

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and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (federal old-age and survivors insurance and the federal disability insurance trust funds)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.

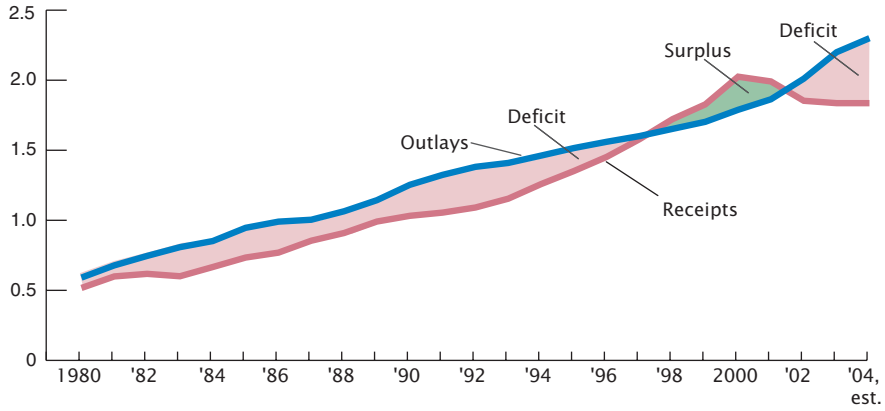
Federal employment and payroll figures are published by the Office of Personnel Management in its *Federal Civilian Workforce Statistics—Employment and Trends*. It also publishes biennial employment data for minority groups, data on occupations of white- and blue-collar workers, and data on employment 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 2004

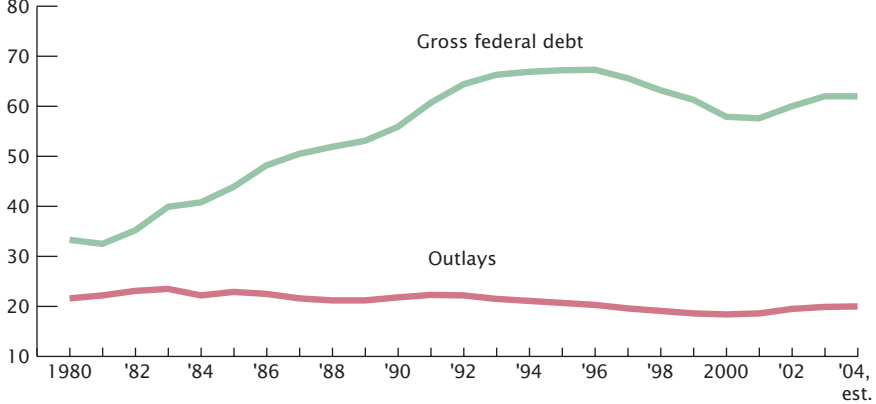
Receipts, outlays, and surplus or deficit

Trillions of dollars



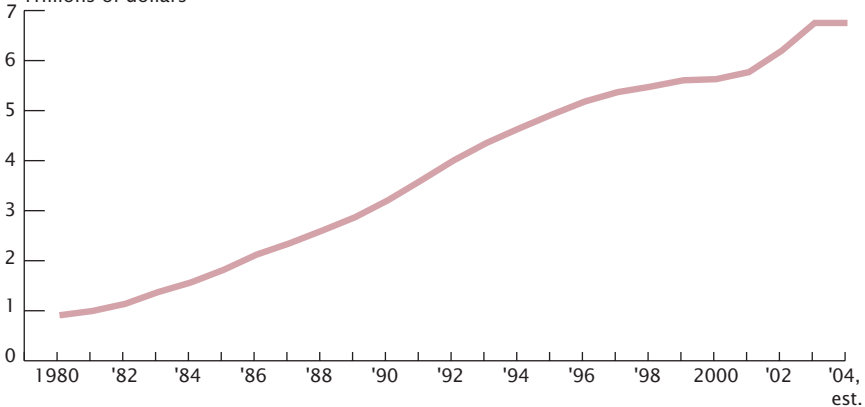
Outlays and federal debt as a percent of gross domestic product

Percent



Gross federal debt

Trillions of dollars



Source: Charts prepared by U.S. Census Bureau. For data, see Table 461.

No. 461. Federal Budget—Receipts, Outlays, and Debt: 1960 to 2004

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

Year	Gross federal debt ²								
	Held by the public								As percent of GDP ¹
	Receipts	Outlays	Surplus or deficit(-)	Outlays as percent of GDP ¹	Total	Federal gov't account	Total	Federal Reserve System	
1960	92.5	92.2	0.3	17.8	290.5	53.7	236.8	26.5	56.0
1965	116.8	118.2	-1.4	17.2	322.3	61.5	260.8	39.1	46.9
1970	192.8	195.6	-2.8	19.3	380.9	97.7	283.2	57.7	37.6
1975	279.1	332.3	-53.2	21.3	541.9	147.2	394.7	85.0	34.7
1976	298.1	371.8	-73.7	21.4	629.0	151.6	477.4	94.7	36.2
TQ ³	81.2	96.0	-14.7	20.9	643.6	148.1	495.5	96.7	35.0
1977	355.6	409.2	-53.7	20.7	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
1980	517.1	590.9	-73.8	21.7	909.0	197.1	711.9	120.8	33.4
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	35.3
1983	600.6	808.4	-207.8	23.5	1,371.7	234.4	1,137.3	155.5	39.8
1984	666.5	851.9	-185.4	22.1	1,564.6	257.6	1,307.0	155.1	40.7
1985	734.1	946.4	-212.3	22.8	1,817.4	310.2	1,507.3	169.8	43.8
1986	769.2	990.4	-221.2	22.5	2,120.5	379.9	1,740.6	190.9	48.1
1987	854.4	1,004.1	-149.7	21.6	2,346.0	456.2	1,889.8	212.0	50.4
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	60.6
1992	1,091.3	1,381.7	-290.4	22.1	4,001.8	1,002.1	2,999.7	296.4	64.1
1993	1,154.4	1,409.5	-255.1	21.4	4,351.0	1,102.6	3,248.4	325.7	66.1
1994	1,258.6	1,461.9	-203.3	21.0	4,643.3	1,210.2	3,433.1	355.2	66.7
1995	1,351.8	1,515.8	-164.0	20.7	4,920.6	1,316.2	3,604.4	374.1	67.2
1996	1,453.1	1,560.5	-107.5	20.3	5,181.5	1,447.4	3,734.1	390.9	67.3
1997	1,579.3	1,601.3	-22.0	19.6	5,369.2	1,596.9	3,772.3	424.5	65.6
1998	1,721.8	1,652.6	69.2	19.2	5,478.2	1,757.1	3,721.1	458.2	63.5
1999	1,827.5	1,701.9	125.6	18.6	5,605.5	1,973.2	3,632.4	496.6	61.4
2000	2,025.2	1,788.8	236.4	18.4	5,628.7	2,218.9	3,409.8	511.4	58.0
2001	1,991.2	1,863.9	127.4	18.6	5,769.9	2,450.3	3,319.6	534.1	57.5
2002	1,853.2	2,011.0	-157.8	19.4	6,198.4	2,658.0	3,540.4	656.1	59.8
2003	1,782.3	2,157.6	-375.3	19.9	6,760.0	2,846.4	3,913.6	(NA)	62.4
2004, estimate	1,798.1	2,318.8	-520.7	20.2	7,486.4	3,065.7	4,420.8	(NA)	65.3

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://www.whitehouse.gov/omb/budget/fy2005/pdf/hist.pdf>>.

No. 462. Federal Budget Outlays—Defense, Human and Physical Resources, and Net Interest Payments: 1990 to 2004

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

Outlays	1990	1995	1999	2000	2001	2002	2003	2004, est.
Federal outlays, total	1,253.2	1,515.8	1,701.9	1,788.8	1,863.9	2,011.0	2,157.6	2,318.8
National defense	299.3	272.1	274.9	294.5	305.5	348.6	404.9	453.7
Human resources	619.3	923.8	1,057.7	1,115.5	1,194.4	1,317.4	1,417.7	1,497.3
Education, training, employment and social services	37.2	51.0	50.6	53.8	57.1	70.5	82.6	87.2
Health	57.7	115.4	141.1	154.5	172.3	196.5	219.6	243.5
Medicare	98.1	159.9	190.4	197.1	217.4	230.9	249.4	270.5
Income security	148.7	223.7	242.4	253.6	269.6	312.5	334.4	339.5
Social security	248.6	335.8	390.0	409.4	433.0	456.0	474.7	496.2
Veterans benefits and services	29.1	37.9	43.2	47.1	45.0	51.0	57.0	60.5
Physical resources	126.0	59.1	81.9	84.7	97.9	104.4	113.2	127.2
Energy	3.3	4.9	0.9	-1.1	-	0.5	-0.8	1.0
Natural resources and environment	17.1	21.9	24.0	25.0	25.6	29.5	29.7	31.7
Commerce and housing credit	67.6	-17.8	2.6	3.2	5.9	-0.4	-1.6	7.7
Transportation	29.5	39.4	42.5	46.9	54.4	61.8	67.1	68.1
Community and regional development	8.5	10.7	11.9	10.6	11.9	13.0	18.9	18.8
Net interest	184.4	232.1	229.8	223.0	206.2	171.0	153.1	156.3
International affairs	13.8	16.4	15.2	17.2	16.5	22.4	21.2	34.2
Agriculture	12.0	9.8	23.0	36.6	26.4	22.0	22.6	20.1
Administration of justice	10.0	16.2	26.1	28.0	29.7	35.2	35.4	41.6
General government	10.6	14.0	15.6	13.3	14.6	16.8	23.0	25.4
Undistributed offsetting receipts	-36.6	-44.5	-40.4	-42.6	-47.0	-47.4	-54.4	-59.3

-Represents zero.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget/fy2005/pdf/hist.pdf>>.

