

# Chapter C

## Federal Government

This chapter displays a wide array of fiscal policy data at the federal level. Understandable federal fiscal data are essential for informed public policy because the federal government often sets the tone for state and local fiscal policy.

“C29. Federal Individual Income Tax Rates History” is the book’s most frequently consulted table. It shows the brackets and rates for each type of tax filer in every year since the passage of the first income tax in 1913. The first top marginal rate 90 years ago was 7 percent, but within four years, it was over 50 percent, and such high rates persisted until the Tax Reform Act of 1986 drove the top rate down to 28 percent. Since then the top rate has been raised twice, to 31 percent in 1991 and then to 39.6 percent in 1994, and then lowered to 38.6 in 2002 and to 35 percent in 2003.

The income tax is only one of many taxes the federal government levies. In tables C34 through C44, the reader can review the history of federal corporate income taxes, excise taxes, capital gains taxes, payroll taxes, and estate and gift taxes.

“C21. Federal Receipts by Source, Percentages” is particularly instructive because it reveals the federal government’s shift from depending on excise taxes to depending on income and social insurance taxes. In 1934, excise taxes were 45.8 percent of total receipts, while income and social insurance taxes combined were only 15.2 percent. By 2003, excise taxes as a percentage of total receipts had dropped to 3.8 percent, while individual income and social insurance taxes made up 84.5 percent of total collections. As dependence on social insurance taxes rose, so did federal debt held by federal government accounts. This trend is documented in “C46. Federal Debt.”

Because federal outlays are directly related to state expenditures, “C8. Federal Outlays by Function” leads logically to “E18. State Expenditures by Function by State.” As the federal government provides more and more money to states in the form of grants in aid, state lawmakers are spending more and more money to comply with related mandates.



## C1. Summary of Federal Finances

### Fiscal Years 1900 – 2003

(\$Millions)

