11,710
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	18,407	20,864
Other cash and monetary assets:				
Cash and other assets held outside the Treasury Account	29,697	24,937	35,586	49,834
U.S. Treasury monetary assets	356	-	-	1
U.S. Treasury time deposits	528	5,977	13,352	27,369
Loan financing accounts:				
Guaranteed loans	-12,714	-22,013	-17,801	-16,293
Direct loans	19,732	105,459	124,518	139,306
Miscellaneous asset accounts	-1,748	-119	1,318	376
Total assets and excess of liabilities over assets	3,674,266	3,467,448	3,383,302	3,594,788
Excess of liabilities over assets at beginning of fiscal year	3,421,723	3,519,430	3,286,182	3,168,337
Add: Total deficit for fiscal year	163,916	-246,917	-127,276	3,864,259
Subtotal	3,585,639	3,283,464	3,158,906	7,032,595
Deduct: Other transactions not applied to surplus or deficit	722	-3,207	-9,430	-2,802
Excess of liabilities over assets at close of fiscal year	3,584,917	3,285,720	3,186,337	3,328,804
Liabilities, total	3,674,266	3,467,448	3,380,867	3,594,788
Federal securities, total	4,920,944	5,629,009	5,769,579	6,198,129
Treasury debt securities, total	4,893,989	5,601,336	5,743,238	6,170,959
Agency securities outstanding	26,955	27,672	27,011	27,170
Deduct: Net Federal securities held as investments by government accounts	1,317,645	2,218,896	2,468,757	2,675,648
Equals: Borrowing from the public, total	3,603,299	3,410,113	3,319,312	3,540,155
Accrued interest payable	50,611	44,211	39,483	32,869
Special drawing rights allocated by IMF ¹	7,380	6,359	6,316	6,481
Deposit fund liabilities	8,186	2,625	6,785	7,186
Miscellaneous liability accounts (checks outstanding, etc.)	4,790	4,140	8,301	8,098

-Represents zero. ¹ IMF = International Monetary Funds.

Source: U.S. Dept. of Treasury, 1995-2002, *United States Government Annual Report*, and beginning 2000, *Combined Statement of Receipts, Outlays, and Balances of the United States 2002*. See also <<http://www.fms.treas.gov/annualreport/cs2002/sc1.pdf>> (released 16 December 2002).

No. 484. Government-Sponsored Enterprise Participation in the Credit Market: 1980 to 2002

[In billions of dollars (336.9 represents \$336,900,000,000), except percents. Government-sponsored enterprises (GSEs) are financial intermediaries. GSE borrowing (lending) is nevertheless compared with total credit market borrowing (lending) by nonfinancial sectors, because GSE borrowing (lending) is a proxy for the borrowing (lending) by nonfinancial sectors that the GSEs assist through intermediation. The GSEs assist the ultimate nonfinancial borrower by purchasing its loans from the initial, direct lender or by other methods, which they finance by issuing securities themselves in the credit market. Borrowing and lending include mortgage-backed securities, because the GSEs assist nonfinancial borrowers through this type of intermediation as well as by types of intermediation that involve financial instruments recognized on the GSEs balance sheets. The data for this table are adjusted, with some degree of approximation, to remove double counting in making a comparison with other Federal and federally guaranteed transactions. GSE borrowing and lending are calculated net of transactions between components of GSEs and transactions in guaranteed loans; GSE borrowing is also calculated net of borrowing from other GSEs and purchases of federal debt securities]

Item	1980	1990	1995	1998	1999	2000	2001	2002
Total, net lending in credit market	336.9	705.2	702.4	981.3	1,076.2	902.8	1,012.5	1,268.3
Government-sponsored enterprise loans ¹	21.4	115.4	125.7	293.1	284.0	245.6	466.1	434.9
Government-sponsored enterprise lending participation rate (percent)	6.4	16.4	17.9	29.9	26.4	27.2	46.0	34.3
Total, net borrowing in credit market	336.9	705.2	702.4	981.3	1,076.2	902.8	1,012.5	1,268.3
Government-sponsored enterprise borrowing ¹	24.1	90.0	68.2	276.2	346.8	277.9	415.3	479.3
Government-sponsored enterprise borrowing participation rate (percent)	7.2	12.8	9.7	28.1	32.2	30.8	41.0	37.8

¹ Total net borrowing (or lending) in credit market by domestic nonfinancial sectors, excluding equities. Credit market borrowing (lending) is the acquisition (loan) of funds other than equities through formal credit channels. Financial sectors are omitted from the series used in this table to avoid double counting, since financial intermediaries borrow in the credit market primarily in order to finance lending in the credit market. Equities, trade credit, security credit, and other sources of funds are also excluded from this series. Source: Federal Reserve Board flow of funds accounts. Estimates for 2003 and 2004 are not available.

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

No. 485. Federal Government Debt by Type and Maturity: 1990 to 2002

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

Item	1990	1995	2000	2001	2002
Debt outstanding, total	3,266,073	5,000,945	5,701,851	5,834,475	6,255,406
Public debt securities	3,233,313	4,973,983	5,674,179	5,807,464	6,228,236
Agency securities	32,758	26,962	27,672	27,011	27,170
Securities held by—					
Government accounts, total	795,907	1,320,800	2,235,763	2,468,757	2,675,648
Public debt securities	795,762	1,320,784	2,235,712	2,468,757	2,675,648
Agency securities	145	16	51	-	-
The public, total	2,470,166	3,680,145	3,466,088	3,365,718	3,579,758
Public debt securities	2,437,551	3,653,199	3,438,467	3,338,707	3,552,589
Agency securities	32,613	26,946	27,621	27,011	27,170
MATURITY DISTRIBUTION					
Amount outstanding, privately held	1,841,903	2,870,781	2,469,152	2,328,302	2,492,821
Maturity class:					
Within 1 year	626,297	1,002,875	858,903	900,178	939,986
1-5 years	630,144	1,157,492	791,540	650,522	802,032
5-10 years	267,573	290,111	355,382	329,247	311,176
10-20 years	82,713	87,297	167,082	174,653	203,816
20 years and over	235,176	333,006	296,246	273,702	235,811

- Represents or rounds to zero.

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

No. 486. U.S. Savings Bonds: 1990 to 2002

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

Item	1990	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Amounts outstanding, total ¹	122.5	167.4	176.8	181.5	184.4	182.6	180.7	166.5	177.7	179.5	185.5
Sales	7.8	17.3	9.5	7.2	5.9	5.3	4.8	6.5	5.6	8.0	12.5
Accrued discounts	8.0	9.3	9.4	9.5	9.8	9.1	9.1	8.4	6.9	8.4	7.7
Redemptions ²	7.5	7.8	9.4	11.8	2.5	2.1	14.3	16.6	14.5	13.8	12.5
Percent of total outstanding	6.1	4.7	5.3	6.5	1.4	1.1	7.9	10.0	8.2	7.7	6.7

