

Federal Government Finances and Employment

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

Budget concept—Under the unified budget concept, all federal monies are included in one comprehensive budget. These monies comprise both federal funds and trust funds. Federal funds are derived mainly from taxes and borrowing and are not restricted by law to any specific government purpose. Trust funds, such as the Unemployment Trust Fund, collect certain taxes and other receipts for use in carrying out specific purposes or programs in accordance with the terms of the trust agreement or statute. Fund balances include both cash balances with the Treasury and investments in U.S. securities. Part of the balance is obligated, part unobligated. Prior to 1985, the budget totals, under provisions of law, excluded some federal activities—including the Federal Financing Bank, the Postal Service, the Synthetic Fuels Corporation, and the lending activities of the Rural Electrification Administration. The Balanced Budget and Emergency Deficit Control Act of 1985 (P.L.99-177) repealed the off-budget status of these entities and placed social security (federal old-age and survivors

insurance and the federal disability insurance trust funds) off-budget. Though social security is now off-budget and, by law, excluded from coverage of the congressional budget resolutions, it continues to be a federal program.

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

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

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

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

Budget receipts such as taxes, customs duties, and miscellaneous receipts, which are collected by government agencies, and outlays represented by checks issued and cash payments made by disbursing officers as well as government agencies

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

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

Income tax returns and tax

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

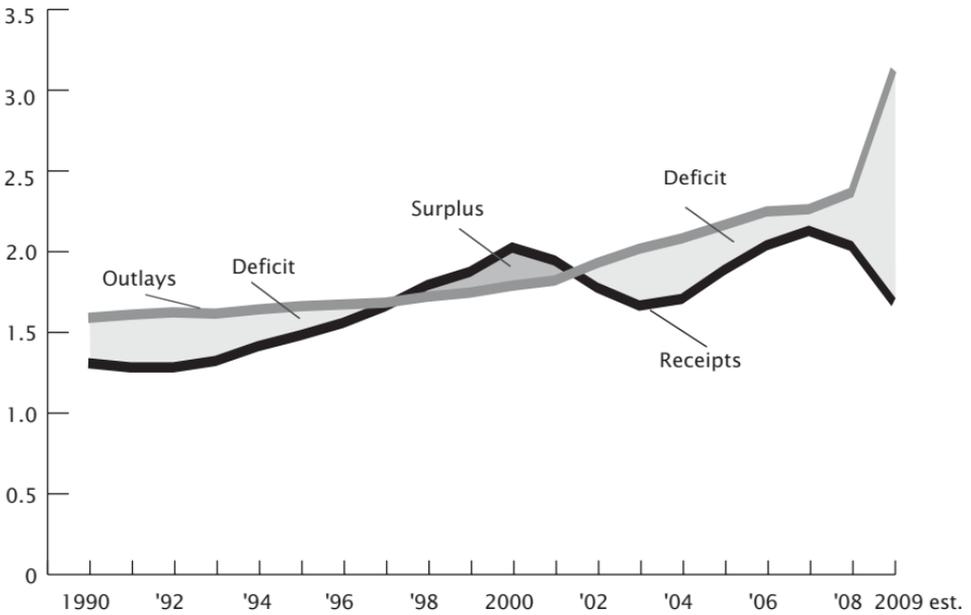
Employment and payrolls—The Office of Personnel Management collects employment and payroll data from all departments and agencies of the federal

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

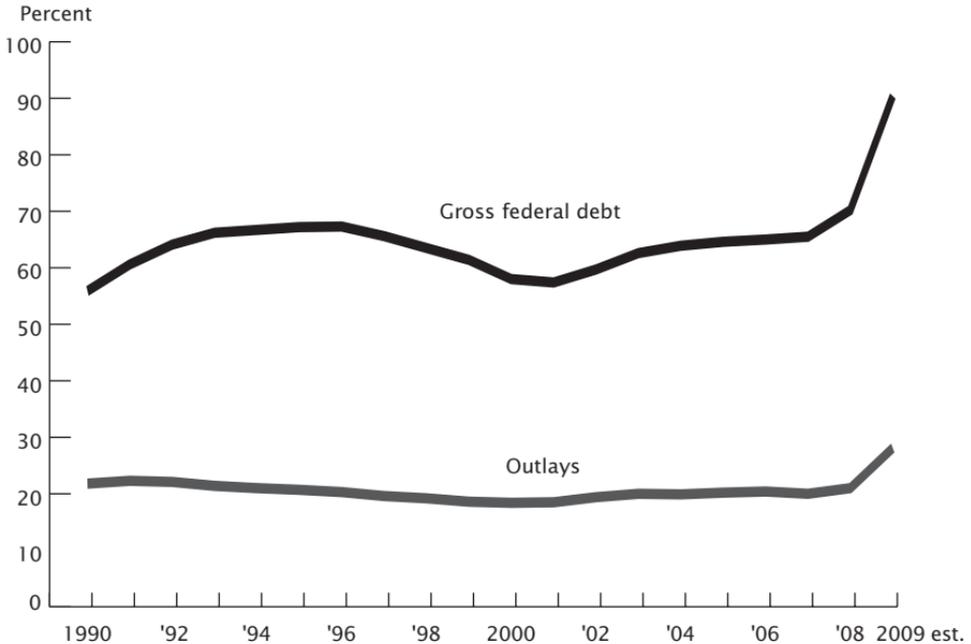
Federal employment and payroll figures are published by the Office of Personnel Management in its *Federal Civilian Workforce Statistics—Employment and Trends*. It also publishes biennial employment data for minority groups, data on occupations of white- and blue-collar workers, and data on employment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

Figure 9.1
Federal Budget Summary: 1990 to 2009

Receipts, outlays, and surplus or deficit
 Trillions of constant (2000) dollars



Outlays and federal debt as a percent of gross domestic product (GDP)



Source: Charts prepared by U.S. Census Bureau. For data, see Tables 457 & 458.

Table 457. Federal Budget—Receipts and Outlays: 1960 to 2009

[92.5 represents \$92,500,000,000). For fiscal years ending in year shown; see text, Section 8. See also headnote, Table 459]

Fiscal year	In current dollars (bil. dol)			In constant (2000) dollars (bil. dol)			As percentage of GDP ¹		
	Receipts	Outlays	Surplus or deficit (-)	Receipts	Outlays	Surplus or deficit (-)	Receipts	Outlays	Surplus or deficit (-)
1960	92.5	92.2	0.3	528.5	526.8	1.7	17.8	17.8	0.1
1970	192.8	195.6	-2.8	815.9	828.0	-12.0	19.0	19.3	-0.3
1980	517.1	590.9	-73.8	1,028.3	1,175.1	-146.8	19.0	21.7	-2.7
1985	734.1	946.4	-212.3	1,082.6	1,395.7	-313.1	17.7	22.8	-5.1
1990	1,032.1	1,253.1	-221.0	1,309.4	1,589.9	-280.4	18.0	21.8	-3.9
1991	1,055.1	1,324.3	-269.2	1,282.6	1,609.9	-327.3	17.8	22.3	-4.5
1992	1,091.3	1,381.6	-290.3	1,282.7	1,623.9	-341.2	17.5	22.1	-4.7
1993	1,154.5	1,409.5	-255.1	1,323.2	1,615.5	-292.3	17.5	21.4	-3.9
1994	1,258.7	1,461.9	-203.2	1,414.0	1,642.2	-228.2	18.1	21.0	-2.9
1995	1,351.9	1,515.9	-164.0	1,482.4	1,662.2	-179.8	18.5	20.7	-2.2
1996	1,453.2	1,560.6	-107.4	1,557.9	1,673.0	-115.2	18.9	20.3	-1.4
1997	1,579.4	1,601.3	-21.9	1,661.2	1,684.2	-23.0	19.3	19.6	-0.3
1998	1,722.0	1,652.7	69.3	1,793.1	1,721.0	72.1	20.0	19.2	0.8
1999	1,827.6	1,702.0	125.6	1,874.9	1,746.0	128.9	20.0	18.6	1.4
2000	2,025.5	1,789.2	236.2	2,025.5	1,789.2	236.2	20.9	18.4	2.4
2001	1,991.4	1,863.2	128.2	1,945.9	1,820.6	125.3	19.8	18.5	1.3
2002	1,853.4	2,011.2	-157.8	1,777.8	1,929.2	-151.3	17.9	19.4	-1.5
2003	1,782.5	2,160.1	-377.6	1,665.5	2,018.2	-352.8	16.5	20.0	-3.5
2004	1,880.3	2,293.0	-412.7	1,707.2	2,081.9	-374.7	16.3	19.9	-3.6
2005	2,153.9	2,472.2	-318.3	1,886.5	2,165.4	-278.8	17.6	20.2	-2.6
2006	2,407.3	2,655.4	-248.2	2,038.5	2,248.7	-210.2	18.5	20.4	-1.9
2007	2,568.2	2,728.9	-160.7	2,125.8	2,258.9	-133.0	18.8	20.0	-1.2
2008	2,524.3	2,982.9	-458.6	2,006.0	2,370.4	-364.4	17.7	21.0	-3.2
2009 estimate . . .	2,156.7	3,997.8	-1,841.2	1,686.9	3,127.0	-1,440.1	15.1	28.1	-12.9

¹ Gross domestic product; see text, Section 13.

 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/>>.

Table 458. Federal Budget Debt: 1960 to 2009

[290.5 represents \$290,500,000,000. As of the end of the fiscal year. See text, Section 8]

Fiscal year	Total (bil. dol.)					As percentage of GDP ¹				
	Gross federal debt	Federal government accounts	Held by the public			Gross Federal debt	Federal government accounts	Held by the public		
			Total	Federal Reserve System	Other			Total	Federal Reserve System	Other
1960	290.5	53.7	236.8	26.5	210.3	56.0	10.3	45.6	5.1	40.5
1970	380.9	97.7	283.2	57.7	225.5	37.6	9.6	28.0	5.7	22.3
1980	909.0	197.1	711.9	120.8	591.1	33.4	7.2	26.1	4.4	21.7
1985	1,817.4	310.2	1,507.3	169.8	1,337.5	43.8	7.5	36.3	4.1	32.2
1990	3,206.3	794.7	2,411.6	234.4	2,177.1	55.9	13.9	42.0	4.1	37.9
1991	3,598.2	909.2	2,689.0	258.6	2,430.4	60.6	15.3	45.3	4.4	41.0
1992	4,001.8	1,002.1	2,999.7	296.4	2,703.3	64.1	16.1	48.1	4.8	43.3
1993	4,351.0	1,102.6	3,248.4	325.7	2,922.7	66.1	16.8	49.4	5.0	44.4
1994	4,643.3	1,210.2	3,433.1	355.2	3,077.9	66.7	17.4	49.3	5.1	44.2
1995	4,920.6	1,316.2	3,604.4	374.1	3,230.3	67.2	18.0	49.2	5.1	44.1
1996	5,181.5	1,447.4	3,734.1	390.9	3,343.1	67.3	18.8	48.5	5.1	43.4
1997	5,369.2	1,596.9	3,772.3	424.5	3,347.8	65.6	19.5	46.1	5.2	40.9
1998	5,478.2	1,757.1	3,721.1	458.2	3,262.9	63.5	20.4	43.1	5.3	37.8
1999	5,605.5	1,973.2	3,632.4	496.6	3,135.7	61.4	21.6	39.8	5.4	34.4
2000	5,628.7	2,218.9	3,409.8	511.4	2,898.4	58.0	22.9	35.1	5.3	29.9
2001	5,769.9	2,450.3	3,319.6	534.1	2,785.5	57.4	24.4	33.0	5.3	27.7
2002	6,198.4	2,658.0	3,540.4	604.2	2,936.2	59.7	25.6	34.1	5.8	28.3
2003	6,760.0	2,846.6	3,913.4	656.1	3,257.3	62.6	26.3	36.2	6.1	30.2
2004	7,354.7	3,059.1	4,295.5	700.3	3,595.2	63.9	26.6	37.3	6.1	31.3
2005	7,905.3	3,313.1	4,592.2	736.4	3,855.9	64.6	27.1	37.5	6.0	31.5
2006	8,451.4	3,622.4	4,829.0	768.9	4,060.0	65.0	27.8	37.1	5.9	31.2
2007	8,950.7	3,915.6	5,035.1	779.6	4,255.5	65.6	28.7	36.9	5.7	31.2
2008	9,985.8	4,183.0	5,802.7	491.1	5,311.6	70.2	29.4	40.8	3.5	37.3
2009 estimate . . .	12,867.5	4,336.1	8,531.4	(NA)	(NA)	90.4	30.4	59.9	(NA)	(NA)

 NA not available. ¹ Gross domestic product; see text, Section 13.

 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/>>.