Fiscal Year	Receipts (a)	Outlays (a)	Surplus or Deficit (-) (a)	Gross Federal Debt Outstanding (b)	Fiscal Year	Receipts (a)	Outlays (a)	Surplus or Deficit (-) (a)	Gross Federal Debt Outstanding (b)
1900	\$ 567	\$ 521	\$ 46	\$ 1,263	1951	\$ 51,616	\$ 45,514	\$ 6,102	\$ 255,288
1901	588	525	63	1,222	1952	66,167	67,686	(1,519)	259,097
1902	562	485	77	1,178	1953	69,608	76,101	(6,493)	265,963
1903	562	517	45	1,159	1954	69,701	70,855	(1,154)	270,812
1904	541	584	(43)	1,136	1955	65,451	68,444	(2,993)	274,366
1905	\$ 544	\$ 567	\$ (23)	\$ 1,132	1956	\$ 74,587	\$ 70,640	\$ 3,947	\$ 272,693
1906	595	570	25	1,143	1957	79,990	76,578	3,412	272,252
1907	666	579	87	1,147	1958	79,636	82,405	(2,769)	279,666
1908	602	659	(57)	1,178	1959	79,249	92,098	(12,849)	287,465
1909	604	694	(89)	1,148	1960	92,492	92,191	301	290,525
1910	\$ 676	\$ 694	\$ (18)	\$ 1,147	1961	\$ 94,388	\$ 97,723	\$ (3,335)	\$ 292,648
1911	702	691	11	1,154	1962	99,676	106,821	(7,146)	302,928
1912	693	690	3	1,194	1963	106,560	111,316	(4,756)	310,324
1913	714	715	(c)	1,193	1964	112,613	118,528	(5,915)	316,059
1914	725	726	(c)	1,188	1965	116,817	118,228	(1,411)	322,318
1915	\$ 683	\$ 746	\$ (63)	\$ 1,191	1966	\$ 130,835	\$ 134,532	\$ (3,698)	\$ 328,498
1916	761	713	48	1,225	1967	148,822	157,464	(8,643)	340,445
1917	1,101	1,954	(853)	2,976	1968	152,973	178,134	(25,161)	368,685
1918	3,645	12,677	(9,032)	12,455	1969	186,882	183,640	3,242	365,769
1919	5,130	18,493	(13,363)	25,485	1970	192,807	195,649	(2,842)	380,921
1920	\$ 6,649	\$ 6,358	\$ 291	\$ 24,299	1971	\$ 187,139	\$ 210,172	\$ (23,033)	\$ 408,176
1921	5,571	5,062	509	23,977	1972	207,309	230,681	(23,373)	435,936
1922	4,026	3,289	736	22,963	1973	230,799	245,707	(14,908)	466,291
1923	3,853	3,140	713	22,350	1974	263,224	269,359	(6,135)	483,893
1924	3,871	2,908	963	21,251	1975	279,090	332,332	(53,242)	541,925
1925	\$ 3,641	\$ 2,924	\$ 717	\$ 20,516	1976	\$ 298,060	\$ 371,792	\$ (73,732)	\$ 628,970
1926	3,795	2,930	865	19,643	1977	355,559	409,218	(53,659)	706,398
1927	4,013	2,857	1,155	18,512	1978	399,561	458,746	(59,186)	776,602
1928	3,900	2,961	939	17,604	1979	463,302	504,032	(40,729)	829,471
1929	3,862	3,127	734	16,931	1980	517,112	590,947	(73,835)	909,050
1930	\$ 4,058	\$ 3,320	\$ 738	\$ 16,185	1981	\$ 599,272	\$ 678,249	\$ (78,976)	\$ 994,845
1931	3,116	3,577	(462)	16,801	1982	617,766	745,755	(127,989)	1,137,345
1932	1,924	4,659	(2,735)	19,487	1983	600,562	808,385	(207,822)	1,371,710
1933	1,997	4,598	(2,602)	22,539	1984	666,486	851,874	(185,388)	1,564,657
1934	2,955	6,541	(3,586)	n.a.	1985	734,088	946,423	(212,334)	1,817,521
1935	\$ 3,609	\$ 6,412	\$ (2,803)	n.a.	1986	\$ 769,215	\$ 990,460	\$ (221,245)	\$ 2,120,629
1936	3,923	8,228	(4,304)	n.a.	1987	854,353	1,004,122	(149,769)	2,346,125
1937	5,387	7,580	(2,193)	n.a.	1988	909,303	1,064,489	(155,187)	2,601,307
1938	6,751	6,840	(89)	n.a.	1989	991,190	1,143,671	(152,481)	2,868,039
1939	6,295	9,141	(2,846)	n.a.	1990	1,031,969	1,253,198	(221,229)	3,206,564
1940	\$ 6,548	\$ 9,468	\$ (2,920)	\$ 50,696	1991	\$ 1,031,969	\$ 1,055,041	\$ (23,072)	\$ 3,598,178
1941	8,712	13,653	(4,941)	57,531	1992	1,055,041	1,091,279	(36,238)	4,001,787
1942	14,634	35,137	(20,503)	79,200	1993	1,091,279	1,154,401	(63,122)	4,351,044
1943	24,001	78,555	(54,554)	142,648	1994	1,154,401	1,258,627	(104,226)	4,643,307
1944	43,747	91,304	(47,557)	204,079	1995	1,258,627	1,351,830	(93,203)	4,920,586
1945	\$ 45,159	\$ 92,712	\$ (47,553)	\$ 260,123	1996	\$ 1,351,830	\$ 1,453,062	\$ (101,232)	\$ 5,181,465
1946	39,296	55,232	(15,936)	270,991	1997	1,453,062	1,579,292	(126,230)	5,369,206
1947	38,514	34,496	4,018	257,149	1998	1,579,292	1,721,798	(142,506)	5,478,189
1948	41,560	29,764	11,796	252,031	1999	1,721,798	1,827,454	(105,656)	5,605,523
1949	39,415	38,835	580	252,610	2000	1,827,454	2,025,218	(197,764)	5,628,700
1950	39,443	42,562	(3,119)	256,853	2001	2,025,218	1,991,194	34,024	5,769,881
					2002	\$ 1,991,194	\$ 1,853,173	\$ (138,021)	\$ 6,198,401
					2003e	1,853,173	1,836,218	(17,955)	6,752,033

(a) Data include on-budget and off-budget transactions.

(b) End of fiscal year.

(c) Less than \$ 500,000.

Note: Prior to 1933, budget figures are based on the "Administrative Budget" concepts rather than the "Unified Budget" concepts.

Source: Office of Management and Budget and Treasury Department.