No. 463. Federal Budget Outlays in Constant (1996) Dollars: 1990 to 2004

[Dollar amounts in billions of dollars (1,483.6 represents \$1,483,600,000,000). 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	1990	1995	1999	2000	2001	2002	2003	2004, est.
Constant (1996) dollar outlays, total	1,483.6	1,551.5	1,620.7	1,660.6	1,692.3	1,932.1	2,030.9	2,143.1
National defense ¹	354.7	282.0	260.7	270.9	275.9	330.8	374.5	414.4
Nondefense, total	1,128.8	1,269.5	1,360.1	1,389.8	1,416.5	1,601.2	1,656.3	1,728.0
Payments for individuals	688.5	895.7	955.7	982.3	1,027.6	1,200.5	1,279.0	1,307.3
Direct payments ²	596.1	743.6	787.9	808.3	838.2	976.9	1,041.4	1,055.9
Grants to State and local gov'ts	92.5	152.1	167.8	174.0	189.5	223.7	237.7	251.5
All other grants ²	65.2	77.6	85.7	88.6	95.6	113.7	125.4	132.8
Net Interest ²	214.3	236.8	219.3	208.8	188.5	164.1	144.6	145.7
All other ²	209.2	106.3	136.6	147.9	145.6	167.3	156.6	196.0
Undistributed offsetting receipts ²	-48.4	-46.8	-37.3	-37.8	-40.8	-44.3	-49.4	-53.2
Total nondefense	1,128.8	1,269.5	1,360.1	1,389.8	1,416.5	1,601.2	1,656.3	1,728.8
Total outlays as percent of GDP ³	21.8	20.7	18.6	18.4	18.6	19.4	19.9	20.2
National defense ¹	5.2	3.7	3.0	3.0	3.0	3.4	3.7	4.0
Nondefense, total	16.6	17.0	15.6	15.4	15.6	16.0	16.2	16.3
Payments for individuals	10.2	12.0	11.0	10.8	11.3	12.0	12.5	12.3
Direct payments ²	8.8	9.9	9.0	8.9	9.2	9.7	10.1	9.9
Grants to State and local governments	1.4	2.0	1.9	1.9	2.1	2.2	2.3	2.4
All other grants ²	1.0	1.0	1.0	1.0	1.1	1.2	1.3	1.3
Net Interest ²	3.2	3.2	2.5	2.3	2.1	1.6	1.4	1.4
All other ²	2.9	1.4	1.6	1.7	1.6	1.7	1.6	1.9
Total nondefense	16.6	17.0	15.6	15.4	15.6	16.0	16.2	16.3
Percent of outlays, total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
National defense ¹	23.9	17.9	16.2	16.5	16.4	17.3	18.8	19.6
Payments for individuals	46.7	57.9	58.8	58.9	60.5	61.8	62.5	60.7
Direct payments ²	40.5	48.1	48.5	48.5	49.4	50.3	50.9	49.0
Grants to State and local governments	6.3	9.8	10.3	10.4	11.2	11.5	11.6	11.7
All other grants ²	4.5	5.0	5.4	5.5	5.9	6.0	6.3	6.4
Net Interest ²	14.7	15.3	13.5	12.5	11.1	8.5	7.1	6.7
All other ²	13.1	6.8	8.5	9.0	8.7	8.8	7.8	9.2
Undistributed offsetting receipts ²	-2.9	-2.9	-2.4	-2.4	-2.5	-2.4	-2.5	-2.6

¹ Includes a small amount of grants to State and local governments and direct payments for individuals. ² Includes some off-budget amounts; most of the off-budget amounts are direct payments for individuals (social security benefits). ³ Gross domestic product in chained (1996) dollars.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget/fy2005/pdf/hist.pdf>>.

No. 464. Federal Outlays by Agency: 1990 to 2004

[In billions of dollars (1,253.2 represents \$1,253,200,000,000). See headnote, table 461]

Department or other unit	1990	1995	2000	2001	2002	2003	2004, est.
Outlays, total ¹	1,253.2	1,515.8	1,788.8	1,863.8	2,011.0	2,157.6	2,318.8
Legislative Branch	2.2	2.6	2.9	3.0	3.2	3.4	4.3
The Judiciary Branch	1.6	2.9	4.1	4.4	4.8	5.1	5.3
Agriculture	45.9	56.5	75.5	68.0	68.7	72.4	77.7
Commerce	3.7	3.4	7.8	5.0	5.3	5.7	6.2
Defense-Military	289.7	259.5	281.2	291.0	332.0	388.9	435.7
Education	23.0	31.2	33.9	35.7	46.3	57.4	62.8
Energy	12.1	17.6	15.0	16.3	17.7	19.4	20.6
Health and Human Services	175.5	303.1	382.6	426.3	465.8	505.3	547.9
Homeland Security	7.2	9.4	13.1	15.0	17.6	32.0	30.7
Housing and Urban Development	20.2	29.0	30.8	33.9	31.9	37.5	46.2
Interior	5.8	7.5	8.0	7.9	9.7	9.2	10.0
Justice	5.9	10.1	17.3	18.7	21.1	21.5	23.5
Labor	26.1	32.8	31.9	39.8	64.7	69.6	59.9
State	4.8	6.3	6.9	7.4	9.5	9.3	11.3
Transportation	25.6	35.1	41.5	49.3	56.0	50.8	58.0
Treasury	253.9	346.9	388.6	386.9	370.6	367.0	369.0
Veterans Affairs	29.0	37.8	47.1	45.1	50.9	56.9	60.3
Corps of Engineers	3.3	3.7	4.3	4.7	4.8	4.8	4.3
Other Defense-Civil Programs	21.7	28.0	32.9	34.2	35.2	39.9	41.9
Environmental Protection Agency	5.1	6.4	7.2	7.4	7.5	8.1	8.1
Executive Office of the President	0.2	0.2	0.3	0.2	0.5	0.4	6.6
General Services Administration	-0.2	0.7	-0.2	-0.3	-0.7	0.6	0.8
International Assistance Programs	10.1	11.1	12.1	11.8	13.3	13.5	17.4
National Aeronautics and Space Administration	12.4	13.4	13.4	14.1	14.4	14.6	14.6
National Science Foundation	1.8	2.8	3.5	3.7	4.2	4.7	5.3
Office of Personnel Management	31.9	41.3	48.7	50.9	52.5	54.1	57.6
Social Security Administration (on-budget)	17.3	31.0	45.1	40.0	45.8	46.3	48.6
Social Security Administration (off-budget)	245.0	330.4	396.2	421.3	442.0	461.4	481.9
Undistributed offsetting receipts	-98.9	-137.6	-173.0	-191.1	-200.7	-210.5	-213.0

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://www.whitehouse.gov/omb/budget/fy2005/pdf/hist.pdf>>.

No. 465. Federal Outlays by Detailed Function: 1990 to 2004

[In billions of dollars (1,253.2 represents \$1,253,200,000,000). For fiscal years ending in year shown; see text, Section 8]

Superfunction and function	1990	1995	1999	2000	2001	2002	2003	2004, est.
Outlays, total	1,253.2	1,515.8	1,701.9	1,788.8	1,863.9	2,011.0	2,157.6	2,318.8
National defense	299.3	272.1	274.9	294.5	305.5	348.6	404.9	453.7
Department of Defense-Military	289.7	259.4	261.3	281.2	291.0	332.0	² 387.3	² 434.8
Military personnel	75.6	70.8	69.5	76.0	74.0	86.8	106.7	117.4
Operation and maintenance	88.3	91.0	96.3	105.8	112.0	130.0	151.4	165.7
Procurement	81.0	55.0	48.8	51.7	55.0	62.5	67.9	77.7
Research, development, test, and evaluation	37.5	34.6	37.4	37.6	40.5	44.4	53.1	60.6
Military construction	5.1	6.8	5.5	5.1	5.0	5.1	5.9	6.2
Family housing	3.5	3.6	3.7	3.4	3.5	3.7	3.8	3.9
Atomic energy defense activities	9.0	11.8	12.2	12.1	12.9	14.8	16.0	16.6
International affairs	13.8	16.4	15.2	17.2	16.5	22.4	21.2	34.2
International development and humanitarian assist.	5.5	7.6	5.7	6.5	7.2	7.8	10.3	17.9
International security assistance	8.7	5.3	5.5	6.4	6.6	7.9	8.6	9.5
Conduct of foreign affairs	3.1	4.2	4.2	4.7	5.1	7.1	6.7	8.0
Foreign information and exchange activities	1.1	1.4	1.2	0.8	0.8	0.9	1.0	1.0
International financial programs	-4.5	-2.0	-1.3	-1.2	-1.1	-1.3	-5.4	-2.2
General science, space and technology	14.4	16.7	18.1	18.6	19.8	20.8	21.0	22.3
General science and basic research	2.8	4.1	5.7	6.2	6.5	7.3	8.0	8.7
Space flight, research, and supporting activities	11.6	12.6	12.4	12.4	13.2	13.5	12.9	13.6
Energy	3.3	4.9	0.9	-1.1	-	0.5	0.8	1.0
Energy supply	2.0	3.6	-0.1	-2.1	-1.1	-0.8	-2.1	-0.4
Energy conservation	0.4	0.7	0.6	0.7	0.8	0.9	0.9	0.9
Emergency energy preparedness	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Energy information, policy, and regulation	0.6	0.5	0.2	0.2	0.2	0.2	0.2	0.3
Natural resources and environment ¹	17.1	21.9	24.0	25.0	25.6	29.5	30.0	31.7
Water resources	4.4	4.6	4.7	5.1	5.2	5.6	5.5	5.7
Conservation and land management	4.0	6.0	6.4	6.8	7.1	9.8	9.7	10.4
Recreational resources	1.4	2.0	2.7	2.6	2.3	2.8	2.9	3.0
Pollution control and abatement	5.2	6.5	6.9	7.4	7.6	7.6	8.2	8.3
Agriculture	11.9	9.7	22.9	36.5	26.2	22.0	22.6	20.1
Farm income stabilization	9.8	7.0	20.0	33.5	22.7	18.4	18.4	15.7
Agricultural research and services	2.1	2.6	2.8	3.0	3.5	3.6	4.2	4.4
Commerce and housing credit ¹	67.6	-17.8	2.6	3.2	5.9	-0.4	1.6	7.7
Mortgage credit	3.8	-1.0	0.4	-3.3	-1.2	-7.0	-4.6	2.2
Postal Service	2.1	-1.8	1.1	2.1	2.4	0.2	-5.2	-4.9
Deposit insurance	57.9	-17.8	-5.3	-3.1	-1.4	-1.0	-1.4	-1.5
Transportation ¹	29.5	39.4	42.5	46.9	54.4	61.8	67.1	68.1
Ground transportation	19.0	25.3	28.1	31.7	35.8	40.2	37.5	42.8
Air transportation	7.2	10.0	10.7	10.6	14.0	16.5	23.3	18.6
Water transportation	3.2	3.7	3.5	4.4	4.4	5.0	5.9	6.4
Community and regional development	8.5	10.7	11.9	10.6	11.8	13.0	18.9	18.8
Community development	3.5	4.7	5.1	5.5	5.3	6.0	6.3	6.9
Area and regional development	2.9	2.7	2.3	2.5	2.6	2.6	2.4	2.6
Disaster relief and insurance	2.1	3.3	4.4	2.6	3.8	4.4	10.1	9.2
Educ./training/employment/ & soc. services ¹	37.2	51.0	50.6	53.8	57.1	70.5	83.0	87.2
Elementary, secondary, and vocational education	9.9	14.7	17.6	20.6	22.9	25.9	31.5	37.6
Higher education	11.1	14.2	10.7	10.1	9.6	17.0	22.7	21.6
Research and general education aids	1.6	2.1	2.3	2.5	2.8	2.9	3.0	3.2
Training and employment	5.6	7.4	6.8	6.8	7.2	8.3	8.4	7.3
Other labor services	0.8	1.0	1.1	1.2	1.3	1.4	1.5	1.6
Social services	8.1	11.6	12.2	12.6	13.5	14.9	15.6	15.9
Health	57.7	115.4	141.1	154.5	172.3	196.5	219.6	243.5
Health care services	47.6	101.9	124.5	136.2	151.9	172.6	192.6	213.6
Health research and training	8.6	11.6	14.4	16.0	17.9	21.4	24.0	27.0
Consumer and occupational health and safety	1.5	1.9	2.2	2.3	2.4	2.6	2.9	2.9
Medicare	98.1	159.9	190.4	197.1	217.4	230.9	249.4	270.5
Income security ¹	148.7	223.7	242.4	253.6	269.6	312.5	334.4	339.5
Gen. retirement & disability ins. (exc. soc. sec.)	5.1	5.1	1.9	5.2	5.8	5.7	7.0	6.9
Federal employee retirement and disability	52.0	65.9	75.1	77.2	81.0	83.4	85.2	89.3
Unemployment compensation	18.9	23.6	23.6	23.0	30.2	53.3	57.1	48.3
Housing assistance	15.9	27.5	27.7	28.8	30.1	33.1	35.3	37.3
Food and nutrition assistance	24.0	37.6	33.1	32.5	34.1	38.2	42.5	46.6
Social security	248.6	335.8	390.0	409.4	433.0	456.0	474.7	496.2
Veterans benefits and services ¹	29.1	37.9	43.2	47.1	45.0	51.0	57.2	60.5
Income security for veterans	15.6	19.4	22.7	25.5	23.2	27.4	29.9	32.4
Veterans education, training and rehabilitation	0.4	1.3	1.4	1.4	1.4	1.9	2.3	2.6
Hospital and medical care for veterans	12.1	16.4	18.1	19.5	20.9	22.2	24.0	26.6
Veterans housing	0.6	0.4	0.6	0.4	-0.9	-1.0	0.5	-1.9
Administration of justice	10.2	16.5	26.5	28.5	30.2	35.1	35.4	41.6
General government	10.5	13.8	15.3	13.0	14.2	17.0	23.0	25.4
Net interest ¹	184.3	232.1	229.8	223.0	206.2	171.0	153.1	156.3
Interest on Treasury debt securities (gross)	264.7	332.4	353.5	361.9	359.5	332.5	318.1	319.2
Interest received by on-budget trust funds	-46.3	-59.9	-66.5	-69.3	-75.3	-76.5	-72.5	-67.4
Interest received by off-budget trust funds	-16.0	-33.3	-52.1	-59.8	-68.8	-76.8	-83.5	-86.3
Undistributed offsetting receipts	-36.6	-44.5	-40.4	-42.6	-47.0	-47.4	-54.4	-59.3