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

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

No. 487. Federal Funds—Summary Distribution by State and Outlying Area: 2002

[In millions of dollars (1,917,637 represents \$1,917,637,000,000), 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							
	Total	Per capita ¹ (dol.)	Defense	Non-defense	Direct payments	Procurement	Grants	Salaries and wages
United States²	1,917,637	6,527	277,900	1,639,737	422,239	270,965	412,371	199,066
Alabama	34,291	7,643	7,026	27,265	7,086	6,035	6,344	3,109
Alaska	7,562	11,746	1,975	5,586	560	1,396	3,127	1,499
Arizona	34,761	6,371	8,605	26,157	6,193	7,291	6,664	3,142
Arkansas	18,372	6,779	1,682	16,690	5,202	1,095	4,047	1,251
California	206,401	5,878	36,152	170,250	45,166	34,753	48,084	19,143
Colorado	26,229	5,820	5,243	20,986	4,753	4,526	4,740	4,138
Connecticut	25,387	7,336	6,240	19,147	5,088	6,216	5,279	1,456
Delaware	4,766	5,903	518	4,248	1,121	207	1,121	465
District of Columbia	33,533	58,738	3,454	30,080	2,130	10,875	4,832	13,821
Florida	104,814	6,271	14,277	90,536	25,961	9,757	16,350	9,038
Georgia	51,336	5,997	10,991	40,345	10,160	7,364	10,500	7,366
Hawaii	10,474	8,414	3,964	6,510	1,435	1,621	1,835	2,684
Idaho	8,378	6,247	602	7,776	1,690	1,357	1,837	781
Illinois	70,275	5,577	4,324	65,951	20,223	4,664	14,975	6,344
Indiana	34,200	5,553	2,846	31,354	9,345	2,802	6,969	2,208
Iowa	18,839	6,415	914	17,926	6,169	955	4,060	1,084
Kansas	17,496	6,442	2,330	15,166	4,614	1,653	3,272	1,984
Kentucky	28,880	7,056	4,015	24,864	5,966	3,978	6,346	2,854
Louisiana	29,988	6,690	3,210	26,778	8,092	2,773	7,437	2,461
Maine	9,205	7,111	1,687	7,518	1,580	1,240	2,270	848
Maryland	49,537	9,076	10,220	39,318	7,285	13,488	6,312	9,664
Massachusetts	47,480	7,387	5,854	41,626	11,537	6,793	12,339	3,376
Michigan	55,909	5,563	3,134	52,775	14,564	3,539	13,279	3,286
Minnesota	27,056	5,390	1,971	25,084	7,089	2,228	6,492	2,022
Mississippi	21,308	7,420	3,658	17,651	5,000	2,734	5,046	1,840
Missouri	42,347	7,465	7,139	35,208	9,916	7,313	8,429	3,637
Montana	6,974	7,688	459	6,515	1,752	350	1,912	760
Nebraska	11,583	6,698	1,039	10,544	3,767	591	2,342	1,109
Nevada	10,737	4,940	1,244	9,493	2,126	1,250	1,840	1,096
New Hampshire	6,937	5,441	910	6,027	1,216	788	1,632	574
New Jersey	50,673	5,899	4,765	45,908	13,131	4,840	10,822	3,974
New Mexico	17,478	9,422	1,910	15,568	2,154	5,393	3,954	1,802
New York	128,994	6,733	6,288	122,707	31,389	7,417	42,461	8,526
North Carolina	48,180	5,791	6,546	41,633	10,369	2,923	10,939	5,978
North Dakota	6,437	10,151	627	5,810	2,643	329	1,425	655
Ohio	65,976	5,777	5,746	60,230	16,181	5,243	14,844	5,109
Oklahoma	24,355	6,971	3,897	20,459	5,187	2,515	5,108	3,152
Oregon	19,839	5,634	1,001	18,838	4,652	994	4,814	1,692
Pennsylvania	85,601	6,940	6,827	78,773	22,917	7,415	18,017	6,058
Rhode Island	7,503	7,014	916	6,587	1,650	495	2,094	786
South Carolina	26,103	6,355	3,765	22,339	5,063	3,105	5,592	2,636
South Dakota	6,315	8,297	471	5,844	2,099	378	1,506	631
Tennessee	39,276	6,775	2,551	36,724	8,309	5,912	8,658	3,200
Texas	123,431	5,667	22,267	101,164	27,648	20,581	24,858	13,019
Utah	12,302	5,311	2,508	9,794	1,869	2,084	2,697	1,929
Vermont	4,111	6,667	465	3,645	736	431	1,281	359
Virginia	74,537	10,220	29,632	44,904	8,515	26,170	7,714	13,504
Washington	40,218	6,627	6,500	33,717	7,994	5,586	8,296	5,278
West Virginia	13,361	7,415	474	12,887	2,780	502	3,298	1,221
Wisconsin	28,844	5,301	1,621	27,222	6,830	1,888	7,255	1,713
Wyoming	3,666	7,351	331	3,335	553	319	1,234	465
Outlying areas:								
American Samoa	154	2,691	6	148	2	13	93	6
Federated States of Micronesia	140	1,326	-	140	13	1	126	-
Guam	1,114	7,195	562	552	78	308	251	279
Marshall Islands	203	3,590	143	59	-	144	58	-
Northern Marianas	102	1,474	7	95	3	9	66	3
Palau	42	2,146	1	42	-	1	41	-
Puerto Rico	14,062	3,644	603	13,459	2,658	365	4,828	930
Virgin Islands	573	5,271	29	544	90	29	266	50
Undistributed	18,996	(X)	11,759	7,237	-	15,844	65	3,071

- Represents zero. 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, 2002*. See also <<http://www.census.gov/prod/2003pubs/cffr02.pdf>> (issued May 2003).

No. 488. Tax Returns Filed—Examination Coverage: 1990 to 2002

[In thousands (109,868 represents 109,868,000, 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 734]

Year and type of return	Returns examined						Average tax and penalty per return (dollars)		
	Returns filed ¹	By—					Revenue agents ³	Tax auditors	Service centers
		Total	Percent coverage	Revenue agents	Tax auditors	Service centers ²			
INDIVIDUAL RETURNS									
1990	109,868	1,145	1.04	202	517	426	309,566	1,962	2,432
1991	112,305	1,313	1.17	200	500	613	664,440	2,398	2,738
1992	113,829	1,206	1.06	210	537	459	1,365,896	2,280	2,539
1993	114,719	1,059	0.92	251	506	303	103,250	2,625	2,974
1994	113,754	1,226	1.08	364	456	406	246,785	3,113	1,963
1995	114,683	1,919	1.67	339	459	1,122	204,616	3,497	1,404
1996	116,060	1,942	1.67	252	509	1,180	818,753	3,051	1,714
1997	118,363	1,519	1.28	210	506	804	802,549	3,460	2,963
1998	120,342	1,193	0.99	168	383	625	177,830	3,372	2,760
1999	122,547	1,100	0.90	124	236	716	322,230	3,265	2,085
2000	124,887	618	0.49	92	146	367	123,337	3,337	2,602
2001	127,097	732	0.58	78	116	529	99,990	3,396	2,517
2002	129,445	744	0.57	89	112	539	1,597,215	3,910	2,589
ALL RETURNS, 2002⁴									
Individual, total	129,445	744	0.57	89	112	539	1,597,215	3,910	2,589
1040A, TPI under \$25,000 ⁵	40,561	289	0.71	8	15	265	7,504	2,874	2,682
Non 1040, TPI under \$25,000 ⁵	14,106	91	0.64	5	7	78	10,822	3,210	3,134
TPI \$25,000 under \$50,000 ⁵	30,720	72	0.23	12	20	39	5,369	2,290	1,593
TPI \$50,000 under \$100,000 ⁵	24,703	70	0.28	13	22	34	62,228	2,639	1,548
TPI \$100,000 and over ⁵	10,693	80	0.75	23	17	40	1,027,708	5,742	3,975
Sch C—TGR under \$25,000 ⁶	2,542	68	2.67	2	9	56	10,874	2,807	2,040
Sch C—TGR \$25,000 under \$100,000 ⁶	3,426	41	1.18	7	14	19	45,897	5,338	1,567
Sch C—TGR \$100,000 and over ⁶	2,059	30	1.45	16	7	6	5,004,846	9,673	2,820
Sch F—TGR under \$100,000 ⁶	367	2	0.47	0.3	0.5	1	9,224	1,268	882
Sch F—TGR \$100,000 and over ⁶	268	2	0.72	1	0.2	0.9	976,404	3,551	4,324
Corporation (except S Corporation)	2,412	23	0.97	21	(NA)	2	4,905,766	(NA)	8,375
Fiduciary	3,919	7	0.18	5	(NA)	2	26,349	(NA)	4,166
Estate	122	7	5.84	7	(NA)	0.001	200,229	(NA)	449,766
Gift	304	2	0.63	2	(NA)	0.001	213,369	(NA)	72,363
Employment	28,936	17	0.06	13	0.5	0.3	141,735	6,930	2,275
Excise	815	8	1.03	8	0.002	(NA)	40,617	5,775	(NA)
Windfall profit	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Misc. taxable	(NA)	0.5	(NA)	0.5	(NA)	0.05	674,007	(NA)	3,594
Partnerships	2,165	6	0.26	4	(NA)	1	(NA)	(NA)	(NA)
S Corporations (nontaxable)	3,023	12	0.39	11	(NA)	0.6	(NA)	(NA)	(NA)
Miscellaneous nontaxable	(NA)	0.02	(NA)	0.002	(NA)	(NA)	(NA)	(NA)	(NA)