## C2. Federal Receipts and Outlays by Fund Group

### Fiscal Years 1934 – 2003

(\$Millions)

Fiscal Year	Federal Funds		Trust Funds		Interfund Transactions	Surplus or Deficit (-)	
	Receipts	Outlays	Receipts	Outlays		Federal Funds	Trust Funds
1934	\$ 2,926	\$ 6,558	\$ 72	\$ 25	\$ (42)	\$ (3,633)	\$ 47
1935	3,578	6,427	76	30	(45)	(2,849)	46
1936	3,871	8,335	168	9	(116)	(4,464)	159
1937	4,794	7,620	691	58	(99)	(2,826)	633
1938	5,477	6,689	1,474	351	(201)	(1,212)	1,124
1939	4,822	8,718	1,657	607	(184)	(3,896)	1,051
1940	\$ 4,929	\$ 8,974	\$ 1,845	\$ 720	\$ (225)	\$ (4,045)	\$ 1,125
1941	6,900	13,260	2,090	671	(277)	(6,360)	1,419
1942	12,336	34,831	2,613	620	(315)	(22,496)	1,992
1943	21,117	78,765	3,279	185	(395)	(57,648)	3,094
1944	40,466	92,284	3,896	(365)	(615)	(51,818)	4,261
1945	\$ 41,875	\$ 94,846	\$ 5,045	\$ (374)	\$ (1,760)	\$ (52,972)	\$ 5,419
1946	36,357	56,204	5,144	1,234	(2,205)	(19,847)	3,910
1947	35,380	34,803	4,885	1,444	(1,751)	577	3,441
1948	37,822	28,988	4,894	1,932	(1,156)	8,834	2,962
1949	35,849	37,686	4,750	2,333	(1,184)	(1,838)	2,417
1950	\$ 35,334	\$ 38,389	\$ 5,823	\$ 5,888	\$ (1,715)	\$ (3,055)	\$ (65)
1951	46,183	43,732	6,729	3,078	(1,296)	2,451	3,651
1952	59,989	64,994	7,744	4,257	(1,566)	(5,005)	3,486
1953	63,085	73,006	8,080	4,652	(1,557)	(9,921)	3,427
1954	62,774	65,924	8,297	6,301	(1,370)	(3,151)	1,997
1955	\$ 58,168	\$ 62,341	\$ 8,627	\$ 7,447	\$ (1,344)	\$ (4,173)	\$ 1,180
1956	65,594	64,281	10,745	8,111	(1,753)	1,313	2,634
1957	68,847	67,189	13,210	11,456	(2,067)	1,657	1,755
1958	66,720	69,737	15,082	14,834	(2,166)	(3,017)	248
1959	65,800	77,071	15,770	17,348	(2,321)	(11,271)	(1,578)
1960	\$ 75,647	\$ 74,856	\$ 19,232	\$ 19,722	\$ (2,387)	\$ 791	\$ (490)
1961	75,175	79,368	22,320	21,462	(3,107)	(4,193)	858
1962	79,700	86,546	22,981	23,281	(3,005)	(6,847)	(299)
1963	84,013	90,643	25,792	23,918	(3,245)	(6,630)	1,874
1964	87,511	96,098	28,461	25,788	(3,358)	(8,588)	2,673
1965	\$ 90,943	\$ 94,853	\$ 29,202	\$ 26,703	\$ (3,328)	\$ (3,910)	\$ 2,499
1966	101,428	106,590	32,959	31,495	(3,552)	(5,162)	1,464
1967	111,835	127,544	42,213	35,147	(5,227)	(15,709)	7,066
1968	114,726	143,100	44,011	40,799	(5,764)	(28,373)	3,212
1969	143,322	148,192	51,108	42,996	(7,549)	(4,871)	8,112
1970	\$ 143,159	\$ 156,327	\$ 58,425	\$ 48,099	\$ (8,777)	\$ (13,168)	\$ 10,326
1971	133,785	163,681	64,937	58,074	(11,583)	(29,896)	6,863
1972	148,846	178,144	71,619	65,693	(13,156)	(29,299)	5,926
1973	161,357	187,044	90,767	79,988	(21,325)	(25,687)	10,779
1974	181,228	201,376	103,789	89,776	(21,793)	(20,148)	14,013
1975	\$ 187,505	\$ 248,174	\$ 117,647	\$ 110,220	\$ (26,061)	\$ (60,669)	\$ 7,427
1976	201,099	277,242	132,509	130,099	(35,548)	(76,143)	2,410
1977	241,312	304,474	151,503	142,000	(37,256)	(63,162)	9,502
1978	270,490	342,372	166,468	153,771	(37,397)	(71,882)	12,697
1979	316,366	375,435	188,072	169,733	(41,136)	(59,069)	18,339
1980	\$ 350,856	\$ 433,494	\$ 212,106	\$ 203,302	\$ (45,850)	\$ (82,639)	\$ 8,804
1981	410,422	496,222	240,601	233,778	(51,751)	(85,799)	6,823
1982	409,253	543,486	270,138	263,894	(61,625)	(134,233)	6,244
1983	382,432	613,331	319,363	296,286	(101,233)	(230,899)	23,077
1984	420,399	638,692	338,661	305,757	(92,574)	(218,293)	32,905
1985	\$ 460,311	\$ 726,795	\$ 397,500	\$ 343,351	\$ (123,723)	\$ (266,483)	\$ 54,149
1986	474,125	757,263	423,377	361,484	(128,287)	(283,138)	61,893
1987	538,709	761,096	444,203	371,585	(128,559)	(222,387)	72,618
1988	561,447	814,358	491,202	393,478	(143,346)	(252,910)	97,724
1989	615,322	891,286	535,941	412,458	(160,073)	(275,964)	123,483
1990	\$ 635,838	\$ 977,212	\$ 566,931	\$ 446,785	\$ (170,799)	\$ (341,374)	\$ 120,145
1991	641,572	1,022,667	603,912	492,179	(190,443)	(381,095)	111,733
1992	656,296	1,042,718	636,125	540,107	(201,141)	(386,422)	96,018
1993	705,457	1,060,952	671,516	571,130	(222,571)	(355,496)	100,385
1994	775,027	1,073,623	694,016	598,694	(210,416)	(298,596)	95,321
1995	\$ 838,831	\$ 1,102,097	\$ 729,028	\$ 629,769	\$ (216,029)	\$ (263,266)	\$ 99,259
1996	917,134	1,139,262	775,748	661,130	(239,820)	(222,128)	114,618
1997	1,010,315	1,158,244	818,347	692,408	(249,370)	(147,929)	125,939
1998	1,113,467	1,205,482	870,967	709,773	(262,636)	(92,015)	161,194
1999	1,164,384	1,252,532	937,639	724,912	(274,569)	(88,148)	212,727
2000	\$ 1,325,755	\$ 1,323,919	\$ 995,181	\$ 760,572	\$ (295,718)	\$ 1,836	\$ 234,609
2001	1,256,504	1,357,926	1,049,511	820,790	(314,821)	(101,422)	228,721
2002	1,108,949	1,469,150	1,087,460	885,061	(343,236)	(360,201)	202,399
2003e	1,065,477	1,561,980	1,115,918	923,574	(345,177)	(496,503)	192,344

