Section 14

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 the essential apparatus of public financing, namely appropriations, taxes, receipts, expenditures, and debt. The personnel data relate to civil staffing and payrolls for the different public functions and agencies, certain employee characteristics, and civil service status.

Principal sources of the fiscal data are *The Budget of the United States Government* published annually by the Bureau of the Budget and the Treasury Department's annual *Combined Statement of Receipts, Expenditures and Balances*, an abstract of the Treasury books relating to all of the receipt and appropriation accounts which report disbursements under the appropriations made by the Congress. The *Annual Report of the Secretary of the Treasury* is a convenient summary of yearly data relating to somewhat broader fields.

The day-to-day cash operations of the Federal Government clearing through the accounts of the Treasurer of the United States are reported in the *Daily Statement of the United States Treasury*. In the issue for the last day of the month the *Statement* contains information as to the public debt receipts and expenditures for the month and the outstanding public debt as of that day.

Receipts and expenditures of the Government classified as to budgetary and non-budgetary transactions and showing the budget surplus or deficit appear in the *Monthly Statement of Receipts and Expenditures of the United States Government.* The monthly *Treasury Bulletin* contains analytical material on fiscal operations and related Treasury activities. Another special aspect of Federal finances is presented in the Treasury Department's monthly *Circulation Statement of United States Money.*

Tax data are compiled by the Internal Revenue Service of the Treasury Department. The *Annual Report of the Commissioner of Internal Revenue* gives a detailed account of tax collections by kind of tax and geographic area. The agency's three annual *Statistics of Income* reports present detailed data from individual income tax returns, corporation income tax returns, and business tax returns; the latter presents income data for sole proprietorships and partnerships along with summary statistics for corporations. Biennial *Statistics of Income* publications present data from fiduciary income tax, estate tax, and gift tax returns.

Federal employment and payroll figures are compiled primarily by the Civil Service Commission. The figures are issued by that agency in its regular *Annual Report* and its *Monthly Report of Federal Employment.* The Commission also publishes an annual report on the pay of Federal employees entitled *Pay Structure of the Federal Civil Service* and reports on occupations of both white-collar and blue-collar Federal workers. Data on Federal employment are also issued by the Bureau of Labor Statistics in its *Monthly Labor Review.*

Treasury receipts and expenditures.—All receipts of the Government, with a few exceptions, are deposited to the credit of the Treasurer of the United States, irrespective of their ultimate disposition or availability for expenditure. The Treasury Department currently uses two bases for the reporting of receipts: (1) Latest available reports of deposits in government depositaries in the general account of the Treasurer of the United States; and (2) collections as reported by government collecting agencies.

Receipts on the first basis are presented in the *Daily Statement of the United States Treasury*, the purpose of which is to report receipts as promptly as possible. Receipts on a collection basis (taxes, customs duties, trust receipts, receipts of certain government corporations and public enterprises) and miscellaneous budget receipts which are on the basis of the latest reports of deposits in government depositaries are presented in the *Monthly Statement of Receipts and Expenditures of the United States Government.* The *Monthly Statement* also includes deposits or collections in cash accounts of Government agencies held outside the Treasury as well as those in the general account of the Treasurer of the United States. The final statement issued after the close of the fiscal year is held open until all reports have been received covering deposits or collections for that year.

Under the Constitution, no money may be withdrawn from the Treasury unless appropriated by the Congress. The Treasury Department reports Government expenditures on two bases: (1) Checks paid or withdrawals affecting the account of the Treasurer of the United States; and (2) checks issued and cash payments made by disbursing officers. Transactions of the first type are reported in the *Daily Statement* referred to above. Expenditures of the second type are presented in the *Monthly Statement*, mentioned above, and in the annual *Combined Statement of Receipts, Expenditures and Balances*, also cited earlier. These monthly and annual reports include payments from cash accounts of Government agencies held outside the Treasury as well as those from the general account of the Treasurer of the United States.

Treasury budget and nonbudget accounts.—All receipts of the Government are recorded by the Treasury in accounts classified generally according to the source and according to whether or not the receipts are earmarked in some degree for expenditure. Disbursements of the Government are similarly classified by accounts reflecting various types of authorizations or conditions under which they may be expended.

Budget accounts include: General fund receipts available for financing the general Government operations to the extent appropriations are made by the Congress (sources of general receipts are income, excise, and employment taxes, customs duties, etc.); special fund receipts (earmarked moneys) received subject to special legal authorizations which may be expended only for the particular purpose specified (examples are the Mineral Leasing Act and the National Forest Fund); expenditure (appropriation) accounts which record the amounts authorized by the Congress and expenditures therefrom, for the general support of the Government; revolving and management fund accounts which record funds authorized by specific provisions of law to finance without further action by the Congress a continuing cycle of operations, with receipts derived from such operations, and to facilitate accounting for and administration of intragovernmental operations.

Nonbudget accounts include: Trust accounts which record the receipt and expenditure of moneys held in trust by the Government for the benefit of individuals or classes of individuals, such moneys being expended only in accordance with the terms of a trust agreement or statute (examples are Civil Service Retirement Fund, Old-Age and Survivors Insurance Trust Fund, the Highway Trust Fund, etc.); deposit fund accounts which record receipts either held in suspense temporarily and later refunded or transferred to another Government account, or held by the Government as banker or agent and paid out at the owners' direction (example is account for the accumulation of taxes withheld from employees' salaries). Funds in nonbudget accounts have no effect on the budget surplus or deficit.

Foreign currency operations.—Transactions relating to foreign currencies acquired by the Government, without the payment of dollars, are not included in reports of dollar appropriations and therefore are reported as a separate and distinct Government activity. Such currencies are primarily generated under the Mutual Security

Acts, as amended, the Agricultural Trade Development and Assistance Act, as amended, Surplus Property and Lend-Lease Acts, etc.

Public and private debt.—These data appear annually in the May issue of the monthly *Survey of Current Business* of the Department of Commerce. Net public and private debt outstanding is a comprehensive aggregate of indebtedness of borrowers after elimination of certain duplicating governmental and corporate debt. This measure of indebtedness provides a more significant indication of trends in debt structure than does gross debt, since effects of nominal changes in financial practices and organization are largely removed. To obtain net figures, gross or total debt is adjusted for specific types of duplications pertaining to the following: (1) Federal Government and its corporations and agencies generally; (2) State and local governments; and (3) within the corporate area, those affiliated corporations which operate under a single management. In the noncorporate private area, data are gross throughout with no adjustments for duplications.

Employment and payrolls.—Employment and payroll data are collected from all departments and agencies of the Federal Government by the Civil Service Commission. The Commission does not collect personnel statistics from the District of Columbia Government. Employment figures represent the number of persons who occupied civilian positions on the last day of the calendar month shown and who are paid for personal services rendered for the Federal Government, regardless of the nature of appointment or method of payment. Intermittent workers are counted if they performed any service during the report month. Employment totals exclude persons serving without compensation, persons on leave without pay for scheduled periods longer than 30 days, persons in leave status after reduction-in-force, and persons hired informally "on the spot" without formal appointment procedures to cope with fire, flood, or other extreme emergencies.

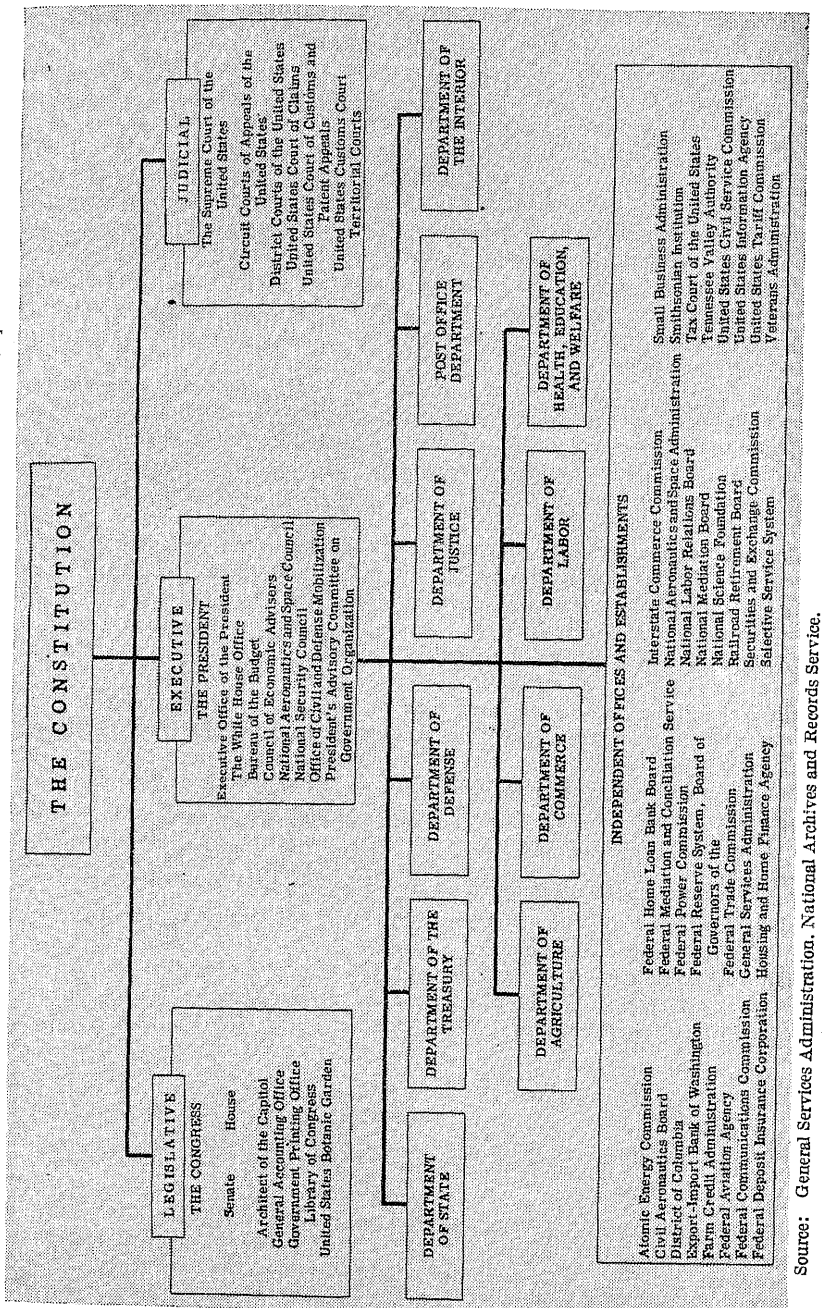
Federal payrolls include all payments for personal services rendered during the calendar month and payments for accumulated annual leave of employees who separate from the service. Since most Federal employees are paid on a biweekly basis, the calendar month earnings are partially estimated on the basis of the number of work days in each month where payroll periods overlap consecutive months. Monthly payroll totals fluctuate in amount because the number of work days in each month varies from 20 to 23 days. Holidays may be disregarded since Federal employees are paid for the eight national holidays on which they do not work.

Alaska and Hawaii.—For a general statement concerning the treatment of data for Alaska and Hawaii, see preface.

Historical statistics.—Tabular headnotes (as "See also *Historical Statistics, Colonial Times to 1957*, series Y 254–263") provide cross-references, where applicable, to *Historical Statistics of the United States, Colonial Times to 1957*. See preface.

FIG. XXII. THE GOVERNMENT OF THE UNITED STATES

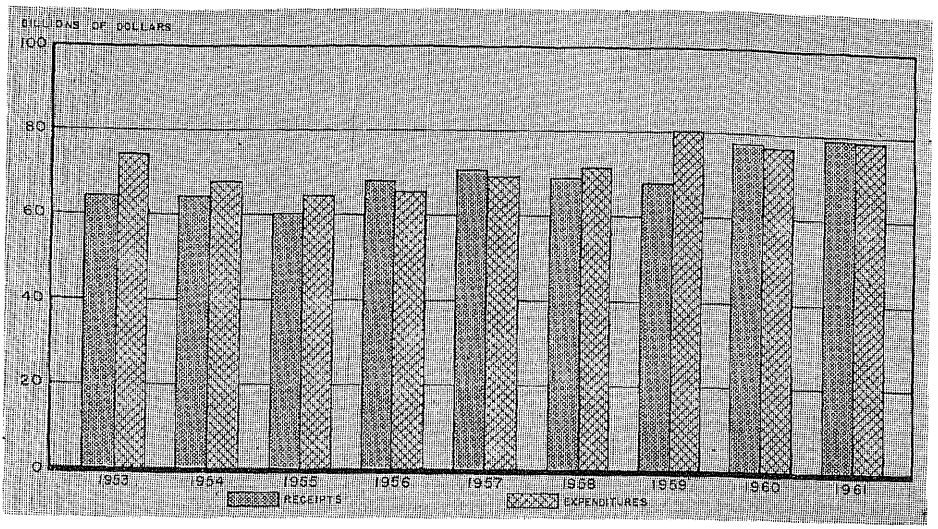
[As of June 30, 1960. Only the more important agencies are shown. See table 519]



Source: General Services Administration, National Archives and Records Service.

FIG. XXIII. RECEIPTS AND EXPENDITURES OF THE FEDERAL GOVERNMENT: 1953 TO 1961

[See tables 485, 486, and 490]

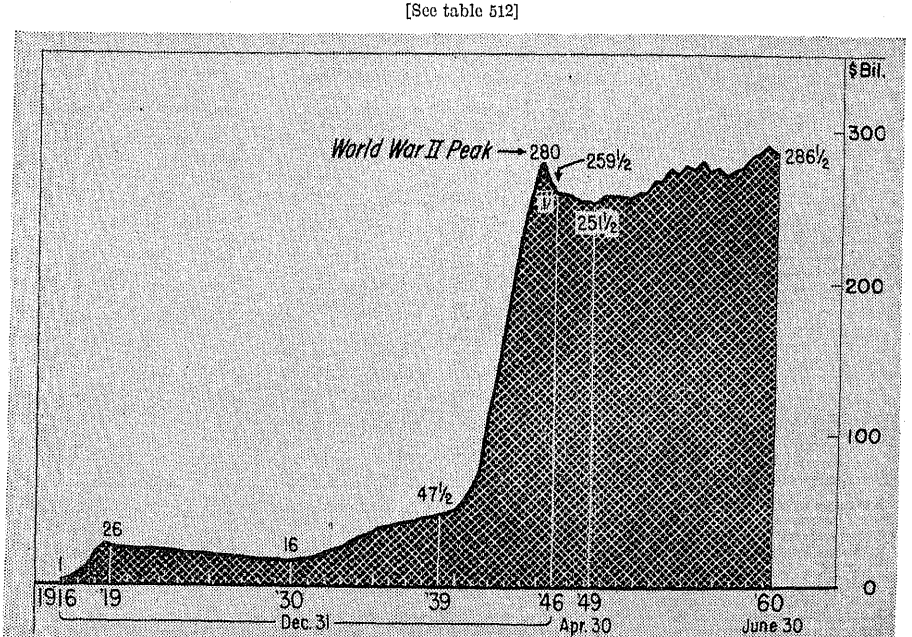


Note.—1961 figures are estimates of Budget Bureau.

Source: Chart prepared by Department of Commerce, Bureau of the Census. Data are from Treasury Department.

FIG. XXIV. GROSS PUBLIC DEBT OF THE UNITED STATES: 1916 TO 1960

[See table 512]



[1] Excluding Victory Loan proceeds used to repay debt in 1946.

Source: Treasury Department.

No. 485. Receipts and Surplus or Deficit of the Federal Government: 1931 to 1960

[**In millions of dollars.** For years ending June 30. On basis of daily Treasury statements through 1952; beginning 1953, on basis of *Monthly Statement of Receipts and Expenditures of the U.S. Government*. Excludes trust accounts. See also *Historical Statistics, Colonial Times to 1957*, series Y 254–263]

Yearly average or year	Receipts						Surplus (+) or deficit (−) receipts compared with expenditures
	Net [1]	Total	Customs [2]	Internal revenue		Other receipts [3]	
				Income and profits taxes	Other		
1931–1935	2,771	2,838	323	1,116	1,186	213	−2,444
1936–1940	4,961	5,442	380	2,109	2,741	213	−3,232
1941–1945	25,951	27,653	378	19,470	6,147	1,658	−38,087
1945	44,475	47,750	355	35,173	8,729	3,494	−53,941
1946	39,771	44,238	435	30,885	9,426	3,492	−20,676
1947	39,786	44,508	494	29,306	10,074	4,635	+754
1948	41,375	46,099	422	31,171	10,683	3,824	+8,419
1949	37,663	42,774	384	29,482	10,825	2,082	−1,811
1950	36,422	41,311	423	28,263	11,186	1,439	−3,122
1951	47,480	53,369	624	37,753	13,354	1,639	+3,510
1952	61,287	67,999	551	51,347	14,288	1,814	−4,017
1953	64,671	72,649	613	54,363	15,808	1,865	−9,449
1954	64,420	73,173	562	53,906	16,394	2,311	−3,117
1955	60,209	69,454	606	49,915	16,374	2,599	−4,180
1956	67,850	78,820	705	56,633	18,476	3,006	+1,626
1957	70,562	83,675	754	60,560	19,612	2,749	+1,596
1958	68,550	83,974	800	59,102	20,877	3,196	−2,819
1959	67,915	83,904	948	58,826	20,972	3,158	−12,427
1960	77,763	96,962	1,123	67,125	24,650	4,064	+1,224

[1] Total receipts less refunds of receipts and less transfers of tax receipts to Federal old-age and survivors insurance trust fund beginning 1937, to railroad retirement account beginning 1938, and to highway trust fund and Federal disability insurance trust fund beginning 1957; and less interfund transactions beginning 1948.
[2] Tonnage tax is included in "Other receipts," except for 1931. [3] Includes sales of public lands.

No. 486. Expenditures and Gross Debt of the Federal Government: 1931 to 1960

[**In millions of dollars, except per capita.** For years ending June 30. See headnote, table 485. See also *Historical Statistics, Colonial Times to 1957*, series Y 257 and Y 350–355]

Yearly average or year	Expenditures [1]						Gross debt [5]	
	Total [2]	Department of the Army [3]	Department of the Navy	Department of the Air Force	Interest on the public debt	All other [4]	Amount	Per capita
1931–1935	5,215	459	359	----------	696	3,702	28,701	$225.55
1936–1940	8,192	699	649	----------	905	5,940	42,968	325.23
1941–1945	64,038	32,144	17,673	----------	2,081	12,140	258,682	1,848.60
1945	98,416	50,490	30,047	----------	3,617	14,262	258,682	1,848.60
1946	60,448	27,987	15,164	----------	4,722	12,574	269,422	1,905.42
1947	39,032	9,172	5,597	----------	4,958	19,305	258,286	1,792.05
1948 [6]	32,955	7,699	4,285	----------	5,211	15,874	252,292	1,720.71
1949 [6]	39,474	7,862	4,435	1,690	5,339	20,180	252,770	1,694.75
1950	39,544	5,789	4,130	3,521	5,750	20,427	257,357	1,696.68
1951	43,970	8,636	5,863	6,359	5,613	17,588	255,222	1,653.42
1952	65,303	17,453	10,231	12,852	5,859	19,013	259,105	1,650.06
1953	74,120	17,054	11,875	15,085	6,504	23,756	266,071	1,666.74
1954	67,537	13,515	11,293	15,668	6,382	20,913	271,260	1,670.14
1955	64,389	9,450	9,732	16,405	6,370	22,613	274,374	1,660.16
1956	66,224	9,274	9,744	16,750	6,787	23,986	272,751	1,621.82
1957	68,966	9,705	10,397	18,361	7,244	23,726	270,527	1,580.20
1958	71,369	9,776	10,913	18,437	7,607	25,203	276,343	1,587.69
1959	80,342	10,284	11,720	19,083	7,593	32,017	284,706	1,607.57
1960	76,539	10,294	11,642	19,065	9,180	27,052	286,331	1,586.07

[1] Excludes debt retirements, refunds of receipts and capital transfers, and beginning 1951, investments of wholly owned Government corporations in public debt securities.
[2] Beginning 1948, represents total expenditures less interfund transactions, not shown separately.
[3] Includes all expenditures (including rivers and harbors and Panama Canal), and Air Force prior to 1949.
[4] Includes expenditures of Office of Secy. of Defense, expenditures for "Govt. corporations (wholly owned), etc. (net)" beginning 1932; expenditures for veterans pensions, and expenditures of Dept. of Defense not segregated as to respective departments beginning 1952.
[5] Represents gross debt as of end of each period; e. g., 1935, 1940, etc.
[6] For comparability with earlier years, all transactions relating to Foreign Economic Cooperation Trust Fund (amounting to $3,000,000,000) have been consolidated with budget expenditures.

Source of tables 485 and 486: Treasury Department, *Annual Report of the Secretary;* annual and current data published in *Monthly Statement of Receipts and Expenditures of the United States Government.*

No. 487. Federal Government Expenditures, by Organization Unit: 1954 to 1961

[**In millions of dollars.** For years ending June 30. Expenditures reported on a checks-issued basis. "Budget" receipts, expenditures, and authorizations, as used in this and following tables, are mainly those of general and special accounts. Excluded from both receipts and expenditures are *refunds of receipts*, transfers from the general fund to trust funds, interest paid to the U.S. Treasury by revolving funds, transfers of capital between wholly owned Government corporations and the U.S. Treasury, debt transactions of Government enterprises, and certain other interfund payments. Expenditures from public debt authorizations are included as well as net transactions (expenditures minus receipts) of wholly owned Government corporations and enterprises. Figures in early years have not been revised to reflect recent changes in organizational structure]

DESCRIPTION OR ORGANIZATION UNIT	1954	1955	1956	1957	1958	1959	1960	1961 estimate
Total budget expenditures	67,537	64,389	66,224	68,966	71,369	80,342	76,539	78,945
Legislative branch	59	65	85	97	99	118	126	*155*
The Judiciary	28	30	37	39	44	47	49	53
Executive Office of the President	9	9	10	10	75	56	56	61
Funds appropriated to the President	5,282	4,381	4,473	4,110	4,081	1,776	1,756	1,718
Independent offices:								
Atomic Energy Commission	1,895	1,857	1,651	1,990	2,268	2,541	2,623	2,660
Civil Aeronautics Board	------	------	------	------	43	59	67	95
Civil Service Commission	50	47	253	545	22	23	21	74
Export-Import Bank of Washington	99	[1] *101*	[1] *90*	[1] *100*	340	390	[1] 323	[1] 100
Farm Credit Administration	[1] *76*	56	43	[1] *28*	[1] *5*	5	[1] 3	4
Federal Aviation Agency	------	------	------	------	277	441	508	640
Federal Civil Defense Administration	59	42	56	63	------	------	------	------
General Accounting Office	31	31	33	33	35	40	38	41
Nat'l Advisory Comm. for Aeronautics	90	74	71	76	------	------	------	------
Nat'l Aeronautics and Space Admin	------	------	------	------	89	145	401	770
National Science Foundation	6	11	20	46	50	106	120	155
Reconstruction Finance Corporation	[1] *378*	------	------	------	------	------	------	------
Small Business Administration	7	*22*	*54*	*74*	*79*	*110*	*60*	*77*
Tennessee Valley Authority	238	172	[1] *9*	[1] *7*	38	7	12	55
United States Information Agency	71	84	86	108	109	109	113	125
Veterans Administration	4,249	4,405	4,731	4,805	5,098	5,232	5,250	5,314
Other independent offices	132	66	83	106	115	107	126	145
General Services Administration	806	973	523	558	425	359	408	442
Housing and Home Finance Agency	[1] *615*	153	39	[1] *23*	199	1,152	309	544
Department of Agriculture	2,915	4,636	5,177	5,006	4,875	7,091	5,419	5,739
Department of Commerce	1,000	1,077	1,293	562	327	382	539	*511*
Department of Defense—Military functions:								
Office of the Secretary of Defense	464	494	596	616	669	953	1,115	1,230
Department of the Army	12,910	8,899	8,702	9,063	9,051	9,468	9,392	9,615
Department of the Navy	11,293	9,733	9,745	10,398	10,906	11,728	11,642	11,765
Department of the Air Force	15,668	16,407	16,749	18,363	18,435	19,084	19,065	18,890
Military assistance	------	------	------	------	------	2,340	1,609	1,700
Department of Defense—Civil functions	605	548	573	639	733	807	902	986
Department of Health, Education, and Welfare	1,981	1,993	2,071	2,295	2,645	3,092	3,403	3,716
Department of the Interior	535	515	512	572	666	751	690	785
Department of Justice	183	182	216	214	229	250	258	285
Department of Labor	355	394	412	418	567	1,016	549	295
Post Office Department (general fund)	312	356	463	518	674	774	*525*	786
Department of State	156	137	142	179	206	264	247	260
Treasury Department:								
Interest on public debt	6,382	6,438	6,787	7,244	7,607	7,593	9,180	8,900
Other	*957*	*362*	*932*	*817*	*839*	*2,248*	*951*	*1,058*
District of Columbia (U.S. share)	13	22	22	26	25	31	28	48
Allowance for contingencies	------	------	------	------	------	------	------	25
Deduct: Interfund transactions (included in both receipts and expenditures)	*235*	*181*	*315*	*467*	*567*	*355*	*694*	*676*
Total trust fund expenditures	7,204	8,546	9,434	12,961	16,069	18,597	21,799	24,102
Unemployment trust fund: Withdrawals by States and other expenditures	1,745	1,965	1,393	1,644	3,148	3,054	2,736	4,174
Fed. old-age and survivors insurance trust fund: Benefit payments and administrative expenses	3,405	4,487	5,551	6,723	8,116	9,454	11,152	11,845
Railroad retirement account: Benefit payments and other expenditures	*502*	*585*	611	682	730	778	1,136	1,106
Veterans' life insurance funds: Insurance losses and refunds	769	622	599	601	664	642	665	664
Federal employees' retirement funds: Annuities and refunds	411	430	507	590	699	792	896	998
Federal disability insurance trust fund	------	------	------	1	*181*	*371*	*571*	*763*
Federal National Mortgage Association: Secondary market operations	------	[1] *84*	112	971	105	134	988	482
Highway trust fund	------	------	------	966	1,602	2,709	3,049	2,999
Other trust funds: Misc. trust expenditures	495	483	423	*565*	914	671	711	951
Deposit funds	[1] *123*	57	239	217	[1] *90*	[1] *8*	[1] *105*	*120*

[1] Deduct.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government.*

No. 488. Receipts From and Payments To the Public by the Federal Government: 1930 to 1962

[In billions of dollars. For years ending June 30. Receipts from and payments to public exclude intragovernmental financial transactions but include operations of trust (including deposit) accounts and Government-sponsored enterprises as reflected on the books of the Treasurer of the United States as well as budget accounts of Federal Government. Net cash borrowing or repayment of borrowing from the public excludes borrowing by Treasury from Federal trust accounts and Government-sponsored enterprises, and also excludes certain types of public debt transactions like issuance and redemption of Armed Forces leave bonds. The public is defined to comprise individuals; banks (including Federal Reserve and Postal Savings System); private corporations; businesses; State, local, and foreign governments; and international organizations. For additional explanation, see 1962 *Budget*, pp. 979-982, and headnote to table 487. See also *Historical Statistics, Colonial Times to 1957*, series Y 380-383]

YEAR	Receipts from the public [1] (1)	Payments to the public (2)	Excess of receipts from or payments to (−) the public (3)=(1)−(2)	Receipts from exercise of monetary authority [2] (4)	Increase (−) or decrease in cash balances [3] (5)	Net cash borrowing (−) or repayment of borrowing from the public (6)=(3)+(4)+(5)
1930	4.0	3.1	0.9	(4)	(4)	0.9
1935	3.8	6.3	−2.4	0.2	.7	−1.5
1940	6.9	9.6	−2.7	.1	.9	−1.7
1945	50.2	95.2	−45.0	.1	−4.5	−49.5
1950	40.9	43.1	−2.2	(4)	−2.0	−4.2
1951	53.4	45.8	7.6	(4)	−1.8	5.8
1952	68.0	68.0	(4)	.1	.4	.5
1953	71.5	76.8	−5.3	.1	2.3	−2.9
1954	71.6	71.9	−.2	.1	−2.4	−2.5
1955	67.8	70.5	−2.7	(4)	.9	−1.8
1956	77.1	72.6	4.5	(4)	−.1	4.4
1957	82.1	80.0	2.1	(4)	1.0	3.1
1958	81.9	83.4	−1.5	.1	−4.3	−5.8
1959	81.7	94.8	−13.1	(4)	4.4	−8.7
1960	95.1	94.3	.8	.1	−2.7	−1.8
1961 estimate	99.1	97.9	1.1	.1	2.1	3.2
1962 estimate	103.1	101.8	1.3	.1	----------	1.4

[1] Receipts are net of refunds.
[2] Consists of the increment resulting from reduction in weight of the gold dollar and the seigniorage on silver.
[3] Consists of change in Treasurer's balance through 1953. For years after 1953, also includes change in cash balances held outside the Treasury.
[4] $50 million or less.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*, Special Analysis A, and records.

No. 489. Budget Receipts and Expenditures of the Federal Government—Percent Distribution, by Major Function: 1954 to 1961

[For years ending June 30. For explanation of terms, see headnote, table 487. Based on figures shown in table 490]

MAJOR FUNCTION	1954	1955	1956	1957	1958	1959	1960	1961 estimate
Budget receipts	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Individual income taxes	45.9	47.7	47.5	50.5	50.6	54.1	52.4	54.8
Corporation income taxes	32.8	29.7	30.8	30.0	29.3	25.5	27.6	25.8
Excise taxes	15.4	15.2	14.6	12.8	12.6	12.5	11.8	11.8
Customs, employment taxes, and other receipts	6.3	7.7	7.6	7.4	8.3	8.4	9.1	8.4
Deduct: Interfund transactions (included in both receipts and expenditures)	*0.4*	*0.3*	*0.5*	*0.7*	*0.8*	*0.5*	*0.9*	*0.8*
Budget expenditures [1]	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Major national security	69.4	63.1	61.4	62.7	61.8	57.8	59.6	58.2
International affairs and finance	2.6	3.4	2.8	2.9	3.1	4.7	2.4	2.0
Veterans services and benefits	6.3	6.9	7.2	6.9	7.0	6.4	6.6	6.6
Labor and welfare	3.7	4.0	4.2	4.4	4.8	5.5	5.8	5.7
Agriculture and agricultural resources	3.8	6.8	7.3	6.6	6.2	8.1	6.3	6.3
Natural resources	1.9	1.9	1.7	1.9	2.2	2.1	2.3	2.5
Commerce, housing, and space technology	1.2	2.3	3.1	2.1	3.0	4.3	3.6	4.8
General government	1.8	1.9	2.5	2.6	1.9	2.0	2.2	2.5
Interest	9.6	10.0	10.3	10.6	10.8	9.5	12.1	11.4
Deduct: Interfund transactions (included in both receipts and expenditures)	*0.3*	*0.3*	*0.5*	*0.7*	*0.8*	*0.4*	*0.9*	*0.9*

[1] See footnote 2, table 490.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*, Special Analysis G.

No. 490. Budget Receipts and Expenditures of the Federal Government, by Function: 1954 to 1961

[In millions of dollars. For years ending June 30. For explanation of terms, see headnote, table 487. See also *Historical Statistics, Colonial Times to 1957*, series Y 254-256 and Y 356-367]

SOURCE AND FUNCTION	1954	1955	1956	1957	1958	1959	1960	1961 estimate
Budget surplus (+) or deficit (−)	−3,117	−4,180	+1,626	+1,596	−2,819	−12,427	+1,224	+79
Budget receipts	64,420	60,269	67,850	70,562	68,550	67,915	77,763	79,024
Individual income taxes	29,542	28,747	32,188	35,620	34,724	36,719	40,715	43,300
Corporation income taxes	21,101	17,861	20,880	21,167	20,074	17,309	21,494	20,400
Excise taxes	9,945	9,131	9,929	9,055	8,612	8,504	9,137	9,322
Employment taxes	283	579	322	328	333	321	339	-------
Estate and gift taxes	934	924	1,161	1,365	1,393	1,333	1,606	1,900
Customs	542	585	682	735	782	925	1,105	1,083
Miscellaneous receipts [1]	2,309	2,562	3,004	2,760	3,200	3,160	4,062	3,695
Deduct: Interfund transactions (included in both receipts and expenditures)	*235*	*181*	*315*	*467*	*567*	*355*	*694*	*676*
Budget expenditures [2]	67,537	64,389	66,224	68,966	71,369	80,342	76,539	78,945
Major national security	46,904	40,626	40,641	43,270	44,142	46,426	45,627	45,930
Military defense	40,336	35,532	35,791	38,439	39,062	41,233	41,215	41,500
Development and control of atomic energy	1,895	1,857	1,651	1,990	2,268	2,541	2,623	2,660
Stockpiling and defense production expansion	1,045	944	588	490	625	312	180	70
Military assistance	3,629	2,292	2,611	2,352	2,187	2,340	1,609	1,700
International affairs and finance	1,732	2,181	1,843	1,973	2,231	3,780	1,833	2,310
Conduct of foreign affairs	130	121	120	157	173	237	219	214
Economic and financial assistance	1,511	1,960	1,613	1,683	1,910	3,403	1,477	1,934
Information and exchange activities	91	100	111	133	149	139	137	162
Veterans services and benefits	4,256	4,457	4,756	4,793	5,026	5,174	5,060	5,227
Education and training	*546*	*664*	*767*	*774*	*699*	*574*	*383*	*233*
Other readjustment benefits	158	150	123	126	168	177	136	131
Compensation and pensions	2,482	2,681	2,798	2,870	3,104	3,275	3,368	3,605
Insurance and servicemen's indemnities	100	57	105	47	43	35	33	31
Hospitals and medical care	782	727	788	801	856	921	961	1,045
Other services and administration	188	178	176	175	156	193	179	182
Labor and welfare	2,485	2,575	2,821	3,022	3,447	4,421	4,419	4,483
Labor and manpower	277	328	475	400	458	844	411	147
Public assistance	1,439	1,428	1,457	1,558	1,797	1,969	2,061	2,162
Promotion of public health	290	275	351	469	546	704	818	971
Promotion of education	274	325	281	292	319	468	569	627
Promotion of science, research, libraries, and museums	33	53	56	71	72	119	211	203
Correctional and penal institutions	26	28	31	32	34	39	46	49
Other welfare services and admin	146	136	169	201	221	279	302	323
Agriculture and agricultural resources	2,557	4,388	4,867	4,525	4,389	6,529	4,838	4,936
Stabilization of farm prices and farm income	1,689	3,486	3,900	3,430	3,151	5,126	3,278	3,264
Financing farm ownership and operation	256	236	231	227	239	250	246	268
Financing rural electrification and rural telephones	217	204	217	267	297	315	330	328
Conservation and development of agricultural land and water resources	252	290	305	374	448	547	692	741
Research, and other agricultural services	142	173	215	227	255	291	293	336
Natural resources	1,316	1,202	1,105	1,297	1,544	1,669	1,713	1,951
Conservation and development of—								
Land and water resources	1,056	935	803	925	1,138	1,183	1,235	1,402
Forest resources	117	119	139	163	174	201	220	263
Mineral resources	37	37	38	62	59	71	65	66
Fish and wildlife	38	43	45	51	60	68	68	75
Recreational use of natural resources	33	35	44	59	69	86	74	87
General resource surveys and admin	35	34	35	38	43	60	51	58
Commerce, housing, and space technology	*817*	*1,504*	*2,030*	*1,455*	*2,109*	*3,421*	*2,782*	*3,784*
Promotion of water transportation	370	349	420	365	392	436	508	557
Provision of highways	586	647	783	40	31	30	38	39
Promotion of aviation	186	179	180	219	315	494	568	727
Space exploration and flight technology	90	74	71	76	89	145	401	770
Postal service	312	356	463	518	674	774	525	786
Community development and facilities	37	56	4	49	78	108	130	184
Public housing programs	[3] *401*	[3] *115*	31	60	51	97	134	153
Other aids to housing	[3] *142*	270	19	[3] *60*	228	1,085	279	313
Other aids to business	[3] *380*	[3] *404*	[3] *83*	59	115	139	95	124
Regulation of commerce and finance	45	38	41	45	49	58	58	67
Civil and defense mobilization	63	45	58	65	66	46	46	50
Disaster insurance, loans, and relief	1	12	43	21	21	8	[3] 1	14

See footnotes at end of table.

No. 490. Budget Receipts and Expenditures of the Federal Government, by Function: 1954 to 1961—Continued

[In millions of dollars]

SOURCE AND FUNCTION	1954	1955	1956	1957	1958	1959	1960	1961 estimate
Budget expenditures [2]—Continued								
General government	1,235	1,199	1,630	1,790	1,359	1,606	1,695	1,982
Legislative functions	49	60	77	90	88	102	109	137
Judicial functions	29	31	38	40	44	47	49	53
Executive direction and management	8	10	9	9	10	12	12	14
Central fiscal operations	449	431	475	476	502	566	558	620
General property and records management	155	164	164	194	239	291	367	417
Central personnel management and employment costs	93	115	334	627	140	205	211	285
Civilian weather services	26	25	34	38	39	46	54	57
Protective services and alien control	160	157	188	187	199	216	217	241
Alaska, Hawaii, outlying areas, and D.C.	53	67	72	77	75	89	91	123
Other general government	213	139	238	51	20	30	28	34
Interest	6,470	6,438	6,846	7,308	7,689	7,671	9,266	8,993
On the public debt	6,382	6,370	6,787	7,244	7,607	7,593	9,180	8,900
On refunds of receipts	83	62	54	57	74	70	76	83
On uninvested funds	5	5	6	6	8	9	10	10
Allowance for contingencies								25
Deduct: Interfund transactions (included in both receipts and expenditures)	*235*	*181*	*315*	*467*	*567*	*355*	*694*	*676*
Memorandum:								
Capital transfers from revolving funds to general fund	364	695	391	225	143	152	171	194
Investments of revolving funds in United States securities	[3] 77	126	101	36	91	102	166	102

[1] Includes taxes not otherwise classified.
[2] Net of receipts of public enterprise funds.
[3] Deduct; excess of repayments and collections over expenditures.

Source: Executive Office of the President, Bureau of the Budget; *Budget of the United States Government*, Special Analysis G.

No. 491. Projections of Federal Budget Expenditures, by Function: 1950 to 1970

[**In billions of dollars.** For years ending June 30. Excludes trust fund expenditures. All 3 projections assume no marked change in the international situation. In addition, the medium projections assume a "middle of the road" approach to expansion of existing programs or undertaking new responsibilities and no drastic change in division of functions between Federal and State-local governments; the high projections assume wider public and political support for the proponents of a larger defense program, a moderate change in political attitudes of the Administration and/or Congress in the direction of favoring more public expenditures, and a lessening of concern with maintaining the *status quo* in Federal-State relations; the low projections assume more "economy-minded" public and political attitudes in both defense and domestic areas, a change in political attitudes in the direction of restraining and retarding any growth in public expenditures, and a vigorous search for ways to turn back some Federal functions to the States. Figures for 1950 and 1955 are not completely comparable in coverage with those for later years because of shifts in expenditures from one function or agency to another]

FUNCTION	1950	1955	1960	1965 PROJECTION			1970 PROJECTION		
				Low	Medium	High	Low	Medium	High
Total	39.6	64.6	77.2	77.4	88.8	109.2	83.9	97.4	122.6
Major national security	13.0	40.6	45.6	40.0	44.7	48.8	39.4	43.9	49.9
International affairs and finance	4.7	2.2	1.8	2.0	2.6	3.4	1.9	2.5	3.5
Commerce, housing, and space technology [1]	2.0	1.5	2.8	3.1	5.8	9.6	3.0	6.7	11.4
Agriculture and agricultural resources	2.8	4.4	4.8	4.3	5.4	6.0	4.2	5.4	6.2
Natural resources	1.2	1.2	1.7	2.1	2.4	2.9	2.3	2.7	3.3
Labor and welfare	2.0	2.6	4.4	6.8	7.9	15.8	8.3	9.7	19.6
Veterans services and benefits	6.6	4.5	5.1	5.5	5.5	7.6	5.5	5.5	6.9
Interest	5.8	6.4	9.3	8.9	9.3	9.8	8.8	9.7	10.2
General government	1.2	1.2	1.7	2.1	2.2	2.4	2.3	2.4	2.6
Allowances:									
Pay raises for military personnel and civilian classified employees				2.1	2.5	2.5	4.2	5.0	5.0
Contingencies and adjustments	.3			.5	.5	.5	4.0	4.0	4.0

[1] Includes projected pay raises for postal employees.

Source: Executive Office of the President, Bureau of the Budget; *Ten-Year Projection of Federal Budget Expenditures*, January 1961.

No. 492. Subsidy Programs of the Federal Government—Net Expenditures: 1954 to 1961

[**In millions of dollars.** For years ending June 30. Minus sign (—) indicates receipts exceeding expenditures. Excludes veterans programs, foreign aid, grants to help provide public assistance to the needy, grants to States to help finance low-priced school lunches, hospital operation and medical care administered by the Public Health Service, and various aids to Indians. Due to changes in classification, not all programs are strictly comparable for all years]

PROGRAM	1954	1955	1956	1957	1958	1959	1960 estimate	1961 estimate
Total	4,240	4,709	5,616	5,961	6,532	7,384	7,460	6,602
Net current expenses for aids and special services	1,288	1,995	3,235	4,854	4,870	5,734	5,311	4,674
Agriculture	540	1,074	1,846	3,564	3,242	3,484	3,568	3,433
Direct Federal programs:								
Commodity Credit Corporation:								
Transfer to supplemental stockpile	--------	--------	(1)	(1)	84	315	237	127
Sales for foreign currency	--------	130	615	1,338	1,073	1,022	1,055	1,172
Price support, supply, and related programs	60	472	603	975	876	872	1,589	1,487
International Wheat Agreement	59	100	35	114	253	169	184	136
Other	42	--------	--------	--------	--------	--------	--------	--------
Soil bank program: Acreage reserve	--------	--------	4	511	522	609	--------	--------
Sugar Act	66	70	65	67	70	67	74	78
Other Department of Agriculture programs	140	97	199	132	107	135	135	154
Other agencies	2	17	10	128	6	3	5	5
Grants-in-aid:								
Removal of surplus commodities	162	43	169	151	117	127	105	105
Commodity Credit Corporation	(2)	135	135	120	124	154	173	158
Other	10	9	10	27	11	11	11	11
Business	648	757	1,066	1,011	1,280	1,493	1,352	[3] 864
Civil-direct Federal programs:								
Department of Commerce:								
Air navigation aids	89	86	102	116	156	228	283	341
Payments to air carriers	49	58	33	39	38	53	60	69
Maritime subsidies and admin.	100	121	142	114	127	133	165	153
Other	18	43	49	36	38	56	52	66
Department of Defense, civil functions:								
Rivers, harbors, and flood control	62	67	67	68	74	72	83	86
Panama Canal Company	—11	—8	7	—14	—9	—6	—13	—11
Other	—9	2	—4	—1	1	—2	—1	—1
Post Office Department, excl. Govt. mail and nonbusiness service	307	346	462	502	664	736	525	[3] —43
Treasury Department, Coast Guard	164	21	139	130	144	177	184	201
Other agencies	—155	5	—5	5	5	4	4	5
Major national security, expansion of defense production	33	16	74	17	41	42	9	—1
Labor	216	269	412	333	388	761	327	337
Direct Federal programs	13	77	13	14	64	464	11	34
Grants-in-aid:								
Unemployment compensation and employment service, Dept. of Labor	203	192	231	248	291	297	315	303
Unemployment trust fund, Treasury Dept.	--------	--------	168	71	33	--------	--------	--------
Homeowners and tenants	—116	—105	—89	—54	—40	—4	64	40
Direct Federal programs:								
Federal Home Loan Bank Board	—21	—25	—27	—33	—38	—41	—50	—85
Housing and Home Finance Agency:								
Federal National Mortgage Association	—39	—52	—27	—32	—30	—58	—39	—22
Federal Housing Administration	—68	—118	—121	—112	—108	—98	—128	—163
Other	—44	—10	—9	7	6	7	13	11
Grants-in-aid:								
Public housing	44	67	82	87	95	111	120	146
Urban renewal and slum clearance	12	34	14	30	35	76	140	150
Other	--------	--------	--------	--------	--------	--------	8	3
Major commodity inventories, net change	2,664	2,392	2,049	713	1,115	1,007	1,324	1,014
Civil	1,759	1,552	1,598	282	547	754	1,132	904
Commodity Credit Corporation: Agricultural commodities	1,700	1,686	1,577	231	510	740	1,120	895
Other agencies	59	—134	21	52	37	14	11	9
Major national security	905	840	451	431	568	253	192	110
Funds appropriated to the President: Expansion of defense production	287	78	133	108	408	221	178	106
General Services Adm.: Stockpiling of strategic and critical materials	618	762	318	323	160	32	14	4

See footnotes at end of table.