Table 459. Federal Budget Outlays by Type: 1990 to 2009

[1,253.1 represents \$1,253,100,000. For years ending September 30. 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	Unit	1990	2000	2005	2006	2007	2008	2009, est.
Current dollar outlays	Bil. dol. . .	1,253.1	1,789.2	2,472.2	2,655.4	2,728.9	2,982.9	3,997.8
National defense ¹	Bil. dol. . .	299.3	294.4	495.3	521.8	551.3	616.1	690.3
Nondefense, total	Bil. dol. . .	953.8	1,494.8	1,976.9	2,133.6	2,177.7	2,366.8	3,307.5
Payments for individuals	Bil. dol. . .	585.7	1,054.5	1,490.0	1,591.8	1,689.3	1,824.6	2,090.3
Direct payments ²	Bil. dol. . .	507.0	867.7	1,211.9	1,315.0	1,400.9	1,519.9	1,711.8
Grants to state and local governments	Bil. dol. . .	78.7	186.8	278.1	276.8	288.4	304.7	378.5
All other grants	Bil. dol. . .	56.4	99.1	149.9	157.3	155.4	156.6	189.3
Net interest ²	Bil. dol. . .	184.3	222.9	184.0	226.6	237.1	252.8	142.7
All other ²	Bil. dol. . .	164.0	160.9	218.2	226.2	178.1	219.0	976.9
Undistributed offsetting receipts ²	Bil. dol. . .	-36.6	-42.6	-65.2	-68.3	-82.2	-86.2	-91.7
Constant (2000) dollar outlays	Bil. dol. . .	1,589.9	1,789.2	2,165.4	2,248.7	2,258.9	2,370.4	3,127.0
National defense ¹	Bil. dol. . .	382.7	294.4	407.4	411.9	422.1	461.3	511.9
Nondefense, total	Bil. dol. . .	1,207.0	1,494.8	1,758.0	1,836.8	1,836.8	1,909.0	2615.1
Payments for individuals	Bil. dol. . .	732.5	1,054.5	1,338.4	1,386.7	1,439.7	1,483.7	1,715.2
Direct payments ²	Bil. dol. . .	634.0	867.7	1,088.8	1,145.7	1,194.3	1,236.3	1,405.1
Grants to state and local governments	Bil. dol. . .	98.4	186.8	249.6	240.9	245.4	247.4	310.1
All other grants	Bil. dol. . .	73.3	99.1	124.3	123.5	116.3	110.3	131.1
Net interest ²	Bil. dol. . .	226.9	222.9	163.3	194.5	198.1	206.2	114.8
All other ²	Bil. dol. . .	228.0	160.9	184.8	185.2	144.2	171.9	720.0
Undistributed offsetting receipts ²	Bil. dol. . .	-53.5	-42.6	-52.7	-53.0	-61.6	-63.1	-66.1
Outlays as percent of GDP ³	Percent. . .	21.8	18.4	20.2	20.4	20.0	21.0	28.1
National defense ¹	Percent . . .	5.2	3.0	4.0	4.0	4.0	4.3	4.8
Nondefense, total	Percent . . .	16.6	15.4	16.2	16.4	16.0	16.6	23.2
Payments for individuals	Percent . . .	10.2	10.9	12.2	12.2	12.4	12.8	14.7
Direct payments ²	Percent . . .	8.8	8.9	9.9	10.1	10.3	10.7	12.0
Grants to state and local governments	Percent . . .	1.4	1.9	2.3	2.1	2.1	2.1	2.7
All other grants	Percent . . .	1.0	1.0	1.2	1.2	1.1	1.1	1.3
Net interest ²	Percent . . .	3.2	2.3	1.5	1.7	1.7	1.8	1.0
All other ²	Percent . . .	2.9	1.7	1.8	1.7	1.3	1.5	6.9
Undistributed offsetting receipts ²	Percent . . .	-0.6	-0.4	-0.5	-0.5	-0.6	-0.6	-0.6

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; see text, Section 13.

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/>>.

Table 460. Federal Budget Outlays by Agency: 1990 to 2009

[In billions of dollars (1,253.1 represents \$1,253,100,000,000). For years ending September 30]

Department or other unit	1990	2000	2005	2006	2007	2008	2009, est.
Outlays, total ¹	1,253.1	1,789.2	2,472.2	2,655.4	2,728.9	2,982.9	3,997.8
Legislative Branch	2.2	2.9	4.0	4.1	4.3	4.4	4.9
The Judiciary Branch	1.6	4.1	5.5	5.8	6.0	6.3	6.8
Agriculture	45.9	75.1	85.3	93.5	84.4	90.8	116.2
Commerce	3.7	7.8	6.1	6.4	6.5	7.7	11.8
Defense—Military	289.7	281.1	474.4	499.4	528.6	594.7	665.0
Education	23.0	33.5	72.9	93.4	66.4	66.0	49.7
Energy	12.1	15.0	21.3	19.6	20.1	21.4	29.3
Health and Human Services	175.5	382.3	581.5	614.3	672.0	700.5	817.8
Homeland Security	7.2	13.2	38.7	69.1	39.2	40.7	49.2
Housing and Urban Development	20.2	30.8	42.5	42.4	45.6	49.1	65.1
Interior	5.8	8.0	9.3	9.1	10.5	9.9	11.5
Justice	5.9	16.8	22.4	23.3	23.3	26.5	29.0
Labor	26.1	31.9	46.9	43.1	47.5	58.8	121.9
State	4.8	6.7	12.7	13.0	13.7	17.5	22.4
Transportation	25.6	41.6	56.6	60.1	61.7	64.9	79.7
Treasury	253.9	390.5	410.2	464.7	490.6	548.8	1,032.4
Veterans Affairs	29.0	47.1	69.8	69.8	72.8	84.8	96.5
Corps of Engineers	3.3	4.2	4.7	6.9	3.9	5.1	12.6
Other Defense—Civil Programs	21.7	32.9	43.5	44.4	47.1	45.8	48.5
Environmental Protection Agency	5.1	7.2	7.9	8.3	8.3	7.9	8.4
Executive Office of the President	0.2	0.3	7.7	5.4	3.0	1.2	0.8
International Assistance Programs	10.1	12.1	15.0	13.9	12.8	11.4	13.6
National Aeronautics and Space Administration	12.4	13.4	15.6	15.1	15.9	17.8	19.6
National Science Foundation	1.8	3.5	5.4	5.5	5.5	5.8	6.7
Office of Personnel Management	31.9	48.7	59.5	62.4	58.4	64.4	68.5
Social Security Administration (on-budget)	17.3	45.1	54.6	53.3	54.9	58.6	78.6
Social Security Administration (off-budget)	245.0	396.2	506.8	532.5	566.8	599.2	646.4
Undistributed offsetting receipts	-98.9	-173.0	-226.2	-237.5	-260.2	-277.8	-277.5

¹ Includes other agencies, 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/>>.

Superfunction and function	1990	2000	2004	2005	2006	2007	2008	2009, est.
Total outlays	1,253.1	1,789.2	2,293.0	2,472.2	2,655.4	2,728.9	2,982.9	3,997.8
National defense ¹	299.3	294.4	455.8	495.3	521.8	551.3	616.1	690.3
Department of Defense-Military	289.7	281.1	436.5	474.1	499.3	528.6	594.7	665.0
Military personnel	75.6	76.0	113.6	127.5	127.5	127.5	138.9	146.8
Operation and maintenance	88.3	105.8	174.0	188.1	203.8	216.6	244.8	271.8
Procurement	81.0	51.7	76.2	82.3	89.8	99.6	117.4	142.7
Research, development, test, and evaluation	37.5	37.6	60.8	65.7	68.6	73.1	75.1	78.2
Military construction	5.1	5.1	6.3	5.3	6.2	7.9	11.6	20.0
Atomic energy defense activities	9.0	12.1	16.6	18.0	17.5	17.1	17.1	18.5
International affairs ¹	13.8	17.2	26.9	34.6	29.5	28.5	28.9	34.7
International development and humanitarian assistance	5.5	6.5	13.8	17.7	16.7	15.5	14.1	18.3
International security assistance	8.7	6.4	8.4	7.9	7.8	8.0	9.5	10.0
Conduct of foreign affairs	3.1	4.7	7.9	9.1	8.6	8.4	10.4	12.8
General science, space, and technology	14.4	18.6	23.1	23.6	23.6	25.6	27.8	31.2
General science and basic research	2.8	6.2	8.4	8.9	9.1	10.3	10.6	12.3
Space flight, research, and supporting activities	11.6	12.4	14.6	14.8	14.5	15.3	17.2	18.8
Energy	3.3	-0.8	-0.2	0.4	0.8	-0.9	0.6	8.8
Energy supply	2.0	-1.8	-1.6	-0.9	0.2	-2.0	-0.4	3.3
Natural resources and environment ¹	17.1	25.0	30.7	28.0	33.1	31.8	31.9	42.2
Water resources	4.4	5.1	5.6	5.7	8.0	5.1	6.1	13.8
Conservation and land management	4.0	6.8	9.8	6.2	7.8	9.6	8.7	10.6
Recreational resources	1.4	2.6	3.0	3.0	3.1	3.0	3.3	3.4
Pollution control and abatement	5.2	7.4	8.5	8.1	8.6	8.4	8.1	8.7
Agriculture	11.8	36.5	15.4	26.6	26.0	17.7	18.4	20.4
Farm income stabilization	9.7	33.4	11.2	22.0	21.4	13.1	13.8	15.8
Agricultural research and services	2.1	3.0	4.3	4.5	4.6	4.6	4.6	4.6
Commerce and housing credit	67.6	3.2	5.3	7.6	6.2	0.5	27.9	59.2
Mortgage credit	3.8	-3.3	2.7	-0.9	-0.6	-5.0	0.0	108.6
Postal service	2.1	2.1	-4.1	-1.2	-1.0	-3.2	-3.1	-1.5
Deposit insurance	57.9	-3.1	-2.0	-1.4	-1.1	-1.5	18.8	120.3
Transportation ¹	29.5	46.9	64.6	67.9	70.2	72.9	77.6	94.3
Ground transportation	19.0	31.7	40.7	42.3	45.2	46.8	50.0	62.4
Air transportation	7.2	10.6	16.7	18.8	18.0	18.1	19.4	21.8
Water transportation	3.2	4.4	6.9	6.4	6.7	7.7	8.1	9.5
Community and regional development ¹	8.5	10.6	15.8	26.3	54.5	29.6	24.0	28.0
Community development	3.5	5.5	6.2	5.9	5.8	11.8	10.2	10.4
Disaster relief and insurance	2.1	2.6	7.3	17.7	46.1	15.2	11.2	13.8
Education, training, employment, and social services ¹	37.2	53.8	88.0	97.6	118.6	91.7	91.3	79.3
Elementary, secondary, and vocational education	9.9	20.6	34.4	38.3	39.7	38.4	38.9	45.6
Higher education	11.1	10.1	25.3	31.4	50.5	24.6	23.6	-0.2
Research and general education aids	1.6	2.6	3.0	3.1	3.1	3.2	3.2	3.6
Training and employment	5.6	6.8	7.9	6.9	7.2	7.1	7.2	8.9
Social services	8.1	12.6	15.9	16.3	16.5	16.7	16.8	19.7
Health	57.7	154.5	240.1	250.6	252.8	266.4	280.6	353.4
Health care services	47.6	136.2	210.1	219.6	220.8	233.9	247.8	315.8
Health research and training	8.6	16.0	27.1	28.1	28.8	29.3	29.9	33.7
Consumer and occupational health and safety	1.5	2.3	2.9	2.9	3.1	3.2	3.0	3.9
Medicare	98.1	197.1	269.4	298.6	329.9	375.4	390.8	430.8
Income security ¹	148.7	253.7	333.1	345.8	352.5	366.0	431.3	519.3
General retirement and disability insurance (excluding social security)	5.1	5.2	6.6	7.0	4.6	7.8	8.9	8.0
Federal employee retirement and disability	52.0	77.2	88.7	93.4	98.3	103.9	109.0	115.9
Unemployment compensation	18.9	23.0	45.0	35.4	33.8	35.1	45.3	106.5
Housing assistance	15.9	28.9	36.8	37.9	38.3	39.7	40.6	53.3
Food and nutrition assistance	24.0	32.5	46.0	50.8	53.9	54.5	60.7	80.1
Social security	248.6	409.4	495.5	523.3	548.5	586.2	617.0	680.5
Veterans benefits and services ¹	29.1	47.1	59.8	70.2	69.8	72.8	84.7	96.7
Income security for veterans	15.3	24.9	30.8	35.8	35.8	35.7	41.3	46.5
Veterans education, training, and rehabilitation	0.2	1.3	2.6	2.8	2.6	2.7	2.7	4.5
Hospital and medical care for veterans	12.1	19.5	26.9	28.8	29.9	32.3	37.0	41.3
Veterans housing	0.5	0.4	-2.0	0.9	-1.2	-0.9	-0.4	-0.4
Administration of justice	10.2	28.5	45.6	40.0	41.0	41.2	47.1	53.3
Federal law enforcement activities	4.8	12.1	19.1	19.9	20.0	19.6	24.6	28.2
Federal litigative and judicial activities	3.6	7.8	9.7	9.6	10.1	11.0	11.8	12.2
Federal correctional activities	1.3	3.7	5.5	5.9	6.2	6.3	6.9	7.0
Criminal justice assistance	0.5	4.9	11.3	4.6	4.8	4.3	3.9	6.0
General government	10.5	13.0	22.3	17.0	18.2	17.4	20.3	21.9
Net interest ¹	184.3	222.9	160.2	184.0	226.6	237.1	252.8	142.7
Interest on Treasury debt securities (gross)	264.7	361.9	321.7	352.3	405.9	430.0	451.1	392.3
Interest received by on-budget trust funds	-46.3	-69.3	-67.8	-69.2	-71.6	-72.0	-77.8	-68.0
Interest received by off-budget trust funds	-16.0	-59.8	-86.2	-91.8	-97.7	-106.0	-113.7	-117.8
Allowances	-	-	-	-	-	-	-	3.6
Undistributed offsetting receipts	-36.6	-42.6	-58.5	-65.2	-68.7	-82.2	-86.2	-91.7

- Represents or rounds to 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://www.whitehouse.gov/omb/budget/>>.