- Represents zero. ¹ Includes functions not shown separately. ² Department of Defense Military Outlay does not include monies allocated for rebuilding Iraq.

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/fy2005/pdf/hist.pdf>>.

No. 466. Department of Homeland Security—Budget: 2003 to 2005

[In millions of dollars (37,118.2 represents \$37,118,200,000. For years ending Sept. 30)]

Agency	2003		2004 Enacted	2005 Request
	Enacted	Supplemental		
Discretion budget authority, total	37,118.2	5,329.0	41,307.1	47,385.7
Intelligence and Warning	125.1	86.0	268.7	474.1
Border and Transportation Security	15,170.8	1,859.0	15,322.5	17,074.6
Domestic Counterterrorism	2,509.2	522.6	2,994.1	3,419.8
Protecting Critical Infrastructure and Key Assets	12,893.1	388.3	12,571.0	14,060.0
Defending Against Catastrophic Threats	2,428.4	201.1	2,827.2	3,358.2
Emergency Preparedness and Response	3,873.2	2,272.0	7,132.5	8,802.4
Other	118.3	-	191.1	196.5

- Represents zero.

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Fiscal Year 2005*. See also <<http://www.whitehouse.gov/omb/budget/fy2005/budget/homeland.pdf>> (released 04 February 2004).

No. 467. Federal Receipts by Source: 1990 to 2004

[In billions of dollars (1,032.0 represents \$1,032,000,000,000). For fiscal years ending in year shown; see text, Section 8, State and Local Government Finances and Employment. Receipts reflect collections. Covers both Federal funds and trust funds; see text, this section. Excludes government-sponsored but privately-owned corporations, Federal Reserve System, District of Columbia government, and money held in suspense as deposit funds]

Source	1990	1995	1999	2000	2001	2002	2003	2004, est.
	Total federal receipts ¹	1,032.0	1,351.8	1,827.5	2,025.2	1,991.2	1,853.2	1,782.3
Individual income taxes	466.9	590.2	879.5	1,004.5	994.3	858.3	793.7	765.4
Corporation income taxes	93.5	157.0	184.7	207.3	151.1	148.0	131.8	168.7
Social insurance and retirement receipts	380.0	484.5	611.8	652.9	694.0	700.8	713.0	732.4
Excise taxes	35.3	57.5	70.4	68.9	66.2	67.0	67.5	70.8
Social insurance and retirement receipts ¹	380.0	484.5	611.8	652.9	694.0	700.8	713.0	732.4
Employment and general retirement	353.9	451.0	580.9	620.5	661.4	668.5	675.0	688.4
Old-age & survivors ins.(Off-Budget)	255.0	284.1	383.6	411.7	434.1	440.5	447.8	456.5
Disability insurance (off-budget)	26.6	67.0	60.9	68.9	73.5	74.8	76.0	77.5
Hospital insurance	68.6	96.0	132.3	135.5	149.7	149.0	147.2	150.5
Railroad retirement/pension fund	2.3	2.4	2.6	2.7	2.7	2.5	2.3	2.2
Unemployment insurance	21.6	28.9	26.5	27.6	27.8	27.6	33.4	39.2
Other retirement	4.5	4.6	4.5	4.8	4.7	4.6	4.6	4.7
Federal employees retirement- employee share	4.4	4.5	4.4	4.7	4.6	4.5	4.6	4.7
Excise taxes, total ¹	35.3	57.5	70.4	68.9	66.2	67.0	67.5	70.8
Federal funds	15.6	26.9	19.3	22.7	24.1	24.0	23.8	24.1
Alcohol	5.7	7.2	7.4	8.1	7.6	7.8	7.9	8.0
Tobacco	4.1	5.9	5.4	7.2	7.4	8.3	7.9	8.0
Telephone	3.0	3.8	5.2	5.7	5.8	(X)	(X)	(X)
Ozone depleting chemicals/products	0.4	0.6	0.1	0.1	(Z)	(X)	(X)	(X)
Transportation fuels	-	8.5	0.8	0.8	1.2	0.8	0.9	0.3
Trust funds	19.8	30.5	51.1	46.2	41.9	43.0	43.7	46.6
Highway	13.9	22.6	39.3	35.0	31.5	32.6	33.7	35.5
Airport and airway	3.7	5.5	10.4	9.7	9.2	9.0	8.7	9.8
Black lung disability	0.7	0.6	0.6	0.5	0.5	0.6	0.5	0.5
Inland waterway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Hazardous substance superfund	0.8	0.9	(Z)	(Z)	0.0	(X)	(X)	(X)
Oil spill liability	0.1	0.2	-	0.2	-	(X)	(X)	(X)
Aquatic resources	0.2	0.3	0.4	0.3	0.4	0.4	0.4	0.4
Vaccine injury compensation	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1

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

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual. See also <<http://www.whitehouse.gov/omb/budget/fy2005/pdf/hist.pdf>>.

No. 468. Federal Trust Fund Receipts, Outlays, and Balances: 2001 to 2003

[In billions of dollars (1,125 represents \$1,125,000,000,000). For fiscal years ending in year shown. Receipts deposited. Outlays on a checks-issued basis less refunds collected. Balances: That which have not been spent. See text, this section, for discussion of the budget concept and trust funds]

Description	Income			Outlays			Balances ¹		
	2001	2002	2003	2001	2002	2003	2001	2002	2003
Total ²	1,125	1,164	1,185	897	962	1,006	2,340	2,542	2,723
Airport and airway trust fund	10	10	9	10	12	10	15	13	12
Federal employees health benefits fund	22	24	26	21	23	25	7	8	9
Fed./civ. employees retirement funds	79	81	80	48	50	51	554	586	615
Federal old-age, survivors and disability insurance trust funds	597	615	630	434	456	475	1,170	1,329	1,485
Foreign military sales trust fund	10	11	11	10	11	11	6	6	6
Highway trust fund	32	33	34	35	38	38	28	22	18
Health insurance trust funds:									
Medicare:									
Federal hospital insurance trust fund	172	180	176	143	148	154	197	229	251
Federal supplemental medical insurance	99	107	110	103	110	124	42	39	25
Military retirement fund	41	43	42	34	35	36	165	173	179
Railroad retirement trust funds	10	12	31	9	10	29	17	18	24
Unemployment trust funds	34	34	38	32	55	59	89	69	48
Veterans life insurance trust funds	2	2	2	2	2	2	14	13	13
Other trust funds ³	19	19	19	18	18	18	38	38	38

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

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Analytical Perspectives*, annual. See also <<http://www.whitehouse.gov/omb/budget/fy2005/spec.html>>.

No. 469. United States Government Ledger Balance Sheet—Assets and Liabilities: 1995 to 2003

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

Item	1995	2000	2002	2003
Assets, total	89,349	181,729	265,951	267,473
Cash and monetary assets, total	84,080	98,401	141,061	114,443
U.S. Treasury operating cash:				
Federal Reserve account	8,620	8,459	7,879	7,224
Tax and loan note accounts	29,329	44,199	53,007	27,735
Special drawing rights (SDR):				
Total holdings	11,035	10,316	11,710	12,062
SDR's certificates issued to Federal Reserve banks	-10,168	-3,200	-2,200	-2,200
Monetary assets with IMF	14,682	13,690	20,864	24,072
Other cash and monetary assets:				
Cash and other assets held outside the Treasury Account	29,697	24,937	49,802	45,549
U.S. Treasury monetary assets	356	-	1	-
U.S. Treasury time deposits	528	5,977	27,369	7,200
Loan financing accounts:				
Guaranteed loans	-12,714	-22,013	-16,293	-15,555
Direct loans	19,732	105,459	139,306	145,801
Miscellaneous asset accounts	-1,748	-119	376	-55
Liabilities, total	3,674,266	3,467,448	3,594,788	3,970,594
Federal securities, total	4,920,944	5,629,009	6,198,129	6,759,792
Treasury debt securities, total	4,893,989	5,601,336	6,170,959	6,732,770
Agency securities outstanding	26,955	27,672	27,170	27,023
Deduct: Net Federal securities held as investments by government accounts	1,317,645	2,218,896	2,675,648	2,859,291
Equals: Borrowing from the public, total	3,603,299	3,410,113	3,540,155	3,914,555
Accrued interest payable	50,611	44,211	32,869	31,806
Special drawing rights allocated by IMF ¹	7,380	6,359	6,481	7,005
Deposit fund liabilities	8,186	2,625	7,186	9,945
Miscellaneous liability accounts (checks outstanding, etc.)	4,790	4,140	8,098	7,282

-Represents zero. ¹ IMF = International Monetary Funds.