No. 492. Subsidy Programs of the Federal Government—Net Expenditures: 1954 to 1961—Continued

[In millions of dollars]

PROGRAM	1954	1955	1956	1957	1958	1959	1960 estimate	1961 estimate
Additions to civil private physical assets	288	322	332	394	547	643	825	914
Research and development facilities:								
Dept. of Health, Education, and Welfare and National Science Foundation	1	(2)	-------	3	10	20	21	32
Agricultural conservation assistance	171	231	215	262	214	239	245	245
Soil Conservation Service	60	60	63	66	76	95	90	94
Commodity Stabilization Service: Conservation reserve	-------	-------	-------	13	133	171	335	394
Commodity Credit Corporation: Loans to Secy. of Agriculture for agricultural conservation purposes	12	—19	6	—13	22	7	1	—12
Department of Commerce: Merchant ships	1	5	14	17	28	28	50	68
Other agencies	3	3	4	5	5	6	4	4
Grants-in-aid:								
Private hospital construction	40	40	30	39	58	74	79	88
Other	1	2	1	1	2	3	1	1

[1] Included among other CCC programs for 1956 and 1957.
[2] Less than $500,000.
[3] Estimate for 1961 was based in part on an anticipated increase in postal rates totaling $554,000,000 which was not enacted. A revised figure of $511,000,000 for Post Office and $1,418,000,000 for total net current expenses for business would appear to be a more accurate estimate.

Note.—A subsidy is an act by a governmental unit involving either (*a*) a payment, (*b*) a remission of charges, or (*c*) supplying commodities or services at less than cost or market price, with the intent of achieving a particular economic objective, most usually the supplying to a general market a product or service which would be supplied in as great quantity only at a higher price in the absence of the payment or remission of charges. Government loans made at lower than market rates of interest or at rates below the cost of funds to the Government and Government insurance provided at lower than private insurance premium rates may also appropriately be considered as subsidies.

Source: U.S. Congress, Joint Economic Committee; *Subsidy and Subsidylike Programs of the U.S. Government*, 1960.

No. 493. Internal Revenue Collections, by Principal Sources: 1940 to 1960

[**In millions of dollars.** For years ending June 30. Includes Alaska and Hawaii, and collections outside U.S.; see table 495. Data prior to 1955 differ from those in table 485 because certain taxes paid currently into Treasury depositaries were excluded by Internal Revenue Service until quarterly returns supported by depositary receipts reached IRS offices. See also *Historical Statistics, Colonial Times to 1957*, series Y 264–279]

YEAR	Total internal revenue collections	Income, profits, and employment taxes [1]			Estate and gift taxes	Alcohol taxes [4]	Tobacco taxes [4]	Manufacturers' excise taxes	All other taxes
		Total	Individual income and employment taxes [2]	Corporation income and profits taxes [3]					
1940	5,340	2,963	1,816	1,148	360	624	609	447	337
1945	43,800	36,841	20,813	16,027	643	2,310	932	783	2,292
1950	38,957	30,652	19,798	10,854	706	2,219	1,328	1,836	2,215
1955	66,289	56,134	37,870	18,265	936	2,743	1,571	2,885	2,010
1956	75,113	63,932	42,633	21,299	1,171	2,921	1,613	3,456	2,010
1957	80,172	68,141	46,610	21,531	1,378	2,973	1,674	3,762	2,244
1958	79,978	67,746	47,213	20,533	1,411	2,946	1,734	3,974	2,167
1959	79,798	67,680	49,588	18,092	1,353	3,002	1,807	3,950	1,997
1960	91,775	78,284	56,104	22,179	1,626	3,194	1,932	4,735	2,004

[1] Beginning 1957, collections are adjusted to exclude amounts transferred to the Government of Guam.
[2] Beginning January 1951, withheld income taxes and social security employment taxes on employees and employers are paid into the Treasury in combined amounts without separation as to type of tax; figures for prior years have been combined accordingly in this table for purposes of comparison.
[3] Includes tax on business income of exempt organizations.
[4] Includes taxes collected in Puerto Rico on tobacco and liquor manufactures coming into the United States.

Source: Treasury Department, Internal Revenue Service; *Annual Report of the Commissioner*.

No. 494. Internal Revenue Collections, by Detailed Sources: 1959 and 1960

[In thousands of dollars. For years ending June 30. Includes Alaska and Hawaii, and collections outside U.S. See also *Historical Statistics, Colonial Times to 1957*, series Y 264-279, for selected items]

Type of tax	1959	1960
Total	79,797,973	91,774,803
Income and employment taxes [1]	67,679,997	78,283,714
Individual income and employment	49,588,488	56,104,300
Withheld	36,915,754	41,790,939
Income, old-age, and disability insurance	36,390,385	41,184,008
Railroad retirement	525,369	606,931
Not withheld	12,348,714	13,972,253
Unemployment insurance	324,020	341,108
Corporation income tax	18,091,509	22,179,414
Misc. internal revenue	12,117,976	13,491,089
Estate tax	1,235,823	1,439,259
Gift tax	117,160	187,089
Alcohol taxes [2]	3,002,096	3,193,714
Distilled spirits	2,137,149	2,292,425
Imported, excise	339,692	378,673
Domestic, excise	1,757,307	1,875,704
Rectification tax	22,037	22,114
Other	18,113	15,933
Wines, cordials, etc	92,442	100,369
Beer	772,505	800,921
Excise	767,205	796,233
Other	5,300	4,688
Tobacco taxes [2]	1,806,816	1,931,504
Cigarettes	1,738,050	1,863,562
Cigars	51,101	50,117
Other	17,666	17,825
Documents, other instruments, and playing cards	133,817	139,231
Manufacturers' excise taxes	3,958,789	4,735,129
Lubricating oils	73,685	81,679
Gasoline, incl. floor tax	1,700,253	2,015,863
Tires and tubes	278,911	304,466
Trucks and buses, chassis, bodies, etc	215,279	271,938
Passenger automobiles, chassis, bodies, etc	1,039,272	1,331,292
Parts and accessories for automobiles, trucks, etc	166,234	189,476
Electric, gas, and oil appliances	62,373	69,276
Electric light bulbs and tubes	29,401	31,762
Radio and telev. sets, phonographs, components, etc	152,566	169,451
Misc. internal revenue—Con.		
Mfrs.' excise taxes—Con.		
Phonograph records	20,540	24,324
Musical instruments	14,590	18,023
Mechanical pencils, etc	8,444	9,632
Refrigerators, freezers, air conditioners, etc	40,593	50,034
Matches	5,262	5,287
Business and store machines	93,894	99,370
Cameras, lenses, and film	24,288	26,234
Sporting goods	17,264	19,447
Firearms, shells, cartridges	15,937	17,576
Retailers' excise taxes	355,728	378,690
Furs	29,909	30,207
Jewelry	156,382	165,699
Luggage	61,468	62,573
Toilet preparations	107,968	120,211
Miscellaneous excise taxes	1,435,953	1,386,829
Sugar	86,378	89,856
Long distance telephone, telegraph, cable, radio, etc., and wire service	292,413	312,055
Local telephone service	398,023	426,242
Transportation of—		
Oil by pipeline [3]	7,962	50
Persons, seats, berths	227,044	255,459
Property [3]	143,250	3,140
Use of safe deposit boxes	6,142	6,378
Club dues and initiation fees	64,813	67,187
Bowling alleys, pool tables, etc	3,403	3,670
Coin-operated devices	16,894	20,336
Admissions	95,094	84,100
Theaters, concerts, etc	49,977	34,494
Cabarets, roof gardens, etc	45,117	49,605
Use tax on highway motor vehicles weighing over 26,000 pounds	32,532	38,333
Narcotics and marihuana	969	1,076
Coconut and other vegetable oils processed	1,689	389
Diesel fuel	52,528	71,869
Wagering	6,787	6,644
Other	31	46
All other [4]	71,795	99,644

[1] Adjusted to exclude amounts transferred to the Government of Guam.
[2] Includes taxes collected in Puerto Rico on tobacco and liquor manufactures coming into the United States.
[3] Repealed, effective Aug. 1, 1958.
[4] Includes undistributed depositary receipts and unclassified advance payments of excise taxes.

Source: Treasury Department, Internal Revenue Service; *Annual Report of the Commissioner*.

No. 495. Internal Revenue Collections, by States and Other Areas: 1958 to 1960

[**In millions of dollars.** For years ending June 30. Tax receipts are classified by States in which collections are made. Receipts in the various States do not indicate the tax burden of the respective States, since burden may eventually be borne by persons in other States]

State or other area	Total [1]			Individual income and employment taxes			Corporation income and profits taxes [2]		
	1958	1959	1960	1958	1959	1960	1958	1959	1960
Total	79,978	79,798	91,775	47,213	49,588	56,104	20,533	18,092	22,179
New England	4,323	4,281	5,043	2,941	2,982	3,456	970	897	1,110
Maine	191	193	220	140	144	164	41	39	43
New Hampshire	149	153	182	115	121	142	28	26	31
Vermont	77	78	89	59	60	68	12	11	14
Massachusetts	2,195	2,210	2,604	1,497	1,526	1,789	490	476	585
Rhode Island	313	311	362	226	228	262	63	55	70
Connecticut	1,398	1,336	1,586	905	903	1,031	335	291	367
Middle Atlantic	23,573	23,269	26,108	13,243	13,663	15,215	7,371	6,694	7,731
New York	15,348	15,433	17,280	8,099	8,536	9,395	5,420	5,099	5,844
New Jersey	2,420	2,443	2,766	1,560	1,609	1,830	549	506	589
Pennsylvania	5,805	5,393	6,062	3,584	3,518	3,989	1,401	1,090	1,298
East North Central	21,292	19,622	23,756	11,690	11,598	13,313	6,043	4,639	6,484
Ohio	5,356	5,047	5,831	3,137	3,098	3,540	1,591	1,308	1,583
Indiana	1,798	1,759	2,082	1,117	1,129	1,286	339	303	386
Illinois	6,478	6,395	7,342	3,889	3,932	4,414	1,758	1,639	2,011
Michigan	6,198	5,011	6,855	2,666	2,550	3,035	1,944	1,037	2,076
Wisconsin	1,462	1,409	1,646	880	890	1,038	410	352	427
West North Central	4,930	5,162	5,779	3,255	3,484	3,866	1,146	1,170	1,381
Minnesota	1,246	1,292	1,461	803	837	946	322	337	391
Iowa	625	684	737	448	501	530	137	147	168
Missouri	1,892	1,916	2,198	1,160	1,205	1,362	484	468	571
North Dakota	88	96	101	75	82	88	10	10	10
South Dakota	88	108	113	73	90	94	11	14	15
Nebraska	444	485	532	319	358	389	68	73	87
Kansas	546	583	637	376	412	457	113	122	141
South Atlantic	8,317	8,471	9,677	4,550	4,776	5,409	1,801	1,649	2,038
Delaware	785	686	834	296	286	323	475	390	496
Maryland [3]	1,872	1,937	2,100	1,321	1,410	1,506	260	242	295
Virginia	1,240	1,231	1,388	610	636	715	242	208	246
West Virginia	335	308	326	244	234	253	71	53	52
North Carolina	1,858	1,984	2,281	546	581	689	277	294	386
South Carolina	288	288	360	204	216	260	70	56	85
Georgia	846	889	1,011	546	583	669	198	196	228
Florida	1,095	1,147	1,376	784	830	994	208	210	251
East South Central	2,834	2,914	3,221	1,315	1,418	1,608	435	424	504
Kentucky	1,540	1,541	1,635	378	393	437	158	155	176
Tennessee	622	645	758	445	478	552	133	127	158
Alabama	496	535	597	355	397	436	118	116	138
Mississippi	176	193	231	137	151	184	27	26	32
West South Central	4,392	4,379	4,884	2,818	2,944	3,253	985	866	986
Arkansas	186	197	229	144	159	186	30	29	33
Louisiana	692	689	764	463	461	515	147	149	147
Oklahoma	817	810	919	424	455	493	183	142	183
Texas	2,697	2,682	2,973	1,787	1,869	2,059	625	545	623
Mountain	1,953	2,122	2,355	1,505	1,666	1,864	291	296	320
Montana	139	145	154	107	113	122	23	23	24
Idaho	135	147	157	108	116	127	21	26	25
Wyoming	72	78	87	56	61	68	8	8	10
Colorado	905	976	1,056	698	769	837	126	120	127
New Mexico	157	178	201	131	149	167	18	21	25
Arizona	235	266	310	189	214	252	36	41	45
Utah	200	217	248	137	157	186	44	43	42
Nevada	110	115	141	78	86	104	14	15	22
Pacific	8,368	8,609	9,914	5,899	6,184	7,227	1,487	1,455	1,613
Washington	932	970	1,043	678	715	791	170	176	171
Oregon	472	492	600	376	400	477	71	69	98
California	6,754	6,924	7,998	4,683	4,893	5,746	1,208	1,176	1,298
Alaska	44	48	57	38	43	51	4	3	4
Hawaii	166	175	217	124	133	163	34	31	41
International Operations	153	160	216	119	127	169	5	2	12
Puerto Rico	41	45	53	20	22	28	(4)	(4)	(4)
Other	112	115	163	99	106	142	5	2	12
Undistributed depositary receipts [5]	−154	815	826	−118	749	728	--------	--------	--------
Transferred to Govt. of Guam [6]	−4	−4	−4	−4	−4	−4	--------	(4)	--------

[1] Includes miscellaneous taxes in following amounts in (millions): 1958, $12,232; 1959, $12,118; 1960, $13,491.
[2] Includes tax on business income of exempt organizations.
[3] Includes collections for D.C.; separate data not available. [4] Under $500,000.
[5] Effective Jan. 2, 1957, revised accounting procedures provide for the central reporting, by the Treasury Bureau of Accounts, of amounts of depositary receipts issued in national totals only. Amounts shown represent issuances less depositary receipts received with returns and distributed by State and tax class.
[6] Collections are adjusted to exclude amounts originally deposited in U.S. Treasury and subsequently transferred to the Government of Guam, in accordance with Public Law 630, approved Aug. 1, 1950.

Source: Treasury Department, Internal Revenue Service; *Annual Report of the Commissioner.*

No. 496. Individual Income Tax Liability and Effective Rates, for Selected Income Groups: 1924 to 1960

[Maximum earned net income assumed. See also *Historical Statistics, Colonial Times to 1957*, series Y 319-332]

Group and revenue act	Income year	Liability [1] (dollars) of those with net income of—									
		$600	$1,000	$2,000	$3,000	$5,000	$8,000	$10,000	$25,000	$100,000	$500,000
Single person, no dependent:											
1924	1924	------	------	15	30	60	150	225	1,635	22,645	199,645
1926	1925 [2]–1927	------	------	6	17	40	101	154	1,234	16,134	116,134
1928	1928, 1930–1931	------	------	6	17	40	101	154	1,099	15,844	115,844
	1929 [3]	------	------	2	6	13	52	90	922	14,930	110,930
1932	1932–1933	------	------	40	80	160	420	600	2,640	30,220	263,720
1934	1934–1935	------	------	32	68	140	378	560	2,804	31,404	264,844
1936, 1938 [4]	1936–1939	------	------	32	68	140	378	560	2,804	33,354	305,224
1940	1940 [5]	------	4	44	84	172	449	686	4,253	44,268	330,933
1941	1941	------	21	117	221	483	1,031	1,493	7,224	53,214	345,654
1942	1942 [6]	15	89	273	472	920	1,742	2,390	9,626	64,641	414,616
	1943 [6] [7]	17	107	333	574	1,105	2,052	2,783	10,644	69,665	441,863
1944 [8]	1944–1945	23	115	345	585	1,105	2,035	2,755	10,590	69,870	444,350
1945	1946–1947	19	95	285	485	922	1,720	2,347	9,362	63,541	407,897
1948	1948–1949	------	66	232	409	811	1,546	2,124	8,600	58,762	[9] 385,000
1950	1950	------	70	244	428	843	1,604	2,201	8,898	60,770	396,221
1951	1951 [10]	------	82	286	498	964	1,816	2,486	9,976	67,274	429,750
	1952–1953 [10]	------	89	311	542	1,052	1,992	2,728	10,940	69,688	436,164
1954 [11]	1954–1960 [10]	------	80	280	488	944	1,780	2,436	9,796	66,798	429,274
Married couple, no dependent:											
1924	1924	------	------	------	8	38	105	165	1,565	22,575	199,575
1926	1925 [2]–1927	------	------	------	------	17	56	101	1,159	16,059	116,059
1928	1928, 1930–1931	------	------	------	------	17	56	101	1,024	15,769	115,769
	1929 [3]	------	------	------	------	6	22	52	862	14,870	110,870
1932	1932–1933	------	------	------	20	100	300	480	2,520	30,100	263,600
1934	1934–1935	------	------	------	8	80	248	415	2,489	30,594	263,944
1936, 1938 [4]	1936–1939	------	------	------	8	80	248	415	2,489	32,469	304,144
1940	1940 [5]	------	------	------	31	110	317	528	3,843	43,476	330,156
1941	1941	------	------	42	138	375	873	1,305	6,864	52,704	345,084
1942	1942 [6]	------	------	140	324	746	1,532	2,152	9,220	64,060	414,000
	1943 [6] [7]	1	15	188	405	894	1,780	2,467	10,035	68,584	440,747
1944 [8]	1944–1945	3	15	245	475	975	1,885	2,585	10,295	69,435	443,895
1945	1946–1947	------	------	190	380	798	1,577	2,185	9,082	63,128	407,465
1948	1948–1949 [12]	------	------	133	299	631	1,206	1,621	5,877	46,403	359,662
1950	1950 [12]	------	------	139	313	661	1,257	1,686	6,087	47,994	370,657
1951	1951 [10] [12]	------	------	163	367	775	1,443	1,928	6,874	53,516	404,500
	1952–1953 [10] [12]	------	------	178	400	844	1,577	2,104	7,508	56,932	412,328
1954 [11]	1954–1960 [10] [12]	------	------	160	360	760	1,416	1,888	6,724	52,776	403,548
Married couple, 2 dependents:											
1924	1924	------	------	------	------	26	81	141	1,525	22,535	199,535
1926	1925 [2]–1927	------	------	------	------	8	42	83	1,129	16,029	116,029
1928	1928, 1930–1931	------	------	------	------	8	42	83	994	15,739	115,739
	1929 [3]	------	------	------	------	3	14	40	838	14,846	110,846
1932	1932–1933	------	------	------	------	68	236	416	2,456	30,036	263,536
1934	1934–1935	------	------	------	------	48	184	343	2,327	30,162	263,464
1936, 1938 [4]	1936–1939	------	------	------	------	48	184	343	2,327	31,997	303,568
1940	1940 [5]	------	------	------	------	75	246	440	3,571	42,948	329,637
1941	1941	------	------	------	58	271	717	1,117	6,480	52,160	344,476
1942	1942 [6]	------	------	13	191	592	1,322	1,914	8,814	63,479	413,384
	1943 [6] [7]	1	14	58	267	.730	1,553	2,208	9,574	67,803	439,931
1944 [8]	1944–1945	3	15	45	275	755	1,585	2,245	9,705	68,565	442,985
1945	1946–1947	------	------	------	190	589	1,292	1,862	8,522	62,301	406,600
1948	1948–1949 [12]	------	------	------	100	432	974	1,361	5,476	45,643	358,677
1950	1950 [12]	------	------	------	104	452	1,016	1,417	5,672	47,208	369,645
1951	1951 [10] [12]	------	------	------	122	530	1,174	1,622	6,406	52,640	403,408
	1952–1953 [10] [12]	------	------	------	133	577	1,282	1,774	7,004	56,032	411,224
1954 [11]	1954–1960 [10] [12]	------	------	------	120	520	1,152	1,592	6,268	51,912	402,456

[1] Actual tax liability on selected net incomes and necessary assumptions.
[2] Provisions of 1926 Act were retroactive to 1925.
[3] Normal tax rates of 1928 Act were reduced for 1929 only by *Joint Resolution of Congress, No. 133*, approved in Dec. 1929.
[4] Rates and exemptions for 1936 and 1938 Acts were identical and resulted in the same tax liabilities.
[5] Includes defense tax.
[6] Tax liabilities for 1942 and 1943 unadjusted for transition to current payment basis.

No. 496. Individual Income Tax Liability and Effective Rates, for Selected Income Groups: 1924 to 1960—Continued

[Maximum earned net income assumed]

Group and revenue act	Income year	Effective rate [13] (percent) for those with net income of—									
		$600	$1,000	$2,000	$3,000	$5,000	$8,000	$10,000	$25,000	$100,000	$500,000
Single person, no dependent:											
1924	1924	------	------	0.8	1.0	1.2	1.9	2.3	6.5	22.7	39.9
1926	1925 [2]–1927	------	------	0.3	0.6	0.8	1.3	1.5	4.9	16.1	23.2
1928	1928, 1930–1931	------	------	0.3	0.6	0.8	1.3	1.5	4.4	15.8	23.2
	1929 [3]	------	------	0.1	0.2	0.3	0.7	0.9	3.7	14.9	22.2
1932	1932–1933	------	------	2.0	2.7	3.2	5.3	6.0	10.6	30.2	52.7
1934	1934–1935	------	------	1.6	2.3	2.8	4.7	5.6	11.2	31.4	53.0
1936, 1938 [4]	1936–1939	------	------	1.6	2.3	2.8	4.7	5.6	11.2	33.4	61.0
1940	1940 [5]	------	0.4	2.2	2.8	3.4	5.6	6.9	17.0	44.3	66.2
1941	1941	------	2.1	5.9	7.4	9.7	12.9	14.9	28.9	53.2	69.1
1942	1942 [6]	2.5	8.9	13.7	15.7	18.4	21.8	23.9	38.5	64.6	82.9
	1943 [6] [7]	2.8	10.7	16.7	19.1	22.1	25.7	27.8	42.6	69.7	88.4
1944 [8]	1944–1945	3.8	11.5	17.3	19.5	22.1	25.4	27.6	42.4	69.9	88.9
1945	1946–1947	3.2	9.5	14.3	16.2	18.4	21.5	23.5	37.5	63.5	81.6
1948	1948–1949	------	6.6	11.6	13.6	16.2	19.3	21.2	34.4	58.8	[9] 77.0
1950	1950	------	7.0	12.2	14.3	16.9	20.0	22.0	35.6	60.8	79.2
1951	1951 [10]	------	8.2	14.3	16.6	19.3	22.7	24.9	39.9	67.3	86.0
	1952–1953 [10]	------	8.9	15.5	18.1	21.0	24.9	27.2	43.8	69.7	87.2
1954 [11]	1954–1960 [10]	------	8.0	14.0	16.3	18.9	22.3	24.4	39.2	66.8	85.9
Married couple, no dependent:											
1924	1924	------	------	------	0.3	0.8	1.3	1.7	6.3	22.6	39.9
1926	1925 [2]–1927	------	------	------	------	0.3	0.7	1.0	4.6	16.1	23.2
1928	1928, 1930–1931	------	------	------	------	0.3	0.7	1.0	4.1	15.8	23.2
	1929 [3]	------	------	------	------	0.1	0.3	0.5	3.5	14.9	22.2
1932	1932–1933	------	------	------	0.7	2.0	3.8	4.8	10.1	30.1	52.7
1934	1934–1935	------	------	------	0.3	1.6	3.1	4.2	10.0	30.6	52.8
1936, 1938 [4]	1936–1939	------	------	------	0.3	1.6	3.1	4.2	10.0	32.5	60.8
1940	1940 [5]	------	------	------	1.0	2.2	4.0	5.3	15.4	43.5	66.0
1941	1941	------	------	2.1	4.6	7.5	10.9	13.1	27.5	52.7	69.0
1942	1942 [6]	------	------	7.0	10.8	14.9	19.2	21.5	36.9	64.1	82.8
	1943 [6] [7]	0.2	1.5	9.4	13.5	17.9	22.3	24.7	40.1	68.6	88.1
1944 [8]	1944–1945	0.5	1.5	12.3	15.8	19.5	23.6	25.9	41.2	69.4	88.8
1945	1946–1947	------	------	9.5	12.7	16.0	19.7	21.9	36.3	63.1	81.5
1948	1948–1949 [12]	------	------	6.6	10.0	12.6	15.1	16.2	23.5	46.4	71.9
1950	1950 [12]	------	------	7.0	10.4	13.2	15.7	16.9	24.3	48.0	74.1
1951	1951 [10] [12]	------	------	8.2	12.2	15.5	18.0	19.3	27.5	53.5	80.9
	1952–1953 [10] [12]	------	------	8.9	13.3	16.9	19.7	21.0	30.0	56.9	82.5
1954 [11]	1954–1960 [10] [12]	------	------	8.0	12.0	15.2	17.7	18.9	26.9	52.8	80.7
Married couple, 2 dependents:											
1924	1924	------	------	------	------	0.5	1.0	1.4	6.1	22.5	39.9
1926	1925 [2]–1927	------	------	------	------	0.2	0.5	0.8	4.5	16.0	23.1
1928	1928, 1930–1931	------	------	------	------	0.2	0.5	0.8	4.0	15.7	23.1
	1929 [3]	------	------	------	------	0.1	0.2	0.4	3.4	14.8	22.2
1932	1932–1933	------	------	------	------	1.4	3.0	4.2	9.8	30.0	52.7
1934	1934–1935	------	------	------	------	1.0	2.3	3.4	9.3	30.2	52.7
1936, 1938 [4]	1936–1939	------	------	------	------	1.0	2.3	3.4	9.3	32.0	60.7
1940	1940 [5]	------	------	------	------	1.5	3.1	4.4	14.3	42.9	65.9
1941	1941	------	------	------	1.9	5.4	9.0	11.2	25.9	52.2	68.9
1942	1942 [6]	------	------	0.7	6.4	11.8	16.5	19.1	35.3	63.5	82.7
	1943 [6] [7]	0.2	1.4	2.9	8.9	14.6	19.4	22.1	38.3	67.8	88.0
1944 [8]	1944–1945	0.5	1.5	2.3	9.2	15.1	19.8	22.5	38.8	68.6	88.6
1945	1946–1947	------	------	------	6.3	11.8	16.2	18.6	34.1	62.3	81.3
1948	1948–1949 [12]	------	------	------	3.3	8.6	12.2	13.6	21.9	45.6	71.7
1950	1950 [12]	------	------	------	3.5	9.0	12.7	14.2	22.7	47.2	73.9
1951	1951 [10] [12]	------	------	------	4.1	10.6	14.7	16.2	25.6	52.6	80.7
	1952–1953 [10] [12]	------	------	------	4.4	11.5	16.0	17.7	28.0	56.0	82.2
1954 [11]	1954–1960 [10] [12]	------	------	------	4.0	10.4	14.4	15.9	25.1	51.9	80.5

[7] Includes net Victory tax. Computed by assuming that deductions are 10 percent of Victory tax net income; i. e., that Victory tax net income is ten-ninths of selected net income.
[8] Individual Income Tax Act of 1944. [9] Taking into account maximum effective rate limitation of 77 percent.
[10] Excludes self-employment tax. [11] Internal Revenue Code of 1954.
[12] Split income basis. [13] Tax liability divided by stated net income.

Source: Treasury Department.

No. 497. Individual Income Tax Returns With Adjusted Gross Income—Summary: 1940 to 1958

[Includes Alaska, Hawaii, Puerto Rico, and Virgin Islands. Includes data from income tax returns of citizens and resident aliens, based on a sample of returns as filed, unaudited except to insure proper execution. See also *Historical Statistics, Colonial Times to 1957*, series Y 292-311, for related data]

ITEM	1940	1945	1950	1955	1957	1958
TOTAL RETURNS						
Number of individual returns ... 1,000	14,598	49,751	52,656	57,818	59,408	58,701
Taxable ... do	7,437	42,651	38,187	44,689	46,865	45,652
Nontaxable ... do	7,161	7,100	14,469	13,129	12,542	13,049
Adjusted gross income ... $1,000,000	[1] 36,310	120,301	179,874	249,429	281,308	282,166
Income tax [2] ... do	1,441	17,050	18,375	29,614	34,394	34,336
Average per return:						
Income ... dollars	2,487	2,418	3,416	4,314	4,735	4,807
Income tax ... do	99	343	349	512	579	585
Income tax per capita of total population ... do	11	128	121	179	201	200
Percent of total population filing returns [3]	16.69	55.85	55.31	56.41	56.07	55.6
TAXABLE RETURNS						
Adjusted gross income ... $1,000,000	[1] 23,279	117,562	158,545	229,505	262,169	262,188
Amount of exemptions [4] ... do	10,380	52,116	55,210	71,182	76,761	75,817
Taxable income [5] ... do	(6)	(6)	(6)	127,889	149,213	149,174
Income tax after credits [2] ... do	1,441	17,050	18,375	29,614	34,394	34,336
SOURCES OF INCOME (TOTAL RETURNS)						
Salaries, wages, commissions, etc [7] ... $1,000,000	27,654	91,658	138,956	200,580	227,949	227,354
Dividends, domestic and foreign [8] ... do	2,930	3,906	6,131	7,820	9,090	8,703
Interest ... do	981		1,583	2,556	3,290	3,618
Rents and royalties:						
Net income ... do	1,146	1,758	3,184	3,660	3,889	3,921
Net loss ... do	----------	176	281	509	641	665
Business or profession: [9]						
Net profit ... do	4,145	12,572	16,847	20,566	22,462	22,868
Net loss ... do	131	350	840	1,297	1,352	1,386
Partnership:						
Net profit ... do	1,549	7,196	8,554	9,531	9,937	9,793
Net loss ... do	29	87	224	330	388	372
Sales of capital assets:						
Net gain ... do	329	2,276	3,181	5,024	4,048	4,792
Net loss ... do	379	182	314	358	622	529
Sales of property *other* than capital assets:						
Net gain ... do	40	64	101	94	87	74
Net loss ... do	38	70	132	121	117	112
Annuities and pensions ... do	----------	195	430	870	1,138	1,319
Estates and trusts:						
Income ... do	756	946	1,690	565	617	613
Loss ... do	----------	----------	----------	13	13	18
Other sources [10] ... do	748	595	1,009	793	1,932	2,191

[1] Net income for 1940.
[2] Income and defense tax before credits for 1940; income tax after credits beginning 1945.
[3] Joint returns counted twice for percent of population filing.
[4] Exemptions 1940: Married $2,000, single $800, each dependent $400. Exemptions 1945: Married $1,000, single $500, each dependent $500. Exemptions 1950 and after: Joint return $1,200, single $600, each dependent $600, additional exemption for taxpayer, and his spouse on joint return, of $600 if blind and $600 if age 65 or over.
[5] This is the income tax base for all taxable returns whether or not reported on the return.
[6] Not available.
[7] Beginning 1955, salaries after sick pay exclusion.
[8] Beginning 1955, dividends after exclusions.
[9] For 1945 and 1950 only, business profit or loss after net operating loss deduction.
[10] Comprises all income subject to income tax not elsewhere listed and includes wages not subject to income tax withholding, dividends, and interest not exceeding a total of $100 per return reported on Form W-2 for 1945 and 1040A for 1950 and later years. However, for 1955-58, this income has been reduced by net operating loss deduction which is a component of adjusted gross income.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 498. Individual Income Returns and Taxes, by States and Other Areas: 1950, 1955, and 1958

[**Number of returns in thousands; money figures in millions of dollars.** Aggregates in this table differ somewhat from those in other tables for individual returns with income because of a distinct weighting system for State data, and for 1955 and 1958 the inclusion of returns with no adjusted gross income]

State or other area	1950			1955				1958			
	Number of returns	Adjusted gross income	Income tax after credits	Number of returns	Adjusted gross income	Income tax after credits	Self-employment tax [1]	Number of returns	Adjusted gross income	Income tax after credits	Self-employment tax [1]
Total	**52,665**	**180,065**	**18,390**	**58,252**	**248,779**	**29,654**	**463**	**59,080**	**281,252**	**34,351**	**589**
N. E.	**3,787**	**12,362**	**1,281**	**3,923**	**16,449**	**2,042**	**21**	**3,909**	**18,372**	**2,294**	**27**
Maine	320	847	65	330	1,029	99	2	336	1,224	128	3
N. H.	210	578	49	221	797	83	1	222	931	102	2
Vt.	126	353	27	133	406	41	1	128	483	47	1
Mass.	1,931	6,309	650	1,968	8,286	1,023	10	1,966	9,203	1,125	12
R. I.	328	1,055	109	330	1,305	166	2	314	1,390	172	2
Conn.	870	3,219	380	941	4,626	630	5	943	5,141	720	7
M. A.	**12,193**	**43,705**	**4,714**	**12,712**	**58,090**	**7,293**	**87**	**12,686**	**64,849**	**8,401**	**106**
N. Y.	6,124	22,978	2,626	6,394	30,428	3,947	45	6,412	34,017	4,494	54
N. J.	2,008	7,307	743	2,183	10,304	1,266	15	2,218	11,864	1,539	19
Pa.	4,060	13,420	1,344	4,135	17,358	2,080	27	4,056	18,968	2,368	33
E. N. C.	**11,887**	**42,319**	**4,402**	**12,806**	**58,664**	**7,254**	**100**	**12,468**	**61,997**	**7,797**	**120**
Ohio	3,066	10,712	1,088	3,425	15,918	1,979	24	3,301	16,310	2,041	28
Ind.	1,464	4,817	450	1,552	6,593	775	13	1,521	7,004	826	16
Ill.	3,593	13,469	1,511	3,746	17,271	2,190	30	3,717	19,640	2,622	37
Mich.	2,477	9,205	968	2,727	13,402	1,688	19	2,576	12,922	1,607	22
Wis.	1,286	4,117	385	1,356	5,480	622	14	1,353	6,121	701	17
W. N. C.	**4,923**	**15,320**	**1,393**	**5,265**	**19,221**	**2,092**	**70**	**5,192**	**22,100**	**2,522**	**94**
Minn.	1,076	3,429	300	1,138	4,373	479	15	1,141	4,965	565	17
Iowa	938	2,887	247	968	3,271	328	16	948	3,968	436	23
Mo.	1,346	4,346	438	1,466	5,937	707	13	1,440	6,399	782	17
N. Dak.	199	549	41	206	575	51	4	206	762	73	6
S. Dak.	215	558	41	229	646	53	4	224	790	80	6
Nebr.	479	1,474	135	506	1,679	178	8	497	2,019	224	12
Kans.	670	2,076	191	752	2,740	296	10	736	3,197	362	13
S. A.	**6,224**	**19,405**	**1,800**	**7,209**	**27,672**	**2,983**	**46**	**7,626**	**32,438**	**3,608**	**62**
Del.	128	546	110	146	795	155	1	153	910	153	1
Md. [2]	1,162	3,817	368	1,143	4,929	564	6	1,147	5,660	685	8
D. C.	374	1,418	170	343	1,556	212	1	331	1,655	231	2
Va.	957	2,927	253	1,152	4,385	460	7	1,200	5,051	559	9
W. Va.	600	1,728	132	573	2,055	205	3	560	2,211	237	3
N. C.	959	2,759	219	1,164	3,985	351	9	1,236	4,456	405	12
S. C.	453	1,307	102	543	1,839	160	4	572	2,058	182	5
Ga.	771	2,308	192	962	3,520	355	6	1,007	4,167	437	9
Fla.	822	2,595	254	1,183	4,608	521	9	1,420	6,270	719	13
E. S. C.	**2,447**	**7,150**	**604**	**2,898**	**10,100**	**991**	**23**	**3,036**	**11,771**	**1,226**	**30**
Ky.	715	2,117	178	833	2,921	299	8	833	3,251	351	10
Tenn.	805	2,377	210	947	3,296	325	7	990	3,785	405	9
Ala.	635	1,836	148	740	2,679	265	4	798	3,292	342	6
Miss.	292	820	67	378	1,204	102	4	415	1,443	128	5
W. S. C.	**3,826**	**12,828**	**1,339**	**4,503**	**17,606**	**2,005**	**40**	**4,728**	**20,743**	**2,421**	**53**
Ark.	344	949	74	416	1,312	114	5	437	1,507	143	6
La.	638	2,080	202	754	3,025	337	5	816	3,606	412	7
Okla.	607	1,925	181	690	2,573	269	7	698	2,933	325	9
Tex.	2,238	7,874	883	2,643	10,696	1,285	23	2,777	12,697	1,541	31
Mt.	**1,656**	**5,575**	**521**	**1,994**	**7,940**	**874**	**19**	**2,121**	**9,773**	**1,111**	**26**
Mont.	209	694	64	240	897	93	3	226	912	100	4
Idaho	191	580	45	208	730	70	3	213	890	94	4
Wyo.	101	353	34	113	436	50	1	111	515	60	1
Colo.	471	1,609	160	553	2,225	261	5	578	2,756	329	7
N. Mex.	179	621	58	225	891	96	2	262	1,138	130	2
Ariz.	214	748	75	301	1,263	141	2	358	1,713	194	4
Utah	225	712	53	258	1,042	100	2	271	1,282	128	3
Nev.	66	257	32	96	456	63	1	102	567	76	1
Pac.	**5,722**	**21,402**	**2,336**	**6,891**	**32,883**	**4,105**	**56**	**7,193**	**38,774**	**4,924**	**69**
Wash. [3]	911	3,255	335	956	4,203	501	9	965	4,986	623	10
Oreg.	553	2,005	206	593	2,501	285	6	586	2,836	344	8
Calif.	4,078	15,558	1,740	5,090	25,133	3,203	40	5,381	29,770	3,816	50
Alaska [3]	-------	-------	-------	47	244	32	(4)	46	285	39	(4)
Hawaii	180	684	55	205	802	84	1	215	897	102	1
Other areas [5]	-------	-------	-------	53	157	12	(4)	119	434	45	(4)

[1] See footnote 1, table 499.
[2] For 1950, includes Puerto Rico and Virgin Islands.
[3] Alaska included in Washington, 1950.
[4] Less than $500,000.
[5] Beginning 1955, consists of returns with addresses outside the U.S., Alaska, and Hawaii.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income.*

No. 499. Individual Self-Employment Tax Returns, by Adjusted Gross Income Classes: 1954 to 1958

[**Number of returns in thousands; tax in millions of dollars.** Includes Alaska and Hawaii. Includes data from income tax returns of citizens and resident aliens, based on a sample of returns as filed, unaudited except to insure proper execution. *Excludes self-employment data filed by Puerto Ricans and Virgin Islanders*]

Adjusted gross income class	Number of returns					Self-employment tax [1]				
	1954	1955	1956	1957	1958	1954	1955	1956	1957	1958
Total	4,212	6,646	7,350	6,992	7,017	301	463	533	581	589
No adjusted gross income	13	80	97	85	58	1	3	4	4	3
Under $600	90	255	253	242	229	2	5	6	6	5
$600 to $999	224	474	498	440	449	5	11	12	12	12
$1,000 to $1,499	318	683	692	656	619	11	22	23	24	23
$1,500 to $1,999	359	655	658	562	549	16	29	29	28	28
					551					34
$2,000 to $2,499	345	606	615	549		19	33	34	34	
$2,500 to $2,999	366	539	591	512	510	25	35	39	37	37
$3,000 to $3,999	657	905	958	914	937	52	71	76	83	84
$4,000 to $4,999	488	677	764	759	778	42	64	72	80	83
$5,000 to $9,999	927	1,207	1,482	1,505	1,560	85	122	149	171	177
$10,000 to $14,999	217	285	380	392	397	22	34	45	51	52
$15,000 to $19,999	82	114	149	161	163	9	14	18	22	22
$20,000 to $49,999	104	142	182	184	187	11	17	23	25	26
$50,000 to $99,999	15	19	24	26	24	2	2	3	4	3
$100,000 and over	4	5	5	6	6	(2)	1	1	1	1

[1] Self-employment tax is levied (in addition to income tax) on the amount of self-employment income derived from trade or business whether solely owned or operated as a partnership.
[2] Less than $500,000.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income.*

No. 500. Individual Income Tax Returns With Adjusted Gross Income, by Adjusted Gross Income Classes: 1950, 1955, and 1958

[**Number of returns in thousands; money figures in millions of dollars.** Includes Alaska, Hawaii, Puerto Rico, and Virgin Islands. Includes data from income tax returns of citizens and resident aliens, based on a sample of returns as filed, unaudited except to insure proper execution]

Adjusted gross income class	Number of returns			Adjusted gross income			Income tax after credits		
	1950	1955	1958	1950	1955	1958	1950	1955	1958
Total	52,656	57,818	58,701	179,874	249,429	282,166	18,375	29,614	34,336
Under $600	3,780	3,839	3,950	1,265	1,262	1,277	-------	-------	-------
$600 to $999	3,582	3,203	3,060	2,880	2,566	2,447	40	42	38
$1,000 to $1,499	5,077	4,524	4,120	6,351	5,616	5,131	197	217	190
$1,500 to $1,999	5,473	4,125	3,571	9,579	7,212	6,238	413	353	306
$2,000 to $2,499	5,643	4,117	3,689	12,704	9,275	8,309	648	552	467
$2,500 to $2,999	5,786	4,312	3,724	15,902	11,859	10,228	891	794	672
$3,000 to $3,999	9,837	8,665	7,472	34,107	30,320	26,150	2,177	2,382	1,998
$4,000 to $4,999 [1]	5,985	8,009	7,385	26,708	35,931	33,191	2,044	3,129	2,945
$5,000 to $9,999	6,115	14,459	17,904	39,046	95,542	121,384	3,984	10,614	13,389
$10,000 to $14,999	679	1,518	2,488	8,149	17,924	29,214	1,157	2,692	4,291
$15,000 to $19,999	256	426	588	4,397	7,300	10,055	758	1,308	1,757
$20,000 to $49,999	359	522	635	10,536	15,116	18,209	2,503	3,669	4,270
$50,000 to $99,999	63	78	92	4,193	5,152	6,050	1,517	1,852	2,107
$100,000 to $199,999	16	17	18	2,063	2,225	2,310	942	959	981
$200,000 to $499,999	4	4	4	1,141	1,144	1,115	603	549	516
$500,000 to $999,999	1	1	1	419	418	360	240	210	175
$1,000,000 and over	(2)	(2)	(2)	433	568	499	261	291	233