Table 462. Outlays for Payments for Individuals by Category and Major Program: 1990 to 2009

[In billions of dollars (585.7 represents 585,700,000,000). For fiscal years ending September 30]

Category and program	1990	2000	2004	2005	2006	2007	2008	2009, est.
Total, payments for individuals.	585.7	1,054.5	1,397.8	1,490.7	1,592.7	1,690.3	1,825.7	2,091.3
Social security and railroad retirement.	250.5	410.5	496.4	523.4	554.5	586.7	617.4	678.4
Social security:								
Old age and survivors insurance	221.9	351.4	414.8	434.0	457.7	483.3	506.6	559.3
Disability insurance	24.4	54.4	76.5	84.2	91.2	97.5	104.7	114.3
Railroad retirement (excl. social security)	4.1	4.6	5.2	5.3	5.6	5.8	6.1	4.2
Federal employees retirement and insurance	64.1	100.3	117.4	126.7	132.1	137.8	148.0	159.3
Military retirement	21.5	32.8	37.0	39.0	41.1	43.5	45.8	48.7
Civil service retirement	31.0	45.1	52.1	54.7	57.8	60.9	63.5	67.1
Veterans service-connected compensation	10.7	20.8	26.3	30.9	31.0	31.1	36.3	41.0
Other.	0.8	1.7	2.0	2.2	2.2	2.4	2.5	2.6
Unemployment assistance	17.4	21.1	43.1	33.1	31.9	33.2	43.4	104.3
Medical care.	164.3	362.7	515.4	562.5	606.0	682.5	715.1	827.3
Medicare:								
Hospital insurance	65.9	127.9	164.1	182.8	183.9	205.0	223.8	242.5
Supplementary medical insurance	41.5	87.2	131.8	151.0	191.7	230.1	231.1	255.4
State children's health insurance	—	1.2	4.6	5.1	5.5	6.0	6.9	8.6
Medicaid	41.1	117.9	176.2	181.7	180.6	190.6	201.4	262.4
Indian health	1.1	2.4	3.1	3.1	3.3	3.3	3.3	4.0
Hospital and medical care for veterans	12.0	19.3	21.6	23.1	24.4	30.5	31.1	34.0
Health resources and services	1.4	3.9	5.5	5.9	6.1	5.9	6.3	6.1
Substance abuse and mental health services	1.2	2.5	3.1	3.2	3.2	3.2	3.1	3.4
Health care tax credit	—	—	0.1	0.1	0.1	0.1	0.1	0.2
Uniformed Services retiree health care fund	—	—	5.2	6.3	7.1	7.6	7.9	8.7
Other.	(Z)	0.3	0.1	0.2	0.2	0.2	0.2	2.1
Assistance to students	11.2	10.9	25.7	32.1	51.7	31.0	31.1	30.7
Veterans education benefits	0.8	1.6	2.4	3.2	3.3	3.4	3.6	5.1
Student assistance, Department of Education and other	10.4	9.2	23.3	28.9	48.4	27.5	27.5	25.6
Housing assistance	15.9	24.1	30.8	31.8	32.1	33.0	33.4	45.4
Food and nutrition assistance	23.9	32.4	45.9	50.7	53.8	54.3	60.5	79.9
Food stamp program (including Puerto Rico)	15.9	18.3	28.6	32.6	34.6	34.9	39.3	56.1
Child nutrition and special milk programs	5.0	9.2	11.2	11.9	12.4	13.0	13.9	15.6
Supplemental feeding programs (WIC ¹ and CSFP ²)	2.1	4.0	4.9	5.0	5.1	5.3	6.2	7.0
Commodity donations and other	0.8	0.9	1.2	1.2	1.7	1.1	1.1	1.3
Public assistance and related programs.	34.9	88.3	111.5	123.3	125.1	126.3	168.6	157.2
Supplemental security income program	11.5	29.5	31.2	35.3	34.3	32.8	38.0	41.2
Family support payments to states and TANF ³	12.2	18.4	21.5	21.3	20.9	21.1	21.8	23.1
Low income home energy assistance	1.3	1.5	1.9	2.1	2.6	2.5	2.7	4.3
Earned income tax credit.	4.4	26.1	33.1	34.6	36.2	38.3	40.6	41.5
Legal services	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4
Payments to states for daycare assistance	—	3.3	4.8	4.9	5.3	5.1	5.0	5.8
Veterans non-service-connected pensions.	3.6	3.0	3.3	3.7	3.5	3.4	3.8	4.0
Payments to states for foster care/adoption assistance	1.6	5.5	6.3	6.4	6.4	6.6	6.8	7.1
Payment where child credit exceeds tax liability.	—	0.8	8.9	14.6	15.5	16.2	34.0	23.2
Other public assistance.	—	—	—	(Z)	0.1	0.1	15.6	5.3
All other payments for individuals.	3.5	4.3	11.5	7.1	5.6	5.6	8.1	8.7
Coal miners and black lung benefits	1.5	1.0	0.8	0.7	0.7	0.6	0.6	3.1
Veterans insurance and burial benefits.	1.4	1.4	1.4	1.4	1.4	1.3	1.4	1.4
D.C. employee retirement	—	0.4	0.5	2.2	0.5	0.5	0.5	0.5
Aging services programs	—	0.9	1.3	1.4	1.4	1.4	1.4	1.5
Energy employees compensation fund.	—	—	0.3	0.6	0.9	1.0	1.1	1.0
September 11th victim compensation.	—	—	6.3	(Z)	(Z)	—	—	—
Refugee assistance and other	0.6	0.6	0.9	0.8	0.8	0.8	3.2	1.2

— Represents zero. Z Less than \$50,000,000. ¹ WIC means Women, Infants, and Children. ² CSFP means Commodity Supplemental Food Program. ³ TANF means Temporary Assistance for Needy Families.

Table 463. Federal Budget Receipts by Source: 1990 to 2009

[In billions of dollars (1,032.1 represents \$1,032,100,000,000). For years ending September 30. Receipts reflect collections. Covers both federal funds and trust funds; see text, this section]

Source	1990	2000	2004	2005	2006	2007	2008	2009, est.
Total federal receipts	1,032.1	2,025.5	1,880.3	2,153.9	2,407.3	2,568.2	2,524.3	2,156.7
Individual income taxes	466.9	1,004.5	809.0	927.2	1,043.9	1,163.5	1,145.7	953.0
Corporation income taxes	93.5	207.3	189.4	278.3	353.9	370.2	304.3	146.8
Social insurance and retirement receipts	380.0	652.9	733.4	794.1	837.8	869.6	900.2	899.2
Excise taxes	35.3	68.9	69.9	73.1	74.0	65.1	67.3	66.3
Other	56.3	92.0	78.7	81.1	97.6	99.8	106.7	91.4
Social insurance and retirement receipts	380.0	652.9	733.4	794.1	837.8	869.6	900.2	899.2
Employment and general retirement	353.9	620.5	689.4	747.7	790.0	824.3	856.5	850.7
Old-age and survivors insurance (off-budget)	255.0	411.7	457.1	493.6	520.1	542.9	562.5	559.8
Disability insurance (off-budget)	26.6	68.9	77.6	83.8	88.3	92.2	95.5	95.0
Hospital insurance	68.6	135.5	150.6	166.1	177.4	184.9	194.0	191.5
Railroad retirement/pension fund	2.3	2.7	2.3	2.3	2.3	2.3	2.4	2.4
Unemployment insurance funds	21.6	27.6	39.5	42.0	43.4	41.1	39.5	44.0
Other retirement	4.5	4.8	4.6	4.5	4.4	4.3	4.2	4.5
Federal employees retirement-employee share	4.4	4.7	4.5	4.4	4.3	4.2	4.1	4.4
Excise taxes, total	35.3	68.9	69.9	73.1	74.0	65.1	67.3	66.3
Federal funds ¹	15.6	22.7	24.6	22.5	22.5	11.1	15.7	16.1
Alcohol	5.7	8.1	8.1	8.1	8.5	8.6	9.3	9.1
Tobacco	4.1	7.2	7.9	7.9	7.7	7.6	7.6	12.7
Telephone	3.0	5.7	6.0	6.0	4.9	-2.1	1.0	1.0
Transportation fuels	-	0.8	1.4	-0.8	-2.4	-3.3	-5.1	-6.0
Trust funds ¹	19.8	46.2	45.3	50.5	51.5	54.0	51.6	50.1
Highway	13.9	35.0	34.7	37.9	38.5	39.4	36.4	36.0
Airport and airway	3.7	9.7	9.2	10.3	10.4	11.5	12.0	11.3
Black lung disability	0.7	0.5	0.6	0.6	0.6	0.6	0.7	0.4
Inland waterway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Oil spill liability	0.1	0.2	-	-	0.1	0.5	0.3	0.5
Aquatic resources	0.2	0.3	0.4	0.4	0.5	0.6	0.6	0.6
Tobacco assessments	-	-	-	0.9	0.9	0.9	1.1	1.0
Vaccine injury compensation	0.2	0.1	0.1	0.1	0.2	0.2	0.3	0.2

- Represents zero. ¹ Includes other funds, 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/>>.

Table 464. Federal Trust Fund Income, Outlays, and Balances: 2008 to 2010

[In billions of dollars (12.5 represents \$12,500,000,000). For years ending September 30. Receipts deposited. Outlays on a checks-issued basis less refunds collected. Balances: That which have not been spent. See text, this section, for discussion of the budget concept and trust funds]

Description	Income			Outlays			Balances ¹		
	2008	2009, est.	2010, est.	2008	2009, est.	2010, est.	2008	2009, est.	2010, est.
Airport and airway trust fund	12.5	11.7	12.1	12.9	11.9	12.9	9.7	9.5	8.8
Federal civilian employees' retirement funds	90.9	95.7	98.2	63.7	67.2	69.9	728.9	757.3	785.6
Federal employees' health benefits fund . . .	35.3	37.6	40.6	35.6	37.7	40.5	15.5	15.4	15.6
Foreign military sales trust fund	21.8	24.0	21.6	17.2	19.6	21.6	14.2	18.5	18.6
Highway trust fund	44.5	36.4	37.8	43.1	47.8	40.2	16.8	5.4	3.0
Medicare:									
Hospital insurance (HI) trust fund	234.8	234.3	239.9	226.8	245.8	254.9	318.9	307.4	292.4
Supplemental medical insurance trust fund	249.6	264.0	278.2	238.0	258.6	279.9	59.1	64.5	62.8
Military retirement fund	80.8	75.0	102.4	45.8	48.7	49.7	250.9	277.2	330.0
Railroad retirement trust funds	3.0	2.9	9.8	10.4	10.9	11.1	23.3	15.3	14.0
Social security: Old-age, survivors and disability insurance trust funds	802.8	807.8	839.9	617.2	667.4	701.7	2,366.4	2,506.9	2,645.0
Unemployment trust funds	43.9	60.0	67.5	46.7	103.8	89.2	73.5	29.8	23.6
Veterans' life insurance trust funds	1.2	1.1	1.0	1.6	1.7	1.6	11.5	10.9	10.3
Other trust funds	26.2	33.4	27.9	22.1	26.3	25.1	64.4	71.5	74.4

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.

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/>>.