Note: Data include on-budget and off-budget transactions.

Source: Office of Management and Budget and Treasury Department.

### C3. Federal Civilian Employment End of Selected Calendar Years 1918 – 2003

Branch and Agency	1918	1932	1939	1945	1950	1990	1995	2000	2002	2003
<b>Total</b>	<b>927,780</b>	<b>576,741</b>	<b>964,342</b>	<b>3,761,635</b>	<b>1,972,700</b>	<b>3,126,947</b>	<b>2,926,908</b>	<b>2,774,856</b>	<b>2,740,843</b>	<b>2,774,613</b>
Legislative Branch	7,980	11,159	15,802	26,959	22,896	37,562	32,564	30,137	29,198	30,878
Judicial Branch	2,040	1,777	2,292	2,706	3,772	22,071	28,684	31,817	33,281	34,392
Executive Branch	917,760	563,805	946,248	3,731,970	1,946,032	3,067,314	2,865,660	2,712,902	2,678,365	2,679,343
<b>Executive Branch (less military)</b>	<b>—</b>	<b>467,768</b>	<b>750,962</b>	<b>1,103,960</b>	<b>1,201,013</b>	<b>2,000,609</b>	<b>2,047,468</b>	<b>2,028,310</b>	<b>2,072,570</b>	<b>2,005,119</b>
Postal Service	—	—	—	378,849	510,727	823,661	898,549	914,358	915,440	815,617
Agriculture	—	—	—	84,573	77,559	111,055	101,660	95,998	94,026	102,906
Treasury	—	—	—	96,493	90,573	169,079	152,837	142,266	144,259	147,823
Health and Human Services	—	—	—	—	—	121,770	59,088	61,816	63,978	67,105
Interior	—	—	—	44,354	58,206	71,250	69,913	66,702	67,256	70,096
Other (a)	—	—	—	80,450	100,541	527,860	589,211	581,795	598,480	637,073
Emergency agencies	—	—	—	169,027	—	—	—	—	—	—
Postwar agencies	—	—	—	—	9,687	—	—	—	—	—
<b>Military establishment</b>	<b>—</b>	<b>96,037</b>	<b>195,286</b>	<b>2,628,010</b>	<b>745,019</b>	<b>1,066,705</b>	<b>818,192</b>	<b>684,592</b>	<b>631,709</b>	<b>674,224</b>