[1] For 1950, includes nontaxable returns exceeding the class limit.
[2] Less than 500.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income.*

No. 501. Individual Income Tax Returns With Adjusted Gross Income, by Marital Status: 1945 to 1958

[**Number of returns in thousands; money figures in millions of dollars.** Includes Alaska, Hawaii, Puerto Rico, and Virgin Islands. Includes data from income tax returns of citizens and resident aliens, based on a sample of returns as filed, unaudited except to insure proper execution]

MARITAL STATUS	1945	1950	1954	1955	1956	1957	1958
Number of returns	**49,751**	**52,656**	**56,307**	**57,818**	**58,799**	**59,408**	**58,701**
Joint returns of husbands and wives	24,586	31,332	34,259	35,297	35,987	36,546	36,540
Separate returns of husbands and wives [1]	5,951	2,274	2,293	2,111	1,971	2,018	1,983
Returns of heads of household [2]	----------	----------	1,087	953	955	1,068	970
Returns of surviving spouse [3]	----------	----------	64	124	294	119	80
Returns of other single persons	19,214	19,049	18,605	19,332	19,592	19,657	19,129
Adjusted gross income	**120,301**	**179,874**	**230,236**	**249,429**	**268,584**	**281,308**	**282,166**
Joint returns of husbands and wives	68,727	134,679	177,281	193,624	209,380	220,026	222,111
Separate returns of husbands and wives [1]	21,731	6,178	6,215	6,185	6,045	6,435	6,335
Returns of heads of household [2]	----------	----------	4,347	4,386	4,652	5,277	4,886
Returns of surviving spouse [3]	----------	----------	270	454	932	426	367
Returns of other single persons	29,843	39,017	42,122	44,780	47,575	49,144	48,469

[1] Includes separate community income returns.
[2] Created under the 1951 Act.
[3] Created under the 1954 Code.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income.*

No. 502. Taxable Individual Income Tax Returns, by Adjusted Gross Income Classes: 1958

[**Money figures, except average tax per return, in thousands of dollars.** See headnote, table 497]

ADJUSTED GROSS INCOME CLASS	Number of returns	Adjusted gross income	Amount of exemption [1]	Taxable income [2]	Income tax after credits	Average income tax	Effective tax rate percent [3]
Total	**45,652,134**	**262,188,335**	**75,816,644**	**149,173,569**	**34,335,652**	**752**	**23.0**
$600 to $999	1,296,407	1,083,049	777,844	191,196	38,062	29	19.9
$1,000 to $1,999	4,238,404	6,359,150	3,088,950	2,488,307	495,809	117	19.9
$2,000 to $2,999	5,344,979	13,450,327	5,923,870	5,741,886	1,138,788	213	19.8
$3,000 to $3,999	6,295,457	22,091,696	9,054,211	9,983,842	1,997,817	317	20.0
$4,000 to $4,999	6,954,051	31,278,974	12,205,068	14,608,523	2,945,326	424	20.2
$5,000 to $9,999	17,702,182	120,222,881	36,671,010	65,757,398	13,389,037	756	20.4
$10,000 to $14,999	2,484,984	29,176,927	5,172,207	20,026,310	4,291,393	1,727	21.4
$15,000 to $19,999	587,465	10,041,825	1,262,047	7,484,521	1,757,062	2,991	23.5
$20,000 to $49,999	634,002	18,189,272	1,413,094	14,524,751	4,270,365	6,736	29.4
$50,000 to $99,999	91,605	6,042,852	200,454	4,986,906	2,106,658	22,997	42.2
$100,000 to $199,999	17,894	2,302,842	38,283	1,877,715	981,377	54,844	52.3
$200,000 to $499,999	3,937	1,109,680	8,090	862,534	515,858	131,028	59.8
$500,000 to $999,999	531	356,220	1,072	274,855	174,941	329,456	63.6
$1,000,000 and over	236	482,640	444	364,825	233,159	987,962	63.9

[1] Exemption allowed for income tax purposes; includes the per capita exemption of $600 for the taxpayer, his spouse on a joint return, and each dependent, together with additional exemptions for taxpayer, and his spouse on a joint return, of $600 if blind and $600 if age 65 or over.
[2] This is the income tax base for all taxable returns whether or not reported on the return.
[3] Income tax as percent of taxable income.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income.*

No. 503. Individual Income Tax Returns With Adjusted Gross Income—Sources of Income, by Adjusted Gross Income Classes: 1958

[In thousands of dollars. Includes Alaska, Hawaii, Puerto Rico, and Virgin Islands. Includes data from income tax returns of citizens and resident aliens, based on a sample of returns as filed, unaudited except to insure proper execution]

Adjusted gross income class	Salaries after sick pay	Dividends after exclusions	Interest	Rents and royalties		Business and profession [1]		Partnership	
				Net income	Net loss	Net profit	Net loss	Net profit	Net loss
Total	**227,354,096**	**8,702,680**	**3,618,353**	**3,921,429**	**665,037**	**22,868,229**	**1,385,671**	**9,792,725**	**372,488**
Under $600	1,128,719	13,207	30,360	49,915	15,905	141,708	101,463	19,719	14,252
$600 to $999	1,862,471	33,856	66,408	102,791	13,745	311,799	53,937	39,738	9,495
$1,000 to $1,999	8,751,082	169,916	244,824	353,699	28,892	1,377,300	122,556	163,247	12,433
$2,000 to $2,999	15,184,803	229,439	272,518	341,525	39,649	1,815,484	158,403	261,667	17,977
$3,000 to $3,999	22,510,230	249,473	256,874	299,092	65,810	2,104,088	158,626	390,792	22,914
$4,000 to $4,999	29,557,033	246,916	246,323	265,693	80,262	2,099,512	113,887	434,593	16,905
$5,000 to $9,999	109,423,351	1,141,067	937,560	920,658	199,948	5,906,726	271,820	1,982,053	55,711
$10,000 to $14,999	22,647,613	902,488	451,995	436,454	54,987	2,832,505	82,625	1,333,276	33,494
$15,000 to $19,999	5,700,081	686,730	256,049	256,399	31,291	1,789,041	54,679	993,434	24,802
$20,000 to $49,999	7,708,275	2,025,285	542,789	569,071	60,170	3,711,331	128,716	2,647,089	68,677
$50,000 to $99,999	2,068,182	1,325,594	190,775	186,049	31,727	639,447	58,908	1,077,687	33,081
$100,000 to $199,999	598,300	749,795	73,211	85,947	20,085	106,913	37,651	320,840	24,028
$200,000 to $499,999	177,335	486,348	31,907	38,440	15,390	23,266	25,148	101,435	20,566
$500,000 to $999,999	25,978	173,778	8,473	8,494	3,201	5,586	8,085	18,500	8,378
$1,000,000 and over	10,643	268,788	8,287	7,202	3,975	3,523	9,167	8,655	9,775

Adjusted gross income class	Sales of capital assets		Sales of property other than capital assets		Annuities and pensions	Estates and trusts		Other sources [2]	Adjusted gross income
	Net gain	Net loss	Net gain	Net loss		Income	Loss		
Total	**4,792,409**	**528,572**	**74,426**	**111,585**	**1,318,872**	**613,471**	**17,571**	**2,190,652**	**282,166,418**
Under $600	37,784	10,958	4,410	5,082	4,866	2,391	--------	8,872	1,276,547
$600 to $999	40,186	7,718	1,144	4,122	23,478	4,011	--------	49,680	2,440,545
$1,000 to $1,999	132,456	30,851	5,931	10,427	201,649	25,449	206	148,789	11,368,977
$2,000 to $2,999	193,729	36,816	8,271	7,450	262,053	23,506	973	205,677	18,537,404
$3,000 to $3,999	226,943	44,326	8,742	14,646	171,025	24,498	3,629	218,062	26,149,868
$4,000 to $4,999	200,402	37,477	5,545	12,284	143,386	26,725	555	226,138	33,190,896
$5,000 to $9,999	770,713	171,903	19,215	29,362	279,104	105,077	2,348	629,494	121,383,926
$10,000 to $14,999	478,126	69,985	7,379	6,058	80,315	78,707	1,253	213,735	29,214,191
$15,000 to $19,999	313,791	38,602	4,636	3,910	33,103	52,657	2,447	125,280	10,055,470
$20,000 to $49,999	864,543	63,380	6,447	12,159	67,014	150,821	2,014	251,787	18,209,336
$50,000 to $99,999	543,000	13,528	2,213	3,393	21,520	60,942	2,806	78,086	6,050,052
$100,000 to $199,999	362,831	2,448	378	1,310	27,521	26,582	818	43,548	2,309,526
$200,000 to $499,999	288,404	485	110	802	3,195	21,103	381	5,936	1,114,707
$500,000 to $999,999	131,512	61	1	379	277	5,207	45	2,067	359,724
$1,000,000 and over	207,989	34	4	201	366	5,795	96	1,245	499,249

[1] Business profit and loss without deduction for net operating loss.
[2] Includes all income subject to income tax not elsewhere tabulated and $38.9 million of wages, dividends, and interest not exceeding $200 per return reported on Form 1040A, all of which was reduced by net operating loss deduction reported on Form 1040.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income.*

No. 504. Corporation Income Tax Returns—Summary: 1940 to 1958

[**Money figures in millions of dollars.** Represents returns covering accounting periods ending between July 1 of year shown and June 30 of following year. Includes Alaska and Hawaii; based on income tax returns as filed, prior to audit adjustments and other changes made after filing. All corporations are required to file returns except those specifically exempt, such as fraternal, civic, and charitable organizations not operating for profit. Excludes returns of inactive corporations, except as noted. Includes data from returns of small business corporations which after September 2, 1958, could elect to be taxed through shareholders. Income tax shown for 1958 excludes tax on profits of corporations making this election. See source publications for changes in law affecting comparability of historical data. Beginning 1955, based on a probability sample. Corporate data based on income tax returns appear on pp. 383–385, 485–487, 491, and 860. See also *Historical Statistics, Colonial Times to 1957*, series Y 280–291]

ITEM	1940	1945	1950	1955	1957	1958
Returns with and without net income:						
Number of returns (excluding inactive corporations)	473, 042	421, 125	629, 314	807, 303	940, 147	990, 381
Total compiled receipts [1]	148, 237	255, 448	458, 130	642, 248	720, 414	735, 338
Net income less deficit [2]	8, 919	21, 139	42, 613	47, 478	44, 476	38, 523
Total tax liability	[3] 2, 549	10, 795	17, 317	21, 741	20, 582	18, 814
Income tax	[3] 2, 144	4, 183	15, 929	21, 741	20, 582	18, 814
Declared value excess profits tax	31	55	----------	----------	----------	----------
Excess profits tax	374	6, 557	1, 387	----------	----------	----------
Distribution to stockholders in cash and assets other than own stock	6, 089	6, 081	11, 553	13, 592	14, 914	14, 952
Returns with net income:						
Number of returns	220, 977	303, 019	426, 283	513, 270	572, 936	611, 131
Total compiled receipts [1]	125, 180	239, 046	430, 688	584, 975	625, 621	632, 343
Net income [2]	11, 203	22, 165	44, 141	50, 329	48, 664	43, 490
Total tax liability	[3] 2, 549	10, 795	17, 317	21, 741	20, 582	18, 814
Income tax	[3] 2, 144	4, 183	15, 929	21, 741	20, 582	18, 814
Declared value excess profits tax	31	55	----------	----------	----------	----------
Excess profits tax	374	6, 557	1, 387	----------	----------	----------
Distribution to stockholders in cash and assets other than own stock	5, 888	5, 918	11, 455	13, 401	14, 403	14, 498
Returns without net income:						
Number of returns	252, 065	118, 106	203, 031	294, 033	367, 211	379, 250
Total compiled receipts [1]	23, 056	16, 402	27, 442	57, 273	94, 792	102, 995
Deficit [2]	2, 284	1, 026	1, 527	2, 851	4, 188	4, 967
Distribution to stockholders in cash and assets other than own stock	200	163	98	192	511	454
Inactive corporations, number of returns	43, 741	33, 335	36, 678	34, 822	44, 369	42, 251
Returns with excess profits tax: [4]						
Number of returns	13, 440	52, 097	50, 301	----------	----------	----------
Excess profits net income	2, 998	14, 165	25, 654	----------	----------	----------
Adjusted excess profits net income	912	8, 368	8, 985	----------	----------	----------

[1] Consists of business receipts, interest less amortizable bond premium, rents, royalties, net gain from capital assets (as defined by law) and other property, dividends, and other taxable income.
[2] Net income (or deficit) is gross *taxable* income less allowable current year deductions except statutory deductions for dividends and Western Hemisphere trade corporations. Excludes tax-exempt Government interest, which is included in total compiled receipts.
[3] Includes defense tax. [4] For tax reported, see above.

Source: Treasury Department, Internal Revenue Service, *Statistics of Income*.

No. 505. Fiduciary Income Tax Returns—Number, Income, Deficit, and Tax: 1945 to 1958

[Includes Alaska and Hawaii. Represents income tax returns for trusts and estates. See also headnote, table 497. See also *Historical Statistics, Colonial Times to 1957*, series Y 312–318]

ITEM	1945	1950	1951	1952	1954	1956	1958
All returns:							
Number of returns [1] 1,000	(2)	(2)	(2)	414	425	491	558
Total income $1,000,000	(2)	(2)	(2)	2, 807	3, 874	4, 896	5, 055
Deficit in total income ..... do	(2)	(2)	(2)	18	12	11	17
Taxable returns:							
Number of returns 1,000	114	115	116	133	128	172	189
Total income $1,000,000	857	1, 234	1, 202	1, 308	1, 869	2, 544	2, 445
Income tax after credits ..... do	176	209	211	235	264	327	309
Nontaxable returns:							
Total number of returns [1] 1,000	(2)	(2)	(2)	281	297	319	370
Total income $1,000,000	(2)	(2)	(2)	1, 499	2, 005	2, 352	2, 610
Deficit in total income ..... do	(2)	(2)	(2)	18	12	11	17

[1] Excludes returns with no information reported. [2] Not available.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 506. Active Corporation Income Tax Returns—Total Compiled Receipts, Net Income or Deficit, and Total Tax, by Industrial Divisions: 1940 to 1958

[Industrial classification of a return is based on the activity accounting for the largest percentage of total corporate receipts. Diversified activities and filing of consolidated returns by some affiliated groups affect data classified by industry. For changes in classification affecting comparability of data, see *Statistics of Income, 1958-59, Corporation Income Tax Returns*, and *Statistics of Income*, Part 2, for 1938 and 1948. See also headnote and footnotes, table 504]

ITEM	1940	1945	1950	1955	1957	1958
All industrial divisions:						
Total compiled receipts, all returns ..... mil. dol.	148, 237	255, 448	458, 130	642, 248	720, 414	735, 338
Returns with net income ..... number	220, 977	303, 019	426, 283	513, 270	572, 936	611, 131
Net income ..... mil. dol.	11, 203	22, 165	44, 141	50, 329	48, 664	43, 490
Total tax ..... do	2, 549	10, 795	17, 317	21, 741	20, 582	18, 814
Returns without net income ..... number	252, 065	118, 106	203, 031	294, 033	367, 211	379, 250
Deficit ..... mil. dol.	2, 284	1, 026	1, 527	2, 851	4, 188	4, 967
Agriculture, forestry, and fisheries:						
Total compiled receipts, all returns ..... mil. dol.	643	993	2, 131	2, 586	3, 008	3, 614
Returns with net income ..... number	3, 213	3, 865	5, 039	5, 543	6, 369	7, 654
Net income ..... mil. dol.	49	150	321	185	186	231
Total tax ..... do	10	64	103	68	63	79
Returns without net income ..... number	5, 187	2, 287	3, 261	4, 760	5, 464	6, 291
Deficit ..... mil. dol.	32	16	26	62	72	87
Mining:						
Total compiled receipts, all returns ..... mil. dol.	3, 264	3, 954	8, 609	9, 811	11, 539	10, 106
Returns with net income ..... number	3, 956	3, 694	5, 032	5, 145	5, 785	5, 556
Net income ..... mil. dol.	315	300	1, 175	1, 335	1, 287	1, 190
Total tax ..... do	68	118	447	607	555	485
Returns without net income ..... number	6, 427	3, 602	4, 024	5, 573	6, 890	6, 561
Deficit ..... mil. dol.	109	57	85	255	338	358
Construction:						
Total compiled receipts, all returns ..... mil. dol.	2, 528	2, 948	11, 562	20, 038	27, 052	28, 561
Returns with net income ..... number	6, 716	7, 811	17, 868	25, 246	31, 961	35, 223
Net income ..... mil. dol.	102	146	651	653	960	938
Total tax ..... do	23	62	247	254	385	358
Returns without net income ..... number	9, 033	4, 023	9, 826	16, 323	21, 615	24, 624
Deficit ..... mil. dol.	34	33	89	175	220	279
Manufacturing:						
Total compiled receipts, all returns ..... mil. dol.	66, 991	141, 284	220, 303	306, 464	332, 621	329, 433
Returns with net income ..... number	47, 168	61, 680	79, 186	85, 838	87, 575	95, 303
Net income ..... mil. dol.	5, 632	10, 577	24, 224	26, 979	24, 038	20, 291
Total tax ..... do	1, 553	6, 112	10, 637	13, 015	11, 537	9, 452
Returns without net income ..... number	38, 420	17, 432	36, 686	43, 990	50, 991	55, 393
Deficit ..... mil. dol.	325	326	502	968	1, 300	1, 791
Trans., communication, electric, gas, sanitary services:						
Total compiled receipts, all returns ..... mil. dol.	13, 710	22, 663	32, 137	48, 219	56, 075	55, 965
Returns with net income ..... number	11, 479	12, 966	16, 452	20, 982	22, 989	24, 165
Net income ..... mil. dol.	1, 592	3, 134	4, 446	5, 955	6, 047	6, 110
Total tax ..... do	362	1, 548	1, 764	2, 903	2, 959	3, 000
Returns without net income ..... number	10, 574	6, 770	9, 825	12, 035	14, 774	13, 755
Deficit ..... mil. dol.	279	197	114	180	289	388
Wholesale and retail trade:						
Total compiled receipts, all returns ..... mil. dol.	47, 216	66, 640	155, 103	207, 734	232, 108	228, 759
Returns with net income ..... number	71, 766	97, 550	148, 655	171, 794	189, 164	194, 776
Net income ..... mil. dol.	1, 270	3, 439	6, 620	5, 730	5, 665	5, 433
Total tax ..... do	296	1, 902	2, 619	2, 462	2, 406	2, 259
Returns without net income ..... number	68, 083	23, 398	60, 684	93, 174	115, 953	116, 701
Deficit ..... mil. dol.	188	76	305	606	954	1, 008
Finance, insurance, and real estate:						
Total compiled receipts, all returns ..... mil. dol.	9, 913	10, 827	18, 575	32, 807	39, 572	60, 014
Returns with net income ..... number	58, 988	90, 568	122, 742	155, 630	177, 400	192, 769
Net income ..... mil. dol.	2, 031	3, 756	5, 994	8, 559	9, 378	8, 192
Total tax ..... do	198	667	1, 256	2, 063	2, 242	2, 754
Returns without net income ..... number	83, 614	45, 005	49, 099	78, 389	99, 535	101, 159
Deficit ..... mil. dol.	1, 163	262	274	369	701	704
Services:						
Total compiled receipts, all returns ..... mil. dol.	3, 846	5, 972	9, 593	14, 477	18, 231	18, 678
Returns with net income ..... number	16, 091	22, 977	30, 164	40, 909	48, 872	52, 641
Net income ..... mil. dol.	203	649	693	921	1, 085	1, 083
Total tax ..... do	39	317	241	367	431	420
Returns without net income ..... number	25, 294	12, 130	25, 069	31, 983	41, 725	44, 559
Deficit ..... mil. dol.	95	47	121	217	296	330
Nature of business not allocable:						
Total compiled receipts, all returns ..... mil. dol.	124	166	118	111	207	209
Returns with net income ..... number	1, 600	1, 908	1, 145	2, 183	2, 821	3, 044
Net income ..... mil. dol.	9	15	17	11	19	23
Total tax ..... do	2	5	5	3	4	7
Returns without net income ..... number	5, 433	3, 459	4, 557	7, 806	10, 264	10, 207
Deficit ..... mil. dol.	58	11	10	18	17	22

Source: Treasury Department, Internal Revenue Service; *Statistics of Income.*

No. 507. Active Corporation Income Tax Returns—Number of Returns, Total Compiled Receipts, Net Income or Deficit, Income Tax, and Distributions to Stockholders, by Industrial Groups: 1958

[**Money figures in millions of dollars.** Data are estimated from sample of returns. See headnote and footnotes, tables 504 and 506. See also *Historical Statistics, Colonial Times to 1957*, series V 33–44, for number of returns]

Industrial group	Returns with and without net income: Number	Total compiled receipts	Net income or deficit	Distributions to stockholders[1]	Returns with net income: Number	Total compiled receipts	Net income	Income tax
All industrial groups	**990, 381**	**735, 338**	**38, 523**	**14, 952**	**611, 131**	**632, 343**	**43, 490**	**18, 814**
Agriculture, forestry, and fisheries	**13, 945**	**3, 614**	**144**	**53**	**7, 654**	**2, 761**	**231**	**79**
Mining	**12, 117**	**10, 106**	**832**	**759**	**5, 556**	**7, 937**	**1, 190**	**485**
Metal mining	1, 073	1, 710	181	148	193	1, 411	295	113
Bituminous coal and lignite mining	1, 481	2, 041	47	51	800	1, 582	73	26
Crude petroleum and natural gas	6, 219	4, 335	420	497	2, 585	3, 228	589	271
Mining and quarrying of nonmetallic minerals, and anthracite mining	3, 344	2, 020	184	62	1, 978	1, 716	233	76
Construction	**59, 847**	**28, 561**	**659**	**89**	**35, 223**	**23, 370**	**938**	**358**
General building contractors	17, 546	9, 663	140	17	9, 814	7, 930	227	83
Highway and street construction and heavy construction	9, 167	8, 583	316	47	5, 796	7, 119	394	165
General contractors not allocable	667	140	3	1	253	103	6	2
Special trade contractors	30, 534	9, 930	191	24	18, 668	8, 038	300	106
Contractors not allocable	1, 933	245	8	(2)	692	180	11	2
Manufacturing	**150, 696**	**329, 433**	**18, 500**	**7, 261**	**95, 303**	**292, 839**	**20, 291**	**9, 452**
Beverage industries	3, 394	7, 810	427	121	2, 180	6, 944	454	216
Food and kindred products	14, 204	48, 804	1, 620	427	9, 637	42, 327	1, 715	831
Tobacco manufactures	186	4, 520	515	141	132	4, 495	516	267
Textile mill products	5, 750	12, 105	412	126	3, 560	10, 340	512	213
Apparel and other finished prod. made from fabrics and similar prod	15, 627	11, 016	184	29	9, 926	8, 889	268	110
Lumber and wood products, except furniture	7, 508	6, 406	300	84	4, 503	5, 324	361	123
Furniture and fixtures	5, 279	4, 341	151	31	3, 119	3, 488	197	91
Paper and allied products	3, 300	10, 922	881	277	2, 452	9, 945	938	448
Printing, publishing, and allied prod	17, 406	11, 734	738	187	11, 154	10, 411	829	372
Chemicals and allied products	8, 075	23, 288	2, 589	1, 033	5, 571	22, 190	2, 648	1, 256
Petroleum refining and related ind	747	36, 563	1, 354	1, 419	510	32, 264	1, 450	491
Rubber and misc. plastic products	3, 262	6, 981	422	110	2, 063	6, 442	459	225
Leather and leather products	2, 859	3, 599	113	38	1, 871	3, 183	139	64
Stone, clay, and glass products	6, 856	9, 559	831	287	4, 559	8, 755	888	425
Primary metal industries	3, 924	24, 030	1, 639	639	2, 305	21, 990	1, 781	871
Fabricated metal prod. (incl. ordnance), exc. machine and transportation equip.	14, 620	17, 526	938	255	9, 489	15, 062	1, 083	508
Machinery, exc. electrical and transportation equipment	14, 884	22, 337	1, 535	446	8, 490	19, 154	1, 762	852
Electrical machinery, equipment and supplies	5, 948	19, 973	1, 277	417	3, 784	18, 718	1, 387	688
Transportation equip., exc. motor vehicles	2, 161	15, 625	717	185	1, 143	14, 916	782	393
Motor vehicles and motor vehicle equip	1, 560	19, 873	1, 085	789	1, 082	17, 009	1, 244	592
Professional, scientific, and controlling instruments, photograph and optical goods, watches and clocks	2, 531	5, 440	475	142	1, 798	5, 080	508	254
Other manufacturing industries	10, 615	6, 980	297	78	5, 975	5, 912	372	163
Transportation, communication, electric, gas, and sanitary services	**37, 920**	**55, 965**	**5, 722**	**2, 803**	**24, 165**	**47, 457**	**6, 110**	**3, 000**
Transportation	27, 952	27, 004	960	559	17, 681	19, 292	1, 259	553
Railroad transportation	477	11, 371	464	343	356	7, 437	574	270
Local and suburban transit	1, 082	716	19	12	606	581	31	10
Motor freight transp. and warehousing	14, 268	6, 641	174	31	9, 151	5, 198	236	90
Taxicabs, intercity passenger transp., school buses, and other local and interurban passenger transportation	5, 301	978	54	21	3, 257	755	61	25
Pipeline transportation	165	745	117	63	135	674	121	60
Water transportation	2, 788	2, 690	67	41	1, 816	1, 945	123	51
Transportation by air	779	2, 523	19	22	388	1, 585	58	23
Transportation services	2, 959	1, 304	42	25	1, 860	1, 081	52	22
Transportation not allocable	133	37	4	1	112	35	4	2
Communication	5, 966	12, 492	2, 283	782	3, 908	12, 311	2, 311	1, 165
Telephone comm. (wire or radio)	2, 641	10, 369	2, 074	747	1, 922	10, 344	2, 077	1, 060
Telegraph comm. (wire or radio)	4	317	18	9	4	317	18	9
Radio broadcasting and television	2, 724	1, 774	188	25	1, 649	1, 628	213	96
Communication services, n.e.c.	597	32	2	1	333	22	3	1
Electric and gas companies and systems	1, 065	16, 097	2, 433	1, 441	786	15, 514	2, 485	1, 258
Electric companies and systems and combination companies and systems	441	10, 441	1, 871	1, 093	368	10, 374	1, 873	954
Gas companies and systems	624	5, 656	562	348	418	5, 140	612	304
Water supply and other sanitary services	2, 937	371	46	20	1, 790	340	55	24

[1] Paid in cash and assets other than stock.
[2] Less than $500,000.

No. 507. Active Corporation Income Tax Returns—Number of Returns, Total Compiled Receipts, Net Income or Deficit, Income Tax, and Distributions to Stockholders, by Industrial Groups, 1958—Con.

[Money figures in millions of dollars]

Industrial group	Returns with and without net income				Returns with net income			
	Number	Total compiled receipts	Net income or deficit	Distributions to stockholders[1]	Number	Total compiled receipts	Net income	Income tax
Wholesale and retail trade	311,477	228,759	4,425	990	194,776	191,411	5,433	2,259
Wholesale trade	102,342	112,040	1,988	362	71,596	94,959	2,367	959
Groceries and related prod	12,335	20,955	183	39	8,297	17,331	233	94
Meat and meat products	1,271	2,098	8	1	769	1,623	12	4
Poultry and poultry prod., fish and seafoods, and other groceries and related prod	11,064	18,857	175	38	7,528	15,708	221	90
Electrical goods, hardware and plumbing and heating equip. and supplies	10,956	10,505	219	32	7,882	9,056	273	116
Electrical goods	5,148	5,716	133	11	3,762	4,961	165	72
Hardware, and plumbing and heating equip. and supplies	5,808	4,789	86	20	4,120	4,095	108	44
Other wholesalers	79,051	80,579	1,586	292	55,417	68,571	1,861	750
Beer, wine, and distilled alcoholic beverages	2,558	6,487	88	15	1,785	5,436	97	43
Dry goods and apparel	6,903	5,343	76	12	4,645	4,501	99	36
Drugs, chemicals, and allied prod	4,858	5,834	254	56	3,466	5,449	264	122
Lumber and construction materials	5,829	5,247	72	11	4,017	4,468	95	35
Machinery, equipment and supplies	13,811	9,045	251	34	9,632	7,786	297	121
Motor vehicles and auto. equip	4,764	4,994	98	11	3,727	3,164	112	46
Farm products—raw materials	4,510	9,880	135	23	3,543	8,479	152	63
Wholesalers, n.e.c	27,202	27,952	528	115	18,664	24,283	634	247
Wholesalers, not allocable	8,616	5,797	82	15	5,938	5,006	111	37
Retail trade	186,405	106,895	2,239	592	109,619	88,113	2,802	1,202
Food	12,021	26,823	523	107	7,155	24,988	555	265
General merchandise	11,450	21,938	1,066	341	7,550	20,772	1,112	547
Department stores	3,062	16,318	868	268	2,182	15,681	890	443
Mail-order houses	1,028	739	19	5	606	646	22	10
Limited price variety stores	1,441	3,060	146	61	963	2,913	155	78
Vending machines (operated by direct selling organizations) and other stores	5,919	1,821	32	7	3,799	1,532	45	16
Apparel and accessories	23,275	7,544	141	33	14,465	6,018	205	73
Furniture, home furnishings and equip	18,381	4,924	50	14	10,602	3,577	112	37
Auto. dealers and gasoline serv. stations	32,727	23,770	60	26	17,127	15,406	238	82
Motor vehicle dealers	22,658	20,550	3	19	10,967	12,796	159	52
Tire, battery, and accessory dealers and misc. aircraft, marine, and automotive dealers	5,058	1,830	30	5	2,999	1,429	49	19
Gasoline service stations	5,011	1,390	27	2	3,161	1,182	31	11
Eating and drinking places	27,163	4,217	54	13	12,584	2,890	109	38
Bldg. mtrls., hardware, and farm equip	19,942	6,555	116	23	13,217	5,405	166	54
Building materials	11,955	4,693	92	19	8,097	3,866	125	42
Hardware and farm equipment	7,987	1,862	24	4	5,120	1,539	40	12
Other retail stores	41,446	11,124	229	36	26,919	9,057	306	107
Drug stores and proprietary stores	8,472	2,781	85	14	6,299	2,504	93	36
Liquor stores	3,988	703	10	(2)	2,620	560	13	4
Jewelry stores	3,716	686	8	3	1,991	476	22	8
Second-hand, book, sport. goods, and farm supplies stores	20,470	5,282	102	15	12,928	4,186	142	47
Retail trade not allocable	4,800	1,672	24	5	3,081	1,331	36	13
Retail and wholesale trade not allocable	22,730	9,825	198	36	13,561	8,340	263	97
Finance, insurance, and real estate	293,928	60,014	7,487	2,812	192,769	52,009	8,192	2,754
Banking	14,853	10,997	2,850	734	13,882	10,514	2,865	1,217
Credit agencies other than banks	42,069	6,128	708	272	24,979	3,573	816	335
Holding and other investment companies	9,367	1,806	1,336	1,172	6,680	1,760	1,357	95
Security and commodity brokers, dealers exchange, and services	2,434	660	71	12	1,413	541	91	36
Insurance carriers	3,667	30,612	1,346	331	2,441	27,910	1,472	583
Insurance agents, brokers, and service	14,562	1,194	102	20	9,926	967	117	37
Real estate, exc. lessors of real prop. other than buildings	199,797	8,320	991	223	129,057	6,487	1,378	415
Lessors of real prop., exc. building	7,179	298	83	49	4,391	257	97	37
Services	97,200	18,678	753	182	52,641	14,407	1,083	420
Hotels, rooming houses, camps, and other lodging places	10,715	2,325	39	22	4,912	1,613	106	41
Personal services	17,154	2,684	99	13	10,013	2,152	127	46
Business services	25,384	5,958	345	71	14,889	5,031	406	165
Automotive repairs, services, and garages, and other repair services	15,213	1,906	59	11	8,819	1,447	90	27
Motion pictures	6,993	2,361	44	35	3,109	1,404	117	45
Amusement and recreation services, except motion pictures	10,148	1,462	80	15	4,574	1,120	120	51
Other services	11,593	1,982	88	15	6,325	1,641	117	45
Nature of business not allocable	13,251	209	1	3	3,044	150	23	7

[1] Paid in cash and assets other than stock. [2] Less than $500,000.

Source: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 508. Federal Gift Tax Returns: 1959

[**Money figures in thousands of dollars.** Includes Alaska and Hawaii. Represents all returns filed during the calendar year, regardless of the year of donation]

ITEM	Total	TAXABLE RETURNS BY NET GIFT CLASSES					Nontaxable returns, no net gifts
		Under $50,000	$50,000 to $199,999	$200,000 to $599,999	$600,000 to $999,999	$1,000,000 or more	
Number of returns [1]	77,920	13,967	1,434	306	54	32	62,127
Total gifts	**1,870,062**	**471,393**	**202,298**	**122,717**	**48,345**	**83,377**	**941,932**
Real estate	329,088	91,720	28,280	5,168	2,528	654	200,738
Federal bonds	16,297	4,567	1,171	1,090	90	12	9,367
State and municipal bonds	20,911	3,678	3,106	3,710	2,044	4,818	3,555
Other bonds	17,829	4,530	1,848	819	797	----------	9,835
Corporate stock	942,529	227,281	120,599	82,084	25,322	63,104	424,139
Cash	306,329	76,681	30,097	17,361	7,314	7,412	167,464
Insurance	49,579	15,806	2,866	1,719	72	----------	29,056
Other	187,500	47,070	14,331	10,766	10,178	7,377	97,778
Taxpayer's gifts reported by spouse [2]	419,716	103,045	39,145	26,341	8,931	11,169	231,085
Gifts of spouse reported by taxpayer [2]	393,622	88,863	33,334	27,372	8,104	11,119	224,830
Exclusions [3]	539,523	122,100	18,177	6,264	1,439	851	390,692
Total gifts after exclusions	1,304,445	335,111	178,310	117,484	46,079	82,476	544,985
Deductions	**826,156**	**190,223**	**47,542**	**21,343**	**4,033**	**18,030**	**544,985**
Charitable gifts after exclusions	236,631	60,540	28,487	17,725	1,940	16,122	111,817
Marital deduction [4]	84,009	17,477	3,625	1,816	2,022	1,666	57,403
Specific exemption [5]	505,516	112,206	15,430	1,802	71	242	375,765
Taxable gifts	478,289	144,888	130,768	96,141	42,046	64,446	----------
Gift tax	104,838	16,328	25,319	25,111	12,979	25,101	----------

[1] A return is required of every citizen or resident who during the calendar year made gifts (or who is considered as having made gifts) to any one donee of more than $3,000 in value or made gifts of future interests in property regardless of value. A nonresident alien is required to file a return if gifts consist of property situated in the U.S.
[2] By consent of both spouses who are citizens or residents, gifts of husband or wife to third party may be considered as made one-half by each. Imbalance for 1957 results from omission of nontaxable data.
[3] Exclusions are the first $3,000 of gifts (other than gifts of future interests) made to any one donee during calendar year. In case of consent to divide gifts between husband and wife, each spouse is allowed an exclusion against his half of the gift to a common donee.
[4] Deduction allowed citizens or residents for gifts made to the donor's spouse.
[5] The specific exemption of $30,000 less the sum of amounts allowed in prior years may be taken in one year or spread over a period of years, at option of donor. A nonresident alien donor is not entitled to this exemption.

No. 509. Federal Estate Tax Returns—Summary: 1940 to 1959

[Includes Alaska and Hawaii. An estate tax return is required to be filed (1) for estate of every citizen and resident alien who died (*a*) in period Aug. 31, 1935, through Oct. 21, 1942, the value of whose gross estate exceeds $40,000; and (*b*) on or after Oct. 22, 1942, value of whose gross estate exceeds $60,000; and (2) for estate of every nonresident alien who died (*a*) prior to Oct. 22, 1942, any part of whose estate is situated in U.S., at date of death; and (*b*) on or after Oct. 22, 1942, only if gross estate situated in U.S., at date of death exceeds $2,000. The estate of an individual who died in the period June 6, 1932, through Aug. 16, 1954, is subject to 2 Federal estate taxes—basic and additional. Basic tax is computed at rates provided by Revenue Act of 1926, which rates are embodied in Int. Rev. Code of 1939 as basic estate tax. Additional tax is excess of tentative tax computed at rates provided by act in force at date of death, over basic tax. Under the 1954 Code, basic and additional rates were combined into a single tax rate schedule, applying to taxable estate. See also *Historical Statistics, Colonial Times to 1967*, series Y 333-342]

FILING PERIOD [1]	RETURNS FILED		GROSS ESTATE ($1,000)		NET TAXABLE ESTATE [4] ($1,000)		TAX [4] ($1,000)	
	Citizens [2] and resident aliens	Nonresident aliens [3]	Citizens [2] and resident aliens	Nonresident aliens [3]	Citizens [2] and resident aliens	Nonresident aliens [3]	Citizens [2] and resident aliens	Nonresident aliens [3]
1940	15,435	1,441	2,632,659	15,540	1,479,268	13,916	250,360	1,196
1945	15,898	652	3,436,901	13,524	1,900,159	10,997	531,052	1,876
1950	25,858	1,286	4,918,094	24,157	1,916,645	18,192	483,520	3,229
1951	27,958	1,044	5,504,961	20,666	2,188,878	16,052	577,401	3,081
1954	36,699	973	7,411,754	23,383	2,969,174	16,206	778,504	3,096
1955	36,595	970	7,467,443	22,803	2,990,810	15,948	778,342	2,913
1957	46,473	908	10,293,669	28,884	4,342,072	20,987	1,176,710	4,589
1959	55,685	1,292	11,648,017	31,656	4,650,979	21,422	1,185,620	3,667

[1] No data compiled for 1946, 1952, 1953, 1956, or 1958.
[2] Excludes returns for estates of nonresident citizens who died prior to May 11, 1934.
[3] Includes returns for estates of nonresident citizens who died prior to May 11, 1934.
[4] Net taxable estate is net estate for additional tax and regular net estate for returns filed under the 1926 and prior acts. Tax shown is total net estate tax liability—the sum of net basic tax and net additional tax—and includes defense tax (10 percent of net tax) effective only for estates of individuals who died in period June 26, 1940, through Sept. 20, 1941.

Source of tables 508 and 509: Treasury Department, Internal Revenue Service; *Statistics of Income*.

No. 510. Federal Business-Type Activities—Principal Assets and Liabilities: 1954 to 1960

[In millions of dollars. As of June 30. Changes in coverage over the period shown have resulted in only minor changes in total loans outstanding but in substantial additions to inventories and to land, structures, and equipment]

Year and type of fund or activity	Assets, other than interagency items [1]						Liabilities, other than interagency items [3]	U.S. Government interest
	Total	Loans receivable	Investments		Land, structures, and equipment	Other assets [2]		
			Public debt securities	Other securities				
1954	39,602	18,489	2,911	3,439	8,077	6,686	5,572	34,030
1955	40,639	18,927	3,108	3,430	7,821	7,353	5,468	35,171
1956	78,677	19,871	3,719	[4] 3,695	17,463	33,929	7,218	71,457
1957	92,628	21,118	3,881	3,811	21,810	42,009	9,611	83,017
1958	106,963	22,408	4,467	3,814	29,706	46,568	10,982	95,981
1959	112,448	26,855	4,529	5,171	28,964	46,929	11,999	100,449
Type of fund or activity								
1960	**118,514**	**29,024**	**4,963**	**5,257**	**30,304**	**48,964**	**14,045**	**104,469**
Public enterprise funds	**25,952**	**10,926**	**1,117**	**183**	**3,983**	**9,743**	**2,567**	**23,385**
Farm Credit Administration:								
Federal Farm Mortgage Corporation	4	4	-	-	-	(5)	(5)	4
Agric. Marketing Act revolving fund	186	-	-	126	-	60	-	186
Department of Agriculture:								
Commodity Credit Corporation	5,729	1,116	-	-	128	4,485	563	5,166
Disaster loans, etc., revolving fund	123	38	-	-	-	85	(5)	123
All other	95	41	-	-	-	54	8	87
Housing and Home Finance Agency:								
Public Housing Administration	143	92	-	-	5	46	48	95
Federal Housing Administration	1,143	161	653	(5)	2	327	202	942
Federal National Mortgage Association	3,414	3,387	-	-	(5)	26	846	2,568
Office of the Administrator	1,068	898	-	-	2	168	6	1,062
Federal Savings and Loan Insurance Corp.	375	30	328	-	-	16	21	354
Small Business Administration	670	379	-	4	-	287	1	669
Export-Import Bank	3,304	3,261	-	1	(5)	41	5	3,299
Tennessee Valley Authority	2,182	-	51	-	1,930	201	35	2,148
Panama Canal Company	467	-	-	-	418	49	20	447
Veterans Administration	1,383	1,056	85	-	3	239	65	1,319
General Services Administration	1,595	8	-	(5)	72	1,514	7	1,588
Treasury Department	172	164	-	-	-	8	(5)	172
Post Office Department—postal fund	954	-	-	-	492	462	235	719
Department of Interior	419	16	-	-	171	233	13	406
All other	2,525	275	-	51	759	1,440	492	2,034
Intragovernmental funds	**10,037**	-	-	-	**260**	**9,777**	**580**	**9,457**
Department of Defense	9,644	-	-	-	116	9,527	484	9,159
All other	394	-	-	-	144	250	96	298
Other activities	**71,731**	**11,566**	**95**	**5,062**	**26,060**	**28,949**	**2,742**	**68,989**
General Services Administration	9,040	154	-	(5)	1,215	7,672	47	8,993
Department of Agriculture:								
Farmers Home Administration	858	814	-	-	2	42	6	852
Rural Electrification Administration	3,349	3,177	-	-	-	172	2	3,347
Other	1,825	-	-	(5)	1,138	686	166	1,659
Veterans Administration	2,343	316	-	-	1,435	591	151	2,192
Defense Dept. (Corps of Engineers)	9,565	-	-	-	6,969	2,596	67	9,498
Atomic Energy Commission	7,624	-	-	-	5,012	2,612	251	7,374
Department of Interior	6,567	35	(5)	-	5,173	1,359	619	5,948
Department of Commerce:								
Maritime activities	3,228	178	(5)	-	2,690	361	171	3,057
All other	168	-	-	-	65	103	36	133
Treasury Department	16,789	3,387	60	5,018	799	[6] 7,524	261	16,528
Dept. of Health, Educ., and Welfare	1,652	74	-	-	351	1,228	635	1,017
International Cooperation Admin.	4,806	3,263	-	-	28	1,514	22	4,783
All other	3,916	167	35	44	1,181	2,490	309	3,607
Deposit funds	**7,841**	**4,017**	**3,602**	**12**	**2**	**207**	**5,345**	**2,496**
Banks for cooperatives	619	549	43	-	(5)	27	424	195
Federal Deposit Insurance Corporation	2,308	(5)	2,289	-	2	18	153	2,155
Federal home loan banks	3,061	1,770	1,165	12	-	115	3,061	-
Federal intermediate credit banks [7]	1,852	1,698	106	-	-	48	1,707	145
Trust revolving funds	**2,953**	**2,515**	**150**	-	(5)	**288**	**2,811**	**142**
Federal National Mortgage Association	2,573	2,493	-	-	-	80	2,418	155
Office of Alien Property	199	-	-	-	-	199	199	(5)
All other	181	22	150	-	(5)	9	194	—13

[1] Assets are shown on a net basis, i.e., after reserve for losses. Prior to 1959 figures for trust revolving funds include interagency items. [2] Comprises cash, inventories, and all other assets.