Table 465. Tax Expenditures Estimates Relating to Individual and Corporate Income Taxes by Selected Function: 2008 to 2011

[In millions of dollars (11,190 represents \$11,190,000,000). For years ending September 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. Minus sign (-) indicates decrease]

Function and provision	2008	2009	2010	2011
National Defense:				
Exclusion of benefits and allowances to armed forces personnel	11,190	11,710	10,210	10,550
International affairs:				
Exclusion of income earned abroad by U.S. citizens	5,070	5,320	5,590	5,870
Deferral of income from controlled foreign corporations (normal tax method)	31,580	30,960	32,720	33,870
Deferred taxes for financial firms on certain income earned overseas	5,570	5,460	5,770	5,980
General science, space, and technology:				
Expensing of research and experimentation expenditures (normal tax method)	5,180	3,820	3,500	4,560
Credit for increasing research activities	7,440	8,010	5,880	3,850
Energy:				
Alternative fuel production credit	590	70	80	10
Commerce and housing:				
Financial institutions and insurance:				
Exclusion of interest on life insurance savings	21,190	22,790	24,450	26,770
Housing:				
Deductibility of mortgage interest on owner-occupied homes	88,500	97,280	107,980	119,750
Deductibility of state and local property tax on owner-occupied homes	29,130	20,850	14,980	24,550
Capital gains exclusion on home sales	30,090	27,980	30,460	39,530
Exclusion of net imputed rental income	1,720	5,850	2,200	2,230
Exception from passive loss rules for \$25,000 of rental loss	8,430	8,840	9,160	9,580
Credit for low-income housing investments	3,210	3,750	4,340	4,920
Accelerated depreciation on rental housing (normal tax method)	9,690	10,150	10,770	13,620
Commerce:				
Capital gains (except agriculture, timber, iron ore, and coal)	24,240	23,640	28,920	24,840
Step-up basis of capital gains at death	21,590	19,530	20,830	25,210
Accelerated depreciation of machinery and equipment (normal tax method)	55,890	-11,140	-3,820	-1,190
Expensing of certain small investments (normal tax method)	930	90	910	-3,400
Graduated corporation income tax rate (normal tax method)	2,460	2,460	2,880	3,090
Deduction for U.S. production activities	10,660	10,820	14,140	16,890
Transportation:				
Exclusion of reimbursed employee parking expenses	2,920	3,000	3,120	3,270
Education, training, employment, and social services:				
Education:				
HOPE tax credit	3,770	3,800	3,890	4,650
Lifetime Learning tax credit	2,470	2,460	2,510	2,980
Exclusion of interest on bonds for private nonprofit educational facilities	860	1,870	1,960	2,110
Parental personal exemption for students age 19 years or over	4,690	2,670	1,660	2,680
Deductibility of charitable contributions (education)	4,330	4,880	5,270	5,670
Training, employment, and social services:				
Child credit	28,420	27,250	27,032	20,250
Credit for child and dependent care expenses	3,020	3,670	2,070	1,920
Deductibility of charitable contributions, other than education and health	38,200	43,370	46,980	50,550
Health:				
Exclusion of employer contributions for medical insurance premiums ¹	131,080	142,010	155,050	169,190
Self-employed medical insurance premiums	5,080	5,470	6,020	6,680
Deductibility of medical expenses	9,320	9,660	10,760	12,540
Exclusion of interest on hospital construction bonds	1,350	2,940	3,070	3,310
Deductibility of charitable contributions (health)	4,310	4,890	5,300	5,700
Income security:				
Exclusion of workers compensation benefits	5,830	5,920	6,010	6,110
Net exclusion of pension contributions and earnings:				
Employer plans	46,120	45,670	44,370	42,420
401(k) plans	47,000	50,000	53,000	66,000
Individual Retirement Accounts	11,700	12,700	13,500	14,800
Keogh plans	12,000	13,000	14,000	15,000
Exclusion of other employee benefits:				
Premiums on group term life insurance	2,230	2,250	2,320	2,460
Earned income tax credit	5,380	5,740	6,130	6,390
Social security:				
Exclusion of social security benefits:				
Social security benefits for retired workers	19,700	20,610	19,330	20,420
Social security benefits for disabled	5,420	5,770	5,840	6,230
Social security benefits for dependents and survivors	3,570	3,610	3,280	3,350
Veterans' benefits and services:				
Exclusion of veterans' death benefits and disability compensation	3,870	3,950	4,140	4,480
General purpose fiscal assistance:				
Exclusion of interest on public purpose state and local bonds	11,110	24,610	25,730	27,820
Deductibility of nonbusiness state and local taxes other than on owner-occupied homes	49,140	36,270	30,290	48,750
Addendum: Aid to state and local governments:				
Deductibility of:				
Property taxes on owner-occupied homes	29,130	20,850	14,980	24,550
Nonbusiness state and local taxes other than on owner-occupied homes	49,140	36,270	30,290	48,750
Exclusion of interest on State and local bonds for:				
Public purposes	11,110	24,610	25,730	27,820
Private nonprofit educational facilities	860	1,870	1,960	2,110
Hospital construction	1,350	2,940	3,070	3,310

¹ Includes medical care.

Table 466. U.S. Savings Bonds: 1990 to 2008

[In billions of dollars (122.5 represents \$122,500,000,000), except percent. As of September 30]

Item	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008
Amounts outstanding, total ¹	122.5	181.5	177.7	179.5	185.5	192.6	194.1	189.9	189.2	181.5	177.8
Sales	7.8	7.2	5.6	8.0	12.5	13.2	10.3	6.5	8.5	3.6	3.6
Accrued discounts	8.0	9.5	6.9	8.4	7.7	7.3	6.9	6.7	7.5	7.2	7.1
Redemptions ²	7.5	11.8	14.5	13.8	12.5	12.2	14.6	13.8	16.0	10.8	10.7
Percent of total outstanding. . .	6.1	6.5	8.2	7.7	6.7	6.3	7.5	7.3	8.5	6.0	6.0

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

Source: U.S. Department of the Treasury, Bureau of Public Debt; <http://www.treasurydirect.gov/govt/reports/pd/pd_sbntables_downloadable_files.htm> (accessed January 2009).

Table 467. Federal Funds—Summary Distribution by State: 2007

[In millions of dollars (2,556,213 represents \$2,556,213,000,000), 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 data are on an obligation basis]

State and Island area	Federal funds		Agency		Object category			
	Total	Per capita ¹ (dol.)	Defense	Non-defense	Direct payments	Procurement	Grants	Salaries and wages
United States²	2,556,213	8,195	430,466	2,125,748	1,367,400	440,377	495,842	252,594
Alabama	47,889	9,571	11,474	36,416	26,085	10,596	7,734	3,474
Alaska	9,378	13,654	3,309	6,069	1,994	2,340	2,996	2,048
Arizona	48,012	7,519	11,756	36,256	23,932	10,519	9,368	4,193
Arkansas	22,454	7,655	1,799	20,655	14,336	1,236	5,108	1,773
California	260,422	7,006	47,433	212,989	132,777	45,720	57,636	24,289
Colorado	34,828	7,222	7,487	27,341	16,840	6,740	6,149	5,098
Connecticut	32,378	8,756	9,299	23,079	15,502	9,306	5,715	1,855
Delaware	6,234	8,862	716	5,518	3,853	410	1,387	584
District of Columbia	43,475	68,938	5,636	37,839	5,131	14,722	5,881	17,742
Florida	147,091	7,905	20,255	126,835	98,123	15,757	21,411	11,800
Georgia	71,079	6,910	15,160	55,919	35,082	14,197	12,391	9,407
Hawaii	14,062	10,555	5,467	8,595	5,664	2,328	2,452	3,617
Idaho	10,946	6,797	787	10,159	5,500	2,154	2,226	1,066
Illinois	88,669	6,433	7,656	81,013	54,244	8,969	17,925	7,531
Indiana	47,254	6,939	7,074	40,180	28,956	6,687	8,833	2,779
Iowa	21,649	7,344	1,623	20,026	14,080	1,929	4,239	1,401
Kansas	22,737	7,809	3,901	18,835	12,780	3,375	3,754	2,827
Kentucky	35,927	8,945	5,527	30,399	20,229	4,752	6,890	4,057
Louisiana	43,036	16,357	4,474	38,562	20,897	4,577	14,617	2,945
Maine	11,850	8,350	2,134	9,715	6,369	1,655	2,807	1,019
Maryland	70,617	12,256	14,911	55,706	28,743	21,103	9,302	11,469
Massachusetts	61,028	8,944	11,272	49,756	30,691	11,949	14,391	3,996
Michigan	71,665	6,665	6,352	65,299	45,911	7,655	13,848	4,127
Minnesota	40,075	6,189	2,694	37,382	26,393	3,112	7,875	2,695
Mississippi	30,616	14,574	6,438	24,178	14,447	6,555	7,408	2,207
Missouri	55,564	8,952	12,536	43,028	28,771	12,342	9,505	4,946
Montana	8,497	8,464	673	7,824	4,669	570	2,228	1,031
Nebraska	13,986	7,895	1,605	12,381	8,786	1,040	2,724	1,436
Nevada	15,474	5,859	2,055	13,419	8,753	2,133	2,980	1,608
New Hampshire	9,764	6,763	1,724	8,040	5,318	1,887	1,813	745
New Jersey	63,972	7,070	8,345	55,627	38,277	8,541	12,326	4,828
New Mexico	22,418	10,784	2,578	19,840	8,362	6,773	4,991	2,291
New York	157,789	7,932	10,265	147,525	87,285	11,738	48,136	10,630
North Carolina	65,863	6,992	10,169	55,694	37,762	5,133	14,169	8,799
North Dakota	6,766	9,903	1,000	5,766	3,713	688	1,449	915
Ohio	105,214	7,044	8,920	96,293	72,696	8,984	17,475	6,058
Oklahoma	30,686	8,130	4,928	25,759	17,668	2,853	6,326	3,838
Oregon	25,242	6,391	1,863	23,379	15,506	1,830	5,794	2,113
Pennsylvania	117,151	8,324	13,872	103,279	74,492	14,483	20,856	7,321
Rhode Island	9,077	8,255	1,055	8,022	5,158	658	2,384	876
South Carolina	37,056	7,813	7,317	29,739	20,129	6,647	6,465	3,815
South Dakota	8,280	10,135	741	7,540	5,294	630	1,516	841
Tennessee	51,456	8,329	4,754	46,702	28,945	9,562	9,888	3,062
Texas	171,766	7,119	42,146	129,620	84,864	39,276	29,458	18,168
Utah	17,158	6,090	4,304	12,854	7,394	3,957	3,397	2,411
Vermont	5,579	8,496	950	4,629	2,696	932	1,490	461
Virginia	110,105	13,489	48,323	61,782	38,247	45,391	9,195	17,272
Washington	52,455	7,602	10,605	41,850	26,601	9,219	9,693	6,942
West Virginia	17,067	8,966	675	16,391	10,401	1,355	3,730	1,581
Wisconsin	38,177	6,197	4,121	34,056	23,969	4,445	7,543	2,220
Wyoming	5,355	10,082	549	4,806	2,251	504	2,000	600

¹ Based on U.S. Census Bureau estimated resident population as of July 1. ² Includes Island areas, not shown separately.

Table 468. Internal Revenue Gross Collections by Type of Tax: 2004 to 2008

[2,019 represents \$2,019,000,000,000. For years ending September 30. See text, this section, for information on taxes]

Type of tax	Gross collection (bil. dol.)					Percent of total				
	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008
United States, total.	2,019	2,269	2,519	2,692	2,745	100.0	100.0	100.0	100.0	100.0
Individual income taxes	990	1,108	1,236	1,366	1,426	49.1	48.8	49.1	50.8	52.0
Withheld by employers.	747	787	849	929	971	37.0	34.7	33.7	34.5	35.4
Employment taxes	717	771	815	850	883	35.5	34.0	32.4	31.6	32.2
Old-age and disability insurance . . .	706	760	803	838	871	35.0	33.5	31.9	31.1	31.7
Unemployment insurance	7	7	8	7	7	0.3	0.3	0.3	0.3	0.3
Railroad retirement	4	5	5	5	5	0.2	0.2	0.2	0.2	0.2
Corporation income taxes	231	307	381	396	354	11.4	13.5	15.1	14.7	12.9
Estate and gift taxes	26	26	29	27	30	1.3	1.1	1.1	1.0	1.1
Excise taxes	55	57	58	53	52	2.7	2.5	2.3	2.0	1.9

Source: U.S. Internal Revenue Service, *IRS Data Book*, annual (Publication 55B). See also <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>>.

Table 469. Individual Income Tax Returns Filed—Examination Coverage: 1995 to 2008

[114,683 represents 114,683,000. See the annual *IRS Data Book*, (Publication 55B), for a detailed explanation]

Year	Returns filed ¹ (1,000)	Returns examined		Total recommended additional tax ³ (\$1,000)	Average recommended additional tax per return (dollars) ³
		Total ² (1,000)	Percent coverage		
1995	114,683	1,919	1.7	7,756,954	4,041
1996	116,060	1,942	1.7	7,600,191	3,915
1997	118,363	1,519	1.3	8,363,918	5,505
1998	120,342	1,193	1.0	6,095,698	5,110
1999	122,547	1,100	0.9	4,458,474	4,052
2000	124,887	618	0.5	3,388,905	5,486
2001	127,097	732	0.6	3,301,860	4,512
2002	129,445	744	0.6	3,636,486	4,889
2003	130,341	849	0.7	4,559,902	5,369
2004	130,134	997	0.8	6,201,693	6,220
2005	130,577	1,199	0.9	13,355,087	11,138
2006	132,276	1,284	1.0	13,045,221	10,160
2007	134,543	1,385	1.0	15,705,155	11,343
2008	137,850	1,392	1.0	12,462,770	8,956

¹ Returns generally filed in previous calendar year. ² Includes taxpayer examinations by correspondence. ³ For 1995 to 1997, amount includes associated penalties.

Source: U.S. Internal Revenue Service, *IRS Data Book*, annual (Publication 55B). See also <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>>.

Table 470. Federal Individual Income Tax Returns—Adjusted Gross Income, Taxable Income, and Total Income Tax: 2005 and 2006

[134,373 represents 134,373,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2005		2006		Percent change in amount, 2005–06
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
Adjusted gross income (less deficit)	134,373	7,422,496	138,395	8,030,843	8.2
Exemptions ¹	269,043	839,904	275,257	891,912	6.2
Taxable income	104,331	5,137,166	106,667	5,579,145	8.6
Total income tax.	90,593	934,836	92,741	1,023,920	9.5
Alternative minimum tax.	4,005	17,421	3,967	21,565	23.8

¹ The number of returns columns represent the number of exemptions.