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

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

No. 489. Internal Revenue Gross Collections by Source: 1990 to 2002

[1,078 represents \$1,078,000,000,000. For fiscal year ending in year shown; see text, Section 8]

Source of revenue	Collections (bil. dol.)					Percent of total				
	1990	1995	2000	2001	2002	1990	1995	2000	2001	2002
All taxes	1,078	1,389	2,097	2,129	2,017	100.0	100.0	100.0	100.0	100.0
Individual income taxes	540	676	1,137	1,178	1,038	50.1	48.7	54.2	55.3	51.5
Withheld by employers	388	534	781	795	751	36.0	38.4	37.2	37.3	37.2
Employment taxes ¹	367	465	640	682	688	34.0	33.5	30.5	32.0	34.1
Old-age and disability insurance	358	455	628	670	677	33.2	32.8	29.9	31.5	33.6
Unemployment insurance	6	6	7	7	7	0.6	0.4	0.3	0.3	0.3
Corporation income taxes	110	174	236	187	211	10.2	12.5	11.2	8.8	10.5
Estate and gift taxes	12	15	30	29	27	1.1	1.1	1.4	1.4	1.4
Excise taxes	49	59	55	52	52	4.5	4.2	2.6	2.5	2.6

¹Includes 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/02databk.pdf>>.

No. 490. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 1999 and 2000

[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)	
	1999	2000	1999	2000	1999	2000
Total returns	127,075	129,374	5,855,468	6,365,377	46,079	49,202
Adjusted gross income (AGI)	127,075	129,374	5,855,468	6,365,377	46,079	49,202
Salaries and wages	108,184	110,169	4,132,473	4,456,167	38,199	40,449
Taxable interest received	67,219	68,046	175,675	199,322	2,613	2,929
Tax-exempt interest	4,802	4,658	52,513	53,952	10,936	11,582
Dividends in AGI	32,226	34,141	132,466	146,988	4,111	4,305
Business or profession net income	13,165	13,313	233,746	244,598	17,755	18,373
Business or profession net loss	4,147	4,287	25,332	30,733	6,109	7,168
Net capital gain in AGI	22,498	22,646	552,605	644,285	24,562	28,451
Net capital loss in AGI	5,203	6,875	9,847	13,742	1,893	1,999
Sales of property other than capital assets, net gain	835	827	6,558	7,445	7,854	8,997
Sales of property other than capital assets, net loss	898	873	8,270	8,364	9,209	9,586
Pensions and annuities in AGI	21,344	21,765	304,311	325,828	14,257	14,970
Unemployment compensation in AGI	6,776	6,478	17,531	16,913	2,587	2,611
Social security benefits in AGI	9,459	10,609	75,079	89,964	7,937	8,480
Rent net income	4,356	4,201	43,460	45,099	9,977	10,736
Rent net loss	4,617	4,520	28,342	30,309	6,139	6,705
Royalty net income	1,117	1,104	6,482	7,998	5,803	7,245
Royalty net loss	47	36	132	101	2,809	2,900
Partnerships and S Corporations net income ¹	4,155	4,180	269,758	285,425	64,924	68,291
Partnerships and S Corporations net loss	2,122	2,121	58,686	72,511	27,656	34,191
Estate or trust net income	516	557	10,976	12,134	21,271	21,803
Estate or trust net loss	40	39	1,092	1,128	27,300	28,900
Farm net income	726	703	9,201	8,270	12,674	11,763
Farm net loss	1,321	1,359	15,444	17,305	11,691	12,736
Statutory adjustments, total	22,660	23,197	56,699	58,610	2,502	2,527
Individual Retirement Arrangements	3,687	3,505	7,883	7,477	2,138	2,133
Student loan interest deduction	4,137	4,478	2,255	2,639	545	589
Medical savings accounts	50	65	82	120	1,627	1,839
Self-employed retirement plans	986	957	2,231	2,138	2,262	2,235
Deduction for self-employment tax	14,030	14,200	16,690	17,993	1,190	1,216
Self-employment health insurance	3,492	3,565	6,755	7,569	1,935	2,123
Exemptions, total ²	248,657	252,332	669,241	690,109	2,691	2,735
Deductions, total	126,000	128,205	1,205,337	1,293,181	9,566	10,087
Standard deductions	85,755	85,671	449,696	470,821	5,244	5,496
Returns with additional standard deductions for age 65 or older or for blindness	11,200	11,331	14,264	14,736	1,274	1,301
Itemized deductions, total ³	40,244	42,534	741,377	822,361	18,422	19,334
Medical and dental expenses	5,884	6,513	35,376	39,251	6,012	6,026
Taxes paid	39,564	41,824	265,365	294,712	6,707	7,047
Interest paid	33,706	35,405	291,553	322,932	8,650	9,121
Home mortgage interest paid	33,268	34,914	272,149	299,963	8,181	8,591
Charitable contributions	35,523	37,525	125,799	140,682	3,541	3,749
Taxable income	102,846	105,259	4,136,120	4,544,242	40,217	43,172
Income tax before credits	102,834	105,278	906,812	1,018,219	8,818	9,672
Tax credits, total ²	36,622	37,736	35,892	37,722	980	1,000
Child care credit	6,182	6,368	2,675	2,794	433	439
Elderly and disabled credit	182	156	34	33	187	209
Child tax credit	26,016	26,405	19,399	19,689	746	746
Education credit	6,437	6,815	4,772	4,851	741	712
Foreign tax credit	3,267	3,936	4,941	5,990	1,512	1,522
General business credit	288	275	784	764	2,722	2,778
Income tax after credits	94,512	96,816	870,919	980,497	9,215	10,127
Income tax, total ⁴	94,546	96,818	877,401	980,645	9,280	10,129
Alternative minimum tax	1,018	1,304	6,478	9,601	6,363	7,361
Earned income credit	19,259	19,277	31,901	32,296	1,656	1,675
Used to offset income tax before credits	5,352	5,416	1,918	1,969	358	363
Used to offset other taxes	3,137	3,148	2,379	2,524	758	802
Excess earned income credit (refundable)	16,050	16,126	27,604	27,804	1,720	1,724
Tax payments, total	119,809	122,244	981,100	1,084,868	8,189	8,875
Income tax withheld	111,194	113,733	695,527	763,901	6,255	6,717
Excess social security tax withheld	1,378	1,641	1,713	2,185	1,243	1,332
Estimated tax payments	13,169	13,327	196,916	221,622	14,953	16,630
Payments with requests for extension of filing time	1,510	1,611	53,984	63,397	35,751	39,354
Taxes due at time of filing	29,201	30,624	119,092	134,944	4,078	4,406
Tax overpayments, total	94,827	95,921	182,049	196,199	1,920	2,045
Overpayment refunds	91,601	93,000	155,514	167,577	1,698	1,802