[3] Comprises bonds, notes, and debentures payable, privately owned interest (some agencies classified as deposit funds or trust revolving funds have such interest), and other liabilities. Prior to 1959 figures for trust revolving funds include interagency items.

[4] Beginning 1956, includes investment of the Agricultural Marketing Act revolving fund in the banks for cooperatives; Treasury compilations prior to 1956 classified this item as an interagency asset. [5] Less than $500,000.

[6] Includes $801 million due under the agreement with Germany signed Feb. 27, 1953, and lend-lease and surplus property balances due the United States in the principal amount of $1,650 million.

[7] Prior to 1959 was classified as a trust revolving fund.

Source: Board of Governors of the Federal Reserve System; *Federal Reserve Bulletin*.

No. 511. Public and Private Debt: 1930 to 1960

[In billions of dollars. Data as of end of calendar year except State and local government debt as of June 30. Alaska and Hawaii are included in many of the components. See text, p. 363. See also *Historical Statistics, Colonial Times to 1957*, series X 423-434]

Year	Public and private, total	Public			Private						
		Total [1]	Federal [1]	State and local	Total	Corporate		Individuals and noncorporate			
						Long-term	Short-term	Mortgage		Nonmortgage	
								Farm [2]	Nonfarm [3]	Farm [4]	Nonfarm [5]
GROSS DEBT											
1930	214.3	35.8	17.3	18.5	178.5	61.1	46.3	9.4	32.0	2.4	27.3
1935	200.2	61.0	41.7	19.3	139.2	52.0	37.8	7.4	24.7	1.5	15.7
1940	215.8	73.8	53.6	20.2	142.0	51.2	37.7	6.5	26.0	2.6	17.9
1941	242.3	89.2	69.0	20.2	153.1	51.2	46.3	6.4	27.2	2.9	19.2
1942	299.1	142.9	123.2	19.7	156.2	50.2	56.2	6.0	26.8	3.0	14.1
1943	364.5	205.4	186.7	18.7	159.1	48.4	62.0	5.4	26.2	2.8	14.4
1944	430.9	271.2	253.7	17.5	159.7	47.0	62.0	4.9	26.1	2.8	16.9
1945	463.3	309.2	292.6	16.6	154.1	45.3	54.2	4.8	27.0	2.5	20.4
1946	457.9	288.0	272.1	15.9	169.9	48.4	60.9	4.9	32.5	2.7	20.5
1947	485.6	286.6	269.8	16.8	199.0	55.0	73.2	5.1	38.7	3.5	23.5
1948	498.6	276.7	258.0	18.7	221.9	62.8	76.0	5.3	45.1	5.5	27.3
1949	520.3	287.0	266.1	20.9	233.3	67.7	71.8	5.6	50.6	6.4	31.2
1950	566.4	290.6	266.4	24.2	275.8	72.2	94.9	6.1	59.4	6.2	37.2
1951	607.5	297.2	270.2	27.0	310.3	79.9	110.8	6.6	67.4	7.0	38.8
1952	646.0	308.9	279.3	29.6	337.1	88.0	113.5	7.2	75.2	8.0	45.2
1953	683.9	322.0	289.3	32.7	361.9	93.9	117.6	7.8	83.8	9.1	49.7
1954	714.1	332.3	294.4	37.9	381.8	99.5	116.8	8.3	94.6	9.3	53.3
1955	786.4	345.0	301.8	43.2	441.3	108.1	142.9	9.1	108.7	9.7	62.8
1956	831.1	348.5	300.5	48.0	482.6	120.3	154.6	9.9	121.3	9.6	66.9
1957	869.1	354.2	301.7	52.5	514.9	134.9	158.5	10.5	131.6	9.8	69.6
1958	917.7	367.8	310.6	57.2	549.9	146.0	163.5	11.3	144.6	12.1	72.4
1959	986.0	384.4	322.0	62.4	601.7	155.6	180.2	12.3	160.9	11.7	81.0
1960	1,026.8	387.6	320.5	67.2	639.2	165.9	186.3	13.1	173.9	12.3	87.6
NET DEBT											
1930	191.0	30.6	16.5	14.1	160.4	51.1	38.2	9.4	32.0	2.4	27.3
1935	174.7	50.5	34.4	16.0	124.2	43.6	31.2	7.4	24.7	1.5	15.7
1940	189.9	61.3	44.8	16.5	128.6	43.7	31.9	6.5	26.0	2.6	17.9
1941	211.6	72.6	56.3	16.3	139.0	43.6	39.8	6.4	27.2	2.9	19.2
1942	259.0	117.5	101.7	15.8	141.5	42.7	49.0	6.0	26.8	3.0	14.1
1943	313.6	169.3	154.4	14.9	144.3	41.0	54.5	5.4	26.2	2.8	14.4
1944	370.8	226.0	211.9	14.1	144.8	39.8	54.3	4.9	26.1	2.8	16.9
1945	406.3	266.4	252.7	13.7	139.9	38.3	47.0	4.8	27.0	2.5	20.4
1946	397.4	243.3	229.7	13.6	154.1	41.3	52.2	4.9	32.5	2.7	20.5
1947	417.4	237.7	223.3	14.4	179.7	46.1	62.8	5.1	38.7	3.5	23.5
1948	433.6	232.7	216.5	16.2	200.9	52.5	65.3	5.3	45.1	5.5	27.3
1949	448.4	236.7	218.6	18.1	211.7	56.5	61.5	5.6	50.6	6.4	31.2
1950	490.3	239.4	218.7	20.7	250.9	60.1	81.9	6.1	59.4	6.2	37.2
1951	524.0	241.8	218.5	23.3	282.2	66.6	95.9	6.6	67.4	7.0	38.8
1952	555.2	248.7	222.9	25.8	306.5	73.3	97.7	7.2	75.2	8.0	45.2
1953	586.5	256.7	228.1	28.6	329.8	78.3	101.2	7.8	83.8	9.1	49.7
1954	612.0	263.6	230.2	33.4	348.4	82.9	100.0	8.3	94.6	9.3	53.3
1955	672.3	269.8	231.5	38.4	402.5	90.0	122.2	9.1	108.7	9.7	62.8
1956	707.5	268.1	225.4	42.7	439.4	100.1	131.7	9.9	121.3	9.6	66.9
1957	739.4	271.1	224.4	46.7	468.2	112.2	134.6	10.5	131.6	9.8	69.6
1958	783.5	283.6	232.7	50.9	499.9	121.2	138.4	11.3	144.6	12.1	72.4
1959	846.3	298.8	243.2	55.6	547.5	128.9	152.7	12.3	160.9	11.7	81.0
1960	882.9	301.0	241.0	60.0	581.9	137.5	157.6	13.1	173.9	12.3	87.6

[1] Includes categories of debt not subject to statutory debt limit.
[2] Includes regular mortgages, purchase-money mortgages, and sales contracts.
[3] Noncorporate borrowers only.
[4] Includes agricultural loans to farmers and farmers' cooperatives by institutional lenders; farmers' financial and consumer debt is included under the "nonfarm" category.
[5] Comprises debt incurred for commercial (nonfarm), financial, and consumer purposes, including debt owed by farmers for financial and consumer purposes.

Source: Department of Commerce, Office of Business Economics (based on data from various governmental agencies); *Survey of Current Business*, July 1960, and May 1961.

No. 512. Public Debt of the Federal Government: 1900 to 1960

[**In millions of dollars, except per capita.** As of June 30. On basis of public debt accounts prior to 1920 and on basis of daily Treasury statements for 1920 through 1952. Beginning with 1953 on basis of *Monthly Statement of Receipts and Expenditures of the U.S. Government*. See also *Historical Statistics, Colonial Times to 1957*, series Y 368–379]

YEAR	GROSS DEBT			INTEREST PAID		YEAR	GROSS DEBT			INTEREST PAID	
	Total amount	Per capita [1]	Interest bearing [2]	Total	Percent of Federal expenditures [3]		Total amount	Per capita [1]	Interest bearing [2]	Total	Percent of Federal expenditures [3]
1900	1,263	$16.60	1,023	40	7.7	1934	27,053	$214.07	26,480	757	11.3
1905	1,132	13.51	895	25	4.3	1935	28,701	225.55	27,645	821	12.6
1910	1,147	12.41	913	21	3.1	1936	33,779	263.79	32,989	749	8.8
1911	1,154	12.29	915	21	3.1	1937	36,425	282.75	35,800	866	11.2
1912	1,194	12.52	964	23	3.3	1938	37,165	286.27	36,576	926	13.6
1913	1,193	12.27	966	23	3.2	1939	40,440	308.98	39,886	941	10.6
1914	1,188	11.99	968	23	3.1	1940	42,968	325.23	42,376	1,041	11.5
1915	1,191	11.85	970	23	3.0	1941	48,961	367.09	48,387	1,111	8.4
1916	1,225	12.02	972	23	3.1	1942	72,422	537.13	71,968	1,260	3.7
1917	2,976	28.77	2,713	25	1.3	1943	136,696	999.83	135,380	1,808	2.3
1918	12,455	119.13	12,198	190	1.5	1944	201,003	1,452.44	199,543	2,609	2.7
1919	25,485	242.56	25,237	619	3.3	1945	258,682	1,848.60	256,357	3,617	3.7
1920	24,299	228.23	24,063	1,020	15.9	1946	269,422	1,905.42	268,111	4,722	7.8
1921	23,977	220.91	23,739	999	19.5	1947	258,286	1,792.05	255,113	4,958	12.7
1922	22,963	208.65	22,710	991	29.4	1948	252,292	1,720.71	250,063	5,211	15.8
1923	22,350	199.64	22,007	1,056	32.0	1949	252,770	1,694.75	250,762	5,339	13.5
1924	21,251	186.23	20,981	941	30.9	1950	257,357	1,696.68	255,209	5,750	14.5
1925	20,516	177.12	20,211	882	28.8	1951	255,222	1,653.42	252,852	5,613	12.7
1926	19,643	167.32	19,384	832	26.9	1952	259,105	1,650.06	256,863	5,859	9.0
1927	18,512	155.51	18,253	787	26.5	1953	266,071	1,666.74	263,946	6,504	8.8
1928	17,604	146.09	17,318	732	23.6	1954	271,260	1,670.14	268,910	6,382	9.4
1929	16,931	139.04	16,639	678	20.6	1955	274,374	1,660.16	271,741	6,370	9.9
1930	16,185	131.51	15,922	659	19.2	1956	272,751	1,621.82	269,883	6,787	10.2
1931	16,801	135.45	16,520	612	17.1	1957	270,527	1,580.20	268,486	7,244	10.4
1932	19,487	156.10	19,161	599	12.9	1958	276,343	1,587.69	274,698	7,607	10.6
1933	22,539	179.48	22,158	689	14.9	1959	284,706	1,607.57	281,833	7,593	9.4
						1960	286,331	1,586.07	283,241	9,179	11.0

YEAR	INTEREST-BEARING DEBT										
	Total	Public issues									Special issues
		Marketable					Nonmarketable				
		Bills	Certificates	Notes	Treasury bonds [4]	Other bonds [5]	U. S. savings bonds	Treasury savings notes	Treasury bonds, investment series	Other bonds [6]	
1940	42,376	1,302	--------	6,383	26,555	196	2,905	--------	--------	261	4,775
1945	256,357	17,041	34,136	23,497	106,449	196	45,586	10,136	--------	505	18,812
1950	255,209	13,533	18,418	20,404	102,795	160	57,536	8,472	954	582	32,356
1951	252,852	13,614	9,509	35,806	78,833	156	57,572	7,818	14,526	366	34,653
1952	256,863	17,219	28,423	18,963	75,660	142	57,685	6,612	14,046	373	37,739
1953	263,946	19,707	15,854	30,425	81,225	124	57,886	4,453	13,288	447	40,538
1954	268,910	19,515	18,405	31,960	80,378	96	58,061	5,079	12,775	411	42,229
1955	271,741	19,514	13,836	40,729	81,057	71	58,365	1,913	12,589	417	43,250
1956	269,883	20,808	16,303	35,952	81,840	50	57,497	--------	12,009	310	45,114
1957	268,486	23,420	20,473	30,973	80,789	50	54,622	--------	11,135	196	46,827
1958	274,698	22,406	32,920	20,416	90,883	50	51,984	--------	9,621	171	46,246
1959	281,833	32,017	33,843	27,314	84,803	50	50,503	--------	8,365	183	44,756
1960	283,241	33,415	17,650	51,483	81,247	50	47,544	--------	6,783	170	44,899

[1] Based on estimated population for U.S., as of July 1 of each year; beginning 1959, includes Alaska, and 1960, Hawaii.
[2] Excludes bonds issued to Pacific railways and Navy pension fund.
[3] Calculated on total federal expenditures which have not been reduced by the amounts of interfund transactions representing interest payments and certain other payments to Treasury.
[4] Bank eligible bonds and for 1945–54 also includes bank restricted bonds.
[5] Comprises postal savings and Panama Canal bonds, and also conversion bonds prior to 1947.
[6] Comprises depositary bonds, and adjusted service bonds until they matured on June 15, 1945. Also includes Armed Forces leave bonds for 1947–51.

Source: Treasury Department; *Annual Report of the Secretary*, Statement of the Public Debt published in *Daily Statement of the U. S. Treasury*, and *Treasury Bulletin*.

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No. 513. Ownership in Par Value of U. S. Government Securities (Direct and Fully Guaranteed): 1940 to 1960

[In millions of dollars. As of December 31. Holdings of Federal Reserve Banks and U.S. Government agencies and trust funds are reported figures; holdings of other investor groups are estimates by Treasury Dept.]

ITEM	1940	1945	1950	1955	1959	1960
AMOUNT						
Gross debt, total [1]	**50,942**	**278,682**	**256,731**	**280,822**	**290,925**	**290,373**
U.S. Government agencies and trust funds: [2]						
Special issues	5,370	20,000	33,707	43,926	43,506	44,346
Public issues	2,260	7,048	5,490	7,805	10,167	10,720
Held by the public	43,312	251,634	217,533	229,091	237,252	235,307
Federal Reserve Banks	2,184	24,262	20,778	24,785	26,648	27,384
Commercial banks [3]	17,300	90,800	61,800	62,000	60,300	62,600
Mutual savings banks	3,200	10,700	10,900	8,500	6,900	6,300
Insurance companies	6,900	24,000	18,700	14,600	12,300	11,900
Other corporations	2,000	22,200	19,700	23,500	23,500	19,700
State and local governments	500	6,500	8,800	15,100	17,700	17,000
Individuals:						
Savings bonds [4]	2,800	42,900	49,600	50,200	45,900	45,600
Other securities	7,800	21,200	16,700	14,800	21,900	20,600
Miscellaneous investors [5]	700	9,100	10,500	15,600	22,100	24,200
PERCENT						
U.S. Government agencies and trust funds [2]	15.0	9.7	15.3	18.4	18.4	19.0
Banks	44.5	45.1	36.4	33.9	32.3	33.2
Federal Reserve	4.3	8.7	8.1	8.8	9.2	9.4
Commercial [3]	34.0	32.6	24.1	22.1	20.7	21.6
Mutual savings	6.3	3.8	4.2	3.0	2.4	2.2
Private nonbank investors	40.6	45.2	48.3	47.6	49.3	47.9
Insurance companies	13.5	8.6	7.3	5.2	4.2	4.1
Other corporations	3.9	8.0	7.7	8.4	8.1	6.8
Individuals	20.8	23.0	25.8	23.2	23.3	22.8
Other	2.4	5.6	7.5	10.9	13.7	14.2

[1] Includes all securities issued or guaranteed by U.S. Government, but excludes guaranteed securities held by the Treasury. [2] Includes Postal Savings System.
[3] Includes holdings by banks in Alaska, Hawaii, and outlying areas, which amounted to about $300,000,000 (0.5 percent) on June 15, 1960.
[4] U.S. savings bonds, Series A–F and J, included at current redemption value.
[5] Comprises savings and loan associations, dealers and brokers, foreign accounts, corporate pension funds, and nonprofit institutions.

No. 514. Marketable Interest-Bearing Public Debt, by Maturity Period and Average Length of Period: 1950 to 1960

[In millions of dollars. As of June 30. All issues classified to final maturity except partially tax-exempt bonds, which are classified to earliest call date]

YEAR	Total amount outstanding	MATURITY CLASSES					Average length of period
		Within 1 year	1 to 5 years	5 to 10 years	10 to 20 years	20 years and over	
1950	155,310	42,338	51,292	7,792	28,035	25,853	8 yrs. 2 mos.
1951	137,917	43,908	46,526	8,707	29,980	8,797	6 yrs. 7 mos.
1952	140,407	46,367	47,814	13,933	25,700	6,594	5 yrs. 8 mos.
1953	147,335	65,270	36,161	15,651	28,662	1,592	5 yrs. 4 mos.
1954	150,354	62,734	29,866	27,515	28,634	1,606	5 yrs. 6 mos.
1955	155,206	49,703	39,107	34,253	28,613	3,530	5 yrs. 10 mos.
1956	154,953	58,714	34,401	28,908	28,578	4,351	5 yrs. 4 mos.
1957	155,705	71,952	40,669	12,328	26,407	4,349	4 yrs. 9 mos.
1958	166,675	67,782	42,557	21,476	27,652	7,208	5 yrs. 3 mos.
1959	178,027	72,958	58,304	17,052	21,625	8,088	4 yrs. 7 mos.
1960	183,845	70,467	72,844	20,246	12,630	7,658	4 yrs. 4 mos.
PERCENT DISTRIBUTION							
1950	100.0	27.3	33.0	5.0	18.1	16.6	----------
1951	100.0	31.8	33.7	6.3	21.7	6.4	----------
1952	100.0	33.0	34.1	9.9	18.3	4.7	----------
1953	100.0	44.3	24.5	10.6	19.5	1.1	----------
1954	100.0	41.7	19.9	18.3	19.0	1.1	----------
1955	100.0	32.0	25.2	22.1	18.4	2.3	----------
1956	100.0	37.9	22.2	18.7	18.4	2.8	----------
1957	100.0	46.2	26.1	7.9	17.0	2.8	----------
1958	100.0	40.7	25.5	12.9	16.6	4.3	----------
1959	100.0	41.0	32.8	9.6	12.1	4.5	----------
1960	100.0	38.3	39.6	11.0	6.9	4.2	----------

Source of tables 513 and 514: Treasury Department; *Treasury Bulletin.*

No. 515. Interest-Bearing Governmental Securities Outstanding, by Tax Status and Issuer: 1935 to 1960

[**In millions of dollars.** As of June 30. U.S. Govt. data on basis of *Daily Treasury Statement*. Figures represent par values except in the case of data which include U.S. savings bonds, Series A to F and J, which are included on basis of current redemption values]

Year	Total outstanding	Tax status: Tax-exempt: Total	Tax-exempt: Wholly [1]	Tax-exempt: Partially [2]	Taxable [3]	U. S. Govt. special issues	Issuer: U. S. Govt.	Federal instrumentalities: Guaranteed [4]	Federal instrumentalities: Non-guaranteed [5]	State, local, and territorial governments [6]
1935	53,283	52,650	34,446	18,204	--------	633	27,645	4,123	2,399	19,116
1940	70,117	65,327	30,240	35,087	15	4,775	42,376	5,498	2,199	20,044
1945	274,191	42,847	17,191	25,656	212,532	18,812	256,357	409	1,008	16,417
1950	279,776	36,841	23,964	12,877	210,579	32,356	255,226	(7)	746	23,804
1951	280,887	36,120	26,844	9,276	210,114	34,653	252,879	(7)	1,320	26,688
1952	287,406	36,823	29,421	7,402	212,843	37,739	256,907	(7)	1,220	29,279
1953	297,478	39,141	32,463	6,678	217,799	40,538	263,997	(7)	1,142	32,339
1954	307,398	43,541	37,544	5,997	221,628	42,229	268,990	(7)	960	37,448
1955	316,363	46,220	42,834	3,386	226,893	43,250	271,785	(7)	1,815	42,763
1956	320,109	51,022	47,636	3,386	223,973	45,114	269,956	(7)	2,567	47,586
1957	324,137	54,535	52,131	2,404	222,775	46,827	268,592	(7)	3,464	52,081
1958	335,365	58,325	56,840	1,485	230,794	46,246	274,798	(7)	3,777	56,790
1959	348,749	63,520	62,035	1,485	240,473	44,756	281,944	(7)	4,820	61,985
1960	356,075	67,960	66,475	1,485	243,216	44,899	283,380	(7)	6,270	66,425

[1] Interest is exempt from both normal and surtax rates of Federal income tax.
[2] Interest is exempt only from normal rates of Federal income tax.
[3] Interest is subject to both normal and surtax rates of Federal income tax.
[4] Excludes securities held by Treasury.
[5] Includes Federal land bank bonds only through June 30, 1946; on June 27, 1947, United States proprietary interest in these banks ended. Excludes stocks and interagency loans.
[6] Wholly tax-exempt. Excludes obligations of Philippine Islands after June 30, 1946, and Puerto Rico after June 30, 1952.
[7] Included with U.S. Govt.

Source: Treasury Department; *Annual Report of the Secretary*.

No. 516. U.S. Savings Bonds—Amounts Outstanding, Sales, Accrued Discount, and Redemptions: 1935 to 1960

[**In millions of dollars.** Includes data for Series A to D not shown separately; these series have not been issued since April 1941]

Period	Amounts outstanding at end of period (all series) [1]	Funds received from sales during period: All series	Series E and H	Series F and J	Series G and K	Accrued discounts during period (all series)	Redemptions during period [2] (all series)
1935-41	6,140	6,486	[3] 1,145	[3] 208	[3] 1,185	201	547
1942	15,050	9,157	5,989	652	2,516	102	349
1943	27,363	13,729	10,344	745	2,640	169	1,585
1944	40,361	16,044	12,380	773	2,891	295	3,341
1945	48,183	12,937	9,822	595	2,520	484	5,558
1946	49,776	7,427	4,466	325	2,637	640	6,427
1947	52,053	6,694	4,085	342	2,267	742	5,126
1948	55,051	7,295	4,224	498	2,573	872	5,144
1949	56,707	5,833	4,208	233	1,392	981	5,101
1950	58,019	6,074	3,668	417	1,990	1,104	5,840
1951	57,587	3,961	3,190	124	646	1,181	5,651
1952	57,940	4,161	3,575	129	458	1,220	5,074
1953	57,710	4,800	4,368	432		1,237	6,149
1954	57,672	6,173	4,889	1,284		1,236	6,985
1955	57,924	6,276	5,368	907		1,216	7,301
1956	56,293	5,517	5,043	475		1,217	8,264
1957	52,474	4,605	4,507	98		1,216	9,630
1958	51,192	4,689	4,689	(4)		1,235	7,255
1959	48,154	4,320	4,320	(4)		1,221	8,772
1960	47,159	4,350	4,350	(4)		1,262	6,732

[1] Interest-bearing debt only.
[2] Comprises both matured and unmatured bonds. [3] 1941 only.
[4] Less than $500,000. Sales of Series F and G were discontinued Apr. 30, 1952; sales of Series J and K were discontinued Apr. 30, 1957. Sales figures after 1957 represent adjustments.

Source: Treasury Department; monthly data published currently in *Treasury Bulletin* and *Federal Reserve Bulletin*.

No. 517. Civilian Employment and Payrolls of the Federal Government, by Branch: 1930 to 1961

[Includes data for employees in Alaska, Hawaii, outlying areas of the U.S., and in foreign countries. Monthly employment figures represent number in active-duty status as of last day of month, including intermittent employees who worked during month. Annual employment figures are averages of monthly figures. Payrolls are totals for calendar year or month, as indicated. Excludes employees of Central Intelligence Agency and, beginning August 1959, those of the National Security Agency, for security reasons. Employees of General Accounting Office and Government Printing Office included with legislative branch. See also *Historical Statistics, Colonial Times to 1957*, series Y 241–250, for employment for years ending June 30]

Year and month	Employment (1,000)				Payrolls ($1,000,000)			
	Total [1]	Executive [1]	Legislative	Judicial	Total	Executive	Legislative	Judicial
1930	592	580	11	2	1,092	1,061	25	6
1935	805	790	14	2	1,381	1,344	31	6
1940	1,053	1,033	17	2	1,908	1,860	40	8
1941	1,439	1,418	19	3	2,597	2,546	43	8
1942	2,377	2,353	21	3	4,553	4,496	49	8
1943	3,180	3,154	23	3	7,432	7,363	60	9
1944	3,342	3,315	25	3	7,696	7,619	68	9
1945	3,526	3,496	27	3	8,019	7,933	77	10
1946	2,651	2,620	28	3	6,701	6,604	84	13
1947	2,145	2,116	25	3	5,912	5,809	88	15
1948	2,080	2,053	24	3	6,156	6,051	89	16
1949	2,083	2,055	24	4	6,645	6,531	97	17
1950	2,079	2,052	23	4	6,966	6,846	101	19
1951	2,473	2,446	23	4	8,938	8,814	103	20
1952	2,603	2,577	23	4	10,037	9,907	109	21
1953	2,567	2,541	22	4	10,009	9,880	109	21
1954	2,424	2,398	22	4	9,686	9,553	110	22
1955	2,402	2,376	22	4	10,295	10,146	122	26
1956	2,416	2,390	22	4	10,845	10,688	129	28
1957	2,422	2,395	22	5	11,199	11,036	133	30
1958	2,389	2,362	22	5	12,181	12,004	143	34
1959	2,393	2,366	23	5	12,541	12,358	148	34
1960	[2] 2,430	[2] 2,403	23	5	13,242	13,052	154	36
March	2,531	2,503	23	5	1,107	1,091	13	3
June	2,399	2,371	23	5	1,089	1,073	13	3
September	2,381	2,353	23	5	1,145	1,129	13	3
December	2,666	2,638	23	5	1,218	1,201	14	3
1961, March	2,381	2,354	23	5	[3] 1,217	[3] 1,200	14	3

[1] Includes Christmas help of the Post Office Department.
[2] Includes 437,008 temporary, piece-rate workers on the Eighteenth Decennial Census.
[3] Partially estimated.

Source: Civil Service Commission; *Monthly Report of Federal Employment*, and records.

No. 518. Civilian Employment in the Federal Government—Summary: 1955, 1959, and 1960

[As of December 31. Beginning 1959, includes Alaska and Hawaii. Excludes Central Intelligence Agency and temporary Christmas help of the Post Office Department, and beginning August 1959, National Security Agency]

Item	United States			Washington, D.C., metropolitan statistical area [1]		
	1955	1959	1960	1955	1959	1960
Paid employment, total	2,153,290	2,220,342	2,212,848	227,465	231,079	235,864
Full time	2,034,822	2,062,153	2,083,783	223,998	226,400	230,727
Other	118,468	158,189	129,065	3,467	4,679	5,137
Competitive service	1,964,534	2,018,824	2,040,687	193,169	198,483	201,896
Career	1,564,673	1,664,356	1,676,193	158,415	159,554	161,738
Career-conditional	245,580	244,198	250,921	20,921	31,075	32,652
Temporary and indefinite	154,281	110,270	113,573	13,833	7,854	7,506
Excepted service [2]	188,756	201,518	172,161	34,296	32,596	33,968
Permanent	101,476	97,009	100,486	27,968	25,334	26,324
Other	87,280	104,509	71,675	6,328	7,262	7,644
White-collar	1,492,013	1,629,933	1,638,850	186,872	192,801	197,803
Blue-collar	661,277	590,409	573,998	40,593	38,278	38,061
Uncompensated employees on rolls	98,717	108,799	107,782	2,756	2,798	2,785
Experts and consultants who worked without compensation	228	193	267	134	154	149

[1] For definition of Washington, D.C., metropolitan statistical area, see table 523, footnote 1.
[2] Persons excepted from competitive requirements of Civil Service Act.

Source: Civil Service Commission; monthly report, *Federal Employment Statistics Bulletin*, and records.

No. 519. Paid Civilian Employment in the Federal Government, by Agency: 1955 to 1961

[As of June 30, except where noted. See headnote, table 517. See also *Historical Statistics, Colonial Times to 1957*, series Y 241-250]

AGENCY	1955	1956	1957	1958	1959	1960	1961 [1]
All agencies	2,397,309	2,398,736	2,417,565	2,382,491	2,382,807	2,398,704	2,368,773
Legislative branch	21,711	22,115	22,340	22,347	22,853	22,886	22,622
Judicial branch	4,136	4,355	4,664	4,852	4,900	4,992	5,067
Executive branch	2,371,462	2,372,266	2,390,561	2,355,292	2,355,054	[2] 2,370,826	[2] 2,341,084
Executive Office of the President:							
White House Office	290	374	387	394	405	446	395
Bureau of the Budget	444	430	442	440	431	434	453
Executive Mansion and Grounds	70	70	72	72	72	70	68
National Security Council	28	27	26	64	65	65	63
Office of Civil and Defense Mobilization	272	259	254	[3] 1,656	1,758	1,833	1,730
All other	63	36	37	34	39	39	37
Executive departments:							
Agriculture	85,503	89,398	95,998	101,139	97,220	98,694	86,696
Commerce	46,077	47,440	53,732	56,790	32,224	[2] 49,300	[2] 30,568
Department of Defense:							
Office of the Secretary	1,954	1,899	1,655	1,646	1,756	1,865	1,830
Department of the Army	461,986	434,691	429,217	415,914	405,848	390,046	381,340
Department of the Navy	410,564	394,669	389,717	363,729	357,108	347,760	343,337
Department of the Air Force	312,076	348,577	340,326	315,806	313,466	307,449	306,328
Health, Education, and Welfare	40,405	46,058	52,591	55,234	59,099	61,641	65,434
Interior	54,322	53,404	55,288	55,909	54,991	56,111	50,908
Justice	30,686	30,876	30,613	30,760	29,987	30,942	30,632
Labor	5,051	5,795	5,927	5,932	5,922	7,096	6,921
Post Office	511,613	508,587	521,198	538,416	549,951	562,868	568,146
State	20,969	32,405	33,979	35,198	35,783	37,866	37,777
Treasury	79,180	77,781	78,376	77,467	76,011	76,179	77,027
Independent agencies:							
Airways Modernization Board	----	----	----	168	(4)	----	----
American Battle Monuments Com.	775	718	606	554	513	461	425
Atomic Energy Commission	6,076	6,637	6,910	7,107	6,855	6,907	6,833
Board of Governors, Federal Reserve System	588	577	589	602	607	598	590
Canal Zone Government	2,487	2,431	2,551	2,589	2,608	2,625	2,631
Civil Aeronautics Board	528	600	602	701	719	755	749
Civil Service Commission	3,864	4,254	4,475	3,935	3,790	3,579	3,611
Commission on Civil Rights	----	----	----	42	81	82	70
Development Loan Fund	----	----	----	----	68	117	148
Export-Import Bank	148	172	185	210	225	237	233
Farm Credit Administration [5]	1,078	1,038	950	859	843	245	238
Federal Aviation Agency	----	----	----	----	33,624	38,132	40,026
Federal Civil Defense Admin.	743	1,078	1,264	(3)	----	----	----
Federal Communications Comm.	1,094	1,116	1,197	1,238	1,281	1,403	1,361
Federal Deposit Insurance Corp.	1,127	1,127	1,143	1,224	1,247	1,249	1,243
Federal Home Loan Bank Board	----	689	750	898	954	1,000	1,065
Federal Mediation and Conciliation Service	357	346	332	339	342	347	340
Federal Power Commission	657	720	758	764	871	859	864
Federal Trade Commission	584	641	744	738	734	782	813
Foreign Claims Settlement Comm.	161	128	114	86	55	47	48
Foreign Operations Administration	6,526	(6)	----	----	----	----	----
General Services Administration	25,729	26,426	27,410	27,885	27,943	28,211	29,230
Housing and Home Finance Agency	11,082	[7] 10,162	9,893	10,279	11,115	11,105	11,177
Information Agency	10,145	10,821	11,815	10,900	10,769	10,915	10,805
Interstate Commerce Commission	1,822	1,907	2,203	2,260	2,283	2,381	2,370
National Advisory Committee for Aeronautics	7,508	7,861	7,992	7,818	(5)	----	----
National Aeronautics and Space Administration	----	----	----	----	9,235	10,232	16,211
Nat'l Capital Housing Authority	276	258	254	270	310	331	340
National Labor Relations Board	1,150	1,128	1,151	1,148	1,484	1,750	1,779
National Mediation Board	110	107	109	115	117	129	117
National Science Foundation	170	251	323	404	544	734	666
Panama Canal Company	12,833	12,433	11,617	12,031	11,451	11,436	12,094
Railroad Retirement Board	2,344	2,222	2,431	2,593	2,460	2,234	2,204
Renegotiation Board	540	469	359	326	301	284	276

See footnotes at end of table.

No. 519. Paid Civilian Employment in the Federal Government, by Agency: 1955 to 1961—Continued

AGENCY	1955	1956	1957	1958	1959	1960	1961 [1]
Independent agencies—Continued							
St. Lawrence Seaway Development Corporation	33	36	38	175	180	159	157
Securities and Exchange Comm.	666	734	785	879	937	980	1,039
Selective Service System	7,123	6,860	6,856	6,338	6,413	6,230	6,482
Small Business Administration	736	821	1,161	1,471	2,015	2,244	2,332
Smithsonian Institution	986	1,089	1,211	1,430	1,401	1,555	1,412
Soldiers' Home	1,020	1,016	1,032	1,031	1,027	1,041	1,027
Tariff Commission	198	208	217	219	233	271	268
Tax Court of the United States	141	146	145	150	152	153	150
Tennessee Valley Authority	19,854	14,708	15,651	16,056	14,768	14,993	14,831
Veterans Administration	177,656	176,653	174,022	172,005	171,414	172,338	173,786
Virgin Islands Corporation	785	739	717	699	739	705	1,054
All other	209	163	164	156	210	286	299

[1] As of January 31.
[2] For 1960, includes 15,574 temporary piece-rate workers on the Eighteenth Decennial Census and 180 seamen employed by the Maritime Administration. For 1961, includes 213 seamen employed by the Maritime Administration.
[3] Federal Civil Defense Administration and Office of Defense Mobilization combined as Office of Civil and Defense Mobilization in 1958.
[4] Airways Modernization Board, Civil Aeronautics Administration, Department of Commerce, and 24 employees of Civil Aeronautics Board were transferred to the Federal Aviation Agency.
[5] 1955–1959 includes Federal Intermediate Credit Banks and Central Bank for Cooperatives under Farm Credit Administration supervision.
[6] Functions transferred to Department of State.
[7] Excludes Federal Home Loan Bank Board which was established as an independent agency.
[8] Became National Aeronautics and Space Administration.

Source: Civil Service Commission; *Annual Report* and *Monthly Report of Federal Employment*.

No. 520. Paid Civilian Employment in the Federal Government, by Area and Sex: 1945 to 1960

[As of December 31. Excludes Central Intelligence Agency and temporary Christmas help of the Post Office Department, and beginning August 1959, National Security Agency]

AREA AND SEX	1945 [1]	1950 [1]	1955 [1]	1956	1957	1958	1959 [1]	1960 [1]
United States [2]	2,403,743	2,020,053	[3] 2,153,290	[3] 2,198,820	[3] 2,143,480	2,170,526	2,220,342	2,212,848
Male	1,579,369	1,544,000	1,638,820	1,664,891	1,609,042	1,637,525	1,676,230	1,668,120
Female	824,374	476,053	513,570	533,318	533,802	533,001	544,110	544,730
Percent female	34	24	24	24	25	25	25	25
Washington, D. C., metropolitan statistical area, total [4]	236,213	237,736	227,465	231,391	225,087	227,958	231,079	235,864
Male	105,062	131,973	131,190	135,264	132,236	135,356	137,390	140,050
Female	131,151	105,763	96,280	96,127	92,851	92,602	93,690	95,810
Percent female	56	44	42	42	41	41	41	41

[1] Distribution by sex estimated.
[2] Beginning 1959, includes Alaska and Hawaii.
[3] Includes census enumerators for whom sex was not reported as follows: 1955, 903; 1956, 611; and 1957, 636.
[4] For definition of Washington, D.C., metropolitan statistical area, see table 523, footnote 1.

Source: Civil Service Commission; *Annual Report* and records.

No. 521. Accessions To and Separations From Paid Civilian Employment in the Federal Government: 1950 to 1960

[For years ending June 30. Not entirely comparable with similar data in earlier *Statistical Abstracts;* now includes accessions and separations of part-time and intermittent employees]

ITEM	UNITED STATES [1]				WASHINGTON, D. C., METROPOLITAN STATISTICAL AREA [2]			
	1950	1955	1959	1960	1950	1955	1959	1960
Accesssions, total number	414,943	520,825	440,809	496,512	43,273	46,171	43,974	48,068
Average monthly rate [3]	1.9	2.0	1.7	1.9	1.7	1.7	1.7	1.8
Separations, total number	494,755	503,068	437,993	481,440	48,774	42,479	40,396	41,780
Average monthly rate [3]	2.2	2.0	1.7	1.8	1.9	1.6	1.5	1.6
By type of separation:								
Quit [4]	187,396	232,141	190,822	210,992	24,078	26,109	24,103	26,289
Reduction in force	103,281	38,505	22,039	23,404	6,136	1,181	277	336
Discharge [5]	16,080	13,545	12,718	13,025	929	936	752	662
Other [6]	187,998	218,877	212,414	234,019	17,631	14,253	15,264	14,493

[1] Beginning January 1959, includes Alaska, and in August 1959, includes Hawaii.
[2] For definition of Washington, D.C., metropolitan statistical area, see table 523, footnote 1.
[3] Per 100 employees.
[4] Represents resignation, transfer to other Federal agency, and abandonment of position.
[5] Represents separation required by an agency for disqualification or inefficiency, and removal for misconduct, delinquency, or other serious cause.
[6] Represents termination of appointment, and separation for extended leave without pay, military leave, retirement, death, legal incompetency, and disability not entitled to retirement.

Source: Civil Service Commission; *Annual Report,* and records.

No. 522. Paid Civilian Employment in Full-Time Positions in the Federal Government and Average Pay, by Compensation Authority: 1950 to 1960

[As of June 30. For United States excluding Alaska and Hawaii prior to 1959. Beginning 1959, data include employees in Alaska, and beginning 1960, Hawaii. Excludes employees of Congress, Federal Courts, Maritime seamen of Department of Commerce, and small number for whom rates were not reported]

COMPENSATION AUTHORITY	1950		1955		1959		1960	
	Number of employees	Average pay [1]	Number of employees	Average pay [1]	Number of employees	Average pay [1]	Number of employees	Average pay [1]
Total	**1,627,812**	**$3,504**	**2,045,626**	**$4,416**	**2,060,302**	**$5,339**	**2,083,206**	**$5,441**
Classification Act of 1949	800,748	3,667	886,512	4,689	937,818	5,606	953,995	5,697
General schedule [2]	701,824	3,788						
Crafts, protective, and custodial schedule [2]	98,924	2,807	673,077	4,111	591,004	5,195	585,504	5,386
Wage Board [2]	429,739	3,133						
Postal Pay Act	362,133	3,488	432,282	4,197	471,931	4,837	482,609	4,853
Other acts and admin. orders	35,192	4,502	53,755	5,477	59,549	6,535	61,098	6,617

[1] Arithmetic means based on annual rates and other rates converted to annual equivalents.
[2] Beginning 1955, under amended Classification Act of 1949, approximately ⅓ of CPC employees were classified under General Schedule, and ⅔ were classified under Wage Boards. See headnote, table 525, for definition of General Schedule.