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

Table 471. Federal Individual Income Tax Returns—Adjusted Gross Income (AGI) by Selected Source of Income and Income Class: 2006

[In millions of dollars (8,030,843 represents \$8,030,843,000,000), except as indicated. For the tax year. Minus sign (-) indicates net loss was greater than net income. Based on sample; see Appendix III]

Item	Total ¹	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
Number of all returns (1,000)	138,395	26,096	22,649	18,662	14,152	10,687	29,995	16,153
Adjusted gross income ²	8,030,843	27,801	337,396	463,115	492,158	478,796	2,119,228	4,112,350
Salaries and wages	5,469,370	113,482	255,089	381,074	408,124	389,321	1,670,502	2,251,778
Interest received	222,707	10,859	9,581	9,081	8,491	8,360	40,330	136,006
Dividends in AGI	199,359	4,954	4,582	4,449	4,174	5,242	27,885	148,074
Business, profession, net profit less loss	281,527	5,303	25,527	17,752	14,711	13,569	56,207	148,458
Sales of property, ³ net gain less loss	783,664	8,477	2,814	3,406	4,190	5,141	37,815	721,820
Pensions and annuities in AGI . . .	450,454	9,983	33,216	36,006	36,200	36,783	161,497	136,770
Rents and royalties, net income less loss ⁴	466,088	-41,327	-129	588	1,435	1,485	20,514	483,522

¹ Includes a small number of returns with no adjusted gross income. ² Includes other sources, not shown separately.
³ Includes sales of capital assets and other property; net gain less loss. ⁴ Excludes rental passive losses disallowed in the computation of AGI; net income less loss.

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

Table 472. Federal Individual Income Tax Returns—Total and Selected Sources of Adjusted Gross Income: 2005 and 2006

[134,373 represents 134,373,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2005		2006		Change in amount, 2005–06	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Net change (mil. dol.)	Percent change
Adjusted gross income (less deficit) ¹	134,373	7,422,496	138,395	8,030,843	608,347	8.2
Salaries and wages	114,071	5,155,407	116,379	5,469,370	313,963	6.1
Taxable interest	59,249	162,433	62,401	222,707	60,275	37.1
Ordinary dividends	31,175	166,482	31,620	199,359	32,877	19.7
Qualified dividends	25,854	118,980	26,584	137,196	18,215	15.3
Business or profession net income (less loss) . .	21,057	269,701	21,656	281,527	11,826	4.4
Net capital gain	26,196	668,015	26,668	779,462	111,447	16.7
Capital gain distributions ²	13,393	35,581	14,511	59,417	23,836	67.0
Sales of property other than capital assets, net gain (less loss)	1,777	3,663	1,779	4,202	539	14.7
Sales of property other than capital assets, net gain	901	12,843	895	14,021	1,177	9.2
Taxable social security benefits	12,661	124,829	13,749	144,404	19,575	15.7
Total rental and royalty net income (less net loss) ³	9,949	28,237	9,988	23,427	–4,810	–17.0
Partnership and S corporation net income (less loss)	7,531	402,327	7,619	425,477	23,151	5.8
Estate and trust net income (less loss)	529	16,484	596	17,183	699	4.2
Farm net income (less loss)	1,981	–12,169	1,958	–15,331	–3,163	–26.0
Farm net income	611	8,484	552	7,684	–800	–9.4
Unemployment compensation	7,888	27,857	7,378	26,524	–1,334	–4.8
Taxable pensions and annuities	23,247	420,145	24,098	450,454	30,310	7.2
Taxable Individual Retirement Account distributions	9,387	112,277	9,965	124,706	12,428	11.1
Other net income (less loss) ⁴	(NA)	26,863	(NA)	29,938	3,075	11.4
Gambling earnings	1,809	24,884	1,871	27,902	3,018	12.1

NA Not available. ¹ Includes sources of income not shown separately. ² Includes both Schedule D and non-Schedule D capital gain distributions. ³ Includes farm rental net income (less loss). ⁴ Other net income (less loss) represents data reported on Form 1040, line 21, except net operating loss, the foreign-earned income exclusion, and gambling earnings.

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

Table 473. Federal Individual Income Tax Returns—Net Capital Gains and Capital Gain Distributions From Mutual Funds: 1988 to 2006

[14,309 represents 14,309,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Tax year	Net capital gain (less loss)				Capital gain distributions ²			
	Number of returns (1,000)	Current dollars (mil. dol.)	Constant (1982–1984) dollars ¹		Number of returns (1,000)	Current dollars (mil. dol.)	Constant (1982–1984) dollars ¹	
			Amount (mil. dol.)	Percent change			Amount (mil. dol.)	Percent change
1988	14,309	153,768	129,981	(X)	4,274	3,879	3,279	(X)
1989	15,060	145,631	117,444	–9.6	5,191	5,483	4,422	34.9
1990	14,288	114,231	87,400	–25.6	5,069	3,905	2,988	–32.4
1991	15,009	102,776	75,460	–13.7	5,796	4,665	3,425	14.6
1992	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994	18,823	142,288	96,011	–3.8	9,803	11,322	7,640	–8.0
1995	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001	25,956	326,527	184,375	–49.6	12,216	13,609	7,685	–83.3
2002	24,189	238,789	132,734	–28.0	7,567	5,343	2,970	–61.4
2003	22,985	294,354	159,975	20.5	7,265	4,695	2,552	–14.1
2004	25,267	473,662	250,747	56.7	10,733	15,336	8,119	218.1
2005	26,196	668,015	342,046	36.4	13,393	35,581	18,219	124.4
2006	26,668	779,462	386,638	13.0	14,511	59,417	29,473	61.8

X Not applicable. ¹ Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982–84 = 100). See Table 709. ² Capital gain distributions are included in net capital gain (less loss). For 1988–1996, and 1999 and later years, capital gain distributions from mutual funds are the sum of the amounts reported on the Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on the Schedule D.

Table 474. **Alternative Minimum Tax: 1986 to 2006**

[609 represents 609,000. For tax years. Based on a sample of returns, see source and Appendix III]

Tax year	Highest statutory alternative minimum tax rate (percent)	Alternative minimum tax		Tax year	Highest statutory alternative minimum tax rate (percent)	Alternative minimum tax	
		Number of returns (1,000)	Amount (mil. dol.)			Number of returns (1,000)	Amount (mil. dol.)
1986	20	609	6,713	1997	¹ 28	618	4,005
1987	21	140	1,675	1998	¹ 28	853	5,015
1988	21	114	1,028	1999	¹ 28	1,018	6,478
1989	21	117	831	2000	¹ 28	1,304	9,601
1990	21	132	830	2001	¹ 28	1,120	6,757
1991	24	244	1,213	2002	¹ 28	1,911	6,854
1992	24	287	1,357	2003	¹ 28	2,358	9,470
1993	28	335	2,053	2004	¹ 28	3,096	13,029
1994	28	369	2,212	2005	¹ 28	4,005	17,421
1995	28	414	2,291	2006	¹ 28	3,967	21,565
1996	28	478	2,813				

¹ Top rate on most long-term capital gains was 20 percent; beginning 2003, the rate was 15 percent.

Source: U.S. Internal Revenue Service, *Statistics of Income Bulletin*, Fall 2008, volume 28, no. 2. See also <<http://www.irs.gov/taxstats/index.html>>.

Table 475. Federal Individual Income Tax Returns— Sources of Net Losses Included in Adjusted Gross Income: 2004 to 2006

[5,194 represents 5,194,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2004		2005		2006	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)
Total net losses.	(NA)	303,458	(NA)	319,587	(NA)	343,271
Business or profession net loss.	5,194	43,007	5,308	45,016	5,447	48,738
Net capital loss ¹	11,513	25,492	10,023	22,137	8,642	18,752
Net loss, sales of property other than capital assets.	892	7,971	877	9,180	884	9,819
Total rental and royalty net loss.	² 4,380	38,466	4,554	43,988	4,658	49,927
Partnership and S corporation net loss.	2,498	82,697	2,539	89,694	2,597	102,747
Estate and trust net loss	36	1,436	36	1,654	45	1,942
Farm net loss	1,416	20,610	1,371	20,653	1,406	23,015
Net operating loss ³	830	75,012	863	79,452	917	80,796
Other net loss ⁴	359	8,768	346	7,811	347	7,535

NA Not available. ¹ Includes only the portion of capital losses allowable in the calculation of adjusted gross income. Only \$3,000 of net capital loss per return (\$1,500 for married filing separately) are allowed to be included in negative total income. Any excess is carried forward to future years. ² Includes farm rental net loss. ³ Net operating loss is a carryover of the loss from a business when taxable income from a prior year was less than zero. ⁴ Other net loss represents losses reported on Form 1040, line 21, except net operating loss and the foreign-earned income exclusion.

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

Table 476. Federal Individual Income Tax Returns—Number, Income Tax, and Average Tax by Size of Adjusted Gross Income: 2000 and 2006

[129,374 represents 129,374,000. Based on sample of returns; see Appendix III]

Size of adjusted gross income	Number of returns (1,000)		Adjusted gross income (AGI) (bil. dol.)		Income tax total ¹ (bil. dol.)		Tax as percent of AGI (for taxable returns only)		Average tax (for taxable returns only) (dol.)	
	2000	2006	2000	2006	2000	2006	2000	2006	2000	2006
Total	129,374	138,395	6,365	8,031	981	1,024	16	14	10,129	11,041
Less than \$1,000 ²	2,966	4,378	-58	-90	-	-	(NA)	(NA)	648	3,893
\$1,000 to \$2,999	5,385	4,822	11	10	-	-	7	3	134	61
\$3,000 to \$4,999	5,599	5,108	22	20	-	-	4	5	179	176
\$5,000 to \$6,999	5,183	4,780	31	-	1	-	5	2	297	110
\$7,000 to \$8,999	4,972	4,776	40	38	1	-	4	3	331	253
\$9,000 to \$10,999	5,089	4,458	51	45	1	-	5	2	470	245
\$11,000 to \$12,999	4,859	4,869	58	58	2	1	6	3	704	371
\$13,000 to \$14,999	4,810	4,614	67	65	3	1	6	4	883	540
\$15,000 to \$16,999	4,785	4,516	76	72	3	2	7	4	1,052	709
\$17,000 to \$18,999	4,633	4,343	83	78	4	2	7	5	1,279	881
\$19,000 to \$21,999	6,502	6,055	133	124	7	4	8	5	1,565	1,073
\$22,000 to \$24,999	5,735	5,936	135	139	8	5	8	6	1,815	1,382
\$25,000 to \$29,999	8,369	8,750	229	240	16	10	8	7	2,248	1,800
\$30,000 to \$39,999	13,548	14,152	471	492	40	27	9	7	3,094	2,446
\$40,000 to \$49,999	10,412	10,687	466	479	46	33	10	8	4,462	3,485
\$50,000 to \$74,999	17,076	18,855	1,045	1,158	116	94	11	9	6,824	5,300
\$75,000 to \$99,999	8,597	11,140	738	961	100	90	14	10	11,631	8,198
\$100,000 to \$199,999	8,083	12,088	1,066	1,606	184	209	17	13	22,783	17,388
\$200,000 to \$499,999	2,136	3,121	614	895	146	177	24	20	68,628	56,831
\$500,000 to \$999,999	396	589	269	400	76	94	28	24	192,092	160,215
\$1,000,000 or more	240	354	817	1,211	226	273	28	23	945,172	772,805

- Represents or rounds to zero. NA Not available. ¹ Consists of income tax after credits (including alternative minimum tax). ² 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 Fall issues.

Table 477. Federal Individual Income Tax Returns— Selected Itemized Deductions and the Standard Deduction: 2005 and 2006

[47,755 represents 47,755,000. For tax years. Based on a sample of returns, see source and Appendix III. Minus sign (–) indicates decrease]

Item	2005		2006		Percent change, 2005–06	
	Number of returns ¹ (1,000)	Amount (mil. dol.)	Number of returns ¹ (1,000)	Amount (mil. dol.)	Number of returns ¹	Amount
Total itemized deductions before limitation	47,755	1,167,135	49,124	1,264,390	2.9	8.3
Medical and dental expenses after 7.5 percent AGI limitation. ²	9,917	67,354	10,209	70,704	2.9	5.0
Taxes paid ²	47,353	400,390	48,661	432,774	2.8	8.1
State and local income taxes	34,570	227,581	35,666	246,382	3.2	8.3
State and local general sales taxes	11,423	17,271	11,249	18,924	–1.5	9.6
Interest paid ³	39,016	405,718	40,285	470,475	3.3	16.0
Home mortgage interest	38,575	383,733	39,831	443,152	3.3	15.5
Charitable contributions ⁴	41,381	183,391	41,438	186,647	0.1	1.8
Other than cash contributions	25,371	48,057	24,748	52,631	–2.5	9.5
Casualty and theft losses	814	14,984	206	5,136	–74.7	–65.7
Miscellaneous deductions after 2-percent AGI limitation . .	12,407	76,183	12,314	76,666	–0.8	0.6
Total unlimited miscellaneous deductions	1,522	19,114	1,606	21,988	5.5	15.0
Itemized deductions in excess of limitation	6,323	45,324	6,789	35,152	7.4	–22.4
Total itemized deductions after limitation	47,755	1,121,811	49,124	1,229,237	2.9	9.6
Total standard deduction	84,841	580,748	86,584	607,464	2.1	4.6
Total deductions (after itemized deduction limitation)	132,597	1,702,559	135,707	1,836,701	2.3	7.9

¹ Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers. ² Includes real estate taxes, personal property taxes, and other taxes not shown separately. ³ Includes investment interest and deductible mortgage “points” not shown separately. ⁴ For more information, see Table 572.