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

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

No. 491. Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 1999 and 2000

[In billions of dollars (5,855.5 represents \$5,855,500,000), 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	
	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
Total	127,075	129,374	5,855.5	6,365.4	877.4	980.6	15.7	16.1	8,531	10,129
Less than \$1,000 ³	2,880	2,966	-52.8	-57.5	0.1	0.1	1.9	2.3	518	648
\$1,000 to \$2,999	5,922	5,385	11.9	10.8	0.1	0.1	7.0	6.9	132	134
\$3,000 to \$4,999	5,614	5,599	22.4	22.3	0.2	0.2	4.0	4.2	171	179
\$5,000 to \$6,999	5,220	5,183	31.3	31.1	0.5	0.5	5.1	5.0	301	297
\$7,000 to \$8,999	5,102	4,972	40.8	39.6	0.8	0.8	3.7	4.1	250	331
\$9,000 to \$10,999	5,069	5,089	50.5	50.8	1.4	1.3	5.0	4.7	464	470
\$11,000 to \$12,999	4,957	4,859	59.5	58.3	2.0	1.9	6.0	5.9	599	704
\$13,000 to \$14,999	4,907	4,810	68.7	67.4	2.6	2.6	6.2	6.3	680	883
\$15,000 to \$16,999	5,023	4,785	80.3	76.5	3.5	3.2	6.6	6.6	781	1,052
\$17,000 to \$18,999	4,609	4,633	82.9	83.4	3.9	3.9	7.2	7.1	923	1,279
\$19,000 to \$21,999	6,245	6,502	127.8	133.2	6.9	7.1	7.5	7.6	1,154	1,565
\$22,000 to \$24,999	5,873	5,735	137.8	134.9	8.7	8.2	7.8	7.7	1,513	1,815
\$25,000 to \$29,999	8,393	8,369	229.8	229.4	16.9	16.4	8.3	8.2	2,049	2,248
\$30,000 to \$39,999	13,288	13,548	461.8	470.9	39.7	40.2	8.9	8.9	3,007	3,094
\$40,000 to \$49,999	9,870	10,412	441.5	465.6	43.5	45.7	10.0	10.0	4,418	4,462
\$50,000 to \$74,999	16,756	17,076	1,023.7	1,044.7	113.2	115.7	11.1	11.2	6,770	6,824
\$75,000 to \$99,999	7,812	8,597	671.2	737.5	91.8	99.8	13.7	13.6	11,760	11,631
\$100,000 to \$199,999	7,105	8,083	934.8	1,066.3	162.2	184.0	17.4	17.3	22,858	22,783
\$200,000 to \$499,999	1,877	2,136	542.4	613.8	130.3	146.5	24.0	23.9	69,479	68,628
\$500,000 to \$999,999	348	396	235.7	269.0	67.0	76.0	28.4	28.3	192,428	192,092
\$1,000,000 or more	205	240	653.2	817.4	182.3	226.3	27.9	27.7	889,234	945,172

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

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

No. 492. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2000

[Preliminary. See Appendix III]

Item	Unit	Adjusted gross income class							
		Under Total	\$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 . .	42,534	653	2,056	3,341	4,345	4,637	17,677	9,825
Amount	Mil. dol.	822,361	7,391	23,189	37,418	50,901	58,045	277,009	368,408
Medical and dental expenses:									
Returns	1,000 . .	6,513	371	1,144	1,157	1,092	822	1,615	312
Amount	Mil. dol.	39,251	2,496	7,297	6,019	5,146	3,797	9,950	4,546
Taxes paid:									
Returns, total	1,000 . .	41,824	577	1,896	3,208	4,253	4,576	17,534	9,778
Amount, total	Mil. dol.	294,712	1,200	3,754	7,189	11,563	15,193	86,304	169,508
State, local income taxes:									
Returns	1,000 . .	35,423	304	1,259	2,547	3,526	3,927	15,253	8,608
Amount	Mil. dol.	191,767	271	871	2,466	5,104	7,446	48,660	126,948
Real estate taxes:									
Returns	1,000 . .	37,111	464	1,548	2,553	3,536	3,935	15,943	9,130
Amount	Mil. dol.	93,299	855	2,626	4,199	5,692	6,912	33,965	39,050
Interest paid:									
Returns	1,000 . .	35,405	423	1,305	2,460	3,475	3,883	15,467	8,392
Amount	Mil. dol.	322,932	2,903	7,835	15,171	21,998	25,569	122,165	127,291
Home mortgages interest:									
Returns	1,000 . .	34,914	413	1,279	2,442	3,455	3,864	15,351	8,111
Amount	Mil. dol.	299,963	2,834	7,645	15,034	21,689	25,304	120,293	107,159
Charitable contributions:									
Returns	1,000 . .	37,525	419	1,591	2,647	3,598	3,922	16,019	9,329
Amount	Mil. dol.	140,682	473	2,433	4,612	6,646	7,673	37,674	81,170
Returns with statutory adjustments:²									
Number of returns	1,000 . .	23,197	3,019	3,174	3,071	2,804	2,289	5,626	3,214
Amount of adjustments	Mil. dol.	58,610	2,468	3,644	4,567	4,390	4,208	13,964	25,367
Payments to IRAs:³ Returns									
Amount	1,000 . .	3,505	160	283	484	513	435	1,073	557
Amount	Mil. dol.	7,477	269	518	956	939	970	2,318	1,506
Student loan interest deduction									
Amount	1,000 . .	4,478	208	621	928	979	683	1,059	-
Amount	Mil. dol.	2,639	116	317	575	659	439	533	-
Medical Savings Account deduction									
Amount	1,000 . .	65	3	6	7	9	6	12	23
Amount	Mil. dol.	120	2	11	8	14	8	25	52
Moving expenses									
Amount	1,000 . .	957	33	101	145	124	112	285	156
Amount	Mil. dol.	2,138	63	131	239	219	250	724	511
Payments to Keogh plans									
Amount	1,000 . .	1,288	17	27	47	45	85	388	678
Amount	Mil. dol.	12,475	33	95	142	164	346	2,103	9,592
Alimony paid									
Amount	1,000 . .	657	29	43	62	66	62	216	179
Amount	Mil. dol.	7,460	370	280	418	381	377	1,756	3,879

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

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

No. 493. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Source of Income and Income Class for Taxable Returns: 2000

[In millions of dollars (6,083,504 represents \$6,083,504,000,000), except as indicated. Minus sign (-) indicates net loss was greater than net income. See headnote, Table 490. See Appendix III]

Item	Total ¹	Under \$10,000	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000	\$100,000
			to \$19,999	to \$29,999	to \$39,999	to \$49,999	to \$99,999	and over
Number of taxable returns (1,000)	96,822	7,837	14,478	14,863	13,004	10,250	25,542	10,847
Source of income:								
Adjusted gross income (AGI)	6,083,504	44,334	219,071	370,902	452,498	458,466	1,774,029	2,764,203
Salaries and wages	4,173,099	38,014	157,810	297,559	369,099	374,216	1,406,890	1,529,512
Percent of AGI for taxable returns	68.6	85.7	72.0	80.2	81.6	81.6	79.3	55.3
Interest received	186,464	3,223	12,025	11,486	11,719	10,827	42,425	94,759
Dividends in AGI	140,942	1,833	4,462	4,650	5,031	6,087	26,723	92,155
Business; profession, net profit less loss	191,177	1,107	6,139	9,251	11,391	11,534	47,796	103,959
Sales of property, ² net gain less loss	621,730	5,054	4,255	5,491	6,485	7,993	45,949	546,502
Pensions and annuities in AGI	308,693	2,349	27,516	32,604	33,628	29,643	109,058	73,896
Rents and royalties, net income less loss	29,763	153	815	375	378	-20	2,547	25,514
Other sources, ³ net	431,636	-7,399	6,049	9,486	14,767	18,186	92,641	297,906
Percent of all returns: ⁴								
Number of returns	74.8	6.1	11.2	11.5	10.1	7.9	19.7	8.4
Adjusted gross income (AGI)	95.6	0.7	3.4	5.8	7.1	7.2	27.9	43.4
Salaries and wages	93.6	0.9	3.5	6.7	8.3	8.4	31.6	34.3
Interest received	93.5	1.6	6.0	5.8	5.9	5.4	21.3	47.5
Dividends in AGI	95.9	1.2	3.0	3.2	3.4	4.1	18.2	62.7
Business; profession, net profit less loss	89.4	0.5	2.9	4.3	5.3	5.4	22.3	48.6
Sales of property, ² net gain less loss	98.7	0.8	0.7	0.9	1.0	1.3	7.3	86.8
Pensions and annuities in AGI	94.7	0.7	8.4	10.0	10.3	9.1	33.5	22.7
Rents and royalties, net income less loss	105.7	0.5	2.9	1.3	1.3	-	9.0	90.6

- Represents zero. ¹ Includes a small number of taxable returns with no adjusted gross income. 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.