Source: Civil Service Commission; annual report, *Pay Structure of the Federal Civil Service.*

No. 523. Paid Civilian Employment in the Federal Government, 1939 to 1960, and for Selected Agencies, 1960, by States and Other Areas

[As of December 31. Partially estimated. Excludes Central Intelligence Agency and temporary Christmas help of the Post Office Department, and beginning August 1959, National Security Agency]

State or other area	Total employment				Employment by agency, 1960			
	1939	1950	1955	1960	Department of Defense	Post Office Department	Veterans Administration	Other agencies
Total	967,765	2,177,008	2,357,379	2,372,580	1,032,033	573,160	173,475	593,912
United States	933,276	2,055,157	2,188,981	2,212,848	931,239	571,921	172,398	537,290
Washington, D.C., metropolitan statistical area [1]	[2] 132,516	237,736	227,465	235,864	74,046	12,359	5,486	143,973
50 States [1]	800,760	1,817,421	1,961,516	1,976,984	857,193	559,562	166,912	393,317
Alabama	12,975	37,852	50,134	60,867	35,730	6,521	3,743	14,873
Alaska	2,429	13,237	13,429	12,556	5,816	632	35	6,073
Arizona	7,081	12,386	15,765	19,797	7,154	3,139	1,556	7,948
Arkansas	10,368	15,096	14,940	13,107	3,110	4,154	2,642	3,201
California	51,281	211,116	230,253	239,464	139,710	50,900	15,132	33,722
Colorado	9,764	25,574	32,796	33,909	14,002	6,238	2,644	11,025
Connecticut	6,864	10,433	12,152	14,649	2,494	8,194	1,902	2,059
Delaware	1,396	2,075	3,212	3,372	1,249	1,145	455	523
Florida	10,996	33,162	42,372	47,950	23,589	13,302	2,937	8,122
Georgia	13,243	47,860	54,895	55,500	31,954	9,609	3,866	10,071
Hawaii	5,721	21,867	22,262	22,091	18,855	1,129	86	2,021
Idaho	3,934	5,163	5,797	6,214	598	1,692	401	3,523
Illinois	50,263	95,960	100,078	98,915	27,978	43,251	9,893	17,793
Indiana	12,925	34,348	33,651	31,682	10,806	12,151	2,899	5,826
Iowa	10,634	15,483	15,852	15,790	489	8,867	2,867	3,567
Kansas	9,465	19,825	22,154	21,058	5,955	7,318	3,130	4,655
Kentucky	12,255	27,695	28,298	27,604	11,302	7,382	2,346	6,574
Louisiana	13,107	23,142	23,998	22,878	5,884	6,469	2,409	8,116
Maine	7,979	10,921	14,726	17,295	11,574	3,512	934	1,275
Maryland [1]	20,656	41,862	48,666	45,315	22,559	6,403	2,513	13,840
Massachusetts	36,484	54,931	60,038	62,246	25,400	22,084	6,920	7,842
Michigan	19,474	40,049	38,638	42,399	9,749	19,932	4,654	8,064
Minnesota	13,993	23,135	24,101	24,592	1,771	12,774	3,656	6,391
Mississippi	11,770	15,144	15,861	15,606	5,565	3,869	2,264	3,998
Missouri	23,215	50,549	47,572	49,959	14,317	19,224	3,798	12,620
Montana	9,463	7,937	7,185	8,405	1,036	1,938	523	4,908
Nebraska	9,203	18,489	18,256	15,402	4,455	5,382	1,576	3,989
Nevada	3,053	4,904	5,202	5,842	2,777	852	322	1,891
New Hampshire	3,701	3,023	3,200	3,595	679	1,962	359	595
New Jersey	19,641	46,676	49,760	53,835	26,434	17,518	3,846	6,037
New Mexico	6,455	13,164	18,714	22,790	11,440	2,260	1,201	7,889
New York	97,155	169,771	184,936	179,784	51,678	79,814	16,831	31,461
North Carolina	11,231	24,730	27,217	28,491	9,994	8,756	3,979	5,762
North Dakota	4,356	6,743	5,923	5,863	756	2,461	429	2,217
Ohio	32,508	89,064	94,308	88,785	37,968	30,542	6,785	13,490
Oklahoma	11,566	37,461	40,858	42,098	24,560	6,880	1,670	8,988
Oregon	9,899	16,227	17,239	19,964	3,666	5,172	1,948	9,178
Pennsylvania	59,163	123,210	133,984	129,084	66,741	36,461	11,094	14,788
Rhode Island	7,379	11,225	12,995	12,343	8,369	2,517	741	716
South Carolina	10,107	19,825	21,984	22,461	14,295	4,326	1,005	2,835
South Dakota	5,017	8,372	8,582	8,984	1,621	2,421	1,561	3,381
Tennessee	18,356	39,779	37,753	34,052	6,643	9,047	4,822	13,540
Texas	29,818	97,432	112,104	112,647	57,495	24,635	8,391	22,126
Utah	4,075	24,526	26,018	26,443	17,547	2,638	1,273	4,985
Vermont	2,659	2,980	3,191	3,057	82	1,649	444	882
Virginia [1]	24,799	67,547	70,286	66,898	44,388	8,405	4,256	9,849
Washington	19,808	57,697	53,377	45,643	23,424	8,137	3,207	10,875
West Virginia	5,950	10,523	10,721	10,540	1,053	4,290	2,289	2,908
Wisconsin	13,791	20,073	19,845	20,368	1,702	10,526	3,901	4,239
Wyoming	3,335	5,659	5,260	4,695	770	1,082	777	2,066
Undistributed	----------	1,519	978	10	10	----------	----------	----------
Outside United States	34,489	121,851	168,398	159,732	100,794	1,239	1,077	56,622
Puerto Rico	2,678	5,259	7,658	7,043	3,355	1,140	663	1,885
Other outlying areas	26,731	36,307	28,445	25,175	9,430	99	2	15,644
Foreign countries	5,080	80,285	132,295	127,514	88,009	----------	412	39,093

[1] Beginning 1950, Washington, D.C., metropolitan statistical area includes Dist. of Columbia; Alexandria and Falls Church cities, Arlington and Fairfax Counties, Virginia; and Montgomery and Prince Georges Counties, Maryland. These areas excluded from data for 50 States.
[2] Relates to District of Columbia only.

Source: Civil Service Commission; records.

No. 524. Paid Civilian Employees With Veteran Preference in the Federal Government, by Selected Characteristics: 1950 to 1960

[As of December 31. Excludes Central Intelligence Agency, Congress, Architect of the Capitol, Botanic Gardens, Library of Congress, U.S. Courts, temporary Christmas help of the Post Office Department; until 1955, the Soldiers' Home, for which distribution is not available; and beginning August 1959, National Security Agency]

Item	United States [1]				Washington, D. C., Metropolitan Statistical Area [3]			
	1950	1955 [2]	1959 [2]	1960 [2]	1950	1955 [2]	1959 [2]	1960 [2]
Total	979,719	1,076,980	1,195,930	1,190,210	81,932	84,980	89,260	91,020
Veterans	961,685	1,056,400	1,176,480	1,170,740	78,838	81,970	86,650	88,350
Sex:								
Male	935,499	1,031,450	1,151,810	1,146,050	74,753	78,700	83,570	85,190
Female	26,186	24,950	24,670	24,690	4,085	3,270	3,080	3,160
Type of preference:								
Disabled (10-point)	151,707	165,560	207,380	206,100	10,054	10,030	10,100	10,320
Other (5-point)	809,978	890,840	969,100	964,640	68,784	71,940	76,550	78,030
Wives, widows, and mothers of veterans (10-point)	18,034	20,580	19,450	19,470	3,094	3,010	2,610	2,670

[1] Beginning 1959, includes Alaska and Hawaii.
[2] Estimated.
[3] See footnote 1, table 523.

Source: Civil Service Commission; records.

No. 525. White-Collar Employees in the Federal Government, by Major Occupational Group: 1959

[As of October 31. Covers full-time employees; includes Alaska, Hawaii, outlying areas of the United States, and foreign countries, but excludes foreign nationals overseas. Average grade is median based on employees reported by General Schedule grades; average salary is arithmetic mean based on mean salary for each grade for General Schedule positions and actual salary for those not reported by grades. Employees for whom neither grades nor salaries were reported are included in employment totals but excluded from computation of averages. The General Schedule is a compensation scale for Federal employees set up by the Classification Act of 1949, as amended, which established a system of grades 1 to 18 for grouping of positions, based on relative difficulty of duties and responsibilities]

Occupational groups	All positions			Professional			Nonprofessional		
	Number	Average grade	Average salary	Number	Average grade	Average salary	Number	Average grade	Average salary
All groups	1,459,226	6	$5,557	219,821	11	$8,085	1,239,405	5	$5,107
General administrative, clerical, and office services	757,584	4	4,817				757,584	4	4,817
Accounting and budget	99,274	6	5,792	27,791	11	7,949	71,483	5	4,953
Medical, hospital, dental, and public health	83,243	4	5,230	38,352	7	6,626	44,891	3	4,037
Engineering	94,164	11	7,821	57,808	12	9,204	36,356	7	5,621
Supply	70,865	5	5,089				70,865	5	5,089
Business and industry	37,321	9	7,232				37,321	9	7,232
Biological sciences	33,366	7	6,199	21,446	9	7,163	11,920	5	4,465
Legal and kindred	33,220	9	7,208	11,416	12	9,725	21,813	7	5,601
Physical sciences	27,958	9	7,563	18,978	11	8,693	8,980	6	5,174
Investigation	29,583	9	7,397				29,583	9	7,397
Personnel administration and industrial relations	26,361	7	6,278	20	12	8,308	26,341	7	6,277
Transportation	26,164	8	6,367				26,164	8	6,367
Mechanic	14,803	9	7,041				14,803	9	7,041
Social science, psychology, and welfare	17,968	11	8,295	14,647	12	8,902	3,321	7	5,620
Mathematics and statistics	14,004	5	5,817	4,542	11	8,460	9,462	4	4,548
Education	16,960	7	6,370	15,778	7	6,400	1,182	8	5,962
Inspection and grading	11,776	9	6,479				11,776	9	6,479
Fine and applied arts	6,266	8	6,417	1,244	11	8,897	5,022	7	5,802
Library and archives	5,671	7	5,658	3,430	9	6,585	2,241	4	4,240
Veterinary science	2,016	11	7,603	2,016	11	7,603			
Copyright, patent, and trade-mark	1,498	11	9,062	1,498	11	9,062			
Trades, crafts, and labor	18	3	3,732				18	3	3,732
Miscellaneous occupations	49,134	5	5,279	855	11	9,363	48,279	5	5,207

Source: Civil Service Commission.

No. 526. Blue-Collar Workers in the Federal Government for Selected Agencies, by Major Occupation Group: 1959

[As of October 31. Covers full-time workers; includes Alaska, Hawaii, and United States citizens working abroad]

Major occupation group	All agencies	Army	Navy	Air Force	Post Office	General Services Administration	Veterans Administration	Other
Total	**650,790**	**144,305**	**205,486**	**143,182**	**45,672**	**14,398**	**36,625**	**61,122**
Manual labor	91,519	10,708	15,737	6,909	31,227	6,676	7,171	13,091
Mobile industrial equipment operation and maintenance	74,566	26,116	20,596	13,953	5,727	590	1,680	5,904
Warehousing	53,752	14,998	13,199	22,431	140	571	972	1,441
Fixed industrial equipment operation and maintenance	53,037	13,487	11,444	9,916	5,154	3,094	2,572	7,370
Services	41,906	10,250	5,382	3,635	-------	1	19,362	3,276
Metalwork	40,214	4,890	23,594	8,871	206	67	177	2,409
Machine shop work	38,863	8,540	20,689	7,375	47	50	92	2,070
Aircraft repair, propeller work, and engine overhaul	36,458	815	9,726	24,590	-------	-------	-------	1,327
Electrical installation and maintenance	32,513	3,661	15,385	8,170	139	676	682	3,800
Electronic equipment installation, maintenance, and operation	25,170	6,482	7,691	10,288	-------	25	39	645
Woodworking	22,884	6,057	7,928	6,012	88	592	701	1,506
Marine work	18,838	3,899	12,731	8	-------	-------	-------	2,200
Pipefitting	16,951	2,713	9,395	2,684	19	340	806	994
Painting and paperhanging	15,701	2,780	5,903	3,089	1,582	513	964	870
Printing and reproduction	14,956	3,197	1,989	1,686	27	70	53	7,934
Armament and ammunition work	14,655	7,855	5,874	906	-------	-------	-------	20
Construction and maintenance work	11,340	1,868	3,563	1,280	1,019	804	326	2,480
Packing and processing	11,280	5,630	2,772	2,346	2	132	22	376
Manufacture and repair shop operation	7,595	1,552	5,310	529	32	-------	1	171
Fabric, leather, fur, and textile work	7,029	2,679	2,008	1,557	182	10	334	259
Instrument maintenance and overhaul	5,937	621	1,267	3,769	3	6	2	269
Wire communications equipment installation and maintenance	3,301	1,557	455	1,175	-------	1	-------	113
Railroad operation and maintenance	2,579	878	547	248	4	19	1	882
Masonry, plastering, and roofing	2,471	544	790	514	3	123	289	208
General equipment maintenance	2,054	1,027	302	333	71	35	164	122
Animal caretaking	1,001	240	54	15	-------	-------	118	574
Rubber work	875	417	212	239	-------	-------	-------	7
Motion picture, radio, television, sound recording equipment work	635	295	53	69	-------	-------	91	127
Optical work	429	184	245	-------	-------	-------	-------	-------
Plastic work	419	65	47	304	-------	-------	-------	3
Glass work	146	50	57	18	-------	3	3	15
Quartz crystal work	131	53	32	44	-------	-------	-------	2
Quarry work	40	11	4	1	-------	-------	-------	24
All other occupations	1,545	186	505	218	-------	-------	3	633

Source: Civil Service Commission; annual report, *Occupations of Federal Blue-Collar Workers.*

No. 527. Work Injuries and Compensation of Civilian Employees in the Federal Government: 1947 to 1960

[For years ending June 30; includes all employees covered under Federal Employees' Compensation Act. Includes employees in Alaska and Hawaii and elsewhere abroad, and reservists of the Armed Forces except as noted]

Item	1947–1949, average	1950	1955	1956	1957	1958	1959	1960
Injury cases reported	**84,690**	**81,163**	**89,321**	**92,798**	**98,094**	**97,792**	**101,528**	**105,065**
Index (1947–1949=100)	100	96	105	110	116	115	120	124
Nonfatal	83,599	79,907	87,743	91,507	96,978	97,336	101,140	104,690
Fatal	1,091	1,256	1,578	1,291	1,116	456	388	375
Employment coverage [1] 1,000	2,100	2,067	2,393	2,397	2,434	2,389	2,394	2,428
Casualty rates:								
Frequency per million man-hours [2]	8.67	8.35	7.71	7.81	8.00	8.26	8.10	8.59
Severity per million man-hours [2]	680	660	590	552	568	529	501	502
Cost per $100 payroll	$0.17	$0.31	$0.27	$0.25	$0.27	$0.24	$0.23	$0.23
Cost per employee	$4.63	$10.00	$10.81	$10.93	$12.00	$11.38	$11.73	$12.14
Average evaluation per fatal case [1]	$11,210	$31,166	$38,668	$43,690	$50,617	$45,222	$50,798	$53,884
Average evaluation per nonfatal disabling injury [1]	$158	$370	$483	$489	$491	$478	$498	$481
Average days lost per nonfatal disabling injury [1]	27	41	47	46	45	41	40	36
Disbursements $1,000	**14,305**	**23,370**	**48,322**	**50,631**	**56,092**	**59,590**	**69,254**	**59,930**

[1] Excludes reservists of the Armed Forces.
[2] Frequency refers to number of disabling injuries; severity refers to number of days disabled or charged. Excludes reservist casualties.

Source: Department of Labor, Bureau of Employees' Compensation; *Annual Report of the Secretary of Labor.*

Section 15

State and Local Government Finances and Employment

Statistics relating to State and local governments, their numbers, finances, and employment, are compiled on a nationwide basis primarily by the Bureau of the Census. That Bureau conducts a periodic Census of Governments (most recently for the year 1957) involving collection of data for all governmental units in the United States, and annual surveys which cover all the State governments and a sample of local governments. Publications issued annually by the Bureau of the Census include a report on governmental finances which presents figures for the Federal Government as well as nationwide totals for States and local governments, by type, and State-local data by States; and series of publications on State finances, city finances, and public employment. A descriptive leaflet, *Bureau of the Census Publications on Governments*, is issued annually.

Basic information for Census Bureau statistics on governments is obtained mainly by mail canvass from State and local officials; however, financial data for each of the State governments and for some of the largest local governments are compiled from their official records and reports by Census Bureau personnel, and classified into uniform categories for statistical reporting.

Statistics regarding particular functions in which State and local governments have an important role are presented in other sections (for example, the sections on Education, Roads and Motor Vehicles, and Social Insurance and Welfare Services).

Governmental units.—The governmental structure of the United States includes, in addition to the Federal Government and the States, thousands of local governments—counties, municipalities, townships, school districts, and numerous kinds of "special districts." As shown by table 529, more than 100,000 local governments existed at the time of the 1957 Census of Governments. Since then, however, the number of school districts has been reduced considerably, marking continuation of a historical trend. The figures shown for governmental units include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities, the New York Port Authority, and numerous local irrigation, power, and other types of districts—lack this power but are financed from rentals, charges for services, benefit assessments, grants from other governments, and other nontax sources. The count of governments excludes semi-autonomous agencies through which States, cities, and counties sometimes provide for certain functions—for example, "dependent" school systems, State institutions of higher education, and certain other "authorities" and special agencies which are under the administrative or fiscal control of an established governmental unit.

Finances.—Unless otherwise stated, financial data in this section relate to the fiscal years of the respective governments. Federal and State government figures are for fiscal years ending on June 30, except for a few States with other closing dates within the calendar year named. Local government figures are for fiscal years ending in the calendar year specified, except for a few units which close their fiscal years in the succeeding January. Most school districts have fiscal years ending on June 30, but a majority of other local governments operate on a fiscal year ending December 31.

Nationwide government finance statistics must be classified and presented in terms of uniform concepts and categories, rather than according to the highly diverse terminology, organization, and fund structure of individual governments. Accordingly, financial statistics which appear here for individual States and large cities, although based upon the official records and reports of these governments, will not agree directly with figures appearing in such original sources except where particular segments of the official accounts conform explicitly to standard reporting categories.

The framework for these statistics on governmental finances makes a basic distinction between general government, utilities and liquor stores, and insurance trust activities. These are distinguished as to revenue according to the nature of the source involved and as to expenditure according to the purpose of the spending.

The general government sector comprises all activities other than those classified as utility or insurance trust in nature. The utility sector includes only water supply, electric light and power, gas supply, and transit systems operated by local governments, and liquor stores operated by 16 States and by a few local governments. Other kinds of semicommercial activities carried on by some governments are included in the general government category. Insurance trust figures relate to employee retirement, unemployment compensation, and other social insurance systems administered by State and local governments.

Revenue and expenditure reported for each of these sectors and in total, in the basic framework of these statistics, represent only external transactions, and exclude transfers among agencies and funds of the government concerned. Certain internal transactions are shown separately, however, in related tables.

Employment and payrolls.—Public employment and payrolls data are primarily from Census Bureau reports based on mail canvassing of State and local governments. Payroll amounts include all salaries, wages, and individual fee payments for the month specified, and employment numbers relate to all persons on governmental payrolls during a pay period of the month covered—including paid officials, temporary help, and (except where otherwise specified) part-time as well as full-time personnel. As in the case of financial data, figures shown for individual governments, such as States, cover major dependent agencies such as institutions of higher education, as well as the ordinary central departments and agencies of the government.

Alaska and Hawaii.—For a general statement concerning the treatment of data for Alaska and Hawaii, see preface. "Conterminous area" refers to the United States excluding Alaska, Hawaii, and outlying areas.

Historical statistics.—Tabular headnotes (as "See also *Historical Statistics, Colonial Times to 1957*, series Y 386–391") provide cross-references, where applicable, to *Historical Statistics of the United States, Colonial Times to 1957*. See preface.

No. 528. County, Municipal, and Township Governments, 1957, and Their Population, 1950, by Population Size-Group

[Number of governments as of January 1957; population as of April 1950. Excludes Alaska and Hawaii. Township governments include "towns" in the 6 New England States, New York, and Wisconsin]

Population size-group	Counties			Municipalities			Townships		
	Number, 1957	Population, 1950		Number, 1957	Population, 1950		Number, 1957	Population, 1950	
		Number (1,000)	Percent		Number (1,000)	Percent		Number (1,000)	Percent
Total	[1] 3,047	[1] 133,360	100.0	17,183	[2] 96,730	100.0	17,198	31,257	100.0
250,000 or more	77	46,587	34.9	106	44,312	46.0	36	3,569	11.4
100,000 to 249,999	147	22,685	17.0						
50,000 to 99,999	251	17,627	13.2	128	9,055	9.4			
25,000 to 49,999	639	22,392	16.8	252	8,811	9.1	100	3,415	10.9
10,000 to 24,999	1,171	19,403	14.6	761	11,630	12.0	327	4,796	15.3
5,000 to 9,999	508	3,869	2.9	1,102	7,629	7.9	633	4,406	14.1
2,500 to 4,999	254	798	0.6	1,572	5,560	5.7	1,223	4,234	13.5
1,000 to 2,499				3,455	5,449	5.6	3,879	5,946	19.0
Less than 1,000				9,807	4,284	4.4	11,000	4,891	15.6

[1] Excludes areas corresponding to counties but having no organized county government.
[2] Includes population of municipalities incorporated since April 1, 1950, classified on the basis of special censuses or, in the absence of a special census, on the basis of estimated population.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Governments in the United States*.

No. 529. Governmental Units, by Type of Government, by States and for Puerto Rico: 1957

[Limited to governments actually in existence. Excludes, therefore, a few counties and numerous townships and "incorporated places" which exist as areas for which statistics can be presented as to population and other subjects, but which lack any separate organized county, township, or municipal government]

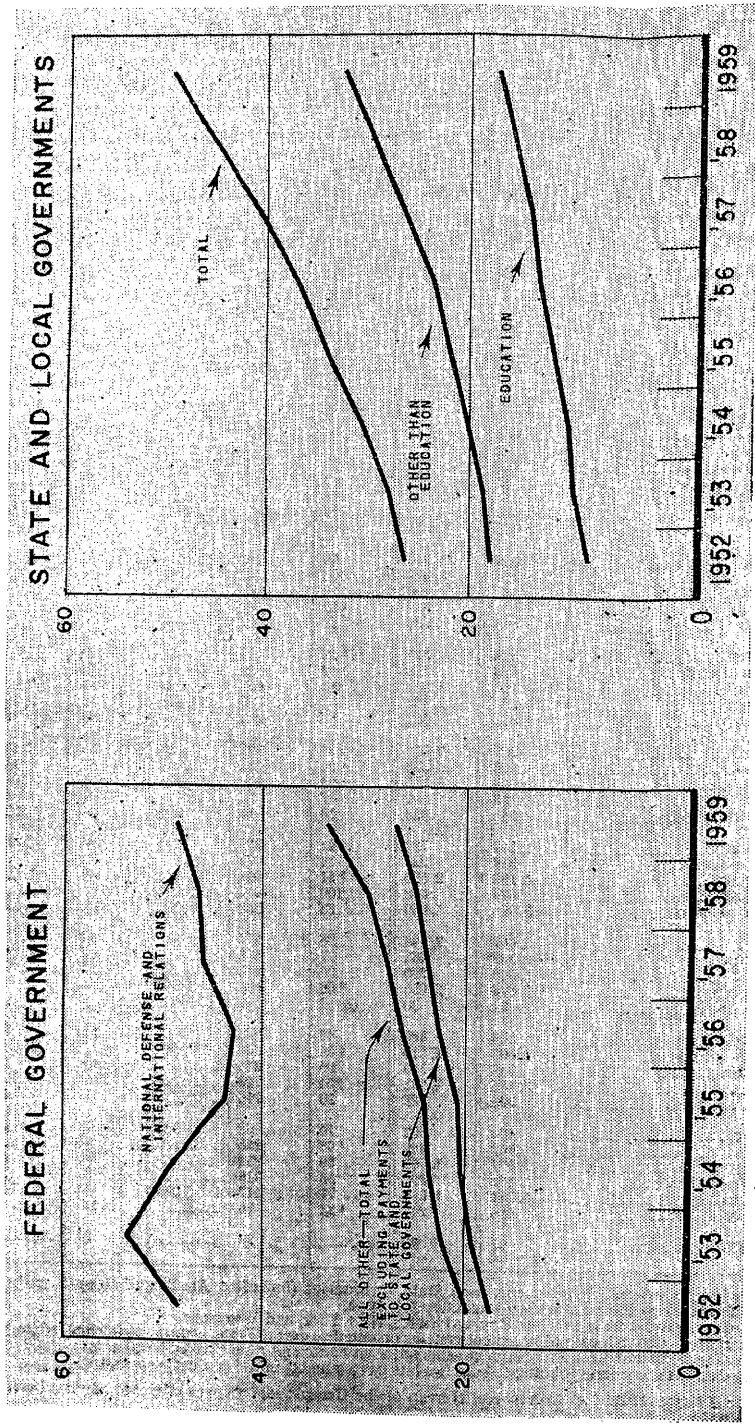
State or other area	All governmental units [1]	Local governments except school districts					School districts	Other public school systems [3]
		Total	County	Municipality	Township [2]	Special district		
United States	102,392	51,887	[4] 3,050	17,215	17,198	14,424	50,454	2,489
Alabama	617	504	67	318	----------	119	112	----------
Alaska	42	33	----------	31	----------	2	8	21
Arizona	367	116	14	52	----------	50	250	3
Arkansas	1,127	703	75	374	----------	254	423	----------
California	3,879	2,038	[4] 57	331	----------	1,650	1,840	----------
Colorado	1,666	729	[4] 62	246	----------	421	936	----------
Connecticut	384	380	8	33	152	187	3	167
Delaware	132	116	3	49	----------	64	15	2
District of Columbia	2	2	----------	1	----------	1	----------	1
Florida	672	604	67	310	----------	227	67	----------
Georgia	1,121	922	159	508	----------	255	198	----------
Hawaii	22	21	[4] 3	1	----------	17	----------	1
Idaho	843	674	[4] 44	199	----------	431	168	----------
Illinois	6,510	4,516	102	1,181	1,433	1,800	1,993	----------
Indiana	2,989	1,958	92	544	1,009	313	1,030	----------
Iowa	4,906	1,240	99	942	----------	199	3,665	----------
Kansas	6,214	3,073	105	610	1,550	808	3,140	----------
Kentucky	822	600	120	323	----------	157	221	----------
Louisiana	584	516	[4] 62	237	----------	217	67	----------
Maine	645	636	16	42	471	107	8	476
Maryland	328	327	[4] 23	149	----------	155	----------	24
Massachusetts	573	568	[4] 12	39	312	205	4	349
Michigan	5,160	1,945	83	498	1,262	102	3,214	----------
Minnesota	6,298	2,833	87	826	1,828	92	3,464	15
Mississippi	672	592	82	262	----------	248	79	82
Missouri	5,307	2,072	[4] 114	803	328	827	3,234	----------
Montana	1,503	353	[4] 56	123	----------	174	1,149	----------
Nebraska	6,658	1,715	93	534	478	610	4,942	----------
Nevada	110	92	17	17	----------	58	17	----------
New Hampshire	545	324	10	12	222	80	220	9
New Jersey	1,217	727	21	333	233	140	489	74
New Mexico	317	221	32	77	----------	112	95	----------
New York	4,189	2,524	[4] 57	611	932	924	1,664	6
North Carolina	624	623	100	412	----------	111	----------	173
North Dakota	3,968	1,969	53	356	1,392	168	1,998	----------
Ohio	3,667	2,498	88	915	1,335	160	1,168	----------
Oklahoma	2,332	688	77	506	----------	105	1,643	----------
Oregon	1,526	799	36	213	----------	550	726	----------
Pennsylvania	5,073	2,655	[4] 66	991	1,564	34	2,417	441
Rhode Island	91	90	(3)	7	32	51	----------	39
South Carolina	503	395	46	235	2	112	107	----------
South Dakota	4,808	1,519	[4] 64	306	1,080	69	3,288	----------
Tennessee	560	545	95	255	----------	195	14	137
Texas	3,485	1,692	254	793	----------	645	1,792	7
Utah	398	357	29	210	----------	118	40	----------
Vermont	409	392	14	68	238	72	16	242
Virginia	367	366	[4] 98	228	----------	40	----------	130
Washington	1,577	1,105	39	252	69	745	471	----------
West Virginia	362	306	55	219	----------	32	55	----------
Wisconsin	5,731	1,972	71	547	1,276	78	3,758	90
Wyoming	489	242	[4] 23	86	----------	133	246	----------
Puerto Rico	97	96	----------	75	----------	21	----------	1

[1] Includes Federal Government, each State government (including Alaska and Hawaii), and the Commonwealth of Puerto Rico not shown separately by type.
[2] Includes towns in the 6 New England States, New York, and Wisconsin.
[3] Comprises other local public school systems operated as part of State, county, municipal, or township governments and excluded from independent school-district figure and from "All governmental units."
[4] Excludes areas corresponding to counties but having no organized county government.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Governments in the United States.*

FIG. XXV. GOVERNMENTAL GENERAL EXPENDITURE: 1952 TO 1959

[In billions of dollars. See tables 533 and 534]



Source: Department of Commerce, Bureau of the Census.

No. 530. Governmental Tax Revenue, by Source, by Level of Government: 1942 to 1959

[In millions of dollars, except per capita. Beginning 1959, State and local figures include Alaska. See also *Historical Statistics, Colonial Times to 1957*, series Y 386-391, Y 448-458, Y 522-527, Y 581-592, and Y 654-659]

Year and source	Total	Federal	State and local			Per capita (dollars)		
			Total	State	Local	Total	Federal	State and local
Total: [1]								
1942	20,793	12,265	8,528	3,903	4,625	154.18	90.94	63.24
1950	51,100	35,186	15,914	7,930	7,984	336.90	231.98	104.92
1952	79,066	59,744	19,323	9,857	9,466	503.49	380.45	123.06
1955	81,072	57,589	23,483	11,597	11,886	490.54	348.45	142.09
1956	91,593	65,226	26,368	13,375	12,992	547.61	389.97	157.65
1957	98,632	69,815	28,817	14,531	14,286	579.19	409.97	169.22
1958	98,387	68,007	30,380	14,919	15,461	567.86	392.51	175.34
1959	99,636	67,257	32,379	15,848	16,531	564.94	381.35	183.59
Individual income:								
1942	3,481	3,205	276	249	27	25.81	23.77	2.05
1950	16,533	15,745	788	724	64	109.00	103.81	5.20
1952	28,919	27,921	998	913	85	184.16	177.80	6.36
1955	29,984	28,747	1,237	1,094	143	181.42	173.94	7.48
1956	33,725	32,188	1,538	1,374	[2] 164	201.63	192.44	9.20
1957	37,374	35,620	1,754	1,563	[2] 191	219.47	209.17	10.30
1958	36,483	34,724	1,759	1,544	[2] 215	210.57	200.42	10.15
1959	38,713	36,719	1,994	1,764	[2] 230	219.51	208.20	11.31
Corporation income: [1]								
1942	4,999	4,727	272	269	3	37.07	35.05	2.02
1950	11,081	10,488	593	586	7	73.06	69.15	3.91
1952	22,072	21,226	846	838	8	140.55	135.17	5.39
1955	18,604	17,861	744	737	7	112.57	108.07	4.50
1956	21,770	20,880	890	890	(2)	130.16	124.83	5.32
1957	22,151	21,167	984	984	(2)	130.08	124.30	5.78
1958	21,092	20,074	1,018	1,018	(2)	121.74	115.86	5.88
1959	18,310	17,309	1,001	1,001	(2)	103.82	98.14	5.68
Sales, gross receipts, and customs:								
1942	5,776	3,425	2,351	2,218	133	42.83	25.40	17.43
1950	12,997	7,843	5,154	4,670	484	85.69	51.71	33.98
1952	15,689	9,332	6,357	5,730	627	99.91	59.43	40.48
1955	17,221	9,578	7,643	6,864	779	104.20	57.95	46.25
1956	19,160	10,469	8,691	7,801	889	114.55	62.59	51.96
1957	20,594	11,127	9,467	8,436	1,031	120.93	65.34	55.59
1958	21,102	11,273	9,829	8,750	1,079	121.79	65.06	56.73
1959	21,769	11,332	10,437	9,287	1,150	123.43	64.25	59.18
Property:								
1942	4,537	----------	4,537	264	4,273	33.64	----------	33.64
1950	7,349	----------	7,349	307	7,042	48.45	----------	48.45
1952	8,652	----------	8,652	370	8,282	55.10	----------	55.10
1955	10,735	----------	10,735	412	10,323	64.95	----------	64.95
1956	11,749	----------	11,749	467	11,282	70.24	----------	70.24
1957	12,864	----------	12,864	479	12,385	75.54	----------	75.54
1958	14,047	----------	14,047	533	13,514	81.07	----------	81.07
1959	14,983	----------	14,983	566	14,417	84.95	----------	84.95
Other taxes, including licenses:								
1942	2,000	908	1,092	903	189	14.83	6.73	8.10
1950	3,140	1,110	2,030	1,643	387	20.70	7.32	13.38
1952	3,735	1,264	2,471	2,006	465	23.78	8.05	15.74
1955	4,527	1,402	3,125	2,490	634	27.39	8.48	18.91
1956	5,190	1,689	3,501	2,843	657	31.03	10.10	20.93
1957	5,650	1,902	3,748	3,069	679	33.17	11.17	22.00
1958	5,661	1,936	3,725	3,073	652	32.68	11.17	21.50
1959	5,862	1,896	3,966	3,232	734	33.24	10.75	22.49

[1] Federal amounts include excess profits tax, as well as normal tax and surtax, and for 1942 include unjust enrichment tax.
[2] Corporation included with individual income tax collections.

Source: Department of Commerce, Bureau of the Census; *Historical Summary of Governmental Finances in the United States* and annual reports, *Governmental Finances in 1958* and *Governmental Finances in 1959*.

No. 531. Governmental Revenue, by Source, and Expenditure, by Type and Character and Object, by Level of Government: 1959

[Beginning 1959, State and local figures include Alaska. Local government amounts represent estimates subject to sampling variation; see source. See also *Historical Statistics, Colonial Times to 1957*, series Y 384–714]

Item	Amount ($1,000,000)					Per capita [1] (dol.)		
	All governments	Federal Government	State and local governments			Total	Federal Government	State and local governments
			Total	State	Local			
Total revenue	[2] 133,939	86,343	[2] 53,972	29,164	[2] 33,423	[2] 759.44	489.57	[2] 306.02
Intergovernmental revenue	(2)	--------	[2] 6,377	6,252	8,739	(2)	--------	36.16
Revenue from own sources	133,939	86,343	47,596	22,912	24,684	759.44	489.57	269.87
General revenue from own sources	115,062	76,133	38,929	18,196	20,733	652.41	431.68	220.73
Taxes	99,636	67,257	32,379	15,848	16,531	564.94	381.35	183.59
Property	14,983	--------	14,983	566	14,417	84.95	--------	84.95
Individual income	38,713	36,719	1,994	1,764	[3] 230	219.51	208.20	11.31
Corporation income	18,310	17,309	1,001	1,001	(3)	103.82	98.14	5.68
Sales and gross receipts	21,769	11,332	10,437	9,287	1,150	123.43	64.25	59.18
Customs duties	925	925	--------	--------	--------	5.24	5.24	--------
General sales and gross receipts	4,444	--------	4,444	3,697	747	25.20	--------	25.20
Selective sales and gross receipts	16,400	10,407	5,993	5,589	404	92.99	59.01	33.98
Motor fuel	4,744	1,656	3,088	3,058	30	26.90	9.39	17.51
Alcoholic beverages	3,534	2,915	619	599	20	20.04	16.53	3.51
Tobacco products	2,526	1,798	728	675	53	14.32	10.19	4.13
Public utilities	1,653	1,068	585	352	233	9.37	6.06	3.32
Other	3,941	2,970	971	905	66	22.35	16.84	5.51
Motor vehicle and operators licenses	1,602	--------	1,602	1,492	110	9.08	--------	9.08
Death and gift	1,680	1,333	347	347	(4)	9.53	7.56	1.97
All other	2,580	563	2,017	1,393	[4] 624	14.63	3.19	11.44
Charges and misc. general revenue	15,426	8,876	6,550	2,348	4,202	87.47	50.33	37.14
Current charges	11,424	6,761	4,663	1,575	3,088	64.77	38.34	26.44
National defense and international relations	825	825	--------	--------	--------	4.68	4.68	--------
Postal service	3,054	3,054	--------	--------	--------	17.32	17.32	--------
Education	1,608	5	1,603	774	829	9.12	.03	9.09
School lunch sales	615	--------	615	--------	615	3.49	--------	3.49
Other	993	5	988	774	214	5.63	.03	5.60
Highways	505	(5)	505	329	176	2.86	--------	2.86
Natural resources	2,459	2,261	198	126	72	13.94	12.82	1.12
Hospitals	875	27	848	209	639	4.96	.15	4.81
Sewers and sewage disposal	266	--------	266	--------	266	1.51	--------	1.51
Other sanitation	91	--------	91	--------	91	.52	--------	.52
Local parks and recreation	97	--------	97	--------	97	.55	--------	.55
Housing	474	179	295	--------	295	2.69	1.01	1.67
Air transportation	128	1	127	5	122	.73	.01	.72
Water transportation and terminals	219	93	126	33	93	1.24	.53	.71
Other	825	316	509	101	408	4.68	1.79	2.89
Special assessments	334	--------	334	--------	334	1.89	--------	1.89
Sale of property	189	51	138	21	117	1.07	.29	.78
Interest earnings	1,149	674	475	248	227	6.51	3.82	2.69
Other misc. general revenue	2,329	1,390	939	503	436	13.21	7.88	5.32
Utility revenue	3,320	--------	3,320	--------	3,320	18.82	--------	18.82
Liquor stores revenue	1,216	--------	1,216	1,085	131	6.89	--------	6.89
Insurance trust revenue	14,341	10,210	4,131	3,631	500	81.31	57.89	23.42
Total expenditure	[2] 145,748	93,531	[2] 58,572	31,125	36,192	[2] 826.40	530.33	[2] 332.11
Intergovernmental expenditure	(2)	6,355	(2)	8,540	205	(2)	36.03	(2)
Direct expenditure	145,748	87,176	58,572	22,585	35,987	826.40	494.29	332.11
By type:								
General expenditure	124,217	75,330	48,887	17,466	31,421	704.32	427.13	277.19
Utility expenditure	3,923	--------	3,923	--------	3,923	22.24	--------	22.24
Liquor stores expenditure	978	--------	978	860	118	5.55	--------	5.55
Insurance trust expenditure	16,631	11,847	4,784	4,259	525	94.30	67.17	27.13
By character and object:								
Current operation	78,950	45,581	33,369	8,924	24,445	447.65	258.45	189.20
Capital outlay	32,228	16,877	15,351	7,059	8,292	182.73	95.69	87.04
Construction	16,385	3,662	12,723	5,937	6,786	92.90	20.76	72.14
Equipment	14,158	13,083	1,075	282	793	80.28	74.18	6.10
Land and structures	1,684	132	1,552	839	713	9.55	.75	8.80
Assistance and subsidies	10,658	7,329	3,329	1,891	1,438	60.43	41.56	18.88
Interest on debt	7,283	5,543	1,740	453	1,287	41.30	31.43	9.87
Insurance benefits and repayments	16,631	11,847	4,784	4,259	525	94.30	67.17	27.13
Expenditure for personal services	[6] *44,994*	[6] *22,466*	*22,528*	*5,614*	*16,914*	*255.12*	*127.38*	*127.74*

[1] Based on estimated total population of United States excluding Hawaii and Armed Forces abroad, as of July 1, 1959.
[2] Duplicative transactions between levels of government are excluded in arriving at aggregates; see source.
[3] Minor amount of corporation taxes included in individual income tax figures.
[4] Minor amount of death and gift taxes included in "All other" taxes.
[5] Less than $500 thousand.
[6] Includes $9,734 million for military personnel.

Source: Department of Commerce, Bureau of the Census; annual report, *Governmental Finances in 1959*.

No. 532. Federal Expenditures—Aid to State and Local Governments: 1955 to 1961

[In millions of dollars. Comprises budget accounts and trust funds. For years ending June 30. Based on existing and proposed legislation]

Type of aid, function, and major program	1955	1956	1957	1958	1959	1960	1961 est.
Federal aid to State and local governments	3,124	3,753	[1] 4,111	[1] 5,072	[1] 6,813	[1] 7,174	[1] 7,455
Grants-in aid, total	3,126	3,642	[1] 3,943	[1] 4,831	[1] 6,356	[1] 6,890	[1] 7,156
Veterans services and benefits	8	8	8	8	8	8	9
International affairs and finance:							
East-West Center, Hawaii	------	------	------	------	------	------	2
Labor and welfare	2,093	2,318	2,384	2,762	3,081	3,287	3,492
Unemployment compensation and employment service administration	194	231	248	291	297	317	361
Credit to State accounts in unemployment trust fund	------	168	71	33	------	------	------
Public assistance	1,427	1,455	1,556	1,795	1,966	2,059	2,159
Hospital construction	74	56	73	106	135	144	154
Public health	21	49	61	55	78	75	83
Maternal and child welfare	29	34	38	41	43	47	51
Vocational education	31	33	38	39	38	39	40
Assistance for school construction and operation in federally affected areas	203	170	160	179	198	237	244
Vocational rehabilitation	26	35	34	41	45	49	55
National school-lunch and special milk programs	83	82	98	165	216	232	243
Defense educational activities	------	------	------	------	44	69	78
Other	6	5	7	18	21	19	24
Agriculture and agricultural resources	248	389	382	278	322	275	298
Removal of surplus agricultural commodities and Commodity Credit Corporation contributions	178	305	271	174	207	149	163
Watershed protection and flood prevention	10	15	13	17	23	33	37
Cooperative agricultural extension work	39	44	50	57	61	61	65
Agricultural experiment stations	19	25	29	30	31	31	32
Other	1	1	1	1	1	1	1
Feed and seed assistance	------	------	17	------	------	------	------
Natural resources	26	27	27	31	34	36	33
Forestry cooperation	10	11	11	(2)	------	------	------
Forest protection and utilization	------	------	------	12	12	11	11
Fish and wildlife restoration	16	16	16	19	20	22	19
Other	------	------	(2)	1	2	3	3
Commerce and housing	724	874	[1] 1,116	[1] 1,724	[1] 2,878	[1] 3,242	[1] 3,274
Federal-aid highway programs	586	729	[1] 955	[1] 1,518	[1] 2,614	[1] 2,942	[1] 2,874
Federal-aid airport program	8	17	21	43	57	57	83
Low-rent housing program	67	82	87	95	111	127	148
Slum clearance and urban renewal	34	14	30	35	76	102	152
Defense community facilities and services	4	1	1	1	(2)	(2)	------
Civil defense, Federal contributions and research	10	10	9	14	11	5	7
Disaster relief	9	15	10	12	4	1	4
Other	6	7	3	6	5	8	6
General government	28	26	26	28	31	42	48
Grants to outlying areas [3]	6	6	6	7	6	7	8
Federal contributions to District of Columbia	22	20	20	20	25	25	34
Transitional grants to Alaska	------	------	------	------	------	10	6
Other	------	------	------	(2)	(2)	(2)	(2)
Shared revenues	78	82	96	101	101	121	127
Agriculture and agricultural resources	(2)	(2)	(2)	1	------	------	------
Natural resources	57	59	74	78	76	92	98
Oregon and California land-grant fund	12	9	12	10	11	15	16
Mineral Leasing Act	22	24	26	32	33	36	34
National forests fund	17	19	29	27	22	30	36
Tennessee Valley Authority: Payments in lieu of taxes	4	4	5	5	6	6	6
Other	3	3	2	4	4	5	6
General government: Shared internal revenue collections, outlying areas [4]	20	22	22	22	25	29	29
Loans and advances (net of repayments)	[5] *80*	29	72	140	357	163	172
Agriculture and agricultural resources	------	------	------	(2)	(2)	(2)	5
Labor and welfare	------	5	4	6	214	3	1
Natural resources	------	------	(2)	(2)	4	9	15
Commerce and housing	[5] *80*	21	64	131	136	150	140
Loans to State and local development companies	------	------	------	------	------	2	8
Slum clearance and urban renewal	5	3	9	20	2	3	3
Low-rent housing	[5] *98*	[5] *2*	2	[5] *3*	[5] *2*	3	1
College housing	8	16	48	99	108	122	103
Public facility loans	------	------	1	11	21	13	19
Other	5	4	5	5	7	7	6
General government: D.C., loans for improvements	2	4	2	3	3	1	12

[1] Includes the following expenditures from highway trust fund (in millions): 1957, $953; 1958, $1,493; 1959, $2,589; 1960, $2,913; 1961, $2,840. [2] Less than $500,000.
[3] Comprises American Samoa, Guam, and the Trust Territory of the Pacific Islands.
[4] Comprises Virgin Islands, American Samoa, Alaska (1960 only), Puerto Rico, and Guam. [5] Deduct.