Table 478. Federal Individual Income Tax Returns—Statutory Adjustments: 2005 and 2006

[33,591 represents 33,591,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2005		2006		Percent change in amount, 2005–06
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	
Total statutory adjustments	33,591	109,397	33,981	113,845	4.1
Payments to an Individual Retirement Account	3,256	12,003	3,231	12,534	4.4
Educator expenses deduction	3,504	878	3,167	806	-8.2
Moving expenses adjustment	1,134	3,077	1,083	3,159	2.7
Student loan interest deduction	8,073	5,053	8,541	6,157	21.9
Tuition and fees deduction	4,696	10,847	4,016	9,621	-11.3
Self-employment tax deduction	16,695	22,734	17,075	23,925	5.2
Self-employment health insurance deduction	3,901	19,646	3,804	20,303	3.3
Payments to a self-employed retirement (Keogh) plan. . .	1,257	21,268	1,228	22,012	3.5
Forfeited interest penalty	806	266	1,164	430	61.7
Alimony paid	588	8,954	585	9,116	1.8
Other adjustment ¹	(NA)	1,515	(NA)	1,245	-17.8

NA Not available. ¹ Includes foreign housing adjustment, Medical Savings Accounts deduction, jury duty pay deduction, and other adjustments for 2005 and 2006.

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

Table 479. Federal Individual Income Tax Returns—Itemized Deductions and Statutory Adjustments by Size of Adjusted Gross Income: 2006

[49,124 represents 49,124,000. 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, 2}	1,000 . . .	49,124	923	2,306	3,358	4,363	4,546	19,117	14,510	
Amount ^{1, 2}	Mil. dol..	1,229,237	13,933	34,215	48,571	65,218	71,839	371,502	623,958	
Medical and dental expenses: ³										
Returns	1,000 . . .	10,209	575	1,358	1,404	1,379	1,196	3,386	911	
Amount	Mil. dol..	70,704	4,159	10,265	8,853	7,864	7,405	21,815	10,343	
Taxes paid:										
Returns ²	1,000 . . .	48,661	874	2,213	3,265	4,278	4,495	19,044	14,492	
Amount, total	Mil. dol..	432,774	2,622	5,854	9,396	14,401	17,812	110,712	271,978	
State and local income taxes: ⁴										
Returns	1,000 . . .	46,916	758	1,977	3,045	4,045	4,313	18,508	14,269	
Amount	Mil. dol..	265,306	584	1,436	3,205	5,776	8,101	57,223	188,980	
Real estate taxes:										
Returns	1,000 . . .	42,584	672	1,686	2,477	3,433	3,676	17,047	13,594	
Amount	Mil. dol..	156,384	1,901	4,105	5,693	7,918	8,953	49,485	78,330	
Interest paid:										
Returns	1,000 . . .	40,285	602	1,464	2,337	3,330	3,572	16,392	12,587	
Amount	Mil. dol..	470,475	5,695	12,662	19,519	28,025	30,769	162,274	211,530	
Home mortgage interest:										
Returns	1,000 . . .	39,831	593	1,447	2,317	3,314	3,550	16,290	12,321	
Amount	Mil. dol..	443,152	5,655	12,550	19,301	27,781	30,367	160,577	186,920	
Charitable contributions:										
Returns	1,000 . . .	41,438	541	1,545	2,411	3,315	3,607	16,497	13,523	
Amount	Mil. dol..	186,647	633	2,608	4,680	6,826	7,947	44,221	119,731	
Unreimbursed employee business expenses:										
Returns	1,000 . . .	15,985	86	367	932	1,452	1,599	7,174	4,376	
Amount	Mil. dol..	75,601	340	1,620	4,617	7,050	7,419	30,937	23,619	
Returns with statutory adjustments:										
Number of returns ²	1,000 . . .	33,981	4,318	4,160	3,423	3,121	2,868	9,430	6,660	
Amount of adjustments	Mil. dol..	113,845	6,137	5,916	6,260	6,107	6,545	25,556	57,325	
Payments to IRAs: ⁴										
Returns	1,000 . . .	3,231	98	214	359	363	400	1,098	698	
Amount	Mil. dol..	12,534	301	551	1,027	1,141	1,435	4,350	3,728	
Deduction for self-employment tax:										
Returns	1,000 . . .	17,075	3,202	2,869	1,627	1,301	1,138	3,681	3,256	
Amount	Mil. dol..	23,925	1,376	2,202	1,691	1,448	1,357	5,496	10,355	
Self-employment health insurance:										
Returns	1,000 . . .	3,804	360	363	349	302	273	894	1,263	
Amount	Mil. dol..	20,303	1,299	1,297	1,383	1,260	1,149	4,516	9,398	
Payments to Keogh plans:										
Returns	1,000 . . .	1,228	22	22	24	40	44	260	817	
Amount	Mil. dol..	22,012	100	83	107	251	303	2,386	18,782	

¹ After limitations. ² Includes other deductions and adjustments, not shown separately. ³ Before limitation. ⁴ State and local taxes include income taxes and sales taxes.

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

Table 480. Federal Individual Income Tax Returns—Selected Tax Credits: 2004 to 2006

[41,694 represents 41,694,000. For tax years. Based on a sample of returns, see source and Appendix III]

Item	2004		2005		2006	
	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)	Number of returns (1,000)	Amount (mil. dol.)
Total tax credits ¹	41,694	52,367	42,246	55,316	46,092	58,939
Child care credit	6,317	3,338	6,501	3,462	6,467	3,487
Earned income credit ²	2,975	768	2,896	745	2,960	797
Foreign tax credit	4,700	6,758	5,398	9,362	6,418	10,958
General business credit	249	635	251	878	387	1,302
Minimum tax credit	275	902	290	1,081	359	1,032
Child tax credit ³	25,989	32,300	25,951	32,048	25,742	31,742
Education credits	7,181	6,017	7,057	6,120	7,725	7,022
Retirement savings contribution credit	5,289	1,012	5,294	945	5,192	894

¹ Includes credits not shown separately. ² Represents portion of earned income credit used to offset income tax before credits. ³ Excludes refundable portion.

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

Table 481. Federal Individual Income Tax Returns by State: 2006

[139,231 represents 139,231,000. For tax year. Data will not agree with data in other tables due to differing survey methodology used to derive state data]

State	Total number of returns (1,000)	Adjusted gross income (mil. dol.)			Itemized deductions (mil. dol.)				Income tax (mil. dol.)
		Total ¹	Salaries and wages	Net capital gain	Total	State and local income tax	Real estate taxes	Mortgage interest paid	
U.S.	139,231	7,945,456	5,469,458	724,512	1,244,098	251,465	158,951	480,952	1,023,645
AL	2,029	96,624	67,707	6,748	12,745	2,159	568	4,524	10,979
AK	341	17,947	12,671	1,013	1,751	24	282	898	2,263
AZ	2,597	147,978	97,962	15,215	24,264	3,664	1,821	11,251	17,983
AR	1,185	50,652	36,183	2,801	6,291	1,442	300	1,929	5,433
CA	15,988	1,035,152	699,105	107,773	219,123	50,632	22,911	98,655	137,232
CO	2,229	138,876	92,919	15,693	22,525	4,184	1,758	10,948	18,063
CT	1,714	141,719	94,294	15,783	22,749	6,087	4,059	7,891	23,162
DE	412	24,150	16,767	1,808	3,644	834	267	1,535	3,009
DC	288	21,406	13,628	2,712	3,906	1,207	245	1,363	3,305
FL	8,656	510,337	300,721	75,264	72,045	2,403	10,689	30,219	71,125
GA	4,076	216,332	154,940	17,890	37,407	7,499	3,372	14,350	25,885
HI	638	33,031	22,287	3,122	5,307	1,193	280	2,542	3,769
ID	641	31,709	20,846	3,747	5,047	1,099	438	1,933	3,488
IL	5,980	362,236	250,723	32,967	51,576	7,380	9,724	21,571	48,970
IN	2,969	142,501	104,505	7,823	17,773	3,764	1,762	6,558	15,909
IA	1,378	66,193	47,218	3,606	8,409	1,947	927	2,628	7,106
KS	1,289	66,433	46,822	4,149	8,785	2,093	961	2,701	7,871
KY	1,823	82,559	59,556	4,780	11,233	2,980	864	3,830	8,773
LA	1,895	91,888	63,359	6,575	11,780	1,870	492	4,159	11,429
ME	634	29,467	20,258	2,265	4,313	1,108	585	1,484	3,090
MD	2,717	181,096	129,330	12,970	36,834	9,849	3,681	15,307	23,281
MA	3,144	222,928	150,330	23,993	35,042	8,857	5,248	13,196	31,884
MI	4,655	233,373	168,174	11,806	35,403	5,971	5,527	14,051	26,793
MN	2,560	145,576	104,315	9,788	24,542	6,154	2,683	9,741	17,874
MS	1,234	49,860	36,163	2,951	7,032	1,035	346	1,901	5,083
MO	2,721	131,089	93,076	8,060	18,089	3,902	1,783	6,514	15,084
MT	466	20,405	12,819	2,171	2,902	625	280	1,024	2,163
NE	833	41,039	29,065	2,953	5,593	1,270	764	1,665	4,654
NV	1,211	77,212	47,479	11,878	13,518	449	1,054	6,562	10,428
NH	661	40,176	28,635	3,634	5,395	430	1,314	2,355	5,177
NJ	4,230	302,073	218,419	20,872	54,577	12,736	12,142	18,217	43,578
NM	887	39,283	26,969	2,781	4,804	880	347	2,007	4,434
NY	8,964	604,209	398,947	70,037	105,093	35,122	15,949	27,988	89,772
NC	4,006	203,103	143,551	14,625	33,252	8,431	2,734	11,732	22,977
ND	315	14,229	9,780	914	1,235	176	173	360	1,576
OH	5,521	266,210	193,758	14,147	37,979	10,865	5,425	13,310	30,242
OK	1,544	74,932	50,314	5,965	9,834	2,280	641	2,832	9,030
OR	1,695	88,483	58,569	7,927	16,691	4,606	1,757	6,455	9,928
PA	6,041	320,782	225,758	22,494	42,476	9,361	6,977	14,483	39,844
RI	517	28,128	19,919	2,141	4,557	1,049	763	1,719	3,466
SC	1,949	91,821	63,229	7,284	14,242	3,045	1,109	5,152	9,923
SD	378	17,668	11,237	1,776	1,529	49	179	538	2,140
TN	2,742	134,041	96,066	10,491	14,726	421	1,331	6,021	16,329
TX	10,090	562,875	395,476	51,366	59,775	1,120	11,073	21,654	76,431
UT	1,075	57,463	39,908	5,109	10,651	2,052	703	3,759	6,254
VT	319	15,780	10,476	1,656	2,080	473	404	725	1,762
VA	3,619	230,255	163,227	17,918	38,575	8,166	4,344	17,315	29,555
WA	3,018	186,216	124,815	19,527	26,379	645	3,559	13,200	24,114
WV	770	31,973	23,496	1,183	2,807	749	152	987	3,251
WI	2,738	141,048	100,837	9,799	21,736	5,491	3,727	7,182	16,408
WY	258	17,059	9,385	2,969	1,540	97	101	590	2,536
Other ²	1,593	67,881	63,463	11,591	4,532	1,543	374	1,441	8,829

¹ Includes other items, not shown separately. ² 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.

Table 482. Federal Individual Income Tax—Tax Liability and Effective and Marginal Tax Rates for Selected Income Groups: 2000 to 2008

[Refers to income after exclusions but before deductions for itemized or standard deductions and for personal exemptions. Tax liability is after reductions for tax credits. As a result of the tax credits, tax liability can be negative, which means that the taxpayer receives a payment from the government. The effective rate represents tax liability, which may be negative as a result of the tax credits, 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. Tax credits which increase with income can result in negative marginal tax rates. Computations assume itemized deductions (in excess of floors) of 18 percent of adjusted gross income or the standard deduction, whichever is greater. All income is assumed to be from wages and salaries. Does not include social security and Medicare taxes imposed on most wages and salaries]