(a) For the most recent years “other” includes Transportation, Justice, Commerce, State, Energy, Housing and Urban Development, Labor, Veterans Affairs, General Service Administration, National Aeronautics Space Administration and Tennessee Valley Authority.

Source: Office of Personnel Management.

**C4. Federal Civilian Employment in the Executive Branch**  
**Selected Fiscal Years 1881 – 2003**  
 (Thousands)

Year	Employees	Year	Employees
1881	95	1955	2,371
1891	151	1956	2,372
1901	231	1957	2,391
1910	380	1958	2,355
1911	388	1959	2,355
1912	392	1960	2,371
1913	388	1961	2,407
1914	394	1962	2,485
1915	387	1963	2,498
1916	391	1964	2,470
1917	430	1965	2,496
1918	844	1966	2,726
1919	784	1967	2,968
1920	645	1968	3,020
1921	550	1969	3,040
1922	532	1970	2,944
1923	526	1971	2,883
1924	532	1972	2,823
1925	542	1973	2,781
1926	537	1974	2,847
1927	536	1975	2,848
1928	549	1976	2,833
1929	568	1977	2,840
1930	589	1978	2,875
1931	597	1979	2,823
1932	593	1980	2,821
1933	591	1981	2,806
1934	685	1982	2,770
1935	766	1983	2,820
1936	850	1984	2,854
1937	878	1985	3,008
1938	865	1986	2,966
1939	936	1987	3,030
1940	1,023	1988	3,054
1941	1,416	1989	3,064
1942	2,272	1990	3,067
1943	3,274	1991	3,048
1944	3,304	1992	3,017
1945	3,787	1993	2,947
1946	2,666	1994	2,908
1947	2,082	1995	2,858
1948	2,044	1996	2,786
1949	2,075	1997	2,725
1950	1,934	1998	2,727
1951	2,456	1999	2,687
1952	2,574	2000	2,639
1953	2,532	2001	2,640
1954	2,382	2002	2,630
		2003	2,666

Note: Executive branch includes the postal service, and, beginning in 1970, includes various disadvantaged youth and worker-trainee programs.

Source: Office of Management and Budget.