Source: Executive Office of the President, Bureau of the Budget; *Special Analyses of Federal Aid to State and Local Governments;* derived from *Budget of the United States Government.*

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No. 533. Governmental Expenditure, by Function: 1922 to 1959

[Beginning 1959, State and local government figures include Alaska. See also *Historical Statistics, Colonial Times to 1957*, series Y 412-445]

FUNCTION	1922	1932	1942	1950	1955	1957	1958	1959
AMOUNT ($1,000,000)								
Total expenditure	9,297	12,437	45,576	70,334	110,717	125,463	134,931	145,748
General expenditure	8,854	11,748	43,483	60,701	97,828	109,765	115,714	124,217
National defense and international relations	875	721	26,555	18,355	43,472	45,803	46,127	48,389
Postal service	553	794	878	2,270	2,726	3,034	3,327	3,499
Education	1,713	2,325	2,696	9,647	12,710	15,098	16,836	18,119
Institutions of higher education [1]	143	234	296	1,107	1,468	1,958	2,582	2,920
Local schools [1]	1,541	2,042	2,213	5,879	10,186	11,871	13,032	14,034
Other	29	49	187	2,661	1,056	1,269	1,222	1,165
Highways	1,296	1,766	1,765	3,872	6,520	7,931	8,702	9,726
Public welfare	128	445	1,285	2,964	3,210	3,453	3,777	4,076
Hospitals	287	462	517	2,050	2,721	3,445	3,849	4,134
Health	65	121	197	661	707	787	806	1,050
Police	204	349	444	864	1,358	1,623	1,769	1,880
Local fire protection	158	210	236	488	694	810	873	914
Sanitation	189	223	229	834	1,142	1,443	1,505	1,609
Natural resources	140	326	2,468	5,005	6,338	7,699	7,477	9,249
Local parks and recreation	85	147	128	304	509	608	685	729
Housing and community redevelopment	1	-------	622	573	611	624	801	838
Veterans services not elsewhere classified	505	928	481	3,258	3,058	3,224	3,455	3,645
General control	439	601	828	1,555	2,060	2,405	2,536	2,750
Interest on general debt	1,370	1,323	1,591	4,862	5,684	6,603	7,360	6,959
Other and unallocable	846	1,007	2,562	3,139	4,308	5,174	5,827	6,653
Utility and liquor stores expenditure	359	518	1,106	2,739	3,886	4,429	4,693	4,901
Insurance trust expenditure	84	171	986	6,894	9,002	11,269	14,524	16,631
Old-age and survivors insurance	-------	-------	110	726	4,333	6,515	8,043	9,388
Unemployment compensation	-------	-------	386	1,980	1,990	1,633	2,979	3,523
Employee retirement	36	103	247	629	1,152	1,534	1,773	1,936
Other	48	68	243	3,559	1,527	1,589	1,728	1,784
PER CAPITA GENERAL EXPENDITURE (dollars) [2]								
Total	80.45	94.10	322.43	400.20	591.93	644.57	667.86	704.32
National defense and international relations	7.95	5.78	196.91	121.03	263.04	268.97	266.23	274.37
Postal service	5.02	6.36	6.51	14.97	16.49	17.82	19.20	19.84
Education	15.56	18.62	19.99	63.60	76.90	88.66	97.17	102.74
Institutions of higher education	1.30	1.87	2.19	7.30	8.88	11.50	14.90	16.56
Local schools	14.00	16.35	16.41	38.76	61.63	69.71	75.22	79.57
Other	.26	.39	1.39	17.54	6.39	7.45	7.05	6.61
Highways	11.78	14.15	13.09	25.53	39.45	46.57	50.23	55.15
Public welfare	1.16	3.57	9.53	19.54	19.42	20.28	21.80	23.11
Hospitals	2.61	3.70	3.83	13.52	16.46	20.23	22.22	23.44
Health	.59	.97	1.46	4.36	4.28	4.62	4.65	5.95
Police	1.85	2.80	3.29	5.70	8.22	9.53	10.21	10.66
Local fire protection	1.44	1.68	1.75	3.22	4.20	4.76	5.04	5.18
Sanitation	1.72	1.79	1.70	5.50	6.91	8.48	8.68	9.12
Natural resources	1.27	2.61	18.30	33.00	38.35	45.21	43.15	52.44
Local parks and recreation	.77	1.18	.95	2.00	3.08	3.57	3.95	4.13
Housing and community redevelopment	.01	-------	4.61	3.78	3.70	3.66	4.62	4.75
Veterans services not elsewhere classified	4.59	7.43	3.57	21.48	18.50	18.93	19.94	20.67
General control	3.99	4.81	6.14	10.25	12.46	14.12	14.64	15.50
Interest on general debt	12.45	10.60	11.80	32.06	34.39	38.77	42.48	39.46
Other and unallocable	7.69	8.07	18.99	20.69	26.07	30.39	33.63	37.72

[1] For years prior to 1958, amounts for locally administered institutions of higher education are included in "Local schools."

[2] Based on estimated population of United States (conterminous area, except 1959 which includes Alaska) as of July 1, including, for 1942 through 1955, Armed Forces abroad.

Source: Department of Commerce, Bureau of the Census; *Historical Summary of Governmental Finances in the United States*, and annual reports, *Governmental Finances in 1958* and *Governmental Finances in 1959*.

No. 534. Governmental General Expenditure (Direct and Intergovernmental), by Function, by Level of Government: 1959

[State and local government figures include Alaska. Local government amounts are estimates subject to sampling variations; see source. See also *Historical Statistics, Colonial Times to 1957*, series Y 493–494, Y 496–499, Y 505, and Y 508]

Item	Amount ($1,000,000)				Percent			
	All governments	Federal Government	States	Local governments	All governments	Federal Government	States	Local governments
All functions	[1] 124,217	81,685	26,006	31,626	100.0	100.0	100.0	100.0
Direct	124,217	75,330	17,466	31,421	100.0	92.2	67.2	99.4
Intergovernmental	(1)	[2] 6,355	8,540	205	(1)	7.8	32.8	0.6
National defense and international relations [3]	48,389	48,389	-------	-------	39.0	59.2	-------	-------
Postal service [3]	3,499	3,499	-------	-------	2.8	4.3	-------	-------
Education	[1] 18,119	1,662	8,050	14,041	14.6	2.0	31.0	44.4
Direct	18,119	836	3,242	14,041	14.6	1.0	12.5	44.4
Intergovernmental	(1)	826	4,808	(4)	(1)	1.0	18.5	(4)
Highways	[1] 9,726	2,709	7,621	3,221	7.8	3.3	29.3	10.2
Direct	9,726	134	6,414	3,178	7.8	0.2	24.7	10.0
Intergovernmental	(1)	2,575	1,207	43	(1)	3.2	4.6	0.1
Natural resources	[1] 9,249	8,130	994	263	7.4	10.0	3.8	0.8
Direct	9,249	8,010	976	263	7.4	9.8	3.8	0.8
Intergovernmental	(1)	120	18	(4)	(1)	0.1	0.1	(4)
Health and hospitals	[1] 5,183	1,464	2,327	1,946	4.2	1.8	8.9	6.2
Direct	5,183	1,342	1,967	1,874	4.2	1.6	7.6	5.9
Intergovernmental	(1)	121	360	72	(1)	0.1	1.4	0.2
Public welfare	[1] 4,076	2,030	3,217	2,043	3.3	2.5	12.4	6.5
Direct	4,076	57	2,007	2,012	3.3	0.1	7.7	6.4
Intergovernmental	(1)	1,973	1,210	31	(1)	2.4	4.7	0.1
Housing and community redevelopment	[1] 838	406	28	612	0.7	0.5	0.1	1.9
Direct	838	223	3	612	0.7	0.3	(5)	1.9
Intergovernmental	(1)	184	26	(4)	(1)	0.2	0.1	(5)
Air transportation	[1] 878	626	41	284	0.7	0.8	0.2	0.9
Direct	878	570	24	284	0.7	0.7	0.1	0.9
Intergovernmental	(1)	56	17	-------	(1)	0.1	0.1	-------
Social insurance administration	[1] 651	646	303	(6)	0.5	0.8	1.2	(6)
Direct	651	348	303	(6)	0.5	0.4	1.2	(6)
Intergovernmental	(1)	298	-------	-------	(1)	0.4	-------	-------
Interest on general debt [3]	6,959	5,543	453	963	5.6	6.8	1.7	3.0
Other and combined	[1] 16,651	6,580	2,972	8,248	13.4	8.1	11.4	26.1
Direct	16,651	6,379	2,079	8,193	13.4	7.8	8.0	25.9
Intergovernmental	(1)	201	893	55	(1)	0.2	3.4	0.2

[1] Duplicative transactions between levels of government are excluded in arriving at aggregates.
[2] Entirely to States except $541 million paid directly to local government, including $208 million for education, $184 million for housing and community redevelopment, $35 million for airports, and $36 million for waste treatment facilities.
[3] Entirely direct expenditure.
[4] Minor amounts, if any, included in "Other and combined."
[5] Less than 0.05 percent.
[6] Minor amount for the District of Columbia included in "Other and combined."

Source: Department of Commerce, Bureau of the Census; annual report, *Governmental Finances in 1959*.

No. 535. Governmental Expenditure for Capital Outlay, by Function, by Level of Government: 1959

[In millions of dollars. State and local figures include Alaska. Local government amounts represent estimates subject to sampling variation; see source]

Function	Total capital outlay					Construction expenditure only				
	All governments	Federal	State and local			All governments	Federal	State and local		
			Total	State	Local			Total	State	Local
All functions	**32,228**	**16,877**	**15,351**	**7,059**	**8,292**	**16,385**	**3,662**	**12,723**	**5,937**	**6,786**
National defense and international relations	15,095	[1] 15,095	-------	-------	-------	2,185	2,185	-------	-------	-------
Other	17,132	1,781	15,351	7,059	8,292	14,200	1,477	12,723	5,937	6,786
Education	3,805	15	3,790	825	2,965	3,220	15	3,205	678	2,527
Institutions of higher education	784	(1)	784	709	75	639	-------	639	573	66
Local schools	2,987	-------	2,987	97	2,890	2,553	-------	2,553	92	2,461
Other	33	[1] 15	18	18	-------	28	15	13	13	-------
Highways	6,720	79	6,641	5,381	1,260	5,658	77	5,581	4,559	1,022
Natural resources	1,278	902	376	270	106	1,115	801	314	216	98
Hospitals	498	51	447	241	206	433	47	386	214	172
Sewers and sewage disposal	708	-------	708	-------	708	690	-------	690	-------	690
Local parks and recreation	229	-------	229	-------	229	176	-------	176	-------	176
Housing and community redevelopment	415	37	378	-------	378	247	-------	247	-------	247
Air transportation	381	151	230	20	210	332	126	206	19	187
Water transportation and terminals	394	241	153	56	97	338	207	131	41	90
Local utilities	1,481	-------	1,481	-------	1,481	1,292	-------	1,292	-------	1,292
Water supply systems	878	-------	878	-------	878	755	-------	755	-------	755
Electric power systems	474	-------	474	-------	474	441	-------	441	-------	441
Transit systems	102	-------	102	-------	102	75	-------	75	-------	75
Gas supply systems	27	-------	27	-------	27	23	-------	23	-------	23
All other	1,223	305	918	266	652	699	204	495	210	285

[1] Federal institutions included in "Other" education, except service academies which are in "National Defense."

No. 536. Indebtedness and Debt Transactions of State and Local Governments: 1959

[In millions of dollars, except per capita. Includes Alaska]

Item	Total governments	State	Local[1]	Per capita[2]
Debt outstanding, total	64,110	16,930	47,180	363.51
Long-term	61,127	16,421	44,706	346.59
Full faith and credit	39,263	8,211	31,052	222.62
Nonguaranteed	21,864	8,210	13,654	123.97
Short-term	2,983	509	2,474	16.91
Net long-term debt outstanding	56,361	14,180	42,181	319.57
Long-term debt issued	8,147	2,089	6,058	46.19
General	7,099	2,089	5,010	40.25
Utility	1,048	-------	1,048	5.94
Long-term debt retired	3,222	743	2,479	18.27
General	2,817	743	2,074	15.97
Utility	405	-------	405	2.30

[1] Local government amounts represent estimates subject to sampling variation; see source.
[2] Based on estimated population of U.S., excluding Hawaii and Armed Forces abroad, as of July 1, 1959.

Source of tables 535 and 536: Department of Commerce, Bureau of the Census; annual report, *Governmental Finances in 1959*.

No. 537. Governmental Debt Outstanding, by Level of Government: 1940 to 1959

[Data are as of end of governmental fiscal years ending during calendar years shown. Beginning 1959, State and local figures include Alaska. See also *Historical Statistics, Colonial Times to 1957*, series Y 410, Y 480, Y 545, Y 612, and Y 681]

Year	Amount (millions of dollars)					Per capita[2] (dollars)				
	All governments	Federal[1]	State and local			All governments	Federal	State and local		
			Total	State	Local			Total	State	Local
1940	63,251	42,968	20,283	3,590	16,693	479	325	154	27	126
1950	281,472	257,357	24,115	5,285	18,830	1,856	1,697	159	35	124
1955	318,641	274,374	44,267	11,198	33,069	1,930	1,662	268	68	200
1956	321,619	272,751	48,868	12,890	35,978	1,923	1,631	292	77	215
1957	323,566	270,527	53,039	13,738	39,301	1,900	1,588	311	81	231
1958	334,530	276,343	58,187	15,394	42,793	1,931	1,595	336	89	247
1959	348,816	284,706	64,110	16,930	47,180	1,978	1,614	364	96	268

[1] "Public debt" of the U.S. Government; excludes guaranteed obligations issued by the Federal Housing Administration and nonguaranteed debt of Federal agencies.
[2] Based on estimated population of U.S. (conterminous area, except 1959 which includes Alaska) as of July 1, including Armed Forces abroad through 1955; excluding Armed Forces abroad thereafter.

Source: Department of Commerce, Bureau of the Census; *Historical Summary of Governmental Finances in the United States*, and annual reports, *Governmental Finances in 1958* and *Governmental Finances in 1959*.

No. 538. Summary of State and Local Government Finances: 1942 to 1959

[In millions of dollars. Beginning 1959, includes Alaska. See also *Historical Statistics, Colonial Times to 1957*, series Y 517-574]

ITEM	1942	1950	1952	1955	1958	1959
Revenue, total	**13,148**	**25,639**	**31,013**	**37,619**	**49,262**	**53,972**
From Federal Government	858	2,486	2,566	3,131	4,865	6,377
Public welfare	369	1,107	1,152	1,432	1,799	1,973
Highways	169	438	414	596	1,500	2,575
Education	137	345	453	512	674	826
Employment security administration	57	168	188	209	282	298
Other and unallocable	[1] 125	[1] 428	359	382	610	705
From State and local sources	12,290	23,153	28,447	34,489	44,397	47,596
General, net of intergovernmental	9,560	18,425	22,615	27,942	36,354	38,929
Taxes	8,528	15,914	19,323	23,483	30,380	32,379
Property	4,537	7,349	8,652	10,735	14,047	14,983
Sales and gross receipts	2,351	5,154	6,357	7,643	9,829	10,437
Individual income	276	788	998	1,237	1,759	1,994
Corporation net income	272	593	846	744	1,018	1,001
Licenses and other	1,092	2,030	2,471	3,125	3,725	3,966
Charges and miscellaneous	1,031	2,511	3,292	4,459	5,974	6,550
Utility and liquor stores revenue	1,277	2,712	3,108	3,688	4,211	4,536
Water supply system	439	705	1,037	1,092	1,256	1,388
Electric power system	251	574	839	870	1,096	1,178
Transit system	170	468	683	544	516	565
Gas supply system	27	61	479	104	173	190
Liquor stores	390	904	70	1,079	1,170	1,216
Insurance trust revenue	1,454	2,016	2,724	2,858	3,832	4,131
Employee retirement	195	666	835	1,180	1,688	1,871
Unemployment compensation	1,142	1,180	1,602	1,329	1,717	1,833
Other	117	229	287	349	426	428
Direct expenditure, total	**10,914**	**27,905**	**30,863**	**40,375**	**53,712**	**58,572**
By function:						
General expenditure	9,190	22,787	26,098	33,724	44,851	48,887
Education	2,586	7,177	8,318	11,907	15,919	17,283
Institutions of higher education [2]	296	1,107	1,180	1,468	2,582	2,920
Local schools [2]	2,213	5,879	6,903	10,186	13,032	14,034
Other	77	191	235	254	305	329
Highways	1,490	3,803	4,650	6,452	8,567	9,592
Public welfare	1,225	2,940	2,788	3,168	3,729	4,019
Health	159	364	440	471	546	639
Hospitals	432	1,384	1,745	2,053	3,005	3,202
Police	394	776	939	1,229	1,610	1,710
Local fire protection	236	488	586	694	873	914
Natural resources	214	670	776	793	1,121	1,239
Sanitation	229	834	992	1,142	1,505	1,609
Housing and community redevelopment	236	452	769	499	601	615
Local parks and recreation	128	304	324	509	685	729
General control	578	1,041	1,193	1,452	1,843	2,003
Interest on general debt [3]	565	458	552	838	1,244	1,416
Other and unallocable	718	2,096	2,024	2,517	3,601	3,918
Utility and liquor stores expenditure [3]	1,106	2,739	3,067	3,886	4,693	4,901
Water supply system	368	849	821	1,479	1,624	1,764
Electric power system	216	534	973	819	1,260	1,273
Transit system	201	570	631	600	686	711
Gas supply system	19	52	581	125	150	174
Liquor stores	302	734	61	863	973	978
Insurance trust expenditure	617	2,379	1,698	2,764	4,168	4,784
Employee retirement	169	361	530	722	1,074	1,144
Unemployment compensation	377	1,849	973	1,784	2,757	3,275
Other	71	169	195	258	337	365
By character and object:						
Current operation	7,057	15,948	18,533	23,186	30,862	33,369
Capital outlay	1,477	6,047	7,436	10,706	13,986	15,351
Construction	1,241	5,169	6,386	9,048	11,704	12,723
Land and existing structures	236	415	467	925	1,257	1,552
Equipment		464	584	733	1,025	1,075
Assistance and subsidies	1,056	2,918	2,472	2,660	3,159	3,329
Interest on debt (general and utility)	706	613	724	1,059	1,537	1,740
Insurance benefits and repayments	617	2,379	1,698	2,764	4,168	4,784
Expenditure for personal services	*4,515*	*10,043*	*12,045*	*15,539*	*20,786*	*22,528*
Debt outstanding at end of year	**19,706**	**24,115**	**30,100**	**44,267**	**58,187**	**64,110**
Long-term	18,722	23,056	28,720	42,272	55,737	61,127
Short-term	984	1,060	1,380	1,995	2,451	2,983
Net change during year	*−570*	*3,116*	*1,984*	*5,336*	*5,148*	*5,923*

[1] Includes all local revenue received directly from Federal Government.

[2] For years prior to 1958, amounts for locally administered institutions of higher education are included in "Local schools."

[3] Interest on utility debt included in "utility expenditure." For total expenditure for interest on debt, see "Interest on debt (general and utility)," below.

Source: Department of Commerce, Bureau of the Census; *Historical Summary of Governmental Finances in the United States*, and annual reports, *Governmental Finances in 1958* and *Governmental Finances in 1959*.

No. 539. General Revenue of State and Local Governments Per Capita and in Relation to Personal Income, by States: 1959

State	Total amount (mil. dol.)	Per capita (dollars)[1]						Amount per $1,000 of personal income during calendar year, 1959[2] (dollars)				
		Total	From Federal Government	From own sources				Total	From Federal Government	General revenue from own sources		
				Taxes			Charges and miscellaneous			Total	Taxes	Charges and miscellaneous
				All taxes	Property tax	Other						
U.S.[3]	**45,306**	**256.88**	**36.16**	**183.59**	**84.95**	**98.64**	**37.14**	**118.85**	**16.73**	**102.12**	**84.93**	**17.18**
Alabama	604	189.16	42.37	111.31	22.77	88.54	35.48	131.11	29.37	101.74	77.14	24.59
Alaska	62	324.08	104.71	176.96	37.70	139.27	42.41	111.33	35.97	75.36	60.79	14.57
Arizona	354	287.27	53.04	186.21	93.03	93.19	48.01	148.33	27.39	120.94	96.15	24.79
Arkansas	341	195.24	47.13	122.08	33.37	88.70	26.03	143.67	34.68	108.99	89.83	19.16
California	5,329	364.03	48.90	264.53	130.17	134.37	50.60	130.68	17.56	113.12	94.95	18.16
Colorado	561	333.53	56.60	221.88	111.95	109.93	55.05	150.13	25.48	124.65	99.87	24.78
Connecticut	637	263.64	24.76	201.74	110.06	91.68	37.14	92.22	8.66	83.56	70.57	12.99
Delaware	122	268.50	32.60	186.78	38.33	148.46	49.34	92.77	11.26	81.51	64.54	17.05
Dist. of Col	239	284.29	74.76	184.88	64.88	120.00	24.52	108.06	28.42	79.64	70.27	9.32
Florida	1,170	245.70	28.21	175.99	64.78	111.22	41.50	126.15	14.48	111.67	90.36	21.31
Georgia	796	207.50	39.60	133.35	40.15	93.20	34.55	130.97	25.00	105.97	84.17	21.81
Idaho	179	270.18	58.43	172.44	86.75	85.69	39.16	151.14	32.69	118.45	96.46	21.90
Illinois	2,307	226.07	26.65	175.98	88.14	87.84	23.43	89.65	10.57	79.08	69.79	9.29
Indiana	1,044	225.05	21.93	168.63	89.11	79.52	34.50	107.47	10.47	97.00	80.53	16.47
Iowa	744	264.76	40.12	188.32	98.11	90.21	36.31	137.78	20.88	116.90	98.00	18.90
Kansas	637	297.71	46.45	211.50	118.69	92.80	39.77	150.33	23.45	126.88	106.80	20.08
Kentucky	546	174.69	39.68	110.40	40.00	70.40	24.61	120.03	27.26	92.77	75.86	16.91
Louisiana	982	310.01	61.18	183.51	40.93	142.58	65.29	189.88	37.47	152.41	112.40	39.99
Maine	225	236.78	42.89	171.02	86.09	84.93	22.87	131.17	23.76	107.41	94.75	12.67
Maryland	732	241.60	27.48	184.63	76.91	107.72	29.50	103.03	11.72	91.31	78.73	12.58
Massachusetts	1,446	292.00	30.34	232.82	133.33	99.50	28.84	116.77	12.13	104.64	93.11	11.53
Michigan	2,093	262.98	27.17	196.76	99.51	97.25	39.05	119.66	12.36	107.30	89.53	17.77
Minnesota	979	287.94	39.57	202.12	112.09	90.03	46.25	146.96	20.20	126.76	103.15	23.60
Mississippi	428	196.02	47.05	122.29	33.59	88.70	26.64	169.42	40.66	128.76	105.70	23.02
Missouri	918	216.31	46.90	143.91	64.79	79.12	25.50	99.24	21.52	77.72	66.03	11.70
Montana	225	327.95	71.62	209.02	123.00	86.03	47.31	170.94	37.33	133.61	108.95	24.66
Nebraska	335	230.36	34.62	157.49	108.31	49.18	38.32	119.91	18.02	101.89	81.98	19.95
Nevada	110	393.93	87.14	244.64	90.71	153.93	61.79	146.68	32.45	114.23	91.09	23.01
New Hampshire	143	241.89	44.26	167.91	106.08	61.82	29.56	119.33	21.83	97.50	82.83	14.58
New Jersey	1,475	248.77	16.04	199.60	129.63	69.97	33.15	95.61	6.16	89.45	76.71	12.74
New Mexico	305	346.76	94.77	173.83	41.41	132.42	78.16	181.32	49.55	131.77	90.90	40.87
New York	5,356	324.68	26.86	252.76	124.28	128.48	45.06	118.74	9.82	108.92	92.44	16.48
North Carolina	817	180.44	30.77	121.90	34.64	87.26	27.77	120.72	20.59	100.13	81.55	18.58
North Dakota	203	316.36	65.11	181.78	92.21	89.56	69.47	208.95	43.00	165.95	120.06	45.88
Ohio	2,228	229.68	31.16	160.58	82.62	77.96	37.94	101.36	13.75	87.61	70.87	16.74
Oklahoma	643	282.64	71.26	168.63	52.94	115.69	42.75	155.46	39.20	116.26	92.75	23.51
Oregon	537	304.30	52.72	204.47	99.83	104.64	47.11	139.87	24.23	115.64	93.99	21.66
Pennsylvania	2,360	208.40	25.01	158.27	58.32	99.95	25.12	95.41	11.45	83.96	72.46	11.50
Rhode Island	203	232.00	35.09	178.51	85.83	92.69	18.40	110.50	16.71	93.79	85.03	8.76
South Carolina	409	169.09	33.31	109.06	26.23	82.83	26.73	129.83	25.57	104.26	83.74	20.52
South Dakota	193	280.93	54.59	182.39	101.31	81.08	43.96	189.21	36.76	152.45	122.84	29.61
Tennessee	657	187.52	37.13	125.05	38.90	86.15	25.34	122.43	24.24	98.19	81.65	16.54
Texas	2,158	226.81	37.95	147.18	71.31	75.86	41.68	119.59	20.01	99.58	77.61	21.98
Utah	237	269.43	57.95	173.52	75.80	97.73	37.95	145.82	31.37	114.45	93.91	20.54
Vermont	105	282.53	47.85	211.02	102.69	108.33	23.66	151.44	25.65	125.79	113.11	12.68
Virginia	718	179.81	24.32	123.22	47.02	76.20	32.26	101.70	13.76	87.94	69.69	18.25
Washington	898	318.96	51.47	214.24	63.48	150.76	52.25	141.07	22.84	118.23	95.05	23.18
West Virginia	359	182.54	37.91	121.63	34.20	87.43	23.00	117.49	24.40	93.09	78.28	14.81
Wisconsin	1,019	254.01	26.38	196.38	105.74	90.65	31.25	123.35	12.81	110.54	95.36	15.17
Wyoming	140	438.24	141.69	223.82	122.57	101.25	73.04	197.73	63.93	133.80	100.99	32.96

[1] Based on provisional estimates of population as of July 1, 1959, excluding Armed Forces abroad (Bureau of the Census, *Current Population Reports*, Series P-25, No. 210, Dec. 27, 1959).
[2] Based on personal income estimates reported in Department of Commerce, Office of Business Economics, *Survey of Current Business*, August 1960.
[3] Excludes Hawaii.

Source: Department of Commerce, Bureau of the Census; annual report, *Governmental Finances in 1959*.

No. 540. General Expenditure of State and Local Governments, by Function, by States: 1959

State	Total amount (mil. dol.)	Per capita (dollars) [1]						Percent of total				
		Total	Education	Highways	Public welfare	Health and hospitals	All other [2]	Education	Highways	Public welfare	Health and hospitals	All other [2]
U.S. [3]	**48,887**	**277.19**	**98.00**	**54.39**	**22.79**	**21.78**	**80.25**	**35.4**	**19.6**	**8.2**	**7.9**	**29.0**
Alabama	638	199.78	67.55	44.66	23.05	14.66	49.87	33.8	22.4	11.5	7.3	25.0
Alaska	68	353.93	153.93	26.70	19.90	23.56	129.84	43.5	7.5	5.6	6.7	36.7
Arizona	369	299.27	131.71	53.77	17.84	12.81	83.13	44.0	18.0	6.0	4.3	27.8
Arkansas	336	192.66	67.78	45.87	23.74	14.91	40.37	35.2	23.8	12.3	7.7	21.0
California	5,715	390.42	150.51	52.65	34.61	30.15	122.50	38.6	13.5	8.9	7.7	31.4
Colorado	572	340.25	135.26	62.31	45.54	23.66	73.49	39.8	18.3	13.4	7.0	21.6
Connecticut	761	315.03	99.63	68.65	20.46	26.71	99.59	31.6	21.8	6.5	8.5	31.6
Delaware	154	338.55	150.66	74.23	18.72	21.15	73.78	44.5	21.9	5.5	6.2	21.8
Dist. of Col.	277	329.40	65.71	35.48	21.31	46.55	160.35	19.9	10.8	6.5	14.1	48.7
Florida	1,266	265.97	87.04	50.43	18.23	24.18	86.10	32.7	19.0	6.9	9.1	32.4
Georgia	855	222.85	76.00	43.20	23.79	21.91	57.94	34.1	19.4	10.7	9.8	26.0
Idaho	181	272.14	93.22	80.72	18.52	14.46	65.22	34.3	29.7	6.8	5.3	24.0
Illinois	2,790	273.38	91.65	61.02	20.47	20.98	79.26	33.5	22.3	7.5	7.7	29.0
Indiana	1,102	237.54	105.58	39.84	12.89	18.65	60.56	44.4	16.8	5.4	7.9	25.5
Iowa	783	278.75	97.54	84.23	21.82	19.58	55.58	35.0	30.2	7.8	7.0	19.9
Kansas	638	298.27	107.24	87.52	23.46	17.85	62.20	36.0	29.3	7.9	6.0	20.9
Kentucky	583	186.50	64.77	52.48	19.46	10.02	39.78	34.7	28.1	10.4	5.4	21.3
Louisiana	1,023	323.12	102.97	73.31	48.04	17.47	81.34	31.9	22.7	14.9	5.4	25.2
Maine	238	250.79	80.61	71.55	22.23	16.86	59.53	32.1	28.5	8.9	6.7	23.7
Maryland	774	255.33	90.70	51.07	10.69	22.50	80.37	35.5	20.0	4.2	8.8	31.5
Massachusetts	1,444	291.74	71.46	51.48	31.85	33.53	103.43	24.5	17.6	10.9	11.5	35.4
Michigan	2,294	288.17	116.41	48.32	21.22	25.70	76.54	40.4	16.8	7.4	8.9	26.6
Minnesota	1,120	329.51	120.24	71.32	25.89	26.71	85.36	36.5	21.6	7.9	8.1	25.9
Mississippi	464	212.22	80.64	53.32	21.97	14.00	42.28	38.0	25.1	10.4	6.6	19.9
Missouri	983	231.72	76.83	47.68	32.38	18.43	56.41	33.2	20.6	14.0	8.0	24.3
Montana	220	319.65	108.73	91.99	20.52	17.90	80.50	34.0	28.8	6.4	5.6	25.2
Nebraska	348	239.01	90.45	64.84	15.80	17.38	50.54	37.8	27.1	6.6	7.3	21.1
Nevada	118	420.71	108.93	106.43	16.43	31.43	157.50	25.9	25.3	3.9	7.5	37.4
New Hampshire	160	269.59	81.08	86.99	18.07	19.93	63.51	30.1	32.3	6.7	7.4	23.6
New Jersey	1,481	249.71	91.26	31.89	12.56	18.92	95.08	36.5	12.8	5.0	7.6	38.1
New Mexico	280	319.00	132.54	80.89	23.66	17.29	64.61	41.5	25.4	7.4	5.4	20.3
New York	5,828	353.30	106.77	50.45	26.44	36.09	133.57	30.2	14.3	7.5	10.2	37.8
North Carolina	838	185.08	76.42	34.61	14.75	14.68	44.60	41.3	18.7	8.0	7.9	24.1
North Dakota	210	327.41	97.20	109.50	18.07	14.80	87.85	29.7	33.4	5.5	4.5	26.8
Ohio	2,512	258.95	87.99	56.85	19.71	19.33	75.06	34.0	22.0	7.6	7.5	29.0
Oklahoma	654	287.52	97.23	67.18	47.32	20.78	55.01	33.8	23.4	16.5	7.2	19.1
Oregon	575	325.76	119.31	71.06	21.86	20.67	92.87	36.6	21.8	6.7	6.3	28.5
Pennsylvania	2,696	238.11	89.30	43.72	17.11	15.75	72.24	37.5	18.4	7.2	6.6	30.3
Rhode Island	216	246.86	76.69	45.37	24.91	21.49	78.41	31.1	18.4	10.1	8.7	31.8
South Carolina	419	173.40	66.45	39.47	12.66	13.32	41.49	38.3	22.8	7.3	7.7	23.9
South Dakota	189	275.25	96.51	93.60	20.52	8.88	55.76	35.1	34.0	7.5	3.2	20.3
Tennessee	729	208.11	69.67	54.87	16.97	17.08	49.53	33.5	26.4	8.2	8.2	23.8
Texas	2,283	239.99	90.57	60.17	19.14	13.08	57.03	37.7	25.1	8.0	5.5	23.8
Utah	260	295.91	136.25	66.70	19.89	13.07	60.01	46.0	22.5	6.7	4.4	20.3
Vermont	120	323.39	113.71	102.69	23.92	17.74	65.32	35.2	31.8	7.4	5.5	20.2
Virginia	797	199.75	80.96	42.86	7.01	16.08	52.82	40.5	21.5	3.5	8.1	26.4
Washington	960	339.99	125.79	66.84	35.78	23.91	87.68	37.0	19.7	10.5	7.0	25.8
West Virginia	371	188.60	73.60	43.26	19.59	11.91	40.15	39.1	22.9	10.4	6.3	21.3
Wisconsin	1,060	264.24	89.55	60.85	20.35	19.65	73.84	33.9	23.0	7.7	7.4	27.9
Wyoming	136	426.65	130.41	155.49	15.99	33.23	91.52	30.6	36.4	3.7	7.8	21.5

[1] Based on estimated population as of July 1, 1959; see footnote 1, table 539.
[2] Includes police, fire protection, natural resources, sanitation, general control, and interest on general debt as well as miscellaneous other lesser functions.
[3] Excludes Hawaii.

Source: Department of Commerce, Bureau of the Census; *Governmental Finances in 1959.*

No. 541. Indebtedness and Cash and Security Holdings of State and Local Governments, by States: 1959

[In millions of dollars, except per capita amounts. As of end of fiscal year]

State	Debt outstanding: Total: Amount	Debt outstanding: Total: Per capita	Debt outstanding: Long-term	Debt outstanding: Net long-term [1]: Amount	Debt outstanding: Net long-term [1]: Per capita	Cash and security holdings: Total [2]	Cash and security holdings: Insurance trust systems: Employee retirement	Cash and security holdings: Insurance trust systems: Unemployment compensation	Cash and security holdings: Debt offsets	Cash and security holdings: All other (including bond fund holdings)
U.S. [3]	64,109.6	363.51	61,127.0	56,361.4	319.57	51,265.1	16,340.6	6,702.9	4,765.6	21,975.2
Ala.	762.4	238.77	701.5	666.3	208.68	449.6	131.9	64.0	35.2	218.5
Alaska	82.4	431.41	80.3	77.5	405.76	57.5	2.9	1.5	2.8	50.2
Ariz.	382.1	309.89	376.2	362.4	293.92	337.9	66.3	59.8	13.8	134.3
Ark.	315.4	180.85	307.1	289.7	166.11	196.1	39.9	38.5	17.4	100.2
Calif.	6,036.2	412.34	5,983.2	4,913.1	335.62	7,629.1	2,646.4	834.2	1,070.1	2,885.6
Colo.	587.3	349.17	573.2	564.2	335.43	472.4	103.0	70.2	9.0	276.0
Conn.	1,517.2	628.24	1,189.1	1,175.6	486.79	816.6	180.2	168.7	13.5	454.1
Del.	293.6	646.70	280.7	277.4	611.01	78.5	1.7	6.4	3.3	67.1
D.C.	137.4	163.57	59.3	59.3	70.60	101.8	32.6	58.6	--------	10.6
Fla.	1,506.0	316.32	1,466.1	1,352.1	283.99	960.1	244.7	91.5	114.0	509.3
Ga.	966.4	251.80	907.1	863.2	224.91	715.3	166.6	139.8	43.9	365.0
Idaho	104.9	157.98	103.5	99.4	149.70	173.0	19.1	29.8	4.1	116.5
Ill.	3,962.5	388.29	3,539.2	3,377.4	330.96	2,473.5	763.6	318.7	161.8	1,229.3
Ind.	1,064.1	229.43	1,047.8	1,015.6	218.97	954.0	152.6	165.0	32.2	604.1
Iowa	377.9	134.53	375.1	362.7	129.12	600.9	120.2	113.7	12.4	354.6
Kans.	743.6	347.48	720.4	702.5	328.27	408.1	31.5	79.9	17.0	278.8
Ky.	539.9	172.77	529.6	483.0	154.56	409.1	75.8	99.5	46.6	187.1
La.	1,283.7	405.46	1,234.3	1,175.0	371.13	906.6	291.9	136.3	50.3	419.1
Maine	211.0	222.34	206.4	202.4	213.28	156.5	44.7	31.4	4.0	76.4
Md.	1,616.2	533.22	1,609.4	1,472.6	485.85	807.1	345.6	66.1	136.8	250.9
Mass.	2,468.2	498.53	2,330.2	2,257.1	455.89	1,353.8	413.1	243.5	73.1	623.7
Mich.	2,268.2	284.95	2,214.4	2,106.8	264.67	1,828.6	589.8	201.0	107.6	918.4
Minn.	1,043.1	306.88	1,021.0	981.1	288.64	1,075.7	208.5	76.0	39.9	751.2
Miss.	454.9	208.19	438.6	417.0	190.85	279.5	26.4	30.8	21.6	200.7
Mo.	908.4	214.09	861.9	822.0	193.73	819.4	135.6	204.0	39.9	439.8
Mont.	166.4	242.21	164.2	151.0	219.80	190.7	39.2	31.2	13.2	98.1
Nebr.	562.8	386.54	559.6	530.0	364.01	337.2	36.7	37.3	29.6	233.6
Nev.	85.9	306.79	85.6	82.9	296.07	111.7	18.6	16.0	2.7	59.6
N.H.	156.5	264.36	142.8	141.4	238.85	88.8	34.8	21.7	1.4	30.9
N.J.	2,475.2	417.40	2,320.3	2,289.5	386.09	1,811.3	597.9	336.7	30.8	743.6
N. Mex.	228.1	259.50	228.0	215.3	244.94	358.6	17.8	42.7	12.7	285.4
N.Y.	11,593.9	702.87	10,789.4	9,261.2	561.45	9,014.5	4,366.9	1,031.9	1,528.2	1,689.9
N.C.	903.6	199.47	872.8	811.4	179.12	835.9	273.1	169.2	61.4	331.5
N. Dak.	96.5	150.31	94.6	85.0	132.40	228.3	14.9	7.5	9.6	183.4
Ohio	3,101.0	319.69	2,982.6	2,828.7	291.62	2,904.0	1,008.9	389.4	153.9	1,634.8
Okla.	647.4	284.45	646.1	584.2	256.68	477.1	61.7	41.2	61.9	310.7
Oreg.	609.1	344.90	605.4	428.5	242.64	646.4	96.5	26.2	176.9	288.5
Pa.	4,076.3	360.00	3,922.3	3,780.9	333.91	2,202.4	1,066.7	191.1	141.4	786.9
R.I.	304.3	347.77	281.5	259.9	297.03	182.4	58.7	24.7	21.6	41.6
S.C.	498.2	206.12	486.7	456.9	189.04	321.3	113.5	71.8	29.8	105.8
S. Dak.	56.7	82.53	55.3	51.4	74.82	151.3	2.0	14.5	3.9	130.9
Tenn.	1,145.9	327.31	1,093.1	1,057.4	302.03	538.7	141.5	71.6	35.7	289.6
Tex.	3,284.6	345.27	3,231.5	3,056.4	321.29	2,592.8	521.6	261.6	175.1	1,634.5
Utah	210.1	238.75	204.1	200.3	227.61	193.4	27.8	37.1	3.8	112.8
Vt.	85.8	230.65	76.6	75.7	203.49	71.9	25.8	14.1	.9	31.1
Va.	903.8	226.40	870.0	833.9	208.89	630.3	152.0	76.4	36.1	365.8
Wash.	2,031.5	716.62	2,018.7	1,916.2	678.78	1,511.9	255.3	196.2	102.5	852.7
W. Va.	446.4	227.18	444.8	416.9	212.16	330.7	82.6	35.0	27.9	96.8
Wis.	720.0	179.55	709.0	687.5	171.45	1,313.8	481.6	215.7	21.5	591.2
Wyo.	86.6	271.47	86.4	83.5	261.76	159.0	9.9	13.2	2.9	124.0

[1] Long-term debt minus debt offsets (amounts reserved for future retirement of long-term debt).
[2] Includes some insurance trust systems not shown separately.
[3] Excludes Hawaii.

Source: Department of Commerce, Bureau of the Census; annual report, *Governmental Finances in 1959.*

No. 542. Summary of State Government Finances: 1942 to 1959

[In millions of dollars, except per capita. Beginning 1959, includes Alaska. See also *Historical Statistics, Colonial Times to 1957*, series Y 575–647]

ITEM	1942	1950	1952	1955	1958	1959	Per capita, 1959 [1]
Revenue and borrowing	**7,040**	**15,331**	**17,962**	**21,821**	**28,462**	**31,413**	**178.96**
Borrowing	170	1,428	1,147	2,155	2,271	2,249	12.81
Revenue	6,870	13,903	16,815	19,667	26,191	29,164	166.15
General revenue	5,132	11,262	13,429	16,194	21,772	24,448	139.29
Taxes	3,903	7,930	9,857	11,597	14,919	15,848	90.29
Sales and gross receipts	2,218	4,670	5,730	6,864	8,750	9,287	52.91
General	632	1,670	2,229	2,637	3,507	3,697	21.06
Motor fuels	940	1,544	1,870	2,353	2,919	3,058	17.42
Alcoholic beverages	257	420	442	471	566	599	3.41
Tobacco products	130	414	449	459	616	675	3.85
Other	258	621	740	944	1,142	1,257	7.16
Licenses	708	1,228	1,476	1,824	2,201	2,320	13.22
Motor vehicles	431	702	866	1,111	1,319	1,390	7.92
Corporations in general	93	176	226	266	346	360	2.05
Other	184	350	384	447	536	570	3.24
Individual income	249	724	913	1,094	1,544	1,764	10.05
Corporation net income	269	586	838	737	1,018	1,001	5.70
Property	264	307	370	412	533	566	3.22
Other	195	415	530	667	872	911	5.19
Intergovernmental revenue	858	2,423	2,485	2,989	4,764	6,252	35.62
From Federal Government	802	2,275	2,329	2,762	4,461	5,888	33.54
Public welfare	369	1,107	1,149	1,428	1,793	1,959	11.16
Education	137	345	293	299	492	615	3.50
Highways	169	438	413	592	1,496	2,610	14.87
Other	126	385	475	442	680	704	4.01
From local governments	56	148	156	226	302	364	2.08
Charges and miscellaneous general revenue	370	909	1,087	1,608	2,089	2,348	13.38
Liquor stores revenue	373	810	924	962	1,058	1,085	6.18
Insurance trust revenue	1,366	1,831	2,462	2,511	3,361	3,631	20.69
Debt outstanding at end of fiscal year	**3,257**	**5,285**	**6,874**	**11,198**	**15,394**	**16,930**	**96.45**
Long-term	3,096	5,168	6,640	10,950	15,065	16,421	93.55
Full faith and credit	2,641	4,209	4,926	5,929	7,349	8,211	46.78
Nonguaranteed	455	958	1,714	5,022	7,716	8,210	46.77
Short-term	161	118	235	248	329	509	2.90
Net long-term	2,563	4,246	5,620	9,493	13,027	14,180	80.79
Full faith and credit only	2,123	3,379	3,984	4,628	5,577	6,240	35.55
Expenditure and debt redemption	**5,746**	**15,373**	**16,329**	**20,907**	**28,699**	**31,848**	**181.44**
Debt redemption	403	291	495	550	619	723	4.12
Expenditure, total	5,343	15,082	15,834	20,357	28,080	31,125	177.32
General expenditure [2]	4,540	12,250	13,697	17,176	23,537	26,006	148.16
Public safety	146	328	378	476	674	730	4.16
Public welfare	913	2,358	2,386	2,647	2,949	3,217	18.33
Education	1,182	3,413	4,026	5,066	7,325	8,050	45.86
Highways	1,134	2,668	3,290	4,810	6,674	7,621	43.42
Health and hospitals	311	1,042	1,258	1,464	2,151	2,327	13.26
State hospitals and institutions for handicapped	235	788	968	1,145	1,512	1,590	9.06
Other	75	254	290	318	639	737	4.20
Nonhighway transportation	(3)	56	53	47	103	134	.76
Housing and community redevelopment	(3)	7	12	15	24	28	.16
Natural resources	160	477	548	610	890	994	5.66
Employment security administration	59	172	177	207	270	303	1.72
General control	166	322	368	455	578	628	3.58
Miscellaneous and unallocable	479	1,407	1,202	1,380	1,898	1,974	11.25
Liquor stores expenditure	288	654	723	770	869	860	4.90
Insurance trust expenditure	505	2,177	1,413	2,411	3,675	4,259	24.26
Expenditure by character and object:							
Direct expenditure	3,563	10,864	10,790	14,371	20,137	22,585	128.67
Current operation	1,827	4,450	5,173	6,234	8,307	8,924	50.84
Capital outlay	642	2,237	2,658	3,992	5,946	7,059	40.21
Construction	(4)	1,966	2,323	3,404	5,022	5,937	33.83
Purchase of land and existing structures	(4)	131	178	412	653	839	4.78
Equipment	(4)	141	158	177	271	282	1.61
Assistance and subsidies	466	1,891	1,402	1,482	1,813	1,891	10.77
Interest on debt	122	109	144	251	396	453	2.58
Insurance benefits and repayments	505	2,177	1,413	2,411	3,675	4,259	24.26
Intergovernmental expenditure	1,780	4,217	5,044	5,986	7,943	8,540	48.65

[1] Based on estimated population of the United States (excluding Hawaii) on July 1, 1959, excluding Armed Forces abroad.
[2] Includes intergovernmental expenditure.
[3] Included in "Miscellaneous and unallocable." [4] Not available.