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

No. 470. U.S. Savings Bonds: 1990 to 2003

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

Item	1990	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Amounts outstanding, total ¹	122.5	176.8	181.5	184.4	182.6	180.7	166.5	177.7	179.5	185.5	192.6
Sales	7.8	9.5	7.2	5.9	5.3	4.8	6.5	5.6	8.0	12.5	13.8
Accrued discounts	8.0	9.4	9.5	9.8	9.1	9.1	8.4	6.9	8.4	7.7	7.3
Redemptions ²	7.5	9.4	11.8	2.5	2.1	14.3	16.6	14.5	13.8	12.5	12.1
Percent of total outstanding	6.1	5.3	6.5	1.4	1.1	7.9	10.0	8.2	7.7	6.7	6.3

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

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

No. 471. Tax Expenditures Estimates Relating to Individual and Corporate Income Taxes by Selected Function: 2003 to 2005

[In millions of dollars (2,210 represents \$2,210,000,000). 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	2003	2004	2005	2005, rank
National defense:				
Exclusion of benefits and allowances to armed forces personnel	2,210	2,240	2,260	40
International affairs:				
Exclusion of income earned abroad by U.S. citizens	2,620	2,680	2,750	34
Exclusion of certain allowances for Federal employees abroad	770	800	840	60
Extraterritorial income exclusion	5,150	5,510	5,890	21
Inventory property sales source rules exception	1,540	1,620	1,700	47
Deferral of income from controlled foreign corporations (normal tax method)	7,450	7,900	8,400	17
Deferred taxes for financial firms on certain income earned overseas	2,050	2,130	2,190	41
General science, space, and technology:				
Expensing of research and experimentation expenditures (normal tax method)	-1,980	-2,350	4,500	24
Credit for increasing research activities	4,960	4,400	2,550	37
Agriculture:				
Capital gains treatment of certain income	1,050	1,100	1,160	50
Commerce and housing:				
Financial institutions and insurance:				
Exemption of credit union income	1,300	1,360	1,430	48
Exclusion of interest on life insurance savings	18,900	20,500	22,130	10
Housing:				
Exclusion of interest on owner-occupied mortgage subsidy bonds	910	990	1,080	55
Deductibility of mortgage interest on owner-occupied homes	61,160	62,590	69,740	2
Deductibility of State and local property tax on owner-occupied homes	22,090	21,740	19,410	13
Deferral of income from post 1987 installment sales	1,080	1,100	1,120	51
Capital gains exclusion on home sales	20,260	20,860	21,490	11
Exception from passive loss rules for \$25,000 of rental loss	5,710	4,570	4,390	25
Credit for low-income housing investments	6,210	6,550	6,860	19
Accelerated depreciation on rental housing (normal tax method)	1,220	620	-170	133
Commerce:				
Capital gains (except agriculture, timber, iron ore, and coal) ¹	25,730	27,300	30,190	6
Step-up basis of capital gains at death	14,880	16,280	18,240	15
Accelerated depreciation of buildings other than rental housing ¹	-2,290	-3,190	-4,060	135
Accelerated depreciation of machinery and equipment ¹	48,520	46,800	-10,920	136
Expensing of certain small investments ¹	1,030	1,590	4,850	23
Graduated corporation income tax rate ¹	3,030	3,090	3,910	27
Transportation:				
Exclusion of reimbursed employee parking expenses	2,130	2,240	2,360	39
Community and regional development:				
Empowerment zones, Enterprise communities, and renewal communities	1,070	1,080	1,120	51
Education, training, employment, and social services:				
Education:				
Exclusion of scholarship and fellowship income ¹	1,260	1,260	1,340	49
HOPE tax credit	3,290	3,420	3,510	32
Lifetime Learning tax credit	1,910	2,250	2,180	42
Deduction for higher education expenses	1,730	1,810	2,580	36
Parental personal exemption for students age 19 or over	3,140	3,130	2,550	37
Deductibility of charitable contributions (education)	3,670	3,390	3,660	30
Training, employment, and social services:				
Exclusion of employee meals and lodging (other than military)	780	810	850	59
Child credit	37,970	24,340	29,860	7
Credit for child and dependent care expenses	2,720	2,950	2,690	35
Deductibility of charitable contributions, other than education and health	30,020	27,370	29,670	8
Health:				
Exclusion of employer contributions for medical insurance premiums ²	101,920	106,720	112,990	1
Self-employed medical insurance premiums	2,550	3,740	3,780	28
Deductibility of medical expenses	6,240	6,880	7,900	18
Exclusion of interest on hospital construction bonds	1,620	1,780	1,930	44
Deductibility of charitable contributions (health)	3,390	3,090	3,350	33
Income security:				
Exclusion of workers compensation benefits	6,100	6,460	6,850	20
Net exclusion of pension contributions and earnings:				
Employer plans	59,480	59,380	61,740	3
401(k) plans	51,560	56,740	58,910	4
Individual Retirement Accounts	20,060	19,810	20,090	12
Low and moderate income savers credit	880	960	1,100	53
Keogh plans	6,020	8,730	9,260	16
Exclusion of other employee benefits:				
Premiums on group term life insurance	1,800	1,830	1,860	45
Special ESOP rules	1,780	1,920	2,060	43
Additional deduction for the elderly	1,840	1,710	1,800	46
Earned income tax credit	5,099	4,884	5,006	22
Social Security:				
Exclusion of social security benefits:				
Social Security benefits for retired workers	18,600	19,620	19,040	14
Social Security benefits for disabled	3,230	3,570	3,720	29
Social Security benefits for dependents and survivors	4,060	4,380	4,310	26
Veterans benefits and services:				
Exclusion of veterans death benefits and disability compensation	3,320	3,330	3,600	31
General purpose fiscal assistance:				
Exclusion of interest on public purpose State and local bonds	25,480	25,980	26,370	9
Deductibility of nonbusiness state and local taxes other than on owner-occupied	49,770	49,470	46,180	5
Tax credit for corporations receiving income from doing business in U.S. possessions	1,200	1,150	1,100	53

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/ly2005/pdf/spec.pdf>> (released 04 February 2004).

No. 472. 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	1,035,235	270,965	412,371	199,066
Alabama	34,291	7,643	7,026	27,265	18,803	6,035	6,344	3,109
Alaska	7,562	11,746	1,975	5,586	1,541	1,396	3,127	1,499
Arizona	34,761	6,371	8,605	26,157	17,664	7,291	6,664	3,142
Arkansas	18,372	6,779	1,682	16,690	11,979	1,095	4,047	1,251
California	206,401	5,878	36,152	170,250	104,422	34,753	48,084	19,143
Colorado	26,229	5,820	5,243	20,986	12,826	4,526	4,740	4,138
Connecticut	25,387	7,336	6,240	19,147	12,436	6,216	5,279	1,456
Delaware	4,766	5,903	518	4,248	2,933	207	1,121	465
District of Columbia	33,533	58,738	3,454	30,080	4,006	10,875	4,832	13,821
Florida	104,814	6,271	14,277	90,536	69,670	9,757	16,350	9,038
Georgia	51,336	5,997	10,991	40,345	26,105	7,364	10,500	7,366
Hawaii	10,474	8,414	3,964	6,510	4,334	1,621	1,835	2,684
Idaho	8,378	6,247	602	7,776	4,403	1,357	1,837	781
Illinois	70,275	5,577	4,324	65,951	44,291	4,664	14,975	6,344
Indiana	34,200	5,553	2,846	31,354	22,222	2,802	6,969	2,208
Iowa	18,839	6,415	914	17,926	12,739	955	4,060	1,084
Kansas	17,496	6,442	2,330	15,166	10,587	1,653	3,272	1,984
Kentucky	28,880	7,056	4,015	24,864	15,701	3,978	6,346	2,854
Louisiana	29,988	6,690	3,210	26,778	17,317	2,773	7,437	2,461
Maine	9,205	7,111	1,687	7,518	4,847	1,240	2,270	848
Maryland	49,537	9,076	10,220	39,318	20,074	13,488	6,312	9,664
Massachusetts	47,480	7,387	5,854	41,626	24,973	6,793	12,339	3,376
Michigan	55,909	5,563	3,134	52,775	35,805	3,539	13,279	3,286
Minnesota	27,056	5,390	1,971	25,084	16,314	2,228	6,492	2,022
Mississippi	21,308	7,420	3,658	17,651	11,688	2,734	5,046	1,840
Missouri	42,347	7,465	7,139	35,208	22,967	7,313	8,429	3,637
Montana	6,974	7,688	459	6,515	3,951	350	1,912	760
Nebraska	11,583	6,698	1,039	10,544	7,541	591	2,342	1,109
Nevada	10,737	4,940	1,244	9,493	6,551	1,250	1,840	1,096
New Hampshire	6,937	5,441	910	6,027	3,942	788	1,632	574
New Jersey	50,673	5,899	4,765	45,908	31,037	4,840	10,822	3,974
New Mexico	17,478	9,422	1,910	15,568	6,328	5,393	3,954	1,802
New York	128,994	6,733	6,288	122,707	70,590	7,417	42,461	8,526
North Carolina	48,180	5,791	6,546	41,633	28,340	2,923	10,939	5,978
North Dakota	6,437	10,151	627	5,810	4,027	329	1,425	655
Ohio	65,976	5,777	5,746	60,230	40,780	5,243	14,844	5,109
Oklahoma	24,355	6,971	3,897	20,459	13,580	2,515	5,108	3,152
Oregon	19,839	5,634	1,001	18,838	12,339	994	4,814	1,692
Pennsylvania	85,601	6,940	6,827	78,773	54,111	7,415	18,017	6,058
Rhode Island	7,503	7,014	916	6,587	4,129	495	2,094	786
South Carolina	26,103	6,355	3,765	22,339	14,771	3,105	5,592	2,636
South Dakota	6,315	8,297	471	5,844	3,801	378	1,506	631
Tennessee	39,276	6,775	2,551	36,724	21,505	5,912	8,658	3,200
Texas	123,431	5,667	22,267	101,164	64,972	20,581	24,858	13,019
Utah	12,302	5,311	2,508	9,794	5,592	2,084	2,697	1,929
Vermont	4,111	6,667	465	3,645	2,040	431	1,281	359
Virginia	74,537	10,220	29,632	44,904	27,149	26,170	7,714	13,504
Washington	40,218	6,627	6,500	33,717	21,057	5,586	8,296	5,278
West Virginia	13,361	7,415	474	12,887	8,240	602	3,298	1,221
Wisconsin	28,844	5,301	1,621	27,222	17,988	1,888	7,255	1,713
Wyoming	3,666	7,351	331	3,335	1,648	319	1,234	465
Outlying areas:								
American Samoa	154	2,691	6	148	41	13	93	6
Federated States of Micronesia	140	1,326	-	140	13	1	126	-
Guam	1,114	7,195	562	552	276	308	251	279
Marshall Islands	203	3,590	143	59	1	144	58	-
Northern Marianas	102	1,474	7	95	24	9	66	3
Palau	42	2,146	1	42	-	1	41	-
Puerto Rico	14,062	3,644	603	13,459	7,940	365	4,828	930
Virgin Islands	573	5,271	29	544	228	29	266	50
Undistributed	18,996	(X)	11,759	7,237	17	15,844	65	3,071

¹ Represents zero. X Not applicable. ² Based on U.S. Census Bureau estimated resident population as of July 1. ³ 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. 473. Tax Returns Filed—Examination Coverage: 1990 to 2003

[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 719]