## C5. Federal Civilian Employment in the Executive Branch by State As of December 31, 1998

State	Total	Department of Defense	Postal Service	Veterans Affairs	All Other
Total, All Areas	2,862,647	712,301	990,014	238,086	922,246
Outside United States	105,100	58,591	4,449	3,020	39,040
Total, United States	2,757,547	653,710	985,565	235,066	883,206
Alabama	51,936	22,183	12,368	4,549	12,836
Alaska	14,354	4,305	2,679	401	6,969
Arizona	43,229	8,218	14,427	4,502	16,082
Arkansas	20,579	3,595	8,145	4,239	4,600
California	265,472	70,130	109,047	20,687	65,608
Colorado	53,730	11,081	18,192	3,379	21,078
Connecticut	22,986	2,590	14,782	2,365	3,249
Delaware	5,481	1,366	2,661	756	698
Florida	115,605	27,208	50,447	13,900	24,050
Georgia	87,752	30,903	24,253	6,157	26,439
Hawaii	23,784	16,662	3,286	601	3,235
Idaho	10,730	1,336	3,461	688	5,245
Illinois	98,341	13,770	51,614	10,609	22,348
Indiana	38,319	9,393	18,860	3,241	6,825
Iowa	19,921	1,423	11,920	2,643	3,935
Kansas	25,479	5,458	10,319	2,791	6,911
Kentucky	31,090	6,668	12,122	3,580	8,720
Louisiana	34,805	7,802	12,818	4,903	9,282
Maine	13,369	5,368	5,291	1,014	1,696
Maryland	130,889	32,706	21,070	3,800	73,313
Massachusetts	55,552	7,291	29,088	6,094	13,079
Michigan	59,054	7,835	35,326	6,116	9,777
Minnesota	34,806	2,355	20,060	4,607	7,784
Mississippi	24,652	9,595	6,452	3,346	5,259
Missouri	56,837	9,337	24,199	6,088	17,213
Montana	11,296	1,083	3,081	584	6,548
Nebraska	15,487	3,253	6,748	1,913	3,573
Nevada	12,909	2,013	5,298	1,337	4,261
New Hampshire	8,326	1,015	4,901	667	1,743
New Jersey	64,519	14,904	36,651	3,398	9,566
New Mexico	25,895	7,211	5,087	2,106	11,491
New York	139,425	11,966	76,654	17,462	33,343
North Carolina	56,758	16,688	24,259	5,088	10,723
North Dakota	7,664	1,633	2,462	658	2,911
Ohio	86,502	24,267	40,542	8,463	13,230
Oklahoma	42,529	19,551	10,548	2,729	9,701
Oregon	29,541	2,802	11,138	3,492	12,109
Pennsylvania	112,680	27,569	49,395	10,700	25,016
Rhode Island	11,178	4,415	4,631	1,180	952
South Carolina	27,052	9,504	9,653	3,230	4,665
South Dakota	9,593	1,219	2,611	1,726	4,037
Tennessee	52,402	6,779	18,738	6,944	19,941
Texas	174,561	45,091	63,321	16,197	49,952
Utah	28,028	11,765	6,096	1,820	8,347
Vermont	5,757	517	2,615	881	1,744
Virginia	146,551	81,861	25,940	4,971	33,779
Washington	62,892	21,639	18,497	5,060	17,696
West Virginia	18,299	1,640	6,162	3,100	7,397
Wisconsin	30,557	2,985	17,977	4,230	5,365
Wyoming	6,190	931	1,553	855	2,851
Unspecified State	51,127	231	0	1	50,895

Note: As of July 1st 2004, this is the latest data available.

Source: Office of Personnel Management.

**C6. Federal Outlays by Major Category**  
**Fiscal Years 1962 – 2004**  
(\$Billions)

Year	Total Outlays	Defense Discretionary	Nondefense Discretionary	Mandatory	Net Interest
1962	\$ 106.8	\$ 52.6	\$ 19.5	\$ 27.9	\$ 6.9
1963	111.3	53.7	21.6	28.3	7.7
1964	118.5	55.0	24.1	31.2	8.2
1965	\$ 118.2	\$ 51.0	\$ 26.8	\$ 31.8	\$ 8.6
1966	134.5	59.0	31.1	35.0	9.4
1967	157.5	72.0	34.5	40.7	10.3
1968	178.1	82.2	35.8	49.1	11.1
1969	183.6	82.7	34.6	53.6	12.7
1970	\$ 195.6	\$ 81.9	\$ 38.3	\$ 61.0	\$ 14.4
1971	210.2	79.0	43.5	72.8	14.8
1972	230.7	79.3	49.2	86.7	15.5
1973	245.7	77.1	53.3	98.0	17.3
1974	269.4	80.7	57.5	109.7	21.4
1975	\$ 332.3	\$ 87.6	\$ 70.3	\$ 151.1	\$ 23.2
1976	371.8	89.9	85.7	169.5	26.7
1977	409.2	97.5	99.6	182.2	29.9
1978	458.7	104.6	114.1	204.6	35.5
1979	504.0	116.8	123.2	221.4	42.6
1980	\$ 590.9	\$ 134.6	\$ 141.7	\$ 262.1	\$ 52.5
1981	678.2	158.0	150.0	301.6	68.8
1982	745.8	185.9	140.0	334.7	85.0
1983	808.4	209.9	143.4	365.2	89.8
1984	851.9	228.0	151.4	361.3	111.1
1985	\$ 946.4	\$ 253.1	\$ 162.7	\$ 401.1	\$ 129.5
1986	990.5	273.8	164.7	415.9	136.0
1987	1,004.1	282.5	161.7	421.3	138.7
1988	1,064.5	290.9	173.5	448.2	151.8
1989	1,143.7	304.0	184.8	485.8	169.0
1990	\$ 1,253.2	\$ 300.1	\$ 200.4	\$ 568.2	\$ 184.4
1991	1,324.4	319.7	213.6	596.6	194.5
1992	1,381.7	302.6	231.2	648.5	199.4
1993	1,409.5	292.4	247.0	671.4	198.7
1994	1,461.9	282.3	259.2	717.5	203.0
1995	\$ 1,515.8	\$ 273.6	\$ 271.3	\$ 738.8	\$ 232.2
1996	1,560.6	266.0	266.8	786.8	241.1
1997	1,601.3	271.7	275.6	810.0	244.0
1998	1,652.6	270.2	281.9	859.4	241.1
1999	1,701.9	275.5	296.5	900.1	229.8
2000	\$ 1,788.8	\$ 295.0	\$ 319.9	\$ 951.0	\$ 223.0
2001	1,863.8	306.1	343.3	1,008.3	206.2
2002	2,011.0	348.9	385.4	1,105.7	171.0
2003	2,157.6	404.9	420.8	1,178.9	153.1
2004e	2,318.8	451.6	456.6	1,254.4	156.3