No. 494. Federal Individual Income Tax Returns by State: 2000

[See Appendix III]

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.	130,122	6,307,009	980,064	3,483					
AL	1,904	72,591	9,476	2,131	MT	424	14,523	1,766	1,958
AK	329	13,964	2,064	3,291	NE	809	33,605	4,561	2,666
AZ	2,153	98,821	14,165	2,761	NV	954	48,858	7,845	3,927
AR	1,118	39,706	5,087	1,903	NH	629	34,469	5,673	4,590
CA	14,867	864,645	146,454	4,324	NJ	4,067	253,294	44,470	5,285
CO	2,096	112,909	18,243	4,242	NM	728	23,655	2,721	1,496
CT	1,672	117,734	22,682	6,659	NY	8,577	474,337	80,907	4,264
DE	378	18,647	2,794	3,564	NC	3,636	156,022	21,231	2,638
DC	279	16,271	2,839	4,963	ND	303	10,735	1,333	2,077
FL	7,499	348,609	56,618	3,543	OH	5,575	231,057	31,612	2,784
GA	3,637	168,486	24,693	3,016	OK	1,465	54,835	7,150	2,072
HI	572	23,929	3,124	2,577	OR	1,562	70,282	9,723	2,842
ID	559	22,572	2,922	2,258	PA	5,806	262,961	39,214	3,193
IL	5,787	302,994	49,472	3,984	RI	494	23,015	3,316	3,164
IN	2,837	119,554	16,416	2,700	SC	1,802	69,543	8,804	2,194
IA	1,351	54,016	6,896	2,357	SD	355	13,233	1,824	2,415
KS	1,223	53,410	7,491	2,787	TN	2,567	103,066	14,590	2,565
KY	1,747	66,933	8,617	2,132	TX	9,052	417,263	67,590	3,241
LA	1,874	69,184	9,261	2,072	UT	942	40,270	4,964	2,223
ME	606	24,374	3,151	2,471	VT	299	12,632	1,705	2,800
MD	2,563	139,963	20,950	3,956	VA	3,338	171,060	26,051	3,680
MA	3,110	202,426	36,438	5,739	WA	2,773	149,598	25,254	4,285
MI	4,620	217,648	31,781	3,198	WV	750	25,645	3,102	1,716
MN	2,386	120,028	17,687	3,596	WI	2,597	116,346	15,900	2,964
MS	1,173	39,170	4,666	1,640	WY	235	11,020	1,820	3,684
MO	2,565	108,519	15,270	2,729	Other ⁵	1,474	48,579	7,682	(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.

No. 495. 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							
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							
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	-	-0.6	-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							
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 credits. ⁵ Beginning 1994, includes refundable earned income credit.

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

No. 496. Federal Individual Income Tax—Current Income Equivalent to 1995 Constant Income for Selected Income Groups: 1990 to 2001

[Constant 1995 dollar incomes calculated by using the NIPA Chain-Type Price Index for Person Consumption Expenditures (1996 = 100) 1990, 85.63; 1994, 95.70; 1995, 97.90; 1996, 100.0; 1997, 101.98; 1998, 102.93; 1999, 104.57; 2000, 109.60; and 2001, 111.10]

Adjusted gross income	1990	1995	1997	1998	1999	2000	2001
REAL INCOME EQUIVALENT							
Single person, no dependents:							
\$5,000	4,280	4,900	5,100	5,150	5,240	5,380	5,480
\$10,000	8,560	9,790	10,200	10,290	10,470	10,750	10,950
\$20,000	17,130	19,580	20,400	20,590	20,940	21,500	21,910
\$25,000	21,410	24,480	25,500	25,730	26,180	26,880	27,380
\$35,000	29,970	34,270	35,690	36,030	36,650	37,630	38,340
\$50,000	42,820	48,950	50,990	51,470	52,360	53,760	54,770
\$75,000	64,220	73,430	76,490	77,200	78,540	80,640	82,150
Married couple, two dependents: ¹							
\$5,000	4,280	4,900	5,100	5,150	5,240	5,380	5,480
\$10,000	8,560	9,790	10,200	10,290	10,470	10,750	10,950
\$20,000	17,130	19,580	20,400	20,590	20,940	21,500	21,910
\$25,000	21,410	24,480	25,500	25,730	26,180	26,880	27,380
\$35,000	29,970	34,270	35,690	36,030	36,650	37,630	38,340
\$50,000	42,820	48,950	50,990	51,470	52,360	53,760	54,770
\$75,000	64,220	73,430	76,490	77,200	78,540	80,640	82,150
EFFECTIVE RATE (percent)							
Single person, no dependents: ²							
\$5,000	-	-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	11.1	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: ¹							
\$5,000	-14.0	-36.0	-40.0	-40.0	-40.0	-40.0	-40.0
\$10,000	-11.1	-31.8	-34.9	-36.5	-36.4	-37.3	-37.5
\$20,000	1.2	-5.0	-6.2	-7.8	-9.7	-10.4	-14.1
\$25,000	5.4	3.0	2.2	1.0	-2.8	-3.2	-5.0
\$35,000	8.2	7.8	7.6	7.5	4.8	4.9	2.8
\$50,000	10.2	9.9	9.9	9.8	7.9	8.0	6.4
\$75,000	15.1	14.5	14.3	14.2	12.9	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: ¹							
\$5,000	-14.0	-36.0	-40.0	-40.0	-40.0	-40.0	-40.0
\$10,000	-	-	-	-	-	-	-10.0
\$20,000	25.0	35.2	36.1	36.1	21.1	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 Only one spouse is assumed to work. ² Beginning 1994, refundable earned income credit.
³ Refundable earned income credit.

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

No. 497. Full-Time Federal Civilian Employment—Employees and Average Pay by Pay System: 1990 to 2002

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

Pay system	Employees (1,000)				Average pay (dol.)			
	1990	2000	2001	2002	1990	2000	2001	2002
Total, excl. postal	2,036	1,671	1,660	1,681	31,174	50,429	52,911	(NA)
General Schedule	1,506	1,216	1,219	1,238	31,239	49,428	51,733	54,329
Wage System	369	205	199	193	26,565	37,082	38,416	39,892
Other	161	250	242	250	41,149	66,248	70,748	74,771
Postal pay system ¹	753	788	776	(NA)	29,264	(NA)	(NA)	(NA)

NA Not available. ¹ Source: Career employees—U.S. Postal Service, *Annual Report of the Postmaster General*. See also <http://www.usps.com/financials/pdf/2001ar.pdf>. Average pay—U.S. Postal Service, *Comprehensive Statement of Postal Operations*, annual.