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
2003	130,341	849	0.65	94	110	643	358,917	4,591	3,338
ALL RETURNS 2003⁴									
Individual, total	130,341	849	0.65	94	110	643	359,917	4,591	3,338
1040A, TPI under \$25,000 ⁵	35,631	182	0.51	4	7	170	16,307	4,322	2,906
Non 1040, TPI under \$25,000 ⁵	18,123	197	1.09	4	6	186	9,430	2,621	2,852
TPI \$25,000 under \$50,000 ⁵	31,302	95	0.30	13	20	61	5,203	1,903	1,807
TPI \$50,000 under \$100,000 ⁵	25,485	105	0.41	18	27	60	7,204	2,792	2,179
TPI \$100,000 and over ⁵	10,841	107	0.98	24	19	63	315,996	5,699	10,528
Sch C—TGR under \$25,000 ⁶	2,722	82	3.00	4	10	68	7,683	2,988	1,900
Sch C—TGR \$25,000 under \$100,000 ⁶	3,534	47	1.33	8	14	25	11,393	6,413	2,052
Sch C—TGR \$100,000 and over ⁶	2,085	31	1.47	16	6	8	1,216,702	18,033	3,892
Sch F—TGR under \$100,000 ⁶	351	2	0.57	1	0.300	1	3,157	3,330	956
Sch F—TGR \$100,000 and over ⁶	267	2	0.78	1	0.200	1	157,829	8,417	1,779
Corporation (except S Corporation)	2,410	21	0.87	17	0.021	3	5,191,391	40,900	9,031
Fiduciary	3,658	6	0.17	4	0.001	2	30,512	-	8,302
Estate	114	7	6.38	7	(NA)	-	429,148	(NA)	-
Gift	283	2	0.66	2	(NA)	-	263,856	(NA)	-
Employment	29,514	16	0.06	12	1	0.4	372,570	10,350	644
Excise	836	9	1.05	9	-	-	27,327	(NA)	(NA)
Windfall profit	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Misc. taxable	(NA)	1	(NA)	1	-	0.013	300,568	-	8,222
Partnerships	2,272	8	0.35	6	0.003	1	(NA)	(NA)	(NA)
S Corporations (nontaxable)	3,191	10	0.30	9	0.008	1	(NA)	(NA)	(NA)
Miscellaneous nontaxable ⁷	(NA)	-	(NA)	0.004	-	-	(NA)	(NA)	(NA)

- Represents zero. NA Not available. ¹ Returns filed in previous calendar year. ² Includes taxpayer contacts by correspondence. ³ Mostly reflects coordinated examination of large corporations and related returns. ⁴ Includes activities to protect release of funds in Treasury in response to taxpayer efforts to recoup tax previously assessed and paid with penalty. ⁵ Total positive income, i.e., excludes losses. ⁶ TGR= Total gross receipts. ⁷ 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. 474. Internal Revenue Gross Collections by Source: 1990 to 2003

[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 distribution				
	1990	1995	2000	2002	2003	1990	1995	2000	2002	2003
All taxes	1,078	1,389	2,097	2,017	1,952	100.0	100.0	100.0	100.0	100.0
Individual income taxes	540	676	1,137	1,038	987	50.1	48.7	54.2	51.5	50.5
Withheld by employers	388	534	781	751	735	36.0	38.4	37.2	37.2	37.6
Employment taxes ¹	367	465	640	688	696	34.0	33.5	30.5	34.1	35.6
Old-age and disability insurance	358	455	628	677	685	33.2	32.8	29.9	33.6	35.1
Unemployment insurance	6	6	7	7	7	0.6	0.4	0.3	0.3	0.3
Corporation income taxes	110	174	236	211	194	10.2	12.5	11.2	10.5	9.9
Estate and gift taxes	12	15	30	27	23	1.1	1.1	1.4	1.4	1.2
Excise taxes	49	59	55	52	53	4.5	4.2	2.6	2.6	2.7

¹ Includes railroad retirement, not shown separately.

Source: U.S. Internal Revenue Service, *IRS Data Book, annual*. For most recent report, see <<http://www.irs.gov/pub/irs-soi/03databk.pdf>>.

No. 475. Federal Individual Income Tax Returns With Adjusted Gross Income (AGI)—Summary: 2000 and 2001

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

Item	Number of Returns (1,000)		Amount (mil. dol.)		Average amount (dollars)	
	2000	2001	2000	2001	2000	2001
Total returns	129,374	130,255	6,365,377	6,170,603	49,202	47,373
Adjusted gross income (AGI)	129,374	130,255	6,365,377	6,170,604	49,202	47,373
Salaries and wages	110,169	111,227	4,456,167	4,565,229	40,449	41,044
Taxable interest received	68,046	67,479	199,322	198,178	2,929	2,937
Tax-exempt interest	4,658	4,557	53,952	55,583	11,582	12,197
Dividends in AGI	34,141	32,621	146,988	119,534	4,305	3,664
Business or profession net income	13,313	13,611	244,598	249,508	18,373	18,331
Business or profession net loss	4,287	4,406	30,733	32,735	7,168	7,430
Net capital gain in AGI	22,646	12,630	644,285	348,133	28,451	27,564
Net capital loss in AGI	6,875	10,839	13,742	22,964	1,999	2,119
Sales of property other than capital assets, net gain	827	772	7,445	7,209	8,997	9,338
Sales of property other than capital assets, net loss	873	843	8,364	9,106	9,586	10,802
Pensions and annuities in AGI	21,765	22,262	325,828	338,745	14,970	15,216
Unemployment compensation in AGI	6,478	8,799	16,913	26,890	2,611	3,056
Social security benefits in AGI	10,609	10,779	89,964	93,560	8,480	8,680
Rent net income	4,201	4,226	45,099	47,307	10,736	11,194
Rent net loss	4,520	4,504	30,309	31,058	6,705	6,896
Royalty net income	1,104	1,133	7,998	10,630	7,245	9,382
Royalty net loss	36	46	101	90	2,800	1,957
Partnerships and S Corporations net income ¹	4,180	4,356	285,425	301,559	68,291	69,228
Partnerships and S Corporations net loss	2,121	2,138	72,511	76,449	34,191	35,741
Estate or trust net income	557	493	12,134	12,378	21,803	25,108
Estate or trust net loss	39	44	1,128	2,159	28,900	49,068
Farm net income	703	649	8,270	7,656	11,763	11,797
Farm net loss	1,359	1,357	17,305	18,662	12,736	13,752
Statutory adjustments, total	23,197	23,497	58,610	60,573	2,527	2,578
Individual Retirement Arrangements	3,505	3,448	7,477	7,407	2,133	2,148
Student loan interest deduction	4,478	4,405	2,639	2,711	589	615
Medical savings accounts	65	69	120	124	1,839	1,797
Self-employed retirement plans	957	944	2,138	2,181	2,235	2,310
Deduction for self-employment tax	14,300	14,574	17,392	18,135	1,216	1,244
Self-employment health insurance	3,565	3,559	7,569	8,178	2,123	2,298
Exemptions, total ²	252,332	256,186	690,109	727,555	2,735	2,840
Deductions, total	128,205	128,800	1,293,181	1,366,436	10,087	10,609
Standard deductions	85,671	84,238	470,821	466,971	5,496	5,543
Returns with additional standard deductions for age 65 or older or for blindness	11,331	11,116	14,736	14,936	1,301	1,344
Itemized deductions, total ³	42,534	44,562	822,361	884,529	19,334	19,849
Medical and dental expenses	6,513	7,571	39,251	47,071	6,026	6,217
Taxes paid	41,824	43,797	294,712	307,974	7,047	7,032
Interest paid	35,405	38,800	322,932	349,901	9,121	9,018
Home mortgage interest paid	34,914	36,331	299,963	330,693	8,591	9,102
Charitable contributions	37,525	39,386	140,682	139,242	3,749	3,535
Taxable income	105,259	104,174	4,544,242	4,268,506	43,172	40,975
Income tax before credits	105,278	104,195	1,018,219	933,567	9,672	8,960
Tax credits, total ²	37,736	49,792	37,722	45,631	1,000	916
Child care credit	6,368	6,184	2,794	2,721	439	440
Elderly and disabled credit	156	139	33	30	209	216
Child tax credit	26,405	26,452	19,689	22,427	746	848
Education credit	6,815	7,212	4,851	5,156	712	715
Foreign tax credit	3,936	3,942	5,990	6,255	1,522	1,587
General business credit	275	269	764	714	2,778	2,654
Income tax after credits	96,816	94,763	980,497	887,936	10,127	9,370
Income tax, total ⁴	96,818	94,763	980,645	887,974	10,129	9,370
Alternative minimum tax	1,304	1,120	9,601	6,757	7,361	6,033
Earned income credit	19,277	19,593	32,296	33,376	1,675	1,703
Used to offset income tax before credits	5,416	4,412	1,969	1,470	363	333
Used to offset other taxes	3,148	3,506	2,524	2,863	802	817
Excess earned income credit (refundable)	16,126	16,631	27,804	29,043	1,724	1,746
Tax payments, total	122,244	123,451	1,084,868	1,076,501	8,875	8,720
Income tax withheld	113,733	114,798	763,901	773,326	6,717	6,736
Excess social security tax withheld	1,641	1,436	2,185	1,915	1,332	1,334
Estimated tax payments	13,327	13,167	221,622	220,196	16,630	16,723
Payments with requests for extension of filing time	1,611	1,448	63,397	42,495	39,354	29,347
Taxes due at time of filing	30,624	24,581	134,944	91,823	4,406	3,736
Tax overpayments, total	95,921	102,310	196,199	236,982	2,045	2,316
Overpayment refunds	93,000	99,011	167,577	202,274	1,802	2,043

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

⁴ Includes minimum tax or alternative minimum tax.

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

No. 476. Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 2000 and 2001

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

Size of adjusted gross income	Number of returns (1,000)		Adjusted gross income (AGI)		Income tax total ¹		Tax as percent of AGI ²		Average tax ²	
	2000	2001	2000	2001	2000	2001	2000	2001	2000	2001
Total	129,374	130,255	6,365	6,170	981	888	16	15	10,129	9,370
Less than \$1,000 ³	2,966	3,276	-58	-70	-	-	2	1	648	11
\$1,000 to \$2,999	5,385	5,371	11	11	-	-	7	6	134	111
\$3,000 to \$4,999	5,599	5,383	22	21	-	-	4	3	179	106
\$5,000 to \$6,999	5,183	4,955	31	32	1	-	5	3	297	164
\$7,000 to \$8,999	4,972	4,975	40	40	1	-	4	3	331	225
\$9,000 to \$10,999	5,089	4,903	51	49	1	1	5	3	470	323
\$11,000 to \$12,999	4,859	4,667	58	56	2	1	6	5	704	560
\$13,000 to \$14,999	4,810	4,757	67	67	3	2	6	5	883	756
\$15,000 to \$16,999	4,785	4,656	76	74	3	3	7	6	1,052	929
\$17,000 to \$18,999	4,633	4,689	83	84	4	3	7	6	1,279	1,149
\$19,000 to \$21,999	6,502	6,380	133	131	7	6	8	7	1,565	1,464
\$22,000 to \$24,999	5,735	5,724	135	134	8	7	8	7	1,815	1,751
\$25,000 to \$29,999	8,369	8,563	229	235	16	16	8	8	2,248	2,205
\$30,000 to \$39,999	13,548	13,844	471	481	40	38	9	9	3,094	2,994
\$40,000 to \$49,999	10,412	10,613	466	475	46	44	10	10	4,462	4,314
\$50,000 to \$74,999	17,076	17,560	1,045	1,074	116	114	11	11	6,824	6,558
\$75,000 to \$99,999	8,597	8,904	738	764	100	100	14	13	11,631	11,124
\$100,000 to \$199,999	8,083	8,469	1,066	1,114	184	185	17	17	22,783	21,896
\$200,000 to \$499,999	2,136	2,018	614	579	146	135	24	23	68,628	66,764
\$500,000 to \$999,999	396	356	269	241	76	68	28	28	192,092	190,893
\$1,000,000 or more	240	193	817	579	226	164	28	29	945,172	851,009

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

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

No. 477. Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2001

[44,562 represents 44,562,000. Based on a sample of returns, see Appendix III]