Note: "Mandatory" outlays includes Social Security and other entitlement programs.

Source: Office of Management and Budget.

## C7. Federal Outlays by Major Category, Percentages Fiscal Years 1962 – 2004

Year	Total Outlays	Defense Discretionary	Nondefense Discretionary	Mandatory	Net Interest
1962	100.0%	49.3%	18.3%	26.1%	6.5%
1963	100.0	48.2	19.4	25.4	6.9
1964	100.0	46.4	20.3	26.3	6.9
1965	100.0%	43.1%	22.7%	26.9%	7.3%
1966	100.0	43.9	23.1	26.0	7.0
1967	100.0	45.7	21.9	25.8	6.5
1968	100.0	46.2	20.1	27.6	6.2
1969	100.0	45.0	18.8	29.2	6.9
1970	100.0%	41.9%	19.6%	31.2%	7.4%
1971	100.0	37.6	20.7	34.6	7.0
1972	100.0	34.4	21.3	37.6	6.7
1973	100.0	31.4	21.7	39.9	7.0
1974	100.0	30.0	21.3	40.7	7.9
1975	100.0%	26.4%	21.2%	45.5%	7.0%
1976	100.0	24.2	23.1	45.6	7.2
1977	100.0	23.8	24.3	44.5	7.3
1978	100.0	22.8	24.9	44.6	7.7
1979	100.0	23.2	24.4	43.9	8.5
1980	100.0%	22.8%	24.0%	44.4%	8.9%
1981	100.0	23.3	22.1	44.5	10.1
1982	100.0	24.9	18.8	44.9	11.4
1983	100.0	26.0	17.7	45.2	11.1
1984	100.0	26.8	17.8	42.4	13.0
1985	100.0%	26.7%	17.2%	42.4%	13.7%
1986	100.0	27.6	16.6	42.0	13.7
1987	100.0	28.1	16.1	42.0	13.8
1988	100.0	27.3	16.3	42.1	14.3
1989	100.0	26.6	16.2	42.5	14.8
1990	100.0%	23.9%	16.0%	45.3%	14.7%
1991	100.0	24.1	16.1	45.0	14.7
1992	100.0	21.9	16.7	46.9	14.4
1993	100.0	20.7	17.5	47.6	14.1
1994	100.0	19.3	17.7	49.1	13.9
1995	100.0%	18.0%	17.9%	48.7%	15.3%
1996	100.0	17.0	17.1	50.4	15.4
1997	100.0	17.0	17.2	50.6	15.2
1998	100.0	16.3	17.1	52.0	14.6
1999	100.0	16.2	17.4	52.9	13.5
2000	100.0%	16.5%	17.9%	53.2%	12.5%
2001	100.0	16.4	18.4	54.1	11.1
2002	100.0	17.3	19.2	55.0	8.5
2003	100.0	18.8	19.5	54.6	7.1
2004e	100.0	19.5	19.7	54.1	6.7

Note: "Mandatory" outlays includes Social Security and other entitlement programs.