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

No. 498. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2002

[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. Includes employees in U.S. territories and foreign countries. Data represent employees in active-duty status, including intermittent employees. Annual employment figures are averages of monthly figures. Excludes Central Intelligence Agency, National Security Agency, and, as of November 1984, the Defense Intelligence Agency, and as of October 1996, the National Imagery and Mapping Agency]

Year	Employment						Payroll					
	Total	Percent of U.S. employed ¹	Executive		Legislative	Judicial	Total	Executive		Legislative	Judicial	
			Total	Defense				Total	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	12,788	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	11	45,895	44,975	15,696	700	219	
1978	2,875	2.99	2,822	987	40	13	49,921	48,899	16,965	771	251	
1979	2,897	2.93	2,844	971	40	13	53,590	52,513	18,095	817	260	
1980	2,987	3.01	2,933	971	40	14	58,012	56,841	18,795	883	288	
1981	2,909	2.88	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	17	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	3,113	2.73	3,018	1,084	38	19	85,543	83,797	29,786	1,153	593	
1988	3,133	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	983	
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	30,111	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	

¹ Civilian only. See Table 587. ² Includes temporary census workers.

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

No. 499. Paid Civilian Employment in the Federal Government by State: 2000

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

State	Total (1,000)	Percent Defense	Percent change, 1998-2000	State	Total (1,000)	Percent Defense	Percent change, 1998-2000
Alabama	48	42.0	-7.7	Montana	11	9.8	-
Alaska	14	30.8	-	Nebraska	15	20.9	-
Arizona	43	18.4	-	Nevada	13	14.8	-
Arkansas	20	17.7	-4.8	New Hampshire	8	12.4	-
California	248	24.0	-6.4	New Jersey	62	22.4	-4.6
Colorado	51	20.4	-5.6	New Mexico	25	26.2	-3.8
Connecticut	21	11.8	-8.7	New York	134	8.3	-3.6
Delaware	5	25.4	-	North Carolina	57	29.0	-
District of Columbia	181	6.9	-	North Dakota	8	21.0	-
Florida	113	23.2	-2.6	Ohio	84	27.2	-3.4
Georgia	89	34.8	1.1	Oklahoma	43	48.8	-
Hawaii	23	70.3	-4.2	Oregon	29	10.3	-3.3
Idaho	11	12.6	-	Pennsylvania	107	23.6	-5.3
Illinois	94	13.3	-4.1	Rhode Island	10	40.4	-9.1
Indiana	37	24.1	-2.6	South Carolina	26	34.5	-3.7
Iowa	18	7.8	-10.0	South Dakota	9	11.0	-10.0
Kansas	25	21.3	-	Texas	50	14.0	-3.8
Kentucky	30	22.0	-3.2	Tennessee	162	23.1	-7.4
Louisiana	33	23.0	-5.7	Utah	30	46.1	7.1
Maine	13	41.5	-	Vermont	6	9.1	-
Maryland	130	24.2	-0.8	Virginia	145	54.8	-1.4
Massachusetts	53	12.7	-5.4	Washington	62	34.6	-1.6
Michigan	58	19.3	-1.7	West Virginia	18	9.2	-
Minnesota	34	7.0	-2.9	Wisconsin	30	9.5	-3.2
Mississippi	24	37.9	-4.0	Wyoming	6	15.2	-

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

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

No. 500. Federal Civilian Employment by Branch and Agency: 1990 to 2002

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

Agency					Percent change	
	1990	1995	2001	2002	1990-1995	1995-2002
Total, all agencies	3,128,267	2,920,277	2,709,956	2,715,487	-6.6	-7.0
Legislative Branch, total	37,495	33,367	30,439	30,886	-11.0	-7.4
Judicial Branch	23,605	28,993	33,810	34,699	22.8	19.7
Executive Branch, total	3,067,167	2,857,917	2,645,707	2,649,902	-6.8	-7.3
Executive Departments	2,065,542	1,782,834	1,603,426	1,645,361	-13.7	-7.7
State	25,288	24,859	28,122	29,078	-1.7	17.0
Treasury	158,655	155,951	148,186	147,159	-1.7	-5.6
Defense	1,034,152	832,352	671,591	670,166	-19.5	-19.5
Justice	83,932	103,262	127,783	131,378	23.0	27.2
Interior	77,679	76,439	75,846	72,929	-1.6	-4.6
Agriculture	122,594	113,321	108,540	112,278	-7.6	-0.9
Commerce	69,920	36,803	40,289	37,744	-47.4	2.6
Labor	17,727	16,204	16,376	16,302	-8.6	0.6
Health & Human Services	123,959	59,788	64,343	66,837	-51.8	11.8
Housing & Urban Development	13,596	11,822	10,178	10,470	-13.0	-11.4
Transportation ¹	67,364	63,552	65,542	102,826	-5.7	61.8
Energy	17,731	19,589	16,054	16,098	10.5	-17.8
Education	4,771	4,988	4,683	4,647	4.5	-6.8
Veterans Affairs ²	248,174	263,904	225,893	222,138	6.3	-15.8
Independent agencies	999,894	1,073,510	1,040,657	1,002,846	7.4	-6.6
Board of Governors Federal Reserve System	1,525	1,704	1,680	1,731	11.7	1.6
Commodity Futures Trading Commission	542	544	551	527	0.4	-3.1
Consumer Product Safety Commission	520	486	479	473	-6.5	-2.7
Environmental Protection Agency	17,123	17,910	18,095	18,169	4.6	1.4
Equal Employment Opportunity Commission	2,880	2,796	2,910	2,774	-2.9	-0.8
Federal Communications Commission	1,778	2,116	2,004	2,060	19.0	-2.6
Federal Deposit Insurance Corporation	17,641	14,765	6,402	5,958	-16.3	-59.6
Federal Emergency Management Agency	3,137	5,256	6,147	5,601	67.5	6.6
Federal Trade Commission	988	996	1,052	1,082	0.8	8.6
General Services Administration	20,277	16,500	14,016	14,359	-18.6	-13.0
National Archives & Records Administration	3,120	2,833	2,878	3,019	-9.2	6.6
National Aeronautics & Space Administration	24,872	21,635	18,918	18,826	-13.0	-13.0
National Credit Union Administration	900	912	1,010	958	1.3	5.0
National Labor Relations Board	2,263	2,050	2,110	1,959	-9.4	-4.4
National Science Foundation	1,318	1,292	1,287	1,332	-2.0	3.1
Nuclear Regulatory Commission	3,353	3,212	2,871	2,974	-4.2	-7.4
Office of Personnel Management	6,636	4,354	3,349	3,427	-34.4	-21.3
Peace Corps	1,178	1,179	1,019	1,072	0.1	-9.1
Securities & Exchange Commission	2,302	2,852	3,049	3,027	23.9	6.1
Small Business Administration	5,128	5,085	4,219	3,823	-0.8	-24.8
Smithsonian Institution	5,092	5,444	4,981	5,048	6.9	-7.3
Social Security Administration	(X)	66,850	65,351	64,617	(X)	-3.3
Tennessee Valley Authority	28,392	16,545	13,430	13,444	-41.7	-18.7
U.S. Information Agency	8,555	7,480	2,372	(X)	-12.6	(X)
U.S. Postal Service	816,886	845,393	847,821	811,643	3.5	-4.0

X Not applicable. ¹ Beginning 2001, includes the Transportation Security Administration created within the Department of Transportation. ² Formerly Veterans Administration.

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

No. 501. 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 ²									
Civil Service Retirement System	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
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

NA Not available. 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).