Item	Unit	Adjusted gross income class								
		Total	Under \$10,000	\$10,000 to \$19,999	\$20,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$99,999	\$100,000 and over	
Returns with itemized deductions:										
Number of returns ¹	1,000	44,562	808	2,286	3,509	4,522	4,762	18,544	10,131	
Amount	Mil. dol.	884,528	10,428	27,270	41,655	55,823	63,886	304,297	381,170	
Medical and dental expenses:										
Returns	1,000	7,572	474	1,299	1,358	1,212	913	1,986	331	
Amount	Mil. dol.	47,071	3,686	8,895	7,213	6,481	5,217	11,081	4,502	
Taxes paid:										
Returns	1,000	43,797	709	2,104	3,375	4,433	4,694	18,395	10,088	
Amount, total	Mil. dol.	307,975	1,728	4,447	7,927	12,252	15,691	93,968	171,962	
State and local income taxes:										
Returns	1,000	37,037	380	1,450	2,655	3,727	3,974	16,038	8,813	
Amount	Mil. dol.	196,431	479	1,109	2,691	5,491	7,678	52,823	126,160	
Real estate taxes:										
Returns	1,000	38,717	558	1,677	2,734	3,617	4,083	16,636	9,412	
Amount	Mil. dol.	101,854	1,178	3,077	4,703	6,008	7,166	37,327	42,394	
Interest paid:										
Returns	1,000	36,801	490	1,388	2,597	3,578	3,994	16,013	8,740	
Amount	Mil. dol.	349,901	3,892	8,849	16,852	23,915	27,699	134,313	134,870	
Home mortgages interest:										
Returns	1,000	36,331	481	1,363	2,568	3,551	3,978	15,877	8,512	
Amount	Mil. dol.	330,692	3,781	8,720	16,629	23,575	27,317	132,090	118,581	
Charitable contributions:										
Returns	1,000	39,386	505	1,714	2,803	3,740	4,083	16,887	9,655	
Amount	Mil. dol.	139,241	539	2,875	5,329	6,831	8,110	41,066	74,491	
Returns with statutory adjustments:²										
Number of returns	1,000	23,497	3,115	3,235	3,037	2,738	2,303	5,831	3,237	
Amount of adjustments	Mil. dol.	60,573	2,679	3,683	4,320	4,517	4,158	14,898	26,318	
Payments to IRA's:³ Returns:										
Returns	1,000	3,448	152	263	422	482	413	1,114	602	
Amount	Mil. dol.	7,407	245	490	821	892	886	2,508	1,564	
Student loan interest deduction:										
Returns	1,000	4,406	222	607	897	888	702	1,091	-	
Amount	Mil. dol.	2,712	127	319	598	652	465	550	-	
Medical Savings Account deduction:										
Returns	1,000	70	4	6	5	1	5	25	24	
Amount	Mil. dol.	123	7	8	4	2	9	39	55	
Payments to Keogh plans:										
Returns	1,000	1,290	21	36	50	62	73	365	685	
Amount	Mil. dol.	13,114	42	91	127	239	340	2,122	10,154	
Alimony paid:										
Returns	1,000	657	32	34	60	69	52	243	167	
Amount	Mil. dol.	7,473	342	234	297	319	294	2,134	3,854	

- 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. 478. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Source of Income and Income Class for Taxable Returns: 2001

[In millions of dollars (5,847,060 represents \$5,847,060,000,000), except as indicated. Minus sign (-) indicates net loss was greater than net income. See headnote, Table 475. See Appendix III]

Item	Total ¹	Under \$10,000	\$10,000 to	\$20,000 to	\$30,000 to	\$40,000 to	\$50,000 to	\$100,000 and over
			\$19,999	\$29,999	\$39,999	\$49,999	\$99,999	
Number of taxable returns (1,000)	94,764	6,465	13,791	14,060	12,845	10,308	26,269	11,025
Source of income:								
Adjusted gross income (AGI)	5,847,060	41,097	209,345	351,885	446,627	461,833	826,558	2,509,714
Salaries and wages	4,233,575	34,648	150,882	278,900	367,099	377,013	472,056	1,552,977
Percent of AGI for taxable returns	72	84	72	79	82	82	81	62
Interest received	181,316	2,602	11,654	12,095	11,645	10,952	42,684	89,685
Dividends in AGI	111,297	1,287	3,880	4,125	4,541	5,124	21,950	70,392
Business; profession, net profit less loss	190,165	1,027	6,587	8,256	11,653	11,131	50,140	101,370
Sales of property, ² net gain less loss	317,234	922	1,570	1,824	1,888	1,998	17,073	291,960
Pensions and annuities in AGI	318,191	2,279	26,229	35,091	32,373	33,178	117,965	71,076
Rents and royalties, net income less loss	33,944	105	982	716	566	530	3,253	27,791
Other sources, ³ net	461,338	-1,772	7,562	10,878	16,864	21,907	101,437	304,463
Percent of all returns: ⁴								
Number of returns	72.8	5.0	10.6	10.8	9.9	7.9	20.2	8.5
Adjusted gross income (AGI)	94.8	0.7	3.4	5.7	7.2	7.5	29.6	40.7
Salaries and wages	92.7	0.8	3.3	6.1	8.0	8.3	32.2	34.0
Interest received	91.5	1.3	5.9	6.1	5.9	5.5	21.5	45.3
Dividends in AGI	93.1	1.1	3.2	3.5	3.8	4.3	18.4	58.9
Business; profession, net profit less loss	87.7	0.5	3.0	3.8	5.4	5.1	23.1	46.8
Sales of property, ² net gain less loss	97.6	0.3	0.5	0.6	0.6	0.6	5.3	89.8
Pensions and annuities in AGI	93.9	0.7	7.7	10.4	9.6	9.8	34.8	21.0
Rents and royalties, net income less loss	103.2	0.3	3.0	2.2	1.7	1.6	9.9	84.5

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. 479. Federal Individual Income Tax Returns by State: 2001

[130,977 represents 130,977,000. See Appendix III]

State	Number of returns (1,000)	Adjusted gross income (AGI) (mil. dol.)	Income tax		State	Number of returns (1,000)	Adjusted gross income (AGI) ² (mil. dol.)	Income tax	
			Total ³ (mil. dol.)	Per capita ⁴ (dol.)				Total ³ (mil. dol.)	Per capita ⁴ (dol.)
U.S.	130,977	6,144,619	891,653	3,128	MT	426	14,497	1,665	1,838
AL	1,893	72,104	8,952	2,004	NE	806	32,538	4,115	2,394
AK	333	14,164	2,026	3,203	NV	980	47,727	7,174	3,425
AZ	2,201	97,892	13,023	2,458	NH	632	32,414	4,871	3,870
AR	1,121	39,556	4,759	1,768	NJ	4,089	247,502	40,998	4,821
CA	15,067	797,785	119,291	3,454	NM	850	33,300	4,328	2,367
CO	2,109	108,578	16,050	3,624	NY	8,668	484,814	81,726	4,285
CT	1,679	114,473	21,357	6,222	NC	3,649	154,111	19,499	2,379
DE	381	18,485	2,633	3,310	ND	301	10,680	1,279	2,011
DC	282	15,914	2,677	4,674	OH	5,547	226,734	29,270	2,571
FL	7,631	339,034	52,221	3,193	OK	1,473	55,606	6,992	2,017
GA	3,655	166,756	22,789	2,715	OR	1,572	67,353	8,384	2,414
HI	577	23,883	2,928	2,391	PA	5,789	255,830	35,950	2,923
ID	563	21,448	2,493	1,887	RI	496	22,809	3,152	2,976
IL	5,775	290,608	44,668	3,569	SC	1,800	68,917	8,225	2,026
IN	2,824	117,977	15,222	2,484	SD	355	12,984	1,706	2,251
IA	1,338	52,696	6,348	2,165	TN	2,558	102,171	13,737	2,391
KS	1,226	52,117	6,794	2,516	TX	9,203	413,497	62,584	2,933
KY	1,759	67,345	8,202	2,016	UT	954	39,765	4,486	1,968
LA	1,881	70,034	8,996	2,014	VT	302	12,390	1,581	2,581
ME	610	23,878	2,898	2,256	VA	3,372	170,858	24,574	3,416
MD	2,583	138,921	19,834	3,684	WA	2,788	138,878	21,018	3,507
MA	3,106	185,543	30,516	4,768	WV	751	26,178	3,082	1,710
MI	4,586	208,988	28,403	2,839	WI	2,590	114,225	14,803	2,739
MN	2,384	116,939	16,235	3,257	WY	238	10,727	1,653	3,348
MS	1,165	39,227	4,481	1,568	Other ⁵	1,483	46,741	6,848	(NA)
MO	2,567	107,032	14,155	2,511					

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

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

Adjusted gross income	1990	1995	1997	1998	1999	2000	2001
TAX LIABILITY (dol.)							
Single person, no dependents:							
\$5,000 ¹	-	-314	-332	-341	-347	-353	-364
\$10,000 ²	705	540	480	455	427	391	201
\$20,000	2,205	2,040	1,980	1,958	1,943	1,920	1,283
\$25,000	2,988	2,790	2,730	2,708	2,693	2,670	2,033
\$35,000	5,718	4,973	4,692	4,559	4,479	4,372	3,595
\$50,000	9,498	8,865	8,654	8,549	8,483	8,404	7,596
\$75,000	16,718	15,418	15,107	14,951	14,852	14,738	13,784
Married couple, two dependents:^{3 4}							
\$5,000 ⁵	-700	-1,800	-2,000	-2,000	-2,000	-2,000	-2,000
\$10,000 ⁵	-953	-3,110	-3,556	-3,756	-3,816	-4,000	-4,000
\$20,000 ⁵	926	-832	-1,414	-1,811	-1,958	-2,553	-3,553
\$25,000 ¹	1,703	929	389	-8	-155	-1,500	-2,120
\$35,000	3,203	2,768	2,625	2,565	2,520	1,468	570
\$50,000	5,960	5,018	4,875	4,815	4,770	3,718	2,820
\$75,000	12,386	11,030	10,576	10,371	10,224	9,064	7,895
EFFECTIVE RATE (percent)							
Single person, no dependents:							
\$5,000 ¹	-	-6.3	-6.6	-6.8	-6.9	-7.1	-7.3
\$10,000 ²	7.1	5.4	4.8	4.6	4.3	3.9	2.0
\$20,000	11.0	10.2	9.9	9.8	9.7	9.6	6.4
\$25,000	12.0	11.2	10.9	10.8	10.8	10.7	8.1
\$35,000	16.3	14.2	13.4	13.0	12.8	12.5	10.3
\$50,000	19.0	17.7	17.3	17.1	17.0	16.8	15.2
\$75,000	22.3	20.6	20.1	19.9	19.8	19.7	18.4
Married couple, two dependents:³							
\$5,000 ⁵	-14.0	-36.0	-40	-40.0	-40.0	-40.0	-40.0
\$10,000 ⁵	-9.5	-31.1	-35.6	-37.6	38.2	-40.0	-40.0
\$20,000 ⁵	4.6	-4.2	-7.1	-9.1	-9.8	-12.8	-17.8
\$25,000 ¹	6.8	3.7	1.6	0.0	-0.6	-6.0	-8.5
\$35,000	9.2	7.9	7.5	7.3	7.2	4.2	1.6
\$50,000	11.9	10.0	9.8	9.6	9.5	7.4	5.6
\$75,000	16.5	14.7	14.1	13.8	13.6	12.1	10.5
MARGINAL TAX RATE (percent)							
Single person, no dependents:							
\$5,000 ¹	-	-	-	-	-	-	-
\$10,000 ²	15	15	15	23	23	23	18
\$20,000	15	15	15	15	15	15	15
\$25,000	28	15	15	15	15	15	15
\$35,000	28	28	28	28	28	28	28
\$50,000	28	28	28	28	28	28	28
\$75,000	33	31	31	31	31	31	28
Married couple, two dependents:^{3 4}							
\$5,000 ⁵	-14	-36	-40	-40	-40	-40	-40
\$10,000 ⁵	-	-	-	-	-	-40	-40
\$20,000 ¹	25	35	36	36	36	21	11
\$25,000	15	35	36	36	36	36	21
\$35,000	15	15	15	15	15	15	15
\$50,000	28	15	15	15	15	15	15
\$75,000	28	28	28	28	28	28	28

- Represents zero. ¹ Beginning 1999, includes refundable earned income credit. ² Refundable earned income credit.
³ Only one spouse is assumed to work. ⁴ Beginning 1998, includes child tax credit. ⁵ Beginning 1994, refundable earned income credit.