Adjusted gross income	2000	2004	2005	2006	2007	2008 ¹
TAX LIABILITY (dol.)						
Single person, no dependents:						
\$5,000	2_353	2_383	2_383	2_383	2_383	1_2_683
\$10,000	2_391	2_291	2_46	2_7	2_73	1_2_415
\$20,000	1,920	1,450	1,405	1,355	1,296	1,656
\$30,000	3,270	2,868	2,845	2,818	2,789	1,2156
\$40,000	4,988	4,163	4,075	4,048	4,019	1,3394
\$50,000	7,284	6,213	6,115	5,983	5,824	1,5119
\$75,000	13,024	11,338	11,240	11,108	10,949	1,10244
\$100,000	19,233	16,719	16,571	16,368	16,119	1,5969
Married couple, two dependents, with one spouse working:						
\$5,000	2_2,000	2_2,000	2_2,000	2_2,000	2_2,000	1_2_3,200
\$10,000	2_3,888	2_4,000	2_4,000	2_4,000	2_4,000	1_2_5,425
\$20,000	2_3,349	2_4,643	2_4,986	2_4,5169	2_4,5,404	1,2,4_7,484
\$30,000	2_3,475	2_3,4_2,359	2_3,4_2,810	2_3,4_3,108	2_3,4_3,490	1,2,3,4_5,143
\$40,000	3_2,218	3_4_30	3_4_150	3_4_280	3_4_428	1,3,4_2,637
\$50,000	3_3,470	3_4,470	3_4,350	3_4,1,200	3_4,1,073	1,2_838
\$75,000	3_7,384	3_4,650	3_4,575	3_4,490	3_4,403	1,2_5,223
\$100,000	3_13,124	3_8,875	3_8,630	3_8,315	3_7,948	1,3_5,888
EFFECTIVE RATE (percent)						
Single person, no dependents:						
\$5,000	2_7.1	2_7.7	2_7.7	2_7.7	2_7.7	1_2_13.7
\$10,000	2_3.9	2_0.9	2_0.5	2_0.1	2_0.7	1_2_4.2
\$20,000	9.6	7.3	7	6.8	6.5	2_3.3
\$30,000	10.9	9.6	9.5	9.4	9.3	2_7.2
\$40,000	12.5	10.4	10.2	10.1	10.1	2_8.5
\$50,000	14.6	12.4	12.2	12.0	11.6	2_10.2
\$75,000	17.4	15.1	15	14.8	14.6	2_13.7
\$100,000	19.2	16.7	16.6	16.4	16.1	1_16.0
Married couple, two dependents, with one spouse working:						
\$5,000	2_40.0	2_40.0	2_40.0	2_40.0	2_40.0	1_2_64.0
\$10,000	2_38.9	2_40.0	2_40.0	2_39.3	2_40.0	1_2_54.3
\$20,000	2_3_11.7	2_4_23.2	2_4_24.9	2_4_21.2	2_4_27.0	1,2,4_37.4
\$30,000	2_31.6	2_3,4_7.9	2_3,4_9.4	2_3,4_4.3	2_3,4_11.6	1,2,3,4_17.1
\$40,000	3_5.5	3_4_0.1	3_4_0.4	3_41.6	3_4_1.1	1,3,4_6.6
\$50,000	3_6.9	3_2.9	3_2.7	3_4.2	3_2.1	1,3_1.7
\$75,000	3_9.8	3_6.2	3_6.1	3_6.9	3_5.9	1,3_4.4
\$100,000	3_13.1	3_8.9	3_8.6	3_10.4	3_7.9	1,3_5.9
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
\$5,000	-	2_7.7	2_7.7	2_7.7	2_7.7	2_7.7
\$10,000	2_22.7	2_17.7	2_17.7	2_17.7	2_17.7	2_17.7
\$20,000	15.0	15.0	15.0	15.0	15.0	15.0
\$30,000	15.0	15.0	15.0	15.0	15.0	15.0
\$40,000	28.0	25.0	15.0	15.0	15.0	15.0
\$50,000	28.0	25.0	25.0	25.0	25.0	25.0
\$75,000	28.0	25.0	25.0	25.0	25.0	25.0
\$100,000	31.0	28.0	28.0	28.0	28.0	25.0
Married couple, two dependents, with one spouse working:						
\$5,000	2_40.0	2_40.0	2_40.0	2_40.0	2_40.0	2_40.0
\$10,000	2_40.0	2_40.0	2_40.0	2_40.0	2_40.0	2_55.0
\$20,000	2_3_21.1	2_4_6.1	2_4_6.1	2_4_6.1	2_4_6.1	2_6.1
\$30,000	2_36.1	2_3,4_31.1	2_3,4_31.1	2_3,4_31.1	2_3,4_31.1	2_3,4_31.1
\$40,000	15.0	3_4_15.0	3_4_15.0	3_4_15.0	3_4_15.0	3_4_31.1
\$50,000	15.0	15.0	15.0	15.0	15.0	15.0
\$75,000	28.0	15.0	15.0	15.0	15.0	15.0
\$100,000	28.0	25.0	25.0	25.0	25.0	25.0

- Represents zero. ¹ Includes effect of the Recovery Rebate paid in 2008 under the Economic Stimulus Act of 2008 (P.L. 110-185). ² Includes effect from the refundable earned income credit. ³ Includes effect from the child tax credit. ⁴ Includes effect from the additional (refundable) child tax credit.

Table 483. Federal Individual Income Tax—Current Income Equivalent to 2000 Constant Income for Selected Income Groups: 2000 to 2008

[Constant 2000 incomes calculated by using the U.S. Bureau of Labor Statistics Consumer Price Index for Urban Consumers (CPI-U); see Table 709, section 14. See also headnote, Table 482]

Adjusted gross income Constant 2000 dollars	2000	2004	2005	2006	2007	2008 ¹
REAL INCOME EQUIVALENT (dol.)						
\$5,000	5,000	5,480	5,670	5,850	6,020	6,250
\$10,000	10,000	10,970	11,340	11,710	12,040	12,500
\$20,000	20,000	21,940	22,680	23,410	24,080	25,010
\$30,000	30,000	32,910	34,020	35,120	36,120	37,510
\$40,000	40,000	43,880	45,370	46,830	48,160	50,010
\$50,000	50,000	54,850	56,710	58,540	60,200	62,520
\$75,000	75,000	82,270	85,060	87,800	90,310	93,770
\$100,000	100,000	109,700	113,410	117,070	120,410	125,030
TAX LIABILITY (dol.)						
Single person, no dependents:						
\$5,000	2,353	2,390	2,399	2,412	2,428	1,2, 2,738
\$10,000	291	262	283	295	287	1, 2, -29
\$20,000	1,920	1,741	1,807	1,867	1,908	1, 1,408
\$30,000	3,270	3,225	3,339	3,447	3,542	1, 3,087
\$40,000	4,988	4,958	5,166	5,333	5,447	1, 5,121
\$50,000	7,284	7,207	7,491	7,733	7,915	1, 7,685
\$75,000	13,024	12,828	13,302	13,732	14,087	1, 14,692
\$100,000	19,233	18,946	19,649	20,287	20,805	1, 21,705
Married couple, 2 dependents with one spouse working:						
\$5,000	2,2,000	2,2,192	2,2,268	2,2,340	2,2,408	1, 2, -3,700
\$10,000	2,3,888	2,4,4,333	2,4,4,451	2,4,4,598	2,4,4,760	1, 2, 4, -6,624
\$20,000	2,3,2,349	2,4,4,525	2,4,4,823	2,4,4,963	2,4,5,157	1, 2, 3, 4, -6,693
\$30,000	2,3,475	2,3,4,4,566	2,3,4,4,561	2,3,4,4,518	2,3,4,4,589	1, 2, 3, 4, -3,410
\$40,000	3,2,218	3,552	3,656	3,745	3,4,797	1, 3, -836
\$50,000	3,3,470	3,2,172	3,2,325	3,2,465	3,2,582	1, 3, 987
\$75,000	3,7,384	3,5,544	3,5,812	3,6,064	3,6,286	1, 3, 4, 831
\$100,000	3,13,124	3,10,864	3,11,579	3,12,214	3,12,682	1, 3, 11,819
EFFECTIVE TAX RATE (percent)						
Single person, no dependents:						
\$5,000	2,7.1	2,7.1	2,7.0	2,7.0	2,7.1	1, 2, -11.8
\$10,000	2,3.9	2,2.4	2,2.5	2,2.5	2,2.4	1, 2, -0.2
\$20,000	9.6	7.9	8.0	8.0	7.9	1, 5.6
\$30,000	10.9	9.8	9.8	9.8	9.8	1, 8.2
\$40,000	12.5	11.3	11.4	11.4	11.3	1, 10.2
\$50,000	14.6	13.1	13.2	13.2	13.1	1, 12.3
\$75,000	17.4	15.6	15.6	15.6	15.6	1, 15.7
\$100,000	19.2	17.3	17.3	17.3	17.3	1, 17.4
Married couple, 2 dependents with one spouse working:						
\$5,000	2,40.0	2,40.0	2,40.0	2,40.0	2,40.0	1, 2, -59.2
\$10,000	2,38.9	2,4,39.5	2,4,39.3	2,4,39.3	2,39.5	1, 2, 4, -53.0
\$20,000	2,3,11.7	2,4,20.6	2,4,21.3	2,4,21.2	2,4,21.4	1, 2, 3, 4, -26.8
\$30,000	2,3,1.6	2,3,4,4.4	2,3,4,4.6	2,3,4,4.2	2,3,4,4.4	1, 2, 3, 4, -9.1
\$40,000	3,5.5	3,1.3	3,1.4	3,1.6	3,4,1.7	1, 3, -1.7
\$50,000	3,6.9	3,4.0	3,4.1	3,4.2	3,4.3	1, 3, 1.6
\$75,000	3,9.8	3,6.7	3,6.8	3,6.9	3,7.0	1, 3, 5.2
\$100,000	3,13.1	3,9.9	3,10.2	3,10.4	3,10.5	1, 3, 9.5
MARGINAL TAX RATE (percent)						
Single person, no dependents:						
\$5,000	-	-	-	-	-	-
\$10,000	2,22.7	2,17.7	2,17.7	2,17.7	2,17.7	2,7.7
\$20,000	15.0	15.0	15.0	15.0	15.0	15.0
\$30,000	15.0	15.0	15.0	15.0	15.0	15.0
\$40,000	28.0	25.0	25.0	25.0	25.0	25.0
\$50,000	28.0	25.0	25.0	25.0	25.0	25.0
\$75,000	28.0	25.0	25.0	25.0	25.0	25.0
\$100,000	31.0	28.0	28.0	28.0	28.0	28.0
Married couple, 2 dependents with one spouse working:						
\$5,000	2,40.0	2,40.0	2,40.0	2,40.0	2,40.0	2,40.0
\$10,000	-	4,15.0	4,15.0	4,15.0	4,15.0	4,15.0
\$20,000	2,3,21.1	2,4,6.1	2,4,6.1	2,4,6.1	2,3,4,6.1	2, 3, 4, 31.1
\$30,000	2,3,26.1	2, 3, 4, 31.1	2, 3, 4, 31.1	2, 3, 4, 31.1	2, 3, 4, 31.1	2, 3, 4, 31.1
\$40,000	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
\$75,000	28.0	15.0	15.0	15.0	15.0	15.0
\$100,000	28.0	25.0	30.1	30.1	30.1	30.1

- Represents zero. ¹ Includes effect of the Recovery Rebate paid in 2008 under the Economic Stimulus Act of 2008 (P.L. 110-185). ² Includes effect from the refundable earned income credit. ³ Includes effect from the child tax credit. ⁴ Includes effect from the additional (refundable) child tax credit.

Table 484. Federal Civilian Employment and Annual Payroll by Branch: 1970 to 2008

[2,997 represents 2,997,000. 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 (mil. dol.)				
	Total (1,000)	Percent of U.S. em- ployed ¹	Executive (1,000)		Legis- lative (1,000)	Judicial (1,000)	Total	Executive		Legisla- tive	Judicial
			Total	Defense				Total	Defense		
1970 . . .	² 2,997	3.81	2,961	1,263	29	7	27,322	26,894	11,264	338	89
1980 . . .	² 2,987	3.01	2,933	971	40	14	58,012	56,841	18,795	883	288
1985 . . .	3,001	2.80	2,944	1,080	39	18	80,599	78,992	28,330	1,098	509
1990 . . .	² 3,233	2.72	3,173	1,060	38	23	99,138	97,022	31,990	1,329	787
1995 . . .	2,943	2.36	2,880	852	34	28	118,304	115,328	31,753	1,598	1,379
2000 . . .	² 2,879	2.10	2,816	681	31	32	130,832	127,472	29,607	1,619	1,741
2002 . . .	2,699	1.98	2,635	671	31	34	136,611	132,893	28,845	1,781	1,938
2003 . . .	2,743	1.99	2,677	669	31	34	143,380	139,506	29,029	1,908	1,966
2004 . . .	2,714	1.95	2,649	668	30	34	148,037	144,134	29,128	1,977	1,927
2005 . . .	2,709	1.91	2,645	671	30	34	152,222	148,275	29,331	2,048	1,900
2006 . . .	2,700	1.87	2,636	676	30	34	160,570	156,543	29,580	2,109	1,918
2007 . . .	2,695	1.85	2,632	674	30	33	161,394	157,010	29,025	2,119	2,265
2008 . . .	2,730	1.88	2,666	682	30	34	167,166	162,675	29,749	2,162	2,328

¹ Civilian employed only. See Table 574, Section 12. ² Includes temporary census workers.

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

Table 485. Full-Time Federal Civilian Employment—Employees and Average Pay by Pay System: 2000 to 2008

[As of March 31 (1,671 represents 1,671,000). Excludes employees of Congress and federal courts, maritime seamen of U.S. Department of Commerce, and small number for whom rates were not reported. See text, this section, for explanation of general schedule and wage system]

Pay system	Employees (1,000)				Average annual pay (dol.)			
	2000	2006	2007	2008	2000	2006	2007	2008
Total, excluding postal. . .	1,671	1,740	1,845	1,885	50,429	65,253	65,825	69,061
General Schedule	1,216	1,243	1,330	1,265	49,428	64,305	65,856	68,674
Wage system	205	185	200	200	37,082	45,522	46,317	47,652
Other	250	312	315	420	66,248	80,756	78,134	80,444
Postal pay system ¹	788	696	685	663	37,627	46,807	48,752	50,294

¹ Source: Career employees—U.S. Postal Service, *Annual Report of the Postmaster General*. See also <<http://www.usps.com/financials/cspo/welcome.htm>>; Average pay—U.S. Postal Service, *Comprehensive Statement of Postal Operations*, annual.

Source: Except as noted, U.S. Office of Personnel Management, "Pay Structure of the Federal Civil Service," annual (publication discontinued) and unpublished data; <<http://www.opm.gov/feddata/>>.