No. 502. Federal Executive Branch (Nonpostal) Employment by Race and National Origin: 1990 to 2002

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

Pay system	1990	1995	2000	2001	2002
All personnel	2,150,359	1,960,577	1,755,689	1,764,083	1,813,047
White, non-Hispanic	1,562,846	1,394,690	1,224,836	1,226,113	1,255,941
General schedule and related	1,218,188	1,101,108	961,261	968,938	973,957
Grades 1-4 (\$13,870 - \$24,833)	132,028	79,195	55,067	57,368	55,005
Grades 5-8 (\$21,370 - \$38,108)	337,453	288,755	239,128	239,253	237,807
Grades 9-12 (\$32,380 - \$61,040)	510,261	465,908	404,649	403,556	405,583
Grades 13-15 (\$55,837 - \$100,897)	238,446	267,250	262,417	268,761	275,562
Total executives/senior pay levels ¹	9,337	13,307	14,332	14,565	15,428
Wage pay system	244,220	186,184	146,075	142,428	138,785
Other pay systems	91,101	94,091	103,168	100,182	127,771
Black	356,867	327,302	298,701	299,203	306,128
General schedule and related	272,657	258,586	241,135	243,689	243,884
Grades 1-4 (\$13,870 - \$24,833)	65,077	41,381	26,895	25,873	23,841
Grades 5-8 (\$21,370 - \$38,108)	114,993	112,962	99,937	100,079	97,731
Grades 9-12 (\$32,380 - \$61,040)	74,985	79,795	82,809	84,342	86,619
Grades 13-15 (\$55,837 - \$100,897)	17,602	24,448	31,494	33,395	35,693
Total executives/senior pay levels ¹	479	942	1,180	1,124	1,207
Wage pay system	72,755	55,637	42,590	40,619	39,354
Other pay systems	10,976	12,137	13,796	12,771	21,683
Hispanic	115,170	115,964	115,247	118,272	124,868
General schedule and related	83,218	86,762	89,911	93,360	96,333
Grades 1-4 (\$13,870 - \$24,833)	15,738	11,081	8,526	8,764	8,314
Grades 5-8 (\$21,370 - \$38,108)	28,727	31,152	31,703	33,148	34,201
Grades 9-12 (\$32,380 - \$61,040)	31,615	34,056	36,813	37,820	39,310
Grades 13-15 (\$55,837 - \$100,897)	7,138	10,473	12,869	13,628	14,508
Total executives/senior pay levels ¹	154	382	547	511	594
Wage pay system	26,947	22,128	16,926	16,526	16,017
Other pay systems	4,851	6,692	7,863	7,875	11,924
American Indian, Alaska Natives, Asians, and Pacific	115,476	122,621	116,905	120,495	126,110
General schedule and related	81,499	86,768	86,074	89,018	92,402
Grades 1-4 (\$13,870 - \$24,833)	15,286	11,854	9,340	9,556	9,568
Grades 5-8 (\$21,370 - \$38,108)	24,960	26,580	25,691	26,608	27,479
Grades 9-12 (\$32,380 - \$61,040)	31,346	33,810	33,167	33,751	35,054
Grades 13-15 (\$55,837 - \$100,897)	9,907	14,524	17,876	19,103	20,301
Total executives/senior pay levels ¹	148	331	504	555	626
Wage pay system	24,927	21,553	17,613	17,453	17,439
Other pay systems	8,902	13,969	12,714	13,469	15,643

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

No. 503. Federal General Schedule Employee Pay Increases: 1980 to 2002

[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	1989	4.1	1997	2.3
1981	4.8	1990	3.6	1998	2.3
1982	4.0	1991	4.1	1999	3.1
1984	4.0	1992	4.2	2000	3.8
1985	3.5	1993	3.7	2001	2.7
1986	-	1994	2.0	2002	3.6
1987	3.0	1995	2.0		
1988	2.0	1996	2.0		

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

No. 504. Turnover Data for the Executive Branch—All Areas: 1990 to 2002

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

Year	Accessions		Separations		Total employment		
	Total	New hires	Total	Quits	Average	Change from prior year	Percent change
1990 ¹	819,554	716,066	799,237	165,099	2,348,458	114,477	5.1
1991	495,123	351,112	515,673	134,175	2,224,389	-124,069	-5.3
1992	430,021	290,883	446,126	129,167	2,238,635	14,246	0.6
1993	382,399	253,374	423,830	127,140	2,189,416	-49,219	-2.2
1994	317,509	219,026	398,134	111,096	2,114,387	-75,029	-3.4
1995	345,166	222,025	457,246	91,909	2,037,890	-76,542	-3.6
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 ¹	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

¹ Includes hiring for census enumerators.
Source: U.S. Office of Personnel Management, *Federal Civilian Workforce Statistics—Employment and Trends*, bimonthly. Also in *The Fact Book, Federal Civilian Workforce Statistics*, annual. See also <<http://www.opm.gov/feddata/02factbk.pdf>> (released June 2002).

No. 505. Accessions to and Separations From Employment in the Federal Government: 2001 and 2002

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

Agency	Accessions				Separations			
	Number		Rate		Number		Rate	
	2001	2002	2001	2002	2001	2002	2001	2002
Total, all agencies	518,104	457,647	19.5	17.3	508,495	445,541	19.2	16.8
Legislative Branch, total ¹	1,214	1,349	9.2	10.1	1,937	1,665	14.6	12.5
General Accounting Office	237	255	7.5	7.8	461	485	14.6	14.9
Government Printing Office	163	265	5.3	8.9	314	274	10.2	9.2
Library of Congress	280	368	6.5	8.5	552	334	12.8	7.8
Judicial Branch	-	-	(X)	(X)	-	-	(X)	(X)
Executive Branch, total	516,890	456,402	19.6	17.3	506,558	443,876	19.2	16.8
Executive Office of the President	706	440	44.5	26.1	760	314	47.9	18.6
Executive Departments	286,314	298,478	18.0	18.5	281,489	263,923	17.7	16.4
State	3,945	4,443	14.1	15.5	3,395	3,142	12.1	10.9
Treasury	50,679	5,587	33.2	33.0	46,343	50,082	30.3	32.0
Defense	96,062	103,288	14.3	15.4	106,933	105,644	15.9	15.7
Justice	10,866	13,488	8.6	10.4	7,601	8,388	6.0	6.5
Interior	20,834	2,054	29.0	28.4	14,799	9,015	20.6	12.2
Agriculture	32,087	32,778	31.5	30.9	28,251	31,281	27.8	29.5
Commerce ²	12,176	5,750	29.7	15.0	25,128	9,318	61.3	24.2
Labor	2,112	1,569	13.1	9.6	1,787	1,666	11.1	10.2
Health & Human Services ³	11,691	14,084	18.4	21.4	9,048	8,504	14.2	12.9
Housing & Urban Development	807	1,200	7.9	11.7	958	1,003	9.4	9.8
Transportation	5,465	25,080	8.5	34.3	4,234	4,632	6.6	6.3
Energy	1,717	1,394	10.9	8.7	1,272	1,328	8.1	8.3
Education	690	482	14.7	10.3	486	154	10.4	3.3
Veterans Affairs ⁴	37,183	28,875	16.7	12.9	31,252	30,042	14.0	13.5
Independent agencies ¹	229,870	157,484	21.9	15.4	224,309	179,629	21.4	17.6
Board of Governors, Federal Reserve System	233	229	14.1	13.4	196	178	11.8	10.4
Environmental Protection Agency	1,635	1,456	9.0	8.1	1,552	1,254	8.6	7.0
Equal Employment Opportunity Comm	289	57	10.4	2.0	146	67	5.3	2.4
Federal Deposit Insurance Corporation	310	262	4.7	4.2	794	686	12.1	11.1
Fed Emergency Management Agency	1,665	1,413	31.2	25.3	1,916	1,829	35.9	32.7
General Services Administration	961	1,532	6.9	10.9	1,022	1,928	7.3	13.7
National Aeronautics & Space Admin	1,829	1,303	9.7	6.9	1,627	1,398	8.6	7.4
National Archives & Records Admin	649	714	22.9	23.7	365	447	12.9	14.9
Nuclear Regulatory Commission	265	352	9.2	12.1	250	231	8.7	7.9
Office of Personnel Management	617	523	18.5	15.6	654	362	19.6	10.8
Panama Canal Comm	-	-	-	-	1	1	19.2	20.8
Railroad Retirement Board	48	47	4.1	4.0	57	54	4.9	4.6
Securities and Exchange Commission	535	252	17.9	8.2	331	69	11.1	2.6
Small Business Administration	1,193	617	28.8	15.3	1,197	1,111	28.9	27.6
Smithsonian Institution	556	695	11.0	13.9	675	703	13.4	14.1
Tennessee Valley Authority	1,018	815	7.7	6.0	715	759	5.4	5.6
U.S. Information Agency	117	167	4.9	7.0	263	137	11.0	5.7
U.S. International Dev Coop Agency	(X)	192	(X)	8.2	(X)	175	(X)	7.5
U.S. Postal Service	208,002	139,453	24.2	16.8	204,886	163,152	23.9	19.7

- Represents or rounds to zero. X Not applicable. ¹ Includes other branches, or other agencies, not shown separately. ² 2000 includes census enumerators for the decennial census. ³ Sizable changes due to the Social Security Administration which was separated from the Department of Health and Human Services to become an independent agency effective April 1995. ⁴ Formerly Veterans Administration.