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

No. 481. Federal Individual Income Tax—Current Income Equivalent to 1996 Constant Income for Selected Income Groups: 1990 to 2001

[Constant 1996 dollar incomes calculated by using the NIPA Chain-Type Price Index for Personal Consumption Expenditures (1996 = 100), 1990, 85.63; 1995, 97.60; 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 (dol.)							
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:							
\$5,000 ²	-	-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 ³	-14.0	-36.0	-40.0	-40.0	-40.0	-40.0	-40.0
\$10,000 ³	-11.1	-31.8	-34.9	-36.5	-36.4	-37.3	-37.5
\$20,000 ³	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 ³	-14.0	-36.0	-40.0	-40.0	-40.0	-40.0	-40.0
\$10,000 ³	-	-	-	-	-	-	-10.0
\$20,000 ³	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. â Includes income tax surcharge.

No. 482. Full-Time Federal Civilian Employment—Employees and Average Pay by Pay System: 1990 to 2003

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

¹ Source: Career employees—U.S. Postal Service, *Annual Report of the Postmaster General*. See also 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. 483. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2003

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

Year	Employment						Payroll						
	Total	Percent of U.S. employed ¹	Executive			Legislative	Judicial	Executive				Legislative	Judicial
			Total	Defense				Total	Total	Defense			
1970	² 2,997	4	2,961	1,263	29	7	27,322	26,894	11,264	338	89		
1971	2,899	4	2,861	1,162	31	7	29,475	29,007	11,579	369	98		
1972	2,882	4	2,842	1,128	32	8	31,626	31,102	12,181	411	112		
1973	2,822	3	2,780	1,076	33	9	33,240	32,671	12,414	447	121		
1974	2,825	3	2,781	1,041	35	9	35,661	35,035	12,789	494	132		
1975	2,877	3	2,830	1,044	37	10	39,126	38,423	13,418	549	154		
1976	2,879	3	2,831	1,025	38	11	42,259	41,450	14,699	631	179		
1977	2,855	3	2,803	997	39	12	45,895	44,975	15,696	700	219		
1978	2,875	3	2,822	987	40	13	49,921	48,899	16,995	771	251		
1979	2,897	3	2,844	974	40	13	53,590	52,513	18,065	817	266		
1980	² 2,987	3	2,933	971	40	14	58,012	56,841	18,795	883	288		
1981	2,909	3	2,855	986	40	15	63,793	62,510	21,227	922	360		
1982	2,871	3	2,816	1,019	39	16	65,503	64,125	22,226	980	398		
1983	2,878	3	2,823	1,033	39	16	69,878	68,420	23,406	1,013	445		
1984	2,935	3	2,879	1,052	40	17	74,616	73,084	25,253	1,081	451		
1985	3,001	3	2,944	1,080	39	18	80,599	78,992	28,330	1,098	509		
1986	3,047	3	2,991	1,089	38	19	82,598	80,941	29,272	1,112	545		
1987	3,075	3	3,018	1,084	38	19	85,543	83,797	29,786	1,153	593		
1988	3,113	3	3,054	1,073	38	21	88,841	86,960	29,609	1,226	656		
1989	3,133	3	3,074	1,067	38	22	92,847	90,870	30,301	1,266	711		
1990	² 3,233	3	3,173	1,060	38	23	99,138	97,022	31,990	1,329	787		
1991	3,101	3	3,038	1,015	38	25	104,273	101,965	32,956	1,434	874		
1992	3,106	3	3,040	1,004	39	27	108,054	105,402	31,486	1,569	1,083		
1993	3,043	3	2,976	952	39	28	114,323	111,523	32,755	1,609	1,191		
1994	2,993	2	2,928	900	37	28	116,138	113,264	32,144	1,613	1,260		
1995	2,920	2	2,880	852	34	28	118,304	115,328	31,753	1,598	1,379		
1996	2,881	2	2,819	811	32	29	119,321	116,385	31,569	1,519	1,417		
1997	2,816	2	2,755	768	31	30	119,603	116,693	31,431	1,515	1,396		
1998	2,783	2	2,721	730	31	31	121,964	118,800	30,315	1,517	1,647		
1999	2,789	2	2,726	703	30	32	124,990	121,732	30,141	1,560	1,699		
2000	² 2,879	2	2,816	681	31	32	130,832	127,472	29,607	1,619	1,741		
2001	2,704	2	2,641	672	30	33	131,964	128,502	28,594	1,682	1,780		
2002	2,715	2	2,635	671	31	34	136,611	132,893	28,845	1,781	1,938		
2003	2,743	2	2,677	669	31	34	143,380	139,506	29,029	1,908	1,966		

¹ Civilian only. See Table 571. ² Includes temporary census workers.

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

No. 484. Paid Civilian Employment in the Federal Government by State: 2000 and 2002

[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 2000 (1,000)	Total 2002 (1,000)	Percent change, 2000-2002	State	Total 2000 (1,000)	Total 2002 (1,000)	Percent change, 2000-2002
United States¹	2,674	2,653	-0.8	Missouri	54	54	-
Alabama	48	48	-	Montana	11	12	9.1
Alaska	14	14	-	Nebraska	15	15	-
Arizona	43	46	7.0	Nevada	13	15	15.4
Arkansas	20	20	-	New Hampshire	8	9	12.5
California	248	245	-1.2	New Jersey	62	63	1.6
Colorado	51	52	2.0	New Mexico	25	26	4.0
Connecticut	21	20	-4.8	New York	134	133	-0.7
Delaware	5	5	-	North Carolina	57	57	-
District of Columbia	181	189	4.4	North Dakota	8	8	-
Florida	113	122	8.0	Ohio	84	80	-4.8
Georgia	89	91	2.2	Oklahoma	43	44	2.3
Hawaii	23	25	8.7	Oregon	29	29	-
Idaho	11	11	-	Pennsylvania	107	106	-0.9
Illinois	94	92	-2.1	Rhode Island	10	11	10.0
Indiana	37	36	-2.7	South Carolina	26	27	3.8
Iowa	18	18	-	South Dakota	9	10	11.1
Kansas	25	25	-	Tennessee	50	49	-2.0
Kentucky	30	31	3.3	Texas	162	166	2.5
Louisiana	33	33	-	Utah	30	33	10.0
Maine	13	14	7.7	Vermont	6	6	-
Maryland	130	133	2.3	Virginia	145	143	-1.4
Massachusetts	53	53	-	Washington	62	65	4.8
Michigan	58	57	-1.7	West Virginia	18	19	5.6
Minnesota	34	34	-	Wisconsin	30	29	-3.3
Mississippi	24	24	-	Wyoming	6	6	-

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

Source: U.S. Office of Personnel Management, *Biennial Report of Employment by Geographic Area, 2002*.

No. 485. Federal Civilian Employment by Branch and Agency: 1990 to 2003

[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	2002	2003	1990-1995	2002-2003
Total, all agencies	3,128,267	2,920,277	2,715,487	2,743,063	-6.6	1.0
Legislative Branch, total	37,495	33,367	30,886	31,297	-11.0	1.3
Judicial Branch	23,605	28,993	34,699	34,472	22.8	-0.7
Executive Branch, total	3,067,167	2,857,917	2,649,902	2,677,294	-6.8	1.0
Executive Departments	2,065,542	1,782,834	1,645,361	1,687,158	-13.7	2.5
State	25,288	24,859	29,078	31,402	-1.7	8.0
Treasury	158,655	155,951	147,159	134,302	-1.7	-8.7
Defense	1,034,152	832,352	670,166	669,096	-19.5	-0.2
Justice	83,932	103,262	131,378	115,259	23.0	-12.3
Interior	77,679	76,439	72,929	74,818	-1.6	2.6
Agriculture	122,594	113,321	112,278	107,204	-7.6	-4.5
Commerce	69,920	36,803	37,744	37,330	-47.4	-1.1
Labor	17,727	16,204	16,302	16,296	-8.6	-0.6
Health & Human Services	123,959	59,788	66,837	67,240	-51.8	0.6
Housing & Urban Development	13,596	11,822	10,470	10,660	-13.0	1.8
Transportation	67,364	63,552	102,826	89,262	-5.7	-13.2
Energy	17,731	19,589	16,098	15,823	10.5	-1.7
Education	4,771	4,988	4,647	4,593	4.5	-1.2
Veterans Affairs	248,174	263,904	222,138	226,171	6.3	1.8
Homeland Security	(X)	(X)	(X)	146,963	(X)	(X)
Independent agencies	999,894	1,073,510	1,002,846	988,434	7.4	-1.4
Board of Governors Federal Reserve System	1,525	1,704	1,731	1,761	11.7	1.7
Commodity Futures Trading Commission	542	544	527	534	0.4	1.3
Consumer Product Safety Commission	520	486	473	482	-6.5	1.9
Environmental Protection Agency	17,123	17,910	18,169	18,126	4.6	-0.2
Equal Employment Opportunity Commission	2,880	2,796	2,774	2,669	-2.9	-3.8
Federal Communications Commission	1,778	2,116	2,060	2,058	19.0	-0.1
Federal Deposit Insurance Corporation	17,641	14,765	9,588	5,502	-67.3	-7.7
Federal Emergency Management Agency	3,137	5,256	5,601	6,191	67.5	10.5
Federal Trade Commission	988	996	1,082	1,076	0.8	-0.6
General Services Administration	20,277	16,500	14,359	13,615	-18.6	-5.2
National Archives & Records Administration	3,120	2,833	3,019	3,027	-9.2	0.3
National Aeronautics & Space Administration	24,872	21,635	18,826	18,908	-13.0	0.4
National Credit Union Administration	900	912	958	930	1.3	-2.9
National Labor Relations Board	2,263	2,050	1,959	1,932	-9.4	-1.4
National Science Foundation	1,318	1,292	1,332	1,327	-2.0	-0.4
Nuclear Regulatory Commission	3,353	3,212	2,974	3,034	-4.2	2.0
Office of Personnel Management	6,636	4,354	3,427	3,410	-34.4	-0.5
Peace Corps	1,178	1,179	1,072	1,118	0.1	4.3
Securities & Exchange Commission	2,302	2,852	3,027	3,132	23.9	3.5
Small Business Administration	5,128	5,085	3,823	3,824	-0.8	-0.8
Smithsonian Institution	5,092	5,444	5,048	5,133	6.9	1.7
Social Security Administration	(X)	66,850	64,617	64,414	(X)	-0.3
Tennessee Valley Authority	28,392	16,545	13,444	13,379	-41.7	-0.5
U.S. Information Agency	8,555	7,480	(X)	2,362	-12.6	(X)
U.S. Postal Service	816,886	845,393	811,643	801,552	3.5	-1.2

-Represents or rounds to zero. X Not applicable. ¹ Beginning in 2002, includes the Transportation Security Administration created within the Department of Transportation.