Source: Department of Commerce, Bureau of the Census; special study, *Revised Summary of State Government Finances, 1942–1950*, and annual report, *Compendium of State Government Finances*.

No. 543. General Revenue and General Expenditure

[In millions

	STATE	GENERAL REVENUE					GENERAL EXPENDITURE		
		Total	Taxes [1]	Intergovernmental revenue: From Federal Government	Intergovernmental revenue: From local governments	Charges and miscellaneous	Total	Public safety	Public welfare
1	**United States** [2]	24,448.3	15,848.5	5,887.5	364.4	2,347.9	26,006.1	730.1	3,217.0
2	Alabama	412.4	246.6	123.6	5.7	36.4	418.1	9.0	72.8
3	Alaska	44.5	24.0	18.2	.1	2.2	42.6	1.2	3.8
4	Arizona	217.9	129.2	61.2	1.3	26.2	209.0	4.9	21.7
5	Arkansas	245.8	149.4	79.8	1.0	15.7	239.5	3.9	40.8
6	California	2,752.1	1,812.6	659.3	21.1	259.2	2,887.9	106.7	384.6
7	Colorado	311.0	182.8	88.7	.9	38.6	310.4	8.5	70.6
8	Connecticut	319.1	218.7	51.8	2.2	46.3	412.4	16.4	44.8
9	Delaware	99.5	67.9	14.3	2.0	15.3	128.5	3.3	8.6
10	Florida	639.6	471.7	123.2	9.8	34.8	668.7	16.5	75.2
11	Georgia	513.2	337.4	138.4	5.9	31.5	530.1	8.6	90.0
12	Idaho	106.3	57.6	37.2	1.1	10.3	105.0	2.2	11.0
13	Illinois	1,061.1	742.5	252.8	7.3	58.6	1,265.7	37.4	175.4
14	Indiana	560.4	379.8	95.1	4.5	80.9	549.3	17.2	30.3
15	Iowa	425.2	251.0	111.1	29.7	33.4	439.5	10.6	50.8
16	Kansas	330.9	199.0	9.45	5.3	32.1	342.5	7.0	35.5
17	Kentucky	357.5	213.1	115.8	.8	27.8	399.4	9.5	56.7
18	Louisiana	764.6	432.4	185.3	4.4	142.5	757.1	9.7	151.5
19	Maine	136.7	81.2	38.6	3.3	13.7	142.3	5.2	19.1
20	Maryland	427.4	311.7	71.9	6.1	37.8	430.8	17.5	24.6
21	Massachusetts	699.5	479.7	141.0	33.2	45.6	755.8	24.6	113.0
22	Michigan	1,179.2	806.3	210.3	37.4	125.2	1,299.4	33.9	132.7
23	Minnesota	523.8	313.7	129.1	12.9	68.2	587.8	13.5	43.3
24	Mississippi	306.6	183.1	98.7	2.5	22.4	329.9	5.2	47.3
25	Missouri	505.5	289.4	188.4	5.4	22.4	530.7	13.4	134.5
26	Montana	125.3	60.4	46.8	2.6	15.5	127.6	3.5	13.1
27	Nebraska	161.1	85.2	47.2	8.8	19.8	161.0	5.4	16.7
28	Nevada	66.9	38.7	22.1	.5	5.7	65.3	2.0	4.0
29	New Hampshire	76.7	37.9	25.2	3.5	10.1	89.8	2.5	6.7
30	New Jersey	533.9	336.3	84.3	27.4	85.9	493.7	23.8	48.7
31	New Mexico	230.3	113.4	72.7	1.4	42.9	209.1	4.3	20.6
32	New York	2,147.8	1,586.1	407.5	9.5	144.8	2,543.5	73.7	243.9
33	North Carolina	583.9	397.6	134.1	3.8	48.4	569.9	21.6	55.3
34	North Dakota	135.7	58.7	41.1	3.2	32.7	134.2	2.1	10.1
35	Ohio	1,122.0	719.3	287.4	19.8	95.4	1,205.1	36.7	134.6
36	Oklahoma	461.6	256.3	154.3	2.4	48.6	449.9	7.0	106.6
37	Oregon	303.7	176.5	80.4	9.4	37.3	341.8	12.1	37.6
38	Pennsylvania	1,285.4	901.6	257.6	23.1	103.0	1,405.0	40.9	156.9
39	Rhode Island	115.8	79.2	27.4	2.0	7.3	129.3	3.4	19.8
40	South Carolina	301.7	194.6	75.6	2.8	28.7	310.0	6.3	29.7
41	South Dakota	110.1	50.4	35.6	3.3	20.8	108.2	2.6	12.5
42	Tennessee	428.4	280.9	120.1	6.4	21.0	440.7	10.1	56.8
43	Texas	1,192.4	702.9	338.0	5.6	145.9	1,197.0	23.1	175.9
44	Utah	148.8	83.3	48.0	2.3	15.2	155.5	3.7	16.0
45	Vermont	63.6	38.9	17.6	1.4	5.7	75.7	3.2	7.6
46	Virginia	417.6	270.2	79.9	3.5	64.0	457.8	18.8	22.1
47	Washington	604.5	418.0	134.1	2.9	49.5	647.2	18.0	100.7
48	West Virginia	251.2	161.6	73.9	.9	14.8	261.8	5.1	36.5
49	Wisconsin	546.1	382.1	103.9	13.7	46.5	552.2	12.2	41.6
50	Wyoming	94.1	37.6	44.5	.7	11.4	92.6	2.1	4.5

[1] See also table 542.
[2] Excludes Hawaii.

OF STATE GOVERNMENTS, BY STATES: 1959

of dollars]

GENERAL EXPENDITURE—Continued											
Education			Highways	Health and hospitals		Natural resources	General control	Interest	All other	Total intergovernmental expenditure	
Total [3]	State institutions of higher education	Intergovernmental		State hospitals and institutions for the handicapped	Other						
8,050.4	2,614.3	4,808.0	7,620.9	1,589.6	737.7	993.9	627.6	452.5	1,986.3	8,539.6	1
143.5	34.5	98.8	118.7	14.2	10.3	13.1	9.0	4.4	23.2	143.7	2
21.9	5.7	8.3	2.6	.1	4.1	1.7	1.7	(4)	5.5	8.7	3
62.7	30.0	30.1	58.4	3.9	2.6	12.9	5.4	.4	36.0	61.3	4
72.4	25.7	41.7	70.2	11.0	8.3	11.4	5.6	3.3	12.5	63.0	5
1,097.6	416.9	644.7	611.9	116.9	70.1	151.7	77.7	44.3	226.4	1,318.4	6
82.9	47.5	31.6	89.6	17.6	10.2	10.3	7.9	1.9	10.9	123.5	7
90.3	30.2	46.3	138.4	44.4	11.8	8.6	13.1	22.4	22.2	55.4	8
62.2	9.4	28.5	32.4	6.8	2.4	1.9	2.7	3.6	4.6	30.8	9
237.7	48.8	175.5	196.4	35.2	21.4	34.4	16.6	8.0	27.4	204.6	10
193.3	46.2	127.9	138.8	20.6	14.3	24.0	10.2	10.1	20.3	172.3	11
24.4	9.3	14.0	44.7	3.3	1.8	8.4	2.1	.2	6.9	23.8	12
286.2	123.8	147.7	482.3	83.7	67.8	31.7	28.3	22.2	50.6	324.5	13
216.5	111.3	100.5	171.2	33.9	12.9	15.5	11.8	13.3	26.6	199.6	14
96.2	53.9	38.2	180.5	25.3	3.3	11.9	6.7	1.2	52.9	111.1	15
93.9	46.3	44.6	128.5	23.5	6.2	10.9	7.7	6.6	22.8	111.7	16
109.5	37.5	65.4	156.2	12.5	7.4	15.2	12.0	6.6	13.7	80.2	17
212.5	57.6	140.4	201.7	37.0	11.2	20.8	11.4	10.9	90.4	207.7	18
25.8	11.0	11.8	56.1	9.5	4.3	8.9	3.4	3.9	6.3	17.3	19
110.9	35.8	70.9	136.5	34.8	13.3	8.6	12.1	14.3	58.1	163.4	20
99.3	29.2	61.7	190.5	79.1	37.3	10.4	23.5	29.6	148.4	276.5	21
494.0	199.8	283.4	337.4	75.3	32.6	28.6	21.2	20.0	123.8	529.8	22
197.8	88.0	104.7	181.0	44.1	18.8	22.1	11.1	4.3	51.8	207.0	23
125.4	33.4	84.3	95.5	10.8	7.1	13.5	4.1	3.4	17.7	121.7	24
138.7	47.9	85.3	158.9	31.5	4.8	14.5	12.1	2.4	19.9	98.0	25
33.5	16.9	15.1	49.1	5.5	1.2	8.2	3.2	1.4	9.1	17.9	26
32.3	23.2	6.0	72.4	13.0	4.6	8.2	2.5	.3	5.6	40.0	27
15.3	3.8	10.8	27.8	1.1	1.3	6.7	2.8	.1	4.2	14.2	28
15.7	11.2	2.8	40.9	6.8	2.9	4.7	2.5	1.9	5.0	5.5	29
135.6	37.8	91.6	126.3	40.8	16.0	15.7	19.1	26.5	41.2	146.1	30
88.7	24.4	59.8	66.2	4.0	4.5	6.7	5.8	1.3	7.1	67.9	31
757.8	91.0	637.1	508.8	268.9	99.9	187.7	85.8	62.6	254.4	1,157.2	32
240.5	59.9	18.3	138.7	33.7	10.1	18.7	10.3	6.6	34.5	93.5	33
27.9	14.5	12.1	55.5	5.3	3.7	5.8	2.5	.5	20.9	20.1	34
268.3	105.4	157.5	475.0	83.0	37.9	20.8	29.4	26.0	93.5	419.6	35
119.5	45.1	69.1	141.7	17.5	17.9	15.4	7.6	6.4	10.3	106.7	36
102.0	42.5	55.1	103.6	19.7	9.1	22.7	13.5	5.0	16.6	83.0	37
457.5	73.8	306.1	415.2	107.2	42.0	33.0	35.2	32.9	84.3	380.6	38
26.7	13.0	10.2	30.8	11.9	5.7	3.4	6.1	3.1	18.4	20.1	39
111.3	25.7	72.7	88.7	12.6	6.4	16.9	6.2	5.9	26.0	92.6	40
24.0	16.9	5.8	46.8	3.6	.9	6.9	2.0	.1	9.0	9.7	41
134.3	34.2	94.1	160.0	18.0	14.0	12.9	6.3	2.5	25.8	144.3	42
453.3	126.7	310.6	413.4	50.8	6.8	20.8	17.3	7.9	27.7	321.8	43
60.3	24.6	33.1	51.7	4.2	2.7	7.0	3.6	.2	6.1	38.0	44
16.8	8.0	6.6	32.7	3.4	2.1	3.6	2.8	.7	2.9	13.0	45
148.2	57.9	80.1	150.6	43.8	11.2	15.8	14.0	6.1	27.1	127.0	46
233.2	65.8	139.1	162.5	26.2	23.5	24.7	11.4	11.0	35.9	195.3	47
96.3	31.6	60.8	79.7	10.2	5.0	7.0	6.9	5.9	9.2	63.0	48
134.2	73.3	54.2	157.4	21.0	22.7	23.8	11.3	.4	128.1	286.3	49
21.5	7.5	12.9	47.4	2.8	1.4	6.0	2.3	.1	4.4	22.5	50

[3] Includes amounts for items not shown separately. [4] Less than $50,000.

Source: Department of Commerce, Bureau of the Census; annual report, *Compendium of State Government Finances in 1959.*

No. 544. State Tax Collections, by Type of Tax, by States: 1960

[In millions of dollars. Figures are preliminary. Includes local shares of State-imposed taxes]

STATE	Total [1]	SALES AND GROSS RECEIPTS					Motor vehicle and operators licenses	Individual income	Corporation net income	Property
		Total [1]	General sales or gross receipts	Motor fuels	Alcoholic beverages	Tobacco products				
Number of States using tax	50	50	34	50	50	46	49	33	37	45
United States	**18,017.4**	**10,498.2**	**4,302.8**	**3,332.3**	**649.2**	**918.8**	**1,566.3**	**[2] 2,213.8**	**[2] 1,180.2**	**607.2**
Alabama	274.2	194.0	86.8	70.8	7.6	16.7	6.4	31.9	9.7	13.2
Alaska	27.1	8.0	-------	3.7	2.2	1.2	2.0	8.9	1.7	[3] .5
Arizona	164.2	104.6	64.2	25.0	3.6	3.5	10.3	10.0	6.8	28.5
Arkansas	158.1	113.0	54.6	38.1	6.0	8.8	15.0	9.8	8.9	.3
California	2,124.4	1,287.9	715.0	337.5	50.4	63.9	135.5	245.8	240.1	125.5
Colorado	192.5	100.7	50.2	37.3	5.8	-------	17.2	34.5	10.7	10.6
Connecticut	238.1	165.8	77.3	45.8	7.2	11.0	17.4	-------	30.8	(4)
Delaware	70.8	17.6	-------	8.4	1.6	2.0	4.4	26.4	7.5	1.8
Florida	521.7	394.1	171.3	121.7	45.6	9.3	57.3	-------	-------	18.6
Georgia	369.1	281.5	146.3	84.0	20.3	19.8	18.0	36.4	23.6	1.3
Hawaii	124.2	87.8	62.1	14.6	3.2	2.0	-------	28.8	5.6	-------
Idaho	69.0	24.2	-------	14.7	1.9	3.2	10.1	20.2	5.8	2.6
Illinois	836.4	690.3	374.9	141.9	31.6	49.3	104.9	-------	-------	.9
Indiana	399.4	330.5	189.2	100.9	14.1	16.6	38.2	-------	-------	10.0
Iowa	265.8	163.6	80.7	60.4	3.2	11.5	46.3	36.7	3.8	3.6
Kansas	206.6	133.5	73.3	39.5	5.3	8.8	22.5	24.0	8.4	7.9
Kentucky	228.5	111.9	-------	62.2	17.7	9.7	13.1	51.7	20.2	17.1
Louisiana	452.7	224.5	88.5	63.9	19.9	26.7	13.2	12.5	18.3	14.9
Maine	86.9	66.8	27.3	23.1	2.2	6.6	9.7	-------	-------	1.7
Maryland	343.6	188.3	74.1	55.8	8.8	10.9	26.3	85.0	20.4	12.1
Massachusetts	491.1	175.1	-------	76.7	25.9	39.2	23.4	151.7	28.5	.3
Michigan	913.9	613.6	363.2	146.3	21.9	53.8	75.6	-------	-------	51.2
Minnesota	351.9	123.9	-------	56.8	15.3	21.0	43.5	89.3	39.8	22.5
Mississippi	194.3	141.4	71.8	46.5	4.4	11.0	7.3	7.6	13.5	4.4
Missouri	312.9	194.9	118.9	45.9	5.9	10.9	39.0	37.7	10.0	11.2
Montana	64.9	30.0	-------	17.0	3.8	5.9	4.3	10.7	4.7	6.2
Nebraska	91.3	50.7	-------	37.8	2.7	6.0	7.3	-------	-------	27.2
Nevada	43.5	33.6	12.9	8.2	1.2	1.6	4.5	-------	-------	1.8
New Hampshire	41.8	24.8	-------	13.5	1.1	4.1	7.0	1.6	-------	2.4
New Jersey	365.2	203.8	-------	98.4	21.4	40.8	70.7	-------	27.7	2.7
New Mexico	123.2	75.1	40.9	24.8	2.1	4.6	11.7	[2] 7.1	(2)	8.2
New York	1,961.0	614.0	-------	215.2	57.2	119.2	141.9	756.4	256.3	3.5
North Carolina	459.4	240.9	88.0	99.1	16.3	-------	31.8	91.8	51.5	11.2
North Dakota	60.8	35.6	15.9	11.2	3.0	3.5	10.5	4.8	1.4	3.2
Ohio	872.7	652.4	265.2	213.6	37.3	60.1	100.2	-------	-------	46.7
Oklahoma	275.4	160.8	56.2	58.5	14.4	13.8	38.4	16.8	12.2	-------
Oregon	208.1	45.0	-------	36.7	1.4	-------	31.0	94.6	22.4	(4)
Pennsylvania	1,029.5	644.4	330.4	155.4	46.1	63.5	83.2	-------	142.1	1.7
Rhode Island	86.1	64.3	24.7	15.1	3.1	5.9	7.3	-------	8.4	-------
South Carolina	235.0	162.2	67.7	50.9	16.1	11.5	9.9	31.6	18.8	1.0
South Dakota	52.8	41.0	15.7	14.5	2.6	3.2	6.7	-------	.4	(4)
Tennessee	304.6	218.2	104.9	76.3	8.2	17.4	28.0	5.2	21.4	(5)
Texas	777.9	387.0	-------	182.6	33.4	83.9	83.9	-------	-------	37.5
Utah	103.5	58.9	31.7	20.8	.9	2.3	6.6	16.2	5.7	8.1
Vermont	43.4	19.2	-------	8.8	4.1	3.4	7.4	11.4	2.2	.3
Virginia	291.7	115.5	-------	76.8	8.9	-------	23.6	77.3	31.7	13.2
Washington	460.8	378.6	261.5	60.5	13.1	18.1	23.7	-------	-------	34.0
West Virginia	179.9	151.9	85.0	34.5	3.3	9.5	10.3	-------	-------	.4
Wisconsin	426.2	129.1	-------	72.2	15.0	21.2	43.4	139.3	59.1	30.4
Wyoming	41.5	24.0	12.3	8.4	.6	1.7	7.7	-------	-------	6.8

[1] Includes amounts for types of taxes not shown separately.
[2] Combined corporation and individual income taxes as reported by New Mexico tabulated with individual income taxes.
[3] Back taxes only; not included with "Number of States using tax."
[4] Less than $50,000.
[5] Less than $50,000 in back taxes only; not counted with "Number of States using tax."

Source: Department of Commerce, Bureau of the Census; annual report, *State Tax Collections in 1960.*

No. 545. Gross Assessed Value of Locally Assessed Taxable Real Property, by Type of Property, by States: 1956

[Relates to officially recorded or "assessed" values, which should not be interpreted as representing current market worth of taxable property. Figures for particular types of property are estimates subject to sampling variation]

State	Amount ($1,000,000)					Percent				
	Total [1]	Residential (nonfarm)	Acreage and farms	Vacant lots	Commercial and industrial property	Total [1]	Residential (nonfarm)	Acreage and farms	Vacant lots	Commercial and industrial property
United States [2]	**209,765**	**113,505**	**29,083**	**4,763**	**58,011**	**100.0**	**54.1**	**13.9**	**2.3**	**27.7**
Alabama	1,291	623	258	37	369	100.0	48.2	20.0	2.9	28.6
Arizona	554	345	82	18	106	100.0	62.3	14.8	3.2	19.1
Arkansas	466	189	164	11	86	100.0	40.6	35.2	2.4	18.4
California	16,212	8,860	1,790	470	[3] 5,093	100.0	54.6	11.0	2.9	[3] 31.4
Colorado	2,126	1,093	428	64	520	100.0	51.4	20.1	3.0	24.4
Connecticut	5,058	3,382	203	68	1,366	100.0	66.9	4.0	1.3	27.0
Delaware	928	579	75	12	250	100.0	62.4	8.1	1.3	26.9
District of Columbia	1,949	1,196	--------	84	667	100.0	61.4	--------	4.3	34.2
Florida	5,878	3,861	432	267	1,282	100.0	65.7	7.3	4.5	21.8
Georgia	1,792	1,070	273	42	398	100.0	59.7	15.2	2.3	22.2
Idaho	353	89	195	5	64	100.0	25.2	55.2	1.3	18.1
Illinois [4]	21,600	10,562	4,255	605	5,702	100.0	48.9	19.7	2.8	26.4
Indiana	4,114	2,157	996	98	832	100.0	52.4	24.2	2.4	20.2
Iowa	3,533	981	2,074	28	444	100.0	27.8	58.7	0.8	12.6
Kansas	2,282	731	1,234	33	274	100.0	32.0	54.1	1.4	12.0
Kentucky	2,295	1,099	634	33	471	100.0	47.9	27.6	1.4	20.5
Louisiana	1,675	906	236	45	486	100.0	54.1	14.1	2.7	29.0
Maine	927	506	103	12	260	100.0	54.6	11.1	1.3	28.0
Maryland	5,222	3,603	445	112	1,053	100.0	69.0	8.5	2.1	20.2
Massachusetts	7,823	5,058	156	136	2,409	100.0	64.6	2.0	1.7	30.8
Michigan	10,102	5,893	1,003	242	2,950	100.0	58.3	9.9	2.4	29.2
Minnesota [5]	1,590	589	443	25	528	100.0	37.0	27.9	1.6	33.2
Mississippi	669	282	264	14	108	100.0	42.2	39.5	2.1	16.1
Missouri	4,618	2,219	1,014	84	1,224	100.0	48.0	22.0	1.8	26.5
Montana [5]	272	94	100	2	72	100.0	34.6	36.8	0.9	26.5
Nebraska	2,112	635	1,196	21	258	100.0	30.1	56.6	1.0	12.2
Nevada	353	152	58	12	[3] 131	100.0	43.0	16.4	3.4	[3] 37.1
New Hampshire	926	514	72	14	319	100.0	55.5	7.8	1.5	34.4
New Jersey	6,361	3,927	172	173	2,056	100.0	61.7	2.7	2.7	32.3
New Mexico	458	268	118	11	60	100.0	58.5	25.8	2.4	13.1
New York	34,662	20,243	728	658	12,860	100.0	58.4	.21	1.9	37.1
North Carolina	4,037	1,720	859	76	1,184	100.0	42.6	21.3	1.9	29.3
North Dakota [5]	403	75	283	5	38	100.0	18.6	70.2	1.2	9.4
Ohio	14,150	8,409	1,666	380	3,633	100.0	59.4	11.8	2.7	25.7
Oklahoma	1,440	702	463	24	247	100.0	48.7	32.2	1.7	17.2
Oregon	1,403	650	400	32	312	100.0	46.3	28.5	2.3	22.2
Pennsylvania	11,951	7,315	666	208	3,495	100.0	61.2	5.6	1.7	29.2
Rhode Island	1,752	1,140	24	66	485	100.0	65.1	1.4	3.8	27.7
South Carolina	302	137	98	7	57	100.0	45.4	32.4	2.3	18.9
South Dakota	1,300	274	887	13	123	100.0	21.1	68.2	1.0	9.5
Tennessee	2,221	1,157	438	58	558	100.0	52.1	19.7	2.6	25.1
Texas	7,708	2,363	1,259	142	1,384	100.0	30.6	16.3	1.8	17.9
Utah	483	272	94	13	99	100.0	56.3	19.5	2.7	20.5
Vermont	359	178	64	2	114	100.0	49.6	17.8	0.6	31.8
Virginia	3,501	2,183	477	110	721	100.0	62.4	13.6	3.1	20.6
Washington	1,884	999	382	58	437	100.0	53.0	20.3	3.1	23.2
West Virginia	1,341	638	269	38	382	100.0	47.6	20.0	2.8	28.5
Wisconsin	7,064	3,477	1,453	92	1,993	100.0	49.2	20.6	1.3	28.2
Wyoming	265	110	100	3	51	100.0	41.5	37.7	1.1	19.2

[1] Includes value of property not subject to classification by type, a relatively insignificant portion for most States, but more than 2 percent for Arkansas (3.3%), Illinois (2.2%), Kentucky (2.5%), Maine (5.1%), North Carolina (4.9%), Pennsylvania (2.2%), Rhode Island (2.1%), and Texas (33.4%, mainly comprising separately assessed mineral rights).

[2] Excludes Alaska and Hawaii.

[3] Includes property not subject to classification by type, mainly, separately assessed mineral rights.

[4] Distribution based on State-equalized values.

[5] Distribution based on "taxable values" rather than on other types of valuations also locally recorded.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Taxable Property Values in the United States*.

No. 546. Assessed Value of Property Subject to State and Local General Property Taxation, by Class of Property, by States: 1956

[**In millions of dollars.** Relates to officially recorded or "assessed" values, which should not be interpreted as representing the current market worth of taxable property. Percent figures are computed on the basis of property amounts rounded to the nearest thousand. Excludes value of property wholly exempt from local property taxes]

STATE	TOTAL ASSESSED VALUE		STATE-ASSESSED PROPERTY (ALL SUBJECT TO TAX)				LOCALLY ASSESSED PROPERTY				
	Gross (before exemptions)	Subject to tax (after deduction of exemptions)	Total	Railroads	Other public utilities	All other	Gross assessed value (before exemptions)			Tax-exempt portion	
							Total	Real property	Personal property	Real property	Personal property
United States [1]	**280,492**	**272,444**	**22,459**	**6,546**	**13,354**	**2,558**	**258,034**	**209,765**	**48,269**	**6,966**	**1,082**
Alabama	2,260	2,260	372	128	244	------	1,888	1,291	597	------	------
Arizona	1,330	1,239	465	113	46	305	866	554	312	49	42
Arkansas	934	934	211	62	149	------	723	466	257	------	------
California	22,686	21,819	2,855	406	2,449	------	19,832	16,212	3,620	708	159
Colorado	3,131	3,068	347	136	211	------	2,784	2,126	658	------	63
Connecticut	6,848	6,634	------	------	------	------	6,848	5,058	1,790	158	56
Delaware	928	928	------	------	------	------	928	928	------	------	------
Dist. of Columbia	2,332	2,332	------	------	------	------	2,332	1,949	384	------	------
Florida	6,918	4,530	134	131	3	------	6,784	5,878	906	2,388	------
Georgia	3,099	2,338	344	101	243	------	2,755	1,792	963	653	108
Idaho	608	603	148	64	85	------	459	353	106	6	------
Illinois	28,609	28,609	1,559	1,098	9	451	27,051	21,600	5,451	------	------
Indiana	7,453	7,029	1,026	325	701	------	6,427	4,114	2,313	395	29
Iowa	4,717	4,607	475	124	351	------	4,242	3,533	709	87	23
Kansas	4,290	4,177	766	283	484	------	3,524	2,282	1,242	------	113
Kentucky	3,618	3,618	884	270	400	215	2,734	2,295	439	------	------
Louisiana	2,937	2,341	597	108	489	------	2,340	1,675	665	596	------
Maine	1,159	1,147	------	------	------	------	1,159	927	231	12	------
Maryland	6,719	6,719	1,288	73	648	567	5,431	5,222	209	------	------
Massachusetts	8,590	8,590	------	------	------	------	8,590	7,823	767	------	------
Michigan	14,531	14,531	------	------	------	------	14,531	10,102	4,429	------	------
Minnesota	2,009	2,009	19	------	19	------	1,990	1,590	401	------	------
Mississippi	1,296	1,006	291	71	220	------	1,005	669	336	290	------
Missouri	6,837	6,837	704	237	467	------	6,133	4,618	1,516	------	------
Montana	619	619	147	67	42	38	472	272	200	------	------
Nebraska	2,956	2,956	142	139	4	------	2,813	2,112	701	------	------
Nevada	620	585	154	71	43	40	466	353	113	27	8
New Hampshire	1,021	988	------	------	------	------	1,021	926	95	33	------
New Jersey	7,609	7,349	175	175	------	------	7,434	6,361	1,073	137	122
New Mexico	1,045	938	482	84	158	241	563	458	105	69	37
New York	36,219	35,287	1,556	150	1,406	------	34,662	34,662	------	932	------
North Carolina	6,696	6,479	282	146	117	19	6,414	4,037	2,377	------	217
North Dakota	640	640	94	61	34	------	546	403	143	------	------
Ohio	22,071	22,071	2,797	773	2,024	------	19,274	14,150	5,124	------	------
Oklahoma	2,428	2,008	501	145	357	------	1,927	1,440	487	363	57
Oregon	2,067	2,051	260	72	187	------	1,808	1,403	405	12	4
Pennsylvania	11,951	11,951	------	------	------	------	11,951	11,951	------	------	------
Rhode Island	2,260	2,192	------	------	------	------	2,259	1,752	507	40	28
South Carolina	936	936	236	29	84	123	700	302	397	------	------
South Dakota	1,930	1,930	95	35	60	------	1,836	1,300	536	------	------
Tennessee	2,974	2,974	481	224	257	------	2,493	2,221	272	------	------
Texas	10,553	10,553	123	41	82	------	10,429	7,708	2,722	------	------
Utah	1,165	1,165	489	81	86	321	676	483	193	------	------
Vermont	429	429	------	------	------	------	429	359	70	------	------
Virginia	5,024	5,024	510	------	510	------	4,514	3,501	1,014	------	------
Washington	2,688	2,678	233	95	134	4	2,455	1,884	571	------	10
West Virginia	3,401	3,401	823	341	481	------	2,578	1,341	1,237	------	------
Wisconsin	8,548	8,548	------	------	------	------	8,548	7,064	1,484	------	------
Wyoming	801	784	392	90	69	234	409	265	144	11	6

[1] Excludes Alaska and Hawaii.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Taxable Property Values in the United States.*

No. 547. Relation of Assessed Value to Sales Prices of Taxable Real Property, as Indicated by Measurable Sales During a 6-Month Period, by States: 1956

State	Locally assessed taxable real properties involved in measurable sales [1]						Ratios of assessed value to sales price (percent)				
	All types			Nonfarm single-family houses			All locally assessed taxable real property			Nonfarm single-family houses	
	Number	Assessed value ($1,000)	Sales prices ($1,000)	Number	Assessed value ($1,000)	Sales prices ($1,000)	Simple sales-based average	Geographically weighted average	Average weighted [2]	Simple sales-based average	Geographically weighted average
U.S.[3]	**1,195,379**	**3,440,751**	**11,464,393**	**622,793**	**1,964,940**	**6,767,913**	**30.3**	**29.2**	**30.4**	**29.8**	**29.3**
Ala.	17,315	20,373	106,836	7,524	12,694	61,523	19.1	18.8	18.2	20.6	20.0
Ariz.	12,542	16,816	106,201	6,191	11,489	55,382	15.8	14.8	14.6	20.7	19.7
Ark.	15,310	6,239	62,497	5,574	3,546	31,390	10.0	9.7	9.4	11.2	11.2
Calif.	163,735	398,764	2,121,152	94,093	245,783	1,237,137	18.8	18.6	19.0	19.8	19.8
Colo.	13,869	39,368	148,944	8,438	25,924	91,337	26.4	24.7	25.5	28.3	28.3
Conn.	14,361	81,633	185,767	7,396	51,790	118,343	43.9	43.5	46.7	43.7	43.9
Del.	1,918	10,991	22,636	1,341	8,745	16,645	48.6	47.7	46.2	52.5	51.3
D.C.	9,126	83,256	171,217	6,900	47,117	102,464	48.6	(4)	50.7	45.9	(4)
Fla.	58,919	178,046	596,343	24,044	106,693	261,012	29.8	28.8	29.8	40.8	40.2
Ga.	16,701	29,437	132,139	8,244	18,982	73,968	22.3	21.6	21.6	25.6	25.1
Idaho	4,877	4,246	38,045	2,421	2,243	20,257	11.2	11.1	10.1	11.0	11.1
Ill.	39,021	155,857	372,950	20,411	99,126	237,918	41.8	41.0	45.7	41.6	40.4
Ind.	36,104	53,130	242,725	17,682	35,914	156,403	21.9	21.5	21.2	22.9	22.8
Iowa	15,486	28,288	121,635	9,277	18,645	81,125	23.2	24.3	23.3	22.9	23.2
Kans.	20,930	28,604	136,527	11,010	17,547	91,264	21.0	22.4	23.6	19.2	19.8
Ky.	14,422	33,302	113,906	8,561	20,794	71,540	29.3	28.5	30.7	29.0	28.7
La.	12,563	18,052	92,316	6,219	12,115	56,608	19.6	19.1	17.7	21.4	22.0
Maine	5,669	13,216	37,637	2,982	7,421	22,569	35.1	33.2	35.8	32.8	33.2
Md.	21,131	105,387	207,900	13,590	79,177	145,835	50.7	48.8	48.4	54.2	53.0
Mass.	27,661	142,353	332,443	15,061	80,613	203,643	42.8	42.5	44.2	39.5	37.4
Mich.	72,343	162,497	547,403	33,625	105,587	352,412	29.7	30.9	31.5	29.9	30.7
Minn.	32,115	25,508	218,526	14,274	15,103	145,002	11.7	11.4	12.9	10.4	9.7
Miss.	9,071	8,589	50,342	3,850	5,034	27,990	17.1	15.8	16.2	17.9	17.6
Mo.	33,388	73,995	269,388	18,931	44,388	165,944	27.5	27.8	29.4	26.7	27.7
Mont.	4,694	3,271	38,293	2,247	1,978	20,702	8.5	8.1	7.9	9.5	8.6
Nebr.	7,637	19,953	69,018	4,663	12,654	42,851	28.9	29.6	29.3	29.5	29.8
Nev.	1,842	4,455	19,230	868	2,682	10,896	23.2	23.2	23.3	24.6	24.2
N.H.	5,668	18,754	46,356	2,837	10,133	25,959	40.4	39.8	40.6	39.0	38.8
N.J.	31,062	108,529	416,730	18,907	63,941	270,619	26.0	25.4	27.5	23.6	22.7
N. Mex.	5,159	6,903	37,697	2,466	4,540	21,351	18.3	17.7	16.7	21.2	21.4
N.Y.	76,556	635,615	1,204,724	40,038	206,628	549,512	52.8	50.7	55.8	37.6	36.5
N.C.	12,640	29,565	84,312	6,581	19,586	54,830	35.1	33.9	33.1	35.7	33.9
N. Dak.	3,821	3,894	26,378	1,442	1,454	10,924	14.8	14.9	14.8	13.3	13.2
Ohio	83,026	293,162	815,402	40,386	179,980	505,191	36.0	35.2	36.0	35.6	35.4
Okla.	26,708	29,754	150,664	14,221	20,781	99,343	19.7	18.9	19.2	20.9	20.6
Oreg.	12,488	21,035	111,126	7,283	12,489	63,994	18.9	18.4	18.5	19.5	19.5
Pa.	59,051	177,156	548,062	36,566	119,415	380,344	32.3	31.5	32.5	31.3	30.3
R.I.	6,174	27,560	42,945	2,367	14,859	24,820	64.2	63.1	66.3	59.8	58.4
S.C.	7,917	2,640	40,692	3,318	1,479	24,704	6.5	6.4	7.2	5.9	5.9
S. Dak.	3,852	10,528	26,202	1,856	5,790	14,986	40.2	41.0	43.5	38.6	37.5
Tenn.	18,718	38,774	136,677	9,909	25,913	83,114	28.4	26.1	26.9	31.1	29.1
Tex.	55,047	67,797	412,002	28,392	44,790	245,503	16.4	14.2	14.7	18.2	18.1
Utah	5,549	6,776	46,024	2,644	4,575	29,353	14.7	14.8	14.7	15.5	15.6
Vt.	2,875	6,876	23,511	1,530	3,547	12,600	29.2	28.5	30.1	28.1	27.9
Va.	25,505	53,827	196,746	10,819	36,947	116,492	27.4	26.1	26.2	31.7	30.7
Wash.	32,445	38,255	243,968	16,847	24,048	153,949	15.7	14.9	16.6	15.6	15.4
W. Va.	10,995	19,415	65,891	5,678	11,234	42,172	29.5	27.5	30.0	26.6	26.2
Wis.	25,517	94,635	207,718	12,225	56,690	124,788	45.6	44.1	48.0	45.4	44.9
Wyo.	1,856	3,585	18,550	1,064	2,337	11,205	19.3	19.4	17.8	20.8	21.1

[1] Based on a sample survey of "arms-length" transfers involving taxable real properties for which figures could be obtained on assessed values (from local tax records) and on sales price (from the buyer or seller); excludes sales of newly constructed houses.
[2] Weighted by type and size of property.
[3] Excludes Alaska and Hawaii. Each of the average ratios shown is geographically weighted according to the State-by-State distribution of locally assessed values for taxable real property.
[4] Not computed.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Taxable Property Values in the United States.*

No. 548. Summary of City Government Finances: 1953 to 1959

[In millions of dollars. Beginning 1959, includes Alaska. Represents all municipalities (see tables 528 and 529) and their dependent agencies; excludes other local governments overlying city areas. Includes sample-based estimates for cities of less than 25,000 and thus subject to sampling variation]

ITEM	1953	1954	1955	1956	1957	1958	1959
Revenue, total	**8,985**	**9,585**	**10,227**	**10,942**	**12,047**	**12,832**	**13,748**
General revenue	6,898	7,327	7,824	8,442	9,285	9,895	10,639
Taxes	4,552	4,796	5,100	5,447	5,908	6,242	6,596
Property	3,375	3,585	3,767	3,986	4,297	4,570	4,823
Sales and gross receipts	685	659	728	833	934	972	1,041
General	418	389	433	521	602	628	676
Selective	267	270	295	313	332	343	365
Licenses and other	492	552	606	627	676	700	732
Intergovernmental revenue	1,283	1,336	1,438	1,566	1,756	1,953	2,155
From State governments only	1,140	1,177	1,236	1,346	1,489	1,633	1,767
Charges and miscellaneous	1,063	1,195	1,285	1,429	1,621	1,700	1,889
Current charges only	599	668	756	821	954	1,012	1,136
Utility and liquor store revenue	1,864	2,011	2,137	2,212	2,438	2,586	2,733
Water system	830	877	952	1,002	1,079	1,109	1,201
Electric power system	587	624	677	682	810	925	970
Gas supply system	60	62	68	90	114	134	142
Transit system	333	391	384	380	375	357	358
Liquor stores	54	56	57	58	60	61	62
Insurance-trust revenue	223	246	267	289	323	352	376
Expenditure, total	**9,139**	**9,906**	**10,541**	**11,265**	**12,839**	**13,775**	**14,481**
By function:							
General expenditure [1]	6,857	7,500	7,976	8,522	9,692	10,442	11,093
Police	752	816	884	948	1,041	1,130	1,185
Fire	544	588	610	645	709	774	818
Highways	958	1,023	1,115	1,186	1,328	1,455	1,501
Sanitation	770	911	960	1,062	1,156	1,248	1,316
Public welfare	434	448	479	479	496	530	581
Education	1,020	1,093	1,155	1,237	1,474	1,636	1,694
Libraries	110	120	128	135	145	158	173
Health and hospitals	526	547	579	616	703	713	786
Own hospitals	371	389	410	417	474	499	546
Other	155	158	169	199	229	215	240
Recreation	324	370	408	420	459	501	540
Housing and community redevelopment	204	269	209	224	247	323	267
Water transportation and terminal facilities	(2)	37	40	38	47	61	67
City airports	(2)	66	63	77	105	114	138
General control	371	417	438	471	512	554	590
General public buildings	98	120	122	125	157	161	177
Interest on general debt	215	232	246	273	309	334	375
Other and unallocable general expenditure	532	441	541	590	803	750	884
Utility and liquor store expenditure	2,032	2,134	2,274	2,426	2,796	2,950	2,969
Water system	930	1,000	1,087	1,182	1,305	1,334	1,423
Electric system	587	601	601	621	844	951	896
Gas supply system	48	61	88	90	110	106	122
Transit system	416	425	452	483	487	507	474
Liquor stores	51	47	46	50	50	52	54
Insurance-trust expenditure	250	272	291	317	352	383	419
By character and object:							
Current operation	5,972	6,361	6,757	7,284	8,100	8,763	9,259
Capital outlay	2,119	2,417	2,586	2,779	3,253	3,571	3,653
Construction	1,769	2,020	2,142	2,253	2,588	2,857	2,905
Land and existing structures	170	183	214	267	321	391	441
Equipment	181	215	229	259	344	324	307
Intergovernmental expenditure	78	97	106	94	[3] 274	132	159
Assistance and subsidies	361	376	392	345	344	368	378
Interest on debt	359	389	410	447	516	558	612
Insurance benefits and repayments	250	272	291	317	352	383	419
Total personal services [4]	4,179	4,463	4,749	5,083	5,561	6,010	6,362
Debt outstanding at end of fiscal year	**13,558**	**14,587**	**15,973**	**17,562**	**19,076**	**20,355**	**22,057**
Long-term	12,913	13,892	15,302	16,776	18,183	19,373	20,951
Full faith and credit	9,965	10,415	10,864	11,950	12,395	12,983	13,809
Nonguaranteed	2,947	3,478	4,438	4,826	5,788	6,390	7,142
Short-term	646	695	671	786	893	982	1,107
Net long-term debt outstanding	11,265	12,252	13,632	15,091	16,462	17,624	19,151
Long-term debt issued	1,636	1,792	2,113	2,018	2,523	2,534	2,714
Long-term debt retired	948	914	868	916	1,115	1,129	1,267

[1] Includes intergovernmental expenditure.
[2] Included in "Other and unallocable general expenditure."
[3] Includes $138,195,000 paid by city of Long Beach to State of California in settlement of litigation involving oil lands.
[4] Included in items shown above.