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

No. 506. Federal Agencies Employing 500 or More Full-Time Officers With Authority to Carry Firearms and Make Arrests—Number of Officers: 1996 to 2002

[As of June]

Selected agency	1996	1998	2000	2002
All agencies¹	74,493	83,143	88,496	93,446
Immigration and Naturalization Service	12,403	16,552	17,654	19,101
Federal Bureau of Prisons	11,329	12,587	13,557	14,305
Federal Bureau of Investigation	9,749	10,539	10,522	11,634
U.S. Customs Service	10,389	11,285	11,523	11,248
Drug Enforcement Administration	3,185	3,587	4,039	4,256
U.S. Secret Service	2,777	2,490	3,599	4,050
Administrative Office of the U.S. Courts	2,946	3,305	4,161	4,020
U.S. Postal Inspection Service	3,576	3,490	3,412	3,135
U.S. Marshals Service	3,371	3,011	2,726	2,855
Internal Revenue Service	2,650	2,705	2,735	2,646
National Park Service	1,869	1,723	1,967	2,335
Bureau of Alcohol, Tobacco and Firearms	2,148	2,197	2,188	2,139
U.S. Capitol Police	1,031	1,055	1,199	1,225
U.S. Fish and Wildlife Service	869	831	888	772
GSA - Federal Protective Services	643	900	803	744
U.S. Forest Service	619	601	586	658

¹ Includes agencies not shown separately.

Source: U.S. Bureau of Justice Statistics, *Federal Law Enforcement Officers, 1996, 1998, 2000 and 2002* reports. See also <<http://www.ojp.usdoj.gov/bjs/pub/pdf/fleo02.pdf>> (issued August 2003).

No. 507. Federal Land and Buildings Owned and Leased: 1990 to 2002

[For fiscal years ending in years shown; see text, Section 8. Covers federal real property throughout the world, except as noted. Cost of land figures represent total cost of property owned in year shown. For further details see source. For data on federal land by state, see Tables 360 and 508]

Item	Unit	1990	1995	1998	1999	2000	2002
Federally owned:							
Land, worldwide	1,000 acres	650,014	549,670	655,042	630,648	635,824	675,864
United States	1,000 acres	649,802	549,474	654,885	630,266	635,355	674,100
Buildings ¹	1,000	(NA)	(NA)	(NA)	(NA)	435	446
United States	1,000	446	424	420	419	430	441
Buildings floor area	Mil. sq/ft.	(NA)	(NA)	(NA)	(NA)	3,003	3,009
United States	Mil. sq/ft.	2,859	2,793	2,911	2,875	2,968	2,975
Costs	Mil. dol.	187,865	199,387	244,273	238,327	260,069	334,708
Land	Mil. dol.	(NA)	18,972	26,450	17,257	21,008	53,930
Buildings	Mil. dol.	(NA)	113,018	130,858	132,981	139,291	174,929
Structures and facilities	Mil. dol.	(NA)	67,398	86,965	88,090	99,770	105,849
Federally leased:							
Land, worldwide	1,000 acres	994	1,385	1,306	1,400	1,670	894
United States	1,000 acres	938	1,351	1,272	1,342	1,611	842
Buildings ¹	1,000	(NA)	(NA)	(NA)	(NA)	84	57
United States	1,000	47	78	76	77	73	46
Buildings floor area	Mil. sq/ft.	(NA)	(NA)	(NA)	(NA)	347	374
United States	Mil. sq/ft.	234	275	276	301	313	339
Annual rental	Mil. dol.	2,590	3,633	3,628	3,998	3,394	5,111
United States	Mil. dol.	2,125	3,174	3,226	3,590	2,931	4,588

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

Source: U.S. General Services Administration, *Summary Report on Real Property Owned by the United States Throughout the World*, annual; and *Summary Report of Real Property Leased by the United States Throughout the World, 2002*. See also <<http://www.gsa.gov>>.

No. 508. Federally-Owned Property in the United States by State: 2002

[As of September 30. For data on federal land by state, see Table 360]

State	Installations ¹	Buildings	Floor area (mil. sq. ft)	Costs ² (mil. dol.)	State	Installations ¹	Buildings	Floor area (mil. sq. ft)	Costs ² (mil. dol.)
U.S.	32,019	441,213	2,973.7	331,578	MO	841	6,567	52.3	6,822
AL	519	8,382	53.6	16,518	MT	744	7,320	15.2	2,525
AK	1,182	8,481	53.1	5,763	NE	538	3,216	18.7	1,415
AZ	621	14,443	53.6	5,148	NV	299	7,959	32.0	2,942
AR	517	5,929	26.5	2,760	NH	174	657	6.3	708
CA	2,170	63,404	407.1	33,735	NJ	476	5,999	55.9	3,675
CO	806	9,287	57.7	5,751	NM	515	13,932	59.6	36,391
CT	235	2,304	18.2	1,125	NY	1,261	11,284	113.0	9,342
DE	60	949	7.5	500	NC	604	15,872	89.3	6,551
DC	119	1,391	67.4	4,476	ND	768	4,104	21.4	2,313
FL	1,215	15,321	116.0	9,524	OH	916	6,019	73.1	5,427
GA	699	13,228	111.9	8,140	OK	499	9,242	56.8	8,487
HI	280	15,468	78.2	5,026	OR	619	7,081	23.1	7,571
ID	414	6,780	19.2	3,975	PA	1,052	7,706	75.7	6,814
IL	1,118	7,708	85.6	7,959	RI	122	1,401	13.6	777
IN	545	5,020	32.8	2,307	SC	363	9,566	60.4	7,311
IA	545	2,320	13.2	1,223	SD	515	3,301	18.2	1,826
KS	487	6,164	43.5	3,340	TN	694	8,452	73.4	18,467
KY	427	7,235	55.4	4,295	TX	2,098	24,244	197.6	19,982
LA	555	6,586	48.1	5,529	UT	445	7,101	37.7	2,716
ME	293	2,089	10.8	931	VT	104	458	2.6	286
MD	434	10,599	109.1	8,885	VA	674	17,812	155.5	10,268
MA	483	4,418	38.2	2,952	WA	682	16,873	84.5	12,949
MI	861	5,456	29.1	2,015	WV	313	1,534	13.2	3,981
MN	630	2,977	22.0	1,828	WI	569	5,003	22.8	1,410
MS	454	5,299	32.5	5,752	WY	465	7,272	11.0	1,165

¹ An installation may consist of land, buildings, other structures and facilities, or combinations of them. Examples of installations are a national forest, national park, a hydroelectric project, a single office or warehouse building, and an unimproved site. ² Covers cost of land, buildings, and structures and facilities. All properties are reported at actual or estimated cost without considering depreciation, obsolescence, or economic changes in value.

Source: U.S. General Services Administration, *Summary Report of Real Property Owned by the United States Throughout the World, 2002*. See also <<http://www.gsa.gov>>.