Table 486. Paid Civilian Employment in the Federal Government by State: 2000 and 2007

[As of December 31. In thousands (2,766 represents 2,766,000). Excludes Central Intelligence Agency, Defense Intelligence Agency, seasonal and on-call employees, and National Security Agency]

State	2000	2007	State	2000	2007	State	2000	2007
U.S.¹	2,766	1,812	KY	30	22	OH	84	46
AL	48	37	LA	33	21	OK	43	35
AK	14	12	ME	13	10	OR	29	20
AZ	43	37	MD	130	113	PA	107	66
AR	20	14	MA	53	27	RI	10	6
CA	248	153	MI	58	27	SC	26	20
CO	51	37	MN	34	17	SD	9	8
CT	21	8	MS	24	19	TN	50	26
DE	5	3	MO	54	35	TX	162	124
DC	181	145	MT	11	10	UT	30	28
FL	113	80	NE	15	9	VT	6	4
GA	89	71	NV	13	10	VA	145	133
HI	23	22	NH	8	4	WA	62	50
ID	11	9	NJ	62	29	WV	18	17
IL	94	48	NM	25	24	WI	30	14
IN	37	22	NY	134	67	WY	6	5
IA	18	9	NC	57	38			
KS	25	15	ND	8	6			

¹ Includes employees outside the United States and in states not specified, not shown separately.

Source: U.S. Office of Personnel Management, "Employment by Geographic Area," biennial (publication discontinued) and unpublished data; <<http://www.opm.gov/feddata/>>.

Table 487. Federal Civilian Employment by Branch and Agency: 1990 to 2008

[For years ending September 30. Annual averages of monthly figures. Excludes Central Intelligence Agency, National Security Agency; the Defense Intelligence Agency; and, as of October 1996, the National Imagery and Mapping Agency]

Agency	1990	2000	2005	2006	2007	2008
Total, all agencies	3,128,267	2,708,101	2,708,753	2,700,007	2,694,929	2,730,040
Legislative Branch	37,495	31,157	30,303	30,067	29,573	29,919
Judicial Branch	23,605	32,186	33,690	33,834	32,921	33,682
Executive Branch	3,067,167	2,644,758	2,644,764	2,636,106	2,632,435	2,666,440
Executive Office of the President	1,731	1,658	1,736	1,709	1,719	1,717
Executive Departments	2,065,542	1,592,200	1,689,914	1,689,351	1,696,893	1,740,979
State	25,288	27,983	33,808	33,968	34,657	35,779
Treasury	158,655	143,508	114,194	112,000	111,577	111,335
Defense	1,034,152	676,268	670,790	676,452	673,722	682,142
Justice	83,932	125,970	105,102	106,159	106,946	107,970
Interior	77,679	73,818	73,599	71,593	70,256	70,515
Agriculture	122,594	104,466	104,989	101,887	99,629	98,720
Commerce	69,920	47,652	38,927	40,335	40,163	41,339
Labor	17,727	16,040	15,599	15,434	15,855	16,269
Health & Human Services	123,959	62,605	60,944	60,756	61,217	62,344
Housing & Urban Development	13,596	10,319	10,086	9,814	9,718	9,599
Transportation	67,364	63,598	55,975	53,573	53,536	54,676
Energy	17,731	15,692	15,050	14,838	14,696	14,857
Education	4,771	4,734	4,429	4,257	4,146	4,210
Veterans Affairs	248,174	219,547	236,363	236,938	245,537	265,390
Homeland Security	(X)	(X)	149,977	151,771	155,397	165,839
Independent agencies	999,894	1,050,900	953,113	945,046	933,833	923,744
Board of Governors Federal Reserve System	1,525	2,372	1,851	1,869	1,874	1,873
Environmental Protection Agency	17,123	18,036	17,964	18,166	19,153	18,127
Equal Employment Opportunity Commission	2,880	2,780	2,421	2,285	2,191	2,209
Federal Communications Commission	1,778	1,965	1,936	1,857	1,827	1,809
Federal Deposit Insurance Corporation	17,641	6,958	4,998	4,583	4,573	4,726
Federal Trade Commission	988	1,019	1,046	1,027	1,094	1,131
General Services Administration	20,277	14,334	12,685	12,460	12,099	11,929
National Archives & Records Administration	3,120	2,702	3,048	3,051	2,973	3,068
National Aeronautics & Space Administration	24,872	18,819	19,105	18,448	19,378	18,531
National Labor Relations Board	2,263	2,054	1,822	1,832	1,772	1,670
National Science Foundation	1,318	1,247	1,325	1,325	1,356	1,383
Nuclear Regulatory Commission	3,353	2,858	3,230	3,297	3,609	3,833
Office of Personnel Management	6,636	3,780	4,333	4,954	5,291	5,375
Peace Corps	1,178	1,065	1,064	1,075	1,077	1,035
Railroad Retirement Board	1,772	1,176	1,010	1,004	990	977
Securities & Exchange Commission	2,302	2,955	3,933	3,760	3,534	3,562
Small Business Administration	5,128	4,150	4,288	6,148	4,234	3,813
Smithsonian Institution	5,092	5,065	4,981	4,953	5,008	4,929
Social Security Administration	(X)	64,474	65,861	64,884	62,769	62,337
Tennessee Valley Authority	28,392	13,145	12,721	12,624	12,293	11,727
U.S. Information Agency	8,555	2,436	2,212	2,144	2,046	2,052
U.S. International Development Cooperation Agency	4,698	2,552	2,644	2,723	2,761	2,515
U.S. Postal Service	816,886	860,726	767,972	760,039	753,254	744,405

X Not applicable. ¹ Includes enumerators for the 1990 and 2000 census. ² Social Security Administration was separated from the Department of Health and Human Services effective April 1995. ³ See text, Section 10, concerning the development of the Department of Homeland Security. ⁴ Includes agencies with fewer than 1,000 employees in 2005, not shown separately.

Table 488. Federal Employees—Summary Characteristics: 1990 to 2006

[As of September 30. In percent, except as indicated. For civilian employees, excluding U.S. Postal Service employees]

Characteristic	1990	1995	2000	2001	2002	2003	2004	2005	2006
Average age (years) ¹	42.3	44.3	46.3	46.5	46.5	46.7	46.8	46.9	46.9
Average length of service (years)	13.4	15.5	17.1	17.1	16.8	16.8	16.6	16.4	16.3
Retirement eligible: ²									
Civil Service Retirement System	8	10	17	19	23	27	30	33	37
Federal Employees Retirement System	3	5	11	10	11	12	13	13	13
Bachelor's degree or higher	35	39	41	41	41	41	42	43	43
Sex: Male	57	56	55	55	55	55	56	56	56
Female	43	44	45	45	45	45	44	44	44
Race and national origin:									
Total minorities	27.4	28.9	30.4	30.6	30.8	31.1	31.4	31.7	32.1
Black	16.7	16.8	17.1	17.1	17.0	17.0	17.0	17.0	17.2
Hispanic	5.4	5.9	6.6	6.7	6.9	7.1	7.3	7.4	7.5
Asian/Pacific Islander	3.5	4.2	4.5	4.6	4.7	4.8	5.0	5.1	5.1
American Indian/Alaska Native	1.8	2.0	2.2	2.2	2.2	2.1	2.1	2.1	2.1
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	24.0	24.0	23.0	22.0	22.0	22.0	22.0
Vietnam era veterans	17.0	17.0	14.0	13.0	13.0	13.0	12.0	11.0	10.0
Retired military	4.9	4.2	3.9	4.2	4.4	4.6	4.9	5.4	5.7
Retired officers	0.5	0.5	0.5	0.6	0.7	0.8	0.9	1.0	1.1

¹ For 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).

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/>>.

Table 489. Federal Executive Branch (Nonpostal) Employment by Race and National Origin: 1990 to 2006

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

Pay system	1990	1995	2000	2004	2005	2006
All personnel ¹	2,150,359	1,960,577	1,755,689	1,851,349	1,856,966	1,848,339
White, non-Hispanic	1,562,846	1,394,690	1,224,836	1,270,366	1,267,922	1,254,308
General schedule and related	1,218,188	1,101,108	961,261	972,737	973,767	948,740
Grades 1 to 4	132,028	79,195	55,067	48,798	46,671	43,450
Grades 5 to 8	337,453	288,755	239,128	231,765	227,387	219,168
Grades 9 to 12	510,261	465,908	404,649	405,825	408,111	399,400
Grades 13 to 15	238,446	267,250	262,417	286,349	291,598	286,722
Total executive/senior pay levels	9,337	13,307	14,332	16,337	16,409	16,118
Wage pay system	244,220	186,184	146,075	134,821	135,383	133,942
Other pay systems	91,101	94,091	103,168	146,471	142,363	155,508
Black	356,867	327,302	298,701	313,099	315,644	317,697
General schedule and related	272,657	258,586	241,135	244,736	246,691	246,248
Grades 1 to 4	65,077	41,381	26,895	20,797	19,774	18,326
Grades 5 to 8	114,993	112,962	99,937	95,798	94,655	93,717
Grades 9 to 12	74,985	79,795	82,809	88,813	90,809	91,869
Grades 13 to 15	17,602	24,448	31,494	39,328	41,453	42,336
Total executive/senior pay levels	479	942	1,180	1,238	1,270	1,218
Wage pay system	72,755	55,637	42,590	37,798	37,666	37,378
Other pay systems	10,976	12,137	13,796	29,327	30,017	32,853
Hispanic	115,170	115,964	115,247	135,533	138,507	138,596
General schedule and related	83,218	86,762	89,911	102,612	104,927	105,236
Grades 1 to 4	15,738	11,081	8,526	7,969	7,768	6,854
Grades 5 to 8	28,727	31,152	31,703	34,380	33,653	33,834
Grades 9 to 12	31,615	34,056	36,813	43,868	46,268	46,951
Grades 13 to 15	7,138	10,473	12,869	16,395	17,238	17,597
Total executive/senior pay levels	154	382	547	656	682	699
Wage pay system	26,947	22,128	16,926	15,915	15,945	15,822
Other pay systems	4,851	6,692	7,863	16,350	16,953	16,839
American Indian, Alaska Native, Asian, and Pacific Islander	115,476	122,621	116,905	132,351	134,893	136,593
General schedule and related	81,499	86,768	86,074	96,014	97,866	97,870
Grades 1 to 4	15,286	11,854	9,340	8,528	8,357	7,877
Grades 5 to 8	24,960	26,580	25,691	27,601	27,417	26,986
Grades 9 to 12	31,346	33,810	33,167	37,172	38,276	38,492
Grades 13 to 15	9,907	14,524	17,876	22,713	23,816	24,515
Total executive/senior pay levels	148	331	504	760	804	873
Wage pay system	24,927	21,553	17,613	16,760	16,938	16,728
Other pay systems	8,902	13,969	12,714	18,817	19,285	21,122

¹ Beginning 2006, includes persons classified as multiracial, not shown separately.

Table 490. Area of Federally Owned Buildings in the United States by State: 2007

[3,345.8 represents 3,345,800,000. As of September 30. For executive branch agencies. For data on federal land by state, see Table 353]

State	Total building area (mil. sq. ft)	Owned building area (mil. sq. ft)	Leased building area (mil. sq. ft.)	State	Total building area (mil. sq. ft)	Owned building area (mil. sq. ft)	Leased building area (mil. sq. ft.)
U.S.² . . .	3,345.8	2,686.3	541.7	MO	56.8	43.0	11.5
AL	57.2	49.6	4.7	MT.	17.1	14.4	2.1
AK	53.2	50.0	2.9	NE	15.0	12.1	1.9
AZ	58.0	52.3	4.7	NV	32.0	28.7	2.4
AR	23.6	19.5	1.5	NH	4.4	2.9	0.5
CA	344.4	293.4	47.2	NJ	47.7	39.4	6.3
CO	56.8	48.3	8.0	NM	62.8	56.3	5.1
CT	16.4	10.8	3.8	NY	102.6	82.2	15.8
DE	5.9	5.1	0.3	NC	90.5	74.8	13.5
DC	100.2	75.2	24.4	ND	22.7	20.1	1.0
FL	113.6	98.7	11.6	OH	71.2	62.7	6.3
GA	114.0	101.6	10.6	OK	64.5	55.2	7.1
HI	59.7	50.3	8.8	OR	25.3	20.1	2.8
ID	21.9	18.5	2.7	PA	75.9	64.0	9.7
IL	73.6	60.2	10.0	RI	12.5	11.6	0.4
IN	44.5	38.4	3.7	SC	59.8	53.4	4.3
IA	15.6	11.1	1.6	SD	18.6	16.3	0.9
KS	35.5	31.3	2.6	TN	71.5	63.9	4.5
KY	48.4	42.1	4.3	TX	205.6	174.1	27.8
LA	47.2	35.2	4.7	UT	33.6	28.6	3.1
ME	12.2	10.6	0.7	VT	4.0	2.5	1.0
MD	127.0	101.0	23.9	VA	174.6	134.0	39.3
MA	35.5	30.1	3.1	WA	89.0	76.3	11.2
MI	31.3	22.6	5.0	WV	19.9	15.5	3.0
MN	20.8	14.2	2.1	WI	25.2	20.2	2.6
MS	39.2	31.7	2.3	WY	15.1	13.3	0.8

¹ Includes otherwise managed square feet, not shown separately. ² Includes location not reported, not shown separately.

Source: U.S. General Services Administration, Federal Real Property Council, "Federal Real Property Report," July 2008 (revised since issued).