Source: Department of Commerce, Bureau of the Census; annual report, *Compendium of City Government Finances.*

No. 549. Governmental Employment and Payrolls, by Level of Government: 1950 to 1960

[For October, except as noted. Beginning 1959, includes Alaska and Hawaii. See also *Historical Statistics, Colonial Times to 1957*, series Y 205-240]

LEVEL OF GOVERNMENT	1950	1953	1954	1955	1956	1957 (April)	1958	1959	1960
EMPLOYEES (1,000)									
Total	6,402	7,048	7,232	7,432	7,685	8,047	8,297	8,487	8,808
Federal (civilian) [1]	2,117	2,385	2,373	2,378	2,410	2,439	2,405	2,399	2,421
State and local	4,285	4,663	4,859	5,054	5,275	5,608	5,892	6,088	6,387
State	1,057	1,129	1,198	1,250	1,322	1,358	1,469	1,518	1,592
Local	3,228	3,533	3,661	3,804	3,953	4,249	4,423	4,570	4,795
MONTHLY PAYROLL ($1,000,000)									
Total	1,528	2,014	2,103	2,265	2,509	2,533	2,977	3,114	3,333
Federal (civilian) [1]	613	793	785	846	944	919	1,091	1,073	1,118
State and local	915	1,221	1,318	1,419	1,566	1,615	1,886	2,042	2,215
State	218	292	315	340	382	388	465	506	545
Local	696	929	1,004	1,078	1,184	1,226	1,421	1,536	1,670

[1] Includes Federal civilian employees outside United States.

No. 550. Governmental Employment and Payrolls, by Level of Government, by Function: 1960

[For October. Includes Alaska and Hawaii]

LEVEL OF GOVERNMENT	Total	National defense	Postal service	Education	Highways	Health and hospitals	Police protection	Natural resources	General control	All other
EMPLOYEES (1,000)										
Total	8,808	1,047	568	2,930	537	850	363	322	585	1,607
Federal (civilian) [1]	2,421	1,047	568	12	5	171	22	179	109	309
State and local	6,387			2,918	532	679	341	143	476	1,298
State	1,592			539	243	334	32	110	94	239
Local	4,795			2,379	288	345	309	33	382	1,059
MONTHLY PAYROLL ($1,000,000)										
Total	3,333	488	242	1,101	180	267	142	135	189	588
Federal (civilian) [1]	1,118	488	242	6	3	70	13	88	60	149
State and local	2,215			1,095	178	198	129	47	129	440
State	545			172	90	104	14	38	38	90
Local	1,670			923	88	93	116	9	91	350

[1] Includes Federal civilian employees outside United States.

Source of tables 549 and 550: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1960.*

No. 551. Full-Time Public Employees, by Annual Rate of Pay and Type of Government: 1957

[As of April. Excludes Alaska and Hawaii]

ANNUAL RATE OF PAY	All governments	Federal [1] (civilian)	STATE AND LOCAL GOVERNMENTS			State governments	Local governments
			All	Teachers	Other		
Number 1,000	6,695	2,102	4,593	1,398	3,195	1,154	3,439
Less than $1,200 ..... do	170	2	168	7	161	26	141
$1,200 to $2,399 ..... do	528	17	511	55	454	159	352
$2,400 to $3,599 ..... do	1,757	392	1,365	319	1,046	442	922
$3,600 to $4,799 ..... do	2,394	982	1,411	505	906	279	1,134
$4,800 to $5,999 ..... do	1,140	432	708	297	412	127	581
$6,000 to $7,199 ..... do	402	143	259	134	125	62	196
$7,200 or more ..... do	305	133	171	80	91	59	113
Percent	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Less than $1,200	2.5	0.1	3.7	0.5	5.0	2.3	4.1
$1,200 to $2,399	7.9	0.8	11.1	3.9	14.2	13.8	10.2
$2,400 to $3,599	26.2	18.6	29.7	22.8	32.7	38.3	26.8
$3,600 to $4,799	35.8	46.7	30.7	36.1	28.4	24.2	33.0
$4,800 to $5,999	17.0	20.6	15.4	21.2	12.9	11.0	16.9
$6,000 to $7,199	6.0	6.8	5.6	9.6	3.9	5.4	5.7
$7,200 or more	4.6	6.3	3.7	5.7	2.9	5.1	3.3
Median annual rate	$4,013	$4,367	$3,792	$4,324	$3,530	$3,463	$3,894

[1] Distribution of total numbers as of April 1957, estimated by interpolation on the basis of Civil Service Commission data concerning pay rates as of June 30, 1956, and June 30, 1957.

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Summary of Public Employment.*

No. 552. Governmental Employment, by Level of Government, by States: 1960

[For October, except as noted]

STATE	ALL EMPLOYEES (1,000)					FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS					
						Number (1,000)			Per 10,000 population [3]		
	All governments	Federal (civilian) [1]	State and local	State	Local [2]	State and local	State	Local [2]	State and local	State	Local [2]
United States	**8,607**	**2,220**	**6,387**	**1,592**	**4,795**	**5,570**	**1,411**	**4,159**	**310.6**	**78.7**	**231.9**
Alabama	163	60	103	27	76	94	25	69	287.0	76.4	210.6
Alaska	21	13	8	4	4	6	3	3	281.9	142.8	139.1
Arizona	69	20	50	14	36	44	11	33	337.3	84.0	253.4
Arkansas	71	13	58	17	41	49	14	34	273.3	81.0	192.3
California	869	239	630	136	494	582	129	452	370.0	82.2	287.9
Colorado	112	34	78	21	57	67	17	50	379.2	96.8	282.4
Connecticut	97	14	83	24	58	73	23	50	289.0	90.5	198.4
Delaware	19	3	15	9	7	14	8	6	311.1	177.3	133.8
District of Columbia	262	[4] 235	26	-------	26	25	-------	25	328.0	-------	328.0
Florida	222	47	176	39	136	165	37	128	333.9	75.2	258.7
Georgia	183	56	127	27	100	117	26	91	296.8	65.8	230.9
Hawaii	44	22	22	15	7	21	14	7	330.7	216.1	114.6
Idaho	33	6	27	8	19	22	7	15	333.0	101.1	231.8
Illinois	426	99	327	65	263	282	57	225	279.6	56.1	223.5
Indiana	191	32	159	41	118	136	33	102	290.8	71.2	219.6
Iowa	124	16	108	28	80	87	23	64	314.0	82.0	232.1
Kansas	124	21	103	25	78	78	21	57	357.7	94.9	262.9
Kentucky	112	27	84	24	60	75	21	54	246.1	69.2	176.9
Louisiana	148	24	125	43	82	114	39	76	350.4	118.3	232.1
Maine	55	17	38	11	27	29	10	18	295.9	107.6	188.3
Maryland	146	[4] 46	100	25	75	91	23	68	294.3	74.7	219.6
Massachusetts	244	62	182	40	142	165	39	126	320.1	75.3	244.7
Michigan	328	43	286	67	218	240	55	185	306.6	70.3	236.3
Minnesota	162	24	137	33	104	106	28	78	311.4	81.7	229.7
Mississippi	97	17	80	19	61	64	16	48	295.9	74.8	221.1
Missouri	186	51	135	32	103	116	28	89	269.3	63.8	205.5
Montana	38	8	30	10	19	25	8	17	370.2	121.8	248.4
Nebraska	78	15	62	16	46	52	14	38	366.2	95.7	270.5
Nevada	19	6	13	4	9	12	3	8	404.7	111.9	292.7
New Hampshire	27	4	23	8	16	18	7	11	295.0	107.7	187.3
New Jersey	247	53	194	35	159	170	32	138	280.2	53.1	227.1
New Mexico	60	23	37	14	23	32	11	21	336.6	114.1	222.5
New York	864	183	681	121	560	617	115	502	367.7	68.7	299.0
North Carolina	164	29	136	101	34	121	91	30	265.6	199.0	66.6
North Dakota	38	6	32	8	24	23	6	16	356.3	102.1	254.3
Ohio	422	88	334	66	268	275	58	218	283.5	59.3	224.2
Oklahoma	131	42	89	29	60	74	22	52	318.2	94.6	223.6
Oregon	98	20	78	25	54	65	20	45	366.6	114.8	251.8
Pennsylvania	452	130	322	83	240	283	78	205	249.8	68.6	181.2
Rhode Island	40	12	28	10	18	25	9	15	287.6	107.3	180.3
South Carolina	98	22	76	21	54	66	20	46	277.4	82.6	194.9
South Dakota	41	9	32	8	24	23	6	17	341.1	95.3	245.8
Tennessee	151	36	115	26	89	105	24	81	295.1	68.0	227.2
Texas	432	112	320	70	250	292	59	232	304.8	62.1	242.7
Utah	63	26	37	12	25	30	9	21	336.6	103.6	233.0
Vermont	20	3	17	6	11	12	5	7	310.7	132.7	178.1
Virginia	188	[4] 67	121	39	82	110	35	74	276.8	89.3	187.5
Washington	169	46	122	32	90	102	27	74	355.8	94.8	261.0
West Virginia	69	11	58	20	38	52	18	34	277.3	95.3	182.0
Wisconsin	167	21	147	29	118	113	23	90	284.7	57.3	227.4
Wyoming	22	5	17	5	12	14	4	10	433.4	120.5	312.9

[1] Federal civilian employment within the U.S. as of September 1960, including employees of the National Guard paid directly from the Federal treasury. Total accordingly differs from Federal employment reported in tables 549 and 550 which pertain to October 1960 and include employees working outside U.S.

[2] Subject to sampling variation.

[3] Based on estimated population as of July 1, 1960.

[4] Data for Federal employees in the District of Columbia are for Washington, D.C., standard metropolitan statistical area, and include substantial numbers of employees working in suburban locations in Maryland and Virginia.

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1960.*

No. 553. State and Local Government Employment and Payrolls, by Type of Government: 1953 to 1960

[For October, except as noted. Beginning 1959, includes Alaska and Hawaii. For payrolls, see also *Historical Statistics, Colonial Times to 1957*, series Y 223-240]

Item	State and local			State	Local [1]				
	Total	Education	Other		Total	Counties	Municipalities	School districts	Other (townships and special districts)
Employees (1,000)									
All employees, 1960	6,387	2,918	3,469	1,592	4,795	725	1,692	1,919	581
Full-time	5,320	2,379	2,941	1,339	3,981	652	1,399	1,667	267
Part-time	1,067	538	528	253	814	73	293	253	314
Full-time equivalent:									
1953	4,126	1,737	2,389	1,011	3,115	517	1,200	1,196	203
1954	4,309	1,826	2,483	1,071	3,237	541	1,234	1,263	199
1955	4,487	1,935	2,552	1,129	3,358	557	1,252	1,340	209
1956	4,687	2,032	2,655	1,188	3,499	582	1,292	1,413	213
1957 (April)	4,793	2,093	2,700	1,205	3,587	598	1,297	1,450	242
1958	5,171	2,270	2,901	1,312	3,859	627	1,372	1,570	289
1959	5,342	2,396	2,946	1,357	3,984	650	1,406	1,633	288
1960	5,570	2,525	3,045	1,411	4,159	672	1,447	1,727	302
Monthly payroll ($1,000,000)									
1953	1,221	552	669	292	929	128	368	376	58
1954	1,318	600	718	315	1,004	138	396	410	60
1955	1,419	662	757	340	1,078	148	414	453	64
1956	1,566	734	831	382	1,184	162	450	503	69
1957 (April)	1,615	758	857	388	1,226	169	461	519	77
1958	1,886	906	980	465	1,421	195	511	617	105
1959	2,042	999	1,042	506	1,536	210	548	669	109
1960	2,215	1,095	1,120	545	1,670	229	583	735	118

[1] Subject to sampling variation. Beginning 1958, amounts for particular types of local governments, being based on a subsample, do not add precisely to "total" shown for local governments as a whole.

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1960*.

No. 554. State and Local Government Employment and Payrolls, by Function: 1960

[For October. Includes Alaska and Hawaii]

Function	All employees (1,000)			Full-time equivalent employment (1,000)			Monthly payroll ($1,000,000)			Average monthly earnings, full-time employees (dollars)
	Total	State	Local	Total	State	Local	Total	State	Local	
All functions	**6,387**	**1,592**	**4,795**	**5,570**	**1,411**	**4,159**	**2,215**	**545**	**1,670**	**399**
Education	2,918	539	2,379	2,525	390	2,136	1,095	172	923	437
Local schools	2,401	73	2,328	2,159	65	2,094	927	24	903	434
Instructional personnel	1,631	49	1,582	1,541	48	1,493	753	21	732	488
Other	770	24	746	618	17	601	174	3	171	282
Institutions of higher education	487	437	51	338	297	42	157	137	20	460
Other	29	29	-------	28	28	-------	11	11	-------	402
Functions other than education	3,469	1,053	2,416	3,045	1,021	2,024	1,120	373	747	368
Highways	532	243	288	499	240	259	178	90	88	356
Public welfare	119	45	74	114	43	71	39	15	24	340
Hospitals	597	307	290	581	304	277	169	93	76	291
Health	82	27	55	73	27	47	28	11	17	384
Sanitation	148	-------	148	139	-------	139	50	-------	50	355
Police protection	341	32	309	304	32	272	129	14	116	425
Local fire protection	220	-------	220	145	-------	145	65	-------	65	448
Natural resources	143	110	33	121	96	25	47	38	9	389
Water supply	109	-------	109	100	-------	100	37	-------	37	373
Other local utilities	133	-------	133	130	-------	130	60	-------	60	462
General control	476	94	382	338	91	247	129	38	91	384
All other	569	195	375	499	188	311	189	75	114	379

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1960*.

No. 555. State and Local Government Employment (Full-Time Equivalent), by Selected Function, by States: 1960

[For October]

STATE	All functions	EDUCATION		FUNCTIONS OTHER THAN EDUCATION							
		Total	Local schools only	Total [1]	Highways	Hospitals	Sanitation	Police protection	Local fire protection	Natural resources	General control
U.S.	5,569,914	2,525,370	2,159,343	3,044,544	498,885	581,048	139,436	303,771	145,338	121,074	337,842
Ala.	93,756	44,988	38,193	48,768	12,912	9,862	2,484	3,741	1,705	2,673	4,392
Alaska	6,371	3,001	2,735	3,370	762	36	61	237	82	286	432
Ariz.	43,922	23,202	19,401	20,720	4,519	2,451	861	2,283	751	1,361	2,721
Ark.	48,815	25,119	21,615	23,696	5,798	5,032	817	1,709	736	1,902	2,525
Calif.	581,542	260,224	203,128	321,318	33,795	60,936	7,646	30,868	15,808	16,572	39,970
Colo.	66,511	34,120	28,218	32,391	6,010	6,672	955	2,737	1,053	1,473	4,567
Conn.	73,243	32,217	28,228	41,026	8,045	6,761	1,845	4,868	3,130	612	4,422
Del.	13,876	6,734	5,377	7,142	1,557	1,015	266	644	273	504	969
D.C.	25,059	6,782	6,587	18,277	1,262	2,530	2,277	2,868	1,170	--------	1,262
Fla.	165,350	72,198	62,226	93,152	13,331	19,310	6,867	9,224	3,891	4,852	9,719
Ga.	117,016	56,433	49,385	60,583	11,306	16,295	4,074	4,930	2,461	3,366	4,999
Hawaii	20,934	8,004	6,649	12,930	2,081	1,860	650	1,027	637	717	1,863
Idaho	22,210	10,155	8,417	12,055	3,071	1,852	222	955	425	1,433	1,510
Ill.	281,847	126,674	110,559	155,173	18,330	24,476	8,640	21,097	7,555	3,018	15,892
Ind.	135,555	66,203	54,869	69,352	11,377	16,114	2,573	6,322	3,728	2,043	8,818
Iowa	86,646	45,153	38,127	41,493	10,157	8,948	1,377	2,781	1,353	1,495	4,995
Kans.	77,951	40,369	32,017	37,582	9,846	6,897	1,042	2,876	1,416	1,566	4,807
Ky.	74,751	39,303	34,082	35,448	8,729	5,831	1,583	3,530	1,416	2,339	3,962
La.	114,136	52,941	44,380	61,195	11,722	10,723	2,808	5,216	2,293	5,481	5,177
Maine	28,671	13,073	11,354	15,598	4,605	2,051	469	1,214	703	1,214	1,993
Md.	91,258	41,465	36,349	49,793	7,303	10,350	3,348	6,629	2,848	1,057	4,954
Mass.	164,795	52,714	49,643	112,081	14,189	25,036	3,584	11,096	9,998	1,500	11,077
Mich.	239,845	116,686	94,510	123,159	18,832	26,861	5,833	13,012	5,583	3,925	11,469
Minn.	106,325	53,213	43,656	53,112	11,367	11,114	1,147	3,780	1,780	2,473	6,599
Miss.	64,438	30,765	24,996	33,673	9,557	6,445	1,433	2,577	1,047	2,929	2,725
Mo.	116,357	51,529	46,167	64,828	10,315	15,251	1,752	7,383	3,503	2,665	6,885
Mont.	24,991	11,817	9,511	13,174	3,141	1,590	299	981	312	1,553	1,748
Nebr.	51,669	23,250	18,961	28,419	5,267	6,008	390	1,759	727	1,483	3,454
Nev.	11,533	4,662	3,976	6,871	1,386	1,354	124	739	335	357	979
N.H.	17,904	7,125	5,867	10,779	2,843	1,831	198	801	587	633	898
N.J.	169,982	72,948	68,136	97,034	12,211	19,297	4,276	13,630	6,655	1,837	10,080
N. Mex.	32,011	16,892	13,545	15,119	3,299	2,261	847	1,237	462	1,001	1,922
N.Y.	617,104	207,524	189,582	409,580	39,882	93,289	23,244	43,661	20,007	5,884	40,868
N.C.	121,005	64,699	55,620	56,306	11,034	10,043	3,104	5,184	2,043	3,661	6,282
N. Dak.	22,521	12,524	10,349	9,997	3,336	1,053	205	736	170	572	1,761
Ohio	275,161	130,745	114,133	144,416	23,091	25,929	8,193	13,250	8,126	2,891	19,750
Okla.	74,086	36,936	30,440	37,150	7,993	6,717	1,802	3,070	1,676	2,466	4,907
Oreg.	64,849	31,172	26,191	33,677	7,012	4,018	526	2,997	1,408	2,370	4,827
Pa.	282,784	128,431	119,870	154,353	28,345	23,411	6,668	19,710	6,274	3,470	21,328
R.I.	24,708	9,574	7,875	15,134	2,193	2,308	622	1,767	1,288	378	1,794
S.C.	66,116	34,174	29,628	31,942	7,269	7,746	1,559	2,971	798	2,457	2,904
S. Dak.	23,231	12,662	10,771	10,569	3,021	1,165	187	640	203	981	1,905
Tenn.	105,280	47,728	41,201	57,552	12,063	10,380	3,554	4,190	2,088	2,726	4,491
Tex.	291,955	149,741	127,798	142,214	28,888	22,146	8,871	13,428	7,604	6,490	14,689
Utah	29,990	17,325	13,682	12,665	2,742	1,745	280	1,111	468	849	1,766
Vt.	12,119	5,547	4,237	6,572	2,381	636	50	429	181	488	779
Va.	109,822	54,507	46,973	55,315	11,889	9,744	3,318	4,986	2,157	2,720	5,378
Wash.	101,512	47,596	38,472	53,916	8,716	7,355	1,244	4,284	2,376	3,576	5,998
W. Va.	51,578	27,775	24,194	23,803	7,310	3,774	937	1,855	740	1,314	2,659
Wis.	112,521	49,762	41,525	62,759	11,174	10,637	4,150	6,209	3,165	2,784	7,192
Wyo.	14,302	6,989	5,938	7,313	1,621	1,902	174	542	143	677	779

[1] Includes functions not shown separately.

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1960*.

No. 556. Employment of State and Local Governments in Relation to Population, for Selected Functions, by States: 1960

[For October. Number of employees (full-time equivalent) per 10,000 population]

State	All functions	Education			Functions other than education							
		Total [1]	Local schools		Total [1]	Highways	Health and hospitals	Sanitation	Police protection	Local fire protection	Natural resources	Local utilities
			Instructional personnel	Other								
U.S.	310.6	140.8	86.0	34.5	169.8	27.8	36.5	7.8	16.9	8.1	6.8	12.8
Alabama	287.0	137.7	88.1	28.8	149.3	39.5	33.4	7.6	11.5	5.2	8.2	8.0
Alaska	281.9	132.8	87.5	33.5	149.1	33.7	13.1	2.7	10.5	3.6	12.7	15.8
Arizona	337.3	178.2	104.0	45.0	159.1	34.7	22.5	6.6	17.5	5.8	10.5	14.0
Arkansas	273.3	140.6	84.7	36.3	132.7	32.5	32.8	4.6	9.6	4.1	10.6	7.0
California	370.0	165.6	84.9	44.4	204.4	21.5	43.6	4.9	19.6	10.1	10.5	20.4
Colorado	379.2	194.5	115.3	45.6	184.7	34.3	41.7	5.4	15.6	6.0	8.4	12.8
Connecticut	289.0	127.1	87.3	24.1	161.8	31.7	31.5	7.3	19.2	12.3	2.4	5.1
Delaware	311.1	151.0	85.3	35.3	160.1	34.9	28.0	6.0	14.4	6.1	11.3	6.6
Dist. of Col	328.0	88.8	63.7	22.5	239.2	16.5	44.2	29.8	37.5	15.3	-------	8.7
Florida	333.9	145.8	84.7	40.9	188.1	26.9	45.1	13.9	18.6	7.9	9.8	13.3
Georgia	296.8	143.1	90.5	34.7	153.6	28.7	46.6	10.3	12.5	6.2	8.5	7.2
Hawaii	330.7	126.4	88.2	16.8	204.3	32.9	40.2	10.3	16.2	10.1	11.3	11.4
Idaho	333.0	152.2	95.9	30.3	180.7	46.0	32.4	3.3	14.3	6.4	21.5	5.0
Illinois	279.6	125.7	77.5	32.2	153.9	18.2	26.6	8.6	20.9	7.5	3.0	19.6
Indiana	290.8	142.0	84.7	33.0	148.8	24.4	37.4	5.5	13.6	8.0	4.4	10.7
Iowa	314.0	163.7	96.3	41.9	150.4	36.8	34.2	5.0	10.1	4.9	5.4	7.6
Kansas	357.7	185.3	107.9	39.0	172.5	45.2	34.9	4.8	13.2	6.5	7.2	11.4
Kentucky	246.1	129.4	83.9	28.3	116.7	28.7	22.7	5.2	11.6	4.7	7.7	7.8
Louisiana	350.4	162.5	85.9	50.4	187.9	36.0	39.0	8.6	16.0	7.0	16.8	10.1
Maine	295.9	134.9	91.1	26.1	161.0	47.5	24.7	4.8	12.5	7.3	12.5	8.1
Maryland	294.3	133.7	81.6	35.6	160.6	23.6	39.9	10.8	21.4	9.2	3.4	6.8
Massachusetts	320.1	102.4	75.2	21.2	217.7	27.6	53.9	7.0	21.5	19.4	2.9	19.6
Michigan	306.6	149.2	85.6	35.2	157.4	24.1	37.9	7.5	16.6	7.1	5.0	10.1
Minnesota	311.4	155.9	91.1	36.8	155.6	33.3	35.0	3.4	11.1	5.2	7.2	7.6
Mississippi	295.9	141.3	82.7	32.1	154.6	43.9	34.2	6.6	11.8	4.8	13.4	8.6
Missouri	269.3	119.3	72.3	34.5	150.1	23.9	38.5	4.1	17.1	8.1	6.2	8.9
Montana	370.2	175.1	105.6	35.3	195.2	46.5	27.4	4.4	14.5	4.6	23.0	5.6
Nebraska	366.2	164.8	104.7	29.6	201.4	37.3	44.9	2.8	12.5	5.2	10.5	37.5
Nevada	404.7	163.6	107.2	32.4	241.1	48.6	52.1	4.4	25.9	11.8	12.5	4.7
New Hampshire	295.0	117.4	79.1	17.6	177.6	46.8	33.8	3.3	13.2	9.7	10.4	5.0
New Jersey	280.2	120.2	82.9	29.4	159.9	20.1	35.6	7.0	22.5	11.0	3.0	3.9
New Mexico	336.6	177.6	102.1	40.4	159.0	34.7	28.8	8.9	13.0	4.9	10.5	9.0
New York	367.7	123.7	85.5	27.5	244.1	23.8	61.1	13.9	26.0	11.9	3.5	25.6
North Carolina	265.6	142.0	89.0	33.1	123.6	24.2	25.9	6.8	11.4	4.5	8.0	7.3
North Dakota	356.3	198.2	116.2	47.5	158.2	52.8	20.2	3.2	11.6	2.7	9.1	4.0
Ohio	283.5	134.7	79.7	37.9	148.8	23.8	30.1	8.4	13.7	8.4	3.0	11.6
Oklahoma	318.2	158.7	91.4	39.3	159.6	34.3	31.5	7.7	13.2	7.2	10.6	8.9
Oregon	366.6	176.2	104.4	43.6	190.4	39.6	26.7	3.0	16.9	8.0	13.4	7.5
Pennsylvania	249.8	113.5	75.2	30.7	136.4	26.0	23.4	5.9	17.4	5.5	3.1	4.5
Rhode Island	287.6	111.5	69.8	21.9	176.2	25.5	32.2	7.2	20.6	15.0	4.4	6.0
South Carolina	277.4	143.4	92.3	32.0	134.0	30.5	36.8	6.5	12.5	3.3	10.3	6.1
South Dakota	341.1	185.9	122.1	36.0	155.2	44.4	19.6	2.7	9.4	3.0	14.4	5.9
Tennessee	295.1	133.8	83.6	31.9	161.3	33.8	34.4	10.0	11.7	5.9	7.6	24.2
Texas	304.8	156.3	94.2	39.2	148.4	30.2	26.4	9.3	14.0	7.9	6.8	13.2
Utah	336.6	194.4	107.6	46.0	142.1	30.8	23.9	3.1	12.5	5.3	9.5	8.9
Vermont	310.7	142.2	85.1	23.5	168.5	61.1	21.1	1.3	11.0	4.6	12.5	6.8
Virginia	276.8	137.4	85.9	32.5	139.4	30.0	29.1	8.4	12.6	5.4	6.9	5.6
Washington	355.8	166.8	94.3	40.5	189.0	30.6	30.0	4.4	15.0	8.3	12.5	25.7
West Virginia	277.3	149.3	95.7	34.4	128.0	39.3	23.2	5.0	10.0	4.0	7.1	3.2
Wisconsin	284.7	125.9	78.0	27.1	158.8	28.3	31.0	10.5	15.7	8.0	7.0	5.4
Wyoming	433.4	211.8	128.3	51.6	221.6	49.1	60.9	5.3	16.4	4.3	20.5	9.1

[1] Includes functions not shown separately.

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1960*.

No. 557. State and Local Government Payrolls, by Selected Function, by States: 1960

[In thousands of dollars. For October]

STATE	All functions	EDUCATION		FUNCTIONS OTHER THAN EDUCATION							
		Total	Local schools only	Total [1]	Highways	Hospitals	Sanitation	Police protection	Local fire protection	Natural resources	General control
U. S.	**2,215,013**	**1,095,038**	**927,276**	**1,119,975**	**177,660**	**169,349**	**49,529**	**128,980**	**65,098**	**46,837**	**129,299**
Ala.	28,045	14,900	12,628	13,145	3,216	1,995	568	1,235	618	764	1,361
Alaska	3,850	1,785	1,585	2,065	491	17	43	153	53	163	238
Ariz.	19,325	11,385	9,491	7,940	1,754	659	304	921	331	643	1,059
Ark.	13,516	7,515	6,135	6,001	1,464	962	180	511	226	545	722
Calif.	293,138	136,524	108,334	156,613	17,919	23,348	3,711	17,680	9,305	8,784	18,807
Colo.	25,317	14,025	11,288	11,292	2,204	1,718	359	1,126	478	577	1,562
Conn.	31,774	16,027	14,345	15,747	2,950	2,349	651	2,065	1,313	272	1,874
Del.	5,211	3,032	2,521	2,180	473	255	76	247	106	135	308
D.C.	12,368	3,920	3,806	8,449	592	934	881	1,511	662	-------	681
Fla.	56,569	27,835	24,188	28,734	4,055	4,405	1,855	3,401	1,476	1,632	3,271
Ga.	33,069	16,981	14,467	16,088	2,861	3,321	930	1,643	850	944	1,650
Hawaii	9,406	3,667	2,980	5,739	862	698	290	510	328	337	993
Idaho	7,705	3,650	2,897	4,055	1,179	449	66	319	149	591	450
Ill.	129,089	61,437	54,316	67,651	8,575	8,083	4,453	9,337	3,720	1,251	8,137
Ind.	53,705	32,160	26,637	21,545	3,607	3,946	807	2,458	1,521	870	2,577
Iowa	30,826	17,216	13,514	13,610	3,548	2,277	474	1,029	571	642	1,630
Kans.	26,615	15,070	11,543	11,545	3,089	1,801	300	954	529	583	1,367
Ky.	24,412	13,940	11,935	10,472	2,574	1,326	426	1,146	488	829	1,167
La.	38,237	20,376	16,740	17,861	3,170	2,242	696	1,768	795	1,850	1,658
Maine	9,210	4,485	3,805	4,725	1,331	559	109	392	258	441	577
Md.	37,286	19,687	16,964	17,600	2,607	2,886	1,102	2,637	1,188	449	1,830
Mass.	64,839	23,670	22,326	41,169	5,441	7,619	1,185	4,598	4,109	598	4,132
Mich.	111,179	59,184	47,015	51,995	8,154	9,692	2,374	6,122	2,788	1,825	5,071
Minn.	45,019	24,825	19,578	20,194	4,644	3,260	459	1,658	857	1,010	2,914
Miss.	17,087	8,938	7,006	8,148	1,982	1,097	279	733	320	915	871
Mo.	39,563	19,350	17,162	20,214	3,486	3,680	527	2,722	1,367	985	2,111
Mont.	9,440	4,918	3,883	4,523	1,304	351	115	351	134	593	538
Nebr.	16,971	7,975	6,369	8,996	1,690	1,450	117	616	291	485	936
Nev.	4,861	2,133	1,757	2,728	590	408	47	312	155	151	414
N.H.	6,156	2,778	2,187	3,378	956	485	53	292	205	232	305
N.J.	74,523	38,586	35,904	35,937	4,528	5,510	1,606	5,937	2,971	800	4,014
N.Mex.	11,974	7,098	5,580	4,876	1,100	521	240	453	194	344	661
N.Y.	276,654	109,888	100,216	166,766	15,267	30,840	9,943	21,071	10,050	2,293	18,025
N.C.	40,187	23,562	19,793	16,625	3,417	2,540	700	1,732	704	1,155	1,894
N.Dak.	7,949	4,690	3,844	3,259	1,166	278	74	240	69	205	493
Ohio	108,114	54,540	47,283	53,574	8,681	7,827	3,123	5,764	3,705	1,072	7,208
Okla.	24,410	13,991	11,090	10,419	2,249	1,431	488	946	582	758	1,412
Oreg.	26,815	13,695	11,218	13,120	2,862	1,201	207	1,239	652	996	1,830
Pa.	108,252	53,693	49,965	54,558	10,159	7,072	2,370	7,496	2,556	1,378	7,240
R.I.	9,694	4,398	3,669	5,296	769	802	197	639	465	134	611
S.C.	18,506	10,119	8,665	8,387	1,818	1,551	319	933	259	751	844
S. Dak.	7,473	4,283	3,406	3,190	978	252	57	205	74	358	501
Tenn.	31,906	16,267	14,094	15,639	2,845	2,000	866	1,313	757	760	1,364
Tex.	98,814	54,217	44,881	44,597	9,375	4,992	2,547	4,896	2,927	1,826	5,119
Utah	11,269	6,885	5,174	4,383	999	437	94	424	198	333	606
Vt.	4,344	2,203	1,682	2,141	750	207	15	143	58	204	235
Va.	37,232	20,075	17,088	17,157	3,394	2,382	864	1,825	838	1,020	1,843
Wash.	43,731	21,662	16,926	22,069	3,978	2,327	465	1,808	1,081	1,556	2,325
W. Va.	16,531	10,397	8,890	6,134	1,510	905	259	586	270	465	702
Wis.	47,446	22,496	18,136	24,950	4,380	3,510	1,608	2,685	1,437	1,069	2,908
Wyo.	5,403	2,907	2,370	2,497	673	491	52	199	61	265	255

[1] Includes functions not shown separately.

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1960*.

No. 558. State and Local Government Payrolls, by Level of Government, and Average Earnings (Full-Time Equivalent), by States: 1960

[For October]

STATE	Payrolls, all employees: Amount ($1,000)			Payrolls, all employees: Percent of total			Average monthly earnings, full-time employees (dollars)		
	Total	State	Local	Total	State	Local	All functions	Education	Other
United States	**2,215,013**	**544,886**	**1,670,128**	**100.0**	**24.6**	**75.4**	**399**	**437**	**368**
Alabama	28,045	7,636	20,409	100.0	27.2	72.8	303	340	270
Alaska	3,850	1,919	1,931	100.0	49.9	50.1	610	604	615
Arizona	19,325	4,578	14,748	100.0	23.7	76.3	440	493	383
Arkansas	13,516	4,348	9,168	100.0	32.2	67.8	280	304	254
California	293,138	64,297	228,841	100.0	21.9	78.1	506	530	488
Colorado	25,317	6,668	18,649	100.0	26.3	73.7	382	414	349
Connecticut	31,774	9,020	22,754	100.0	28.4	71.6	435	500	384
Delaware	5,211	2,773	2,439	100.0	53.2	46.8	377	455	305
District of Columbia	12,368	-------	12,368	100.0	-------	100.0	494	583	462
Florida	56,569	11,832	44,736	100.0	20.9	79.1	344	392	308
Georgia	33,069	8,075	24,994	100.0	24.4	75.6	284	304	266
Hawaii	9,406	6,202	3,204	100.0	65.9	34.1	449	457	444
Idaho	7,705	2,647	5,058	100.0	34.4	65.6	348	361	337
Illinois	129,089	22,912	106,177	100.0	17.7	82.3	459	488	436
Indiana	53,705	12,652	41,053	100.0	23.6	76.4	397	488	311
Iowa	30,826	9,070	21,756	100.0	29.4	70.6	356	382	329
Kansas	26,615	7,393	19,222	100.0	27.8	72.2	342	375	309
Kentucky	24,412	6,913	17,499	100.0	28.3	71.7	328	357	296
Louisiana	38,237	12,490	25,746	100.0	32.7	67.3	336	387	292
Maine	9,210	3,492	5,718	100.0	37.9	62.1	325	349	304
Maryland	37,286	9,143	28,144	100.0	24.5	75.5	409	477	354
Massachusetts	64,839	15,022	49,817	100.0	23.2	76.8	394	451	368
Michigan	111,179	27,149	84,030	100.0	24.4	75.6	464	509	422
Minnesota	45,019	12,192	32,827	100.0	27.1	72.9	424	467	381
Mississippi	17,087	4,767	12,319	100.0	27.9	72.1	270	301	243
Missouri	39,563	9,329	30,235	100.0	23.6	76.4	341	378	312
Montana	9,440	3,329	6,112	100.0	35.3	64.7	380	418	347
Nebraska	16,971	4,502	12,469	100.0	26.5	73.5	330	345	319
Nevada	4,861	1,465	3,396	100.0	30.1	69.9	422	459	398
New Hampshire	6,156	2,393	3,764	100.0	38.9	61.1	345	393	313
New Jersey	74,523	12,856	61,667	100.0	17.3	82.7	440	533	370
New Mexico	11,974	4,025	7,949	100.0	33.6	66.4	374	421	323
New York	276,654	46,796	229,858	100.0	16.9	83.1	449	535	407
North Carolina	40,187	32,039	8,148	100.0	79.7	20.3	335	371	295
North Dakota	7,949	2,308	5,640	100.0	29.0	71.0	357	380	328
Ohio	108,114	22,031	86,084	100.0	20.4	79.6	395	421	371
Oklahoma	24,410	7,378	17,032	100.0	30.2	69.8	331	383	281
Oregon	26,815	8,462	18,353	100.0	31.6	68.4	414	442	390
Pennsylvania	108,252	28,154	80,098	100.0	26.0	74.0	384	421	353
Rhode Island	9,694	3,536	6,158	100.0	36.5	63.5	389	462	345
South Carolina	18,506	5,813	12,694	100.0	31.4	68.6	284	305	263
South Dakota	7,473	2,424	5,049	100.0	32.4	67.6	323	339	304
Tennessee	31,906	6,913	24,992	100.0	21.7	78.3	304	344	272
Texas	98,814	21,084	77,730	100.0	21.3	78.7	339	364	314
Utah	11,269	3,834	7,435	100.0	34.0	66.0	379	403	347
Vermont	4,344	1,913	2,431	100.0	44.0	56.0	365	404	330
Virginia	37,232	11,578	25,654	100.0	31.1	68.9	342	374	310
Washington	43,731	12,430	31,301	100.0	28.4	71.6	432	457	411
West Virginia	16,531	5,048	11,483	100.0	30.5	69.5	322	377	257
Wisconsin	47,446	10,386	37,060	100.0	21.9	78.1	423	455	398
Wyoming	5,403	1,672	3,731	100.0	30.9	69.1	380	419	343

Source: Department of Commerce, Bureau of the Census; annual report, *State Distribution of Public Employment in 1960.*

No. 559. Employment and Payrolls of Cities of Over 50,000 Inhabitants, by Function and by Population Group: 1960

[For October]

FUNCTION	Total[1]	1,000,000 or more	500,000 to 999,999[1]	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	50,000 to 99,999
Number of cities	310	5	17	21	18	69	180
Population, 1960 ... 1,000	63,463	17,484	11,614	8,283	4,265	9,309	12,508
Employees	**1,068,976**	**396,649**	**205,188**	**111,162**	**63,451**	**136,539**	**155,987**
Full-time	1,002,976	373,570	195,342	104,966	60,894	126,791	141,413
Part-time	66,000	23,079	9,846	6,196	2,557	9,748	14,574
Full-time equivalent	1,021,050	378,710	198,345	107,298	61,566	129,543	145,588
For common city functions	639,233	204,490	129,802	75,564	41,431	84,921	103,025
Highways	58,893	16,076	11,082	7,448	3,512	8,967	11,808
Police protection	147,217	56,962	29,905	14,899	8,033	16,780	20,638
Fire protection	97,902	24,675	19,374	12,291	7,098	15,468	18,996
Sanitation	85,517	28,593	16,083	10,504	7,187	10,837	12,313
Water supply	49,825	12,068	11,174	6,583	3,964	7,570	8,466
General control	61,872	21,747	13,175	6,775	2,976	7,100	10,099
Other	138,007	44,369	29,009	17,064	8,661	18,199	20,705
For variable city functions	381,817	174,220	68,543	31,734	20,135	44,622	42,563
City-operated schools	173,047	60,574	27,964	19,424	12,025	24,621	28,439
Other	208,770	113,646	40,579	12,310	8,110	20,001	14,124
Monthly payrolls ... $1,000	439,497.9	178,768.4	85,802.4	43,124.1	23,704.1	50,482.7	57,616.2
Full-time only ... do	431,493.9	175,971.6	84,464.5	42,225.3	23,440.3	49,402.0	55,990.2
For common city functions ... do	265,951.9	97,109.3	55,238.7	29,144.2	15,252.3	31,320.8	37,886.6
For variable city functions ... do	165,542.0	78,862.3	29,225.8	13,081.1	8,188.0	18,081.2	18,103.6
City-operated schools ... do	86,663.5	32,289.4	14,234.5	9,184.3	5,685.6	11,662.2	13,607.5
Other ... do	78,878.5	46,572.9	14,991.3	3,896.8	2,502.4	6,419.0	4,496.1
Average monthly earnings of full-time employees:							
For common city functions	$422	$476	$431	$396	$372	$377	$378
For variable city functions	444	465	435	418	412	414	439
City-operated schools	522	573	527	480	480	487	493
Other	381	412	373	319	312	326	329
Employees (full-time equivalent) per 10,000 population:							
For common city functions	100.7	117.0	111.8	91.2	97.1	91.2	82.4
Highways	9.3	9.2	9.5	9.0	8.2	9.6	9.4
Police protection	23.2	32.6	25.7	18.0	18.8	18.0	16.5
Fire protection	15.4	14.1	16.7	14.8	16.6	16.6	15.2
Sanitation and water supply	21.4	23.3	23.4	20.6	26.2	19.7	16.6
General control	9.7	12.4	11.3	8.2	7.0	7.6	8.1
Other	21.7	25.4	25.0	20.6	20.3	19.5	16.6
For variable city functions	60.2	99.6	59.0	38.3	47.2	47.9	34.0
City-operated schools	27.3	34.6	24.1	23.5	28.2	26.4	22.7
Other	32.9	65.0	34.9	14.9	19.0	21.5	11.3

[1] Includes city of Honolulu.

Source: Department of Commerce, Bureau of the Census; annual report, *City Employment in 1960.*

No. 560. State and Local Public Retirement Systems, by Level of Government: 1957

[Excludes Alaska and Hawaii. Number, membership, and benefits as of last month of fiscal year; finances, entire fiscal year, except as noted]

ITEM	All systems	State administered systems	LOCALLY ADMINISTERED SYSTEMS		
			Total	Municipal	Other
Number of systems	2,205	147	2,058	1,822	236
Membership	4,021,468	3,036,271	985,197	705,728	279,469
Beneficiaries receiving periodic benefits	522,434	283,848	238,586	190,279	48,307
Recurrent benefit payments for the month ... $1,000	60,388	29,761	30,627	25,229	5,398
Lump-sum survivors' benefits:					
Amount ... do	3,625	1,846	1,779	1,613	167
Beneficiaries (number of payees)	1,462	909	553	449	104
Receipts ... mil. dol	2,455	1,504	951	738	213
Employee contributions ... do	899	608	291	214	77
Government contributions ... do	1,200	672	528	421	107
From State ... do	469	441	28	16	12
From local governments ... do	731	231	500	405	95
Earnings on investments ... do	357	224	132	103	29
Payments ... do	958	522	437	349	87
Benefits ... do	725	357	368	303	65
Withdrawals ... do	216	154	62	42	20
Other ... do	17	11	7	4	3
Assets, end of fiscal year ... do	12,834	8,050	4,784	3,768	1,016

Source: Department of Commerce, Bureau of the Census; 1957 Census of Governments, *Employee-Retirement Systems of State and Local Governments.*