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

No. 486. Federal Employment Trends—Individual Characteristics: 1990 to 2002

[In percents, except as indicated. Covers only Federal civilian non-postal 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) ¹	13.4	15.5	15.9	16.3	16.6	16.9	17.1	17.1	16.8
Retirement eligible: ¹									
Civil Service Retirement System ²	8	10	11	12	13	15	17	19	23
Federal Employees Retirement System	3	5	6	7	8	10	11	10	11
College-conferred ³	35	39	39	40	40	40	41	41	41
Gender:									
Men	57	56	56	56	56	55	55	55	55
Women	43	44	44	44	44	45	45	45	45
Race and national origin:									
Total minorities	27.4	28.9	29.1	29.4	29.7	30.0	30.4	30.6	30.8
Black	16.7	16.8	16.7	16.7	16.7	17.0	17.1	17.1	17.0
Hispanic	5.4	5.9	6.1	6.2	6.4	6.5	6.6	6.7	6.9
Asian/Pacific Islander	3.5	4.2	4.3	4.4	4.5	4.5	4.5	4.6	4.7
American Indian/Alaska native	1.8	2.0	2.0	2.1	2.1	2.2	2.2	2.2	2.2
Disabled	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Veterans preference	30.0	26.0	26.0	25.0	25.0	25.0	24.0	24.0	23.0
Vietnam Era veterans	17.0	17.0	17.0	15.0	14.0	14.0	14.0	13.0	13.0
Retired military	4.9	4.2	4.3	4.2	3.9	3.9	3.9	4.2	4.4
Retired officers	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.7

¹ Represents full-time permanent employees. ² Represents full-time permanent employees under the Civil Service Retirement System (excluding hires since January 1984), and the Federal Employees Retirement System (since January 1984). ³ Bachelor's degree or higher.

Source: U.S. Office of Personnel Management, Office of Workforce Information, *The Fact Book, Federal Civilian Workforce Statistics*, annual. See also <<http://www.opm.gov/feddata/02factbk.pdf>> (released June 2002).

No. 487. Federal Executive Branch (Non-Postal) Employment by Race and National Origin: 1990 to 2003

[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	2002	2003
All personnel	2,150,359	1,960,577	1,755,689	1,813,047	1,832,626
White, non-Hispanic	1,562,846	1,394,690	1,224,836	1,255,941	1,263,595
General schedule and related	1,218,188	1,101,108	961,261	973,957	972,094
Grades 1-4 (\$13,870 - \$24,833)	132,028	79,195	55,067	55,005	51,514
Grades 5-8 (\$21,370 - \$38,108)	337,453	288,755	239,128	237,807	234,637
Grades 9-12 (\$32,380 - \$61,040)	510,261	465,908	404,649	405,583	405,376
Grades 13-15 (\$55,837 - \$100,897)	238,446	267,250	262,417	275,562	280,567
Total executives/senior pay levels ¹	9,337	13,307	14,332	15,428	15,787
Wage pay system	244,220	186,184	146,075	138,785	133,334
Other pay systems	91,101	94,091	103,168	127,771	142,380
Black	356,867	327,302	298,701	306,128	310,622
General schedule and related	272,657	258,586	241,135	243,884	243,236
Grades 1-4 (\$13,870 - \$24,833)	65,077	41,381	26,895	23,841	21,857
Grades 5-8 (\$21,370 - \$38,108)	114,993	112,962	99,937	97,731	96,159
Grades 9-12 (\$32,380 - \$61,040)	74,985	79,795	82,809	86,619	87,633
Grades 13-15 (\$55,837 - \$100,897)	17,602	24,448	31,494	35,693	37,587
Total executives/senior pay levels ¹	479	942	1,180	1,207	1,247
Wage pay system	72,755	55,637	42,590	39,354	38,038
Other pay systems	10,976	12,137	13,796	21,683	28,101
Hispanic	115,170	115,964	115,247	124,868	130,492
General schedule and related	83,218	86,762	89,911	96,333	99,118
Grades 1-4 (\$13,870 - \$24,833)	15,738	11,081	8,526	8,314	8,053
Grades 5-8 (\$21,370 - \$38,108)	28,727	31,152	31,703	34,201	34,808
Grades 9-12 (\$32,380 - \$61,040)	31,615	34,056	36,813	39,310	40,998
Grades 13-15 (\$55,837 - \$100,897)	7,138	10,473	12,869	14,508	15,259
Total executives/senior pay levels ¹	154	382	547	594	631
Wage pay system	26,947	22,128	16,926	16,017	15,412
Other pay systems	4,851	6,692	7,863	11,924	15,331
American Indian, Alaska Natives, Asians, and Pacific	115,476	122,621	116,905	126,110	127,917
General schedule and related	81,499	86,768	86,074	92,402	92,828
Grades 1-4 (\$13,870 - \$24,833)	15,286	11,854	9,340	9,568	8,868
Grades 5-8 (\$21,370 - \$38,108)	24,960	26,580	25,691	27,479	27,060
Grades 9-12 (\$32,380 - \$61,040)	31,346	33,810	33,167	35,054	35,546
Grades 13-15 (\$55,837 - \$100,897)	9,907	14,524	17,876	20,301	21,354
Total executives/senior pay levels ¹	148	331	504	626	682
Wage pay system	24,927	21,553	17,613	17,439	16,379
Other pay systems	8,902	13,969	12,714	15,643	18,028

¹ General schedule pay rates and Senior Pay Levels effective as of January 1999.

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

No. 488. Federal General Schedule Employee Pay Increases: 1980 to 2003

[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	3.0	2003	3.1
1988	2.0	1996	2.0		

- Represents zero.

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

No. 489. Turnover Data for The Executive Branch—All Areas: 1990 to 2003

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

Year	Accessions		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
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	-65,997	-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
2003	508,160	254,030	461,171	53,187	1,875,695	70,068	3.9

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/03factbk.pdf>> (released April 2002).

No. 490. Federal Land and Buildings Owned and Leased: 1990 to 2003

[For fiscal years ending in years shown; see text, section 8. (650,014 represents 650,014,000). 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 347 and 491]

Item	Unit	1990	1995	1999	2000	2002	2003
Federally owned:							
Land, worldwide	1,000 acres	650,014	549,670	630,648	635,824	675,864	673,207
United States	1,000 acres	649,802	549,474	630,266	635,355	674,100	671,759
Buildings ¹	1,000	(NA)	(NA)	(NA)	435	446	437
United States	1,000	446	424	419	430	441	433
Buildings floor area	Mill. sq/ft.	(NA)	(NA)	(NA)	3,003	3,009	3,066
United States	Mill. sq/ft.	2,859	2,793	2,875	2,968	2,975	3,032
Costs.	Mill. dol.	187,865	199,387	238,327	260,069	334,708	312,415
Land	Mill. dol.	(NA)	(NA)	18,972	21,008	53,930	(NA)
Buildings	Mill. dol.	(NA)	113,018	132,981	139,291	174,929	(NA)
Structures and facilities	Mill. dol.	(NA)	67,398	88,090	99,770	105,849	(NA)
Federally leased:							
Land, worldwide	1,000 acres	994	1,385	1,400	1,670	894	373
United States	1,000 acres	938	1,351	1,342	1,611	842	309
Buildings ¹	1,000	(NA)	(NA)	(NA)	84	57	54
United States	1,000	47	78	77	73	46	42
Buildings floor area	Mill. sq/ft.	(NA)	(NA)	(NA)	347	374	370
United States	Mill. sq/ft.	234	275	301	313	339	334
Annual rental	Mill. dol.	2,590	3,633	3,998	3,394	5,111	6,135
United States	Mill. dol.	2,125	3,174	3,590	2,931	4,588	5,656

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, 2003*. See also <<http://www.gsa.gov/>>.

No. 491. Federally Owned Property in the United States by State: 2003

[As of September 30. For data on federal land by state, see Table 347]

State	Number of owned buildings ¹	Owned building area (mil. sq. ft)	Number of leased buildings	Leased building area (mil. sq. ft)	State	Number of owned buildings ¹	Owned building area (mil. sq. ft)	Number of leased buildings	Leased building area (mil. sq. ft)
U.S.	432,791	3,032.2	42,246	333.8	MO.	6,720	43.2	746	3.1
AL.	8,018	54.1	571	2.0	MT.	6,934	15.5	532	2.4
AK.	8,645	55.2	916	6.0	NE.	540	4.4	227	1.1
AZ.	5,664	24.2	514	2.0	NV.	16,244	91.2	1,180	6.5
AR.	14,228	54.0	468	4.6	NH.	5,688	52.8	822	8.8
CA.	60,475	380.1	2,139	23.0	NJ.	14,790	67.3	440	3.0
CO.	9,405	57.1	727	6.7	NM.	11,196	104.7	1,981	15.8
CT.	2,046	15.8	341	1.8	NY.	4,705	26.6	443	1.1
DE.	1,556	65.7	266	21.7	NC.	3,245	18.9	625	2.3
DC.	937	7.7	78	0.5	ND.	7,744	31.9	217	1.9
FL.	14,180	111.3	1,775	15.3	OH.	5,048	70.9	1,341	7.6
GA.	13,160	113.5	1,021	17.9	OK.	8,813	56.1	791	4.7
HI.	16,459	85.7	181	0.7	OR.	7,072	23.0	671	4.4
ID.	7,127	77.3	1,504	8.2	PA.	7,509	81.9	1,930	11.5
IL.	4,877	32.6	895	4.6	RI.	1,333	12.5	113	0.7
IN.	2,327	12.5	949	2.9	SC.	9,828	63.0	557	3.1
IA.	6,246	18.7	404	2.1	SD.	3,187	17.6	630	1.4
KS.	6,058	42.7	795	3.7	TN.	8,402	73.3	798	5.0
KY.	7,182	56.2	840	3.7	TX.	24,200	214.2	2,472	18.8
LA.	6,430	47.9	708	3.9	UT.	8,359	50.8	342	3.3
ME.	4,418	34.6	717	5.7	VT.	476	2.5	266	1.3
MD.	10,364	108.7	1,063	22.2	VA.	17,812	207.3	1,542	29.3
MA.	2,135	13.5	421	1.3	WA.	13,589	84.6	1,023	6.8
MI.	6,321	32.9	1,203	6.8	WV.	1,600	13.6	696	3.2
MN.	2,953	19.0	971	3.3	WI.	5,096	22.1	962	4.4
MS.	6,605	50.3	1,177	10.7	WY.	4,845	10.7	255	0.9

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

Source: U.S. General Services Administration, *Summary Report of Real Property Owned by the United States Throughout the World, 2003*. See also <<http://www.gsa.gov/>>.