Source: Office of Management and Budget.

**C8. Federal Outlays by Function**  
**Selected Fiscal Years 1940 – 2004e**  
(\$Millions)

Function	1940	1950	1960	1970	1980	1990	2000	2002	2003	2004e
<b>Total Outlays</b>	<b>\$9,468.0</b>	<b>\$42,562.0</b>	<b>\$92,191.0</b>	<b>\$195,649.0</b>	<b>\$590,947.0</b>	<b>\$1,253,198.0</b>	<b>\$1,788.8</b>	<b>\$2,011.0</b>	<b>\$2,157.6</b>	<b>\$2,318.8</b>
National Defense	1,660	13,724	48,130	81,692	133,995	299,331	294,495	348,555	404,920	453,684
International Affairs	51	4,673	2,988	4,330	12,714	13,764	17,216	22,351	21,208	34,236
General Science, Space, and Technology	—	55	599	4,511	5,831	14,443	18,633	20,767	20,873	22,291
Agriculture	369	2,049	2,623	5,166	8,774	11,850	36,465	21,957	22,600	20,121
Natural Resources and Environment	997	1,308	1,559	3,065	13,858	17,080	25,031	29,454	29,703	31,665
Energy	\$ 88	\$ 327	\$ 464	\$ 997	\$ 10,156	\$ 3,341	\$ (1,061)	\$ 482	\$ (775)	\$ 957
Commerce and Housing Credit	550	1,035	1,618	2,112	9,390	67,600	3,207	(391)	(1,607)	7,723
Transportation	392	967	4,126	7,008	21,329	29,485	46,853	61,833	67,069	68,144
Community and Regional Development	285	30	224	2,392	11,252	8,531	10,623	12,981	18,850	18,757
Education, Training, Employment, & Social Services	1,972	241	968	8,634	31,843	37,176	53,754	70,544	82,568	87,211
Health	\$ 55	\$ 268	\$ 795	\$ 5,907	\$ 23,169	\$ 57,716	\$ 154,533	\$ 196,544	\$ 219,576	\$ 243,501
Social Security	28	781	11,602	30,270	118,547	248,623	409,423	455,980	474,680	496,174
Medicare	—	—	—	6,213	32,090	98,102	197,113	230,855	249,433	270,451
Income Security	1,514	4,097	7,378	15,655	86,557	148,655	253,575	312,530	334,432	339,495
Veterans Benefits and Services	570	8,834	5,441	8,669	21,169	29,058	47,083	50,984	57,018	60,454
Net Interest	\$ 899	\$ 4,812	\$ 6,947	\$ 14,380	\$ 52,533	\$ 184,347	\$ 222,951	\$ 170,951	\$ 153,076	\$ 156,264
Administration of Justice	81	193	366	959	4,702	10,185	28,501	35,171	35,408	41,603
General Government	274	986	1,184	2,320	12,975	10,494	12,959	16,814	22,987	25,424
Undistributed Offsetting Receipts	(317)	(1,817)	(4,820)	(8,632)	(19,942)	(36,615)	(42,581)	(47,392)	(54,382)	(59,321)

Note: Data include on-budget and off-budget outlays.

Source: Office of Management and Budget.

## C9. Federal Outlays by Function, Percentages Selected Fiscal Years 1940 – 2004e

Function	1940	1950	1960	1970	1980	1990	2000	2002	2003	2004e
<b>Total Outlays</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
National Defense	17.5%	32.2%	52.2%	41.8%	22.7%	23.9%	16.5%	17.3%	18.8%	19.5%
International Affairs	0.5	11.0	3.2	2.2	2.2	1.1	1.0	0.9	1.0	0.9
General Science, Space, and Technology	—	0.1	0.6	2.3	1.0	1.2	1.0	0.9	1.0	1.0
Agriculture	3.9	4.8	2.8	2.6	1.5	0.9	2.0	1.8	1.0	1.4
Natural Resources and Environment	10.5	3.1	1.7	1.6	2.3	1.4	1.4	1.2	1.4	1.5
Energy	0.9%	0.8%	0.5%	0.5%	1.7%	0.3%	-0.1%	-0.1%	0.0%	-0.1%
Commerce and Housing Credit	5.8	2.4	1.8	1.1	1.6	5.4	0.2	0.2	-0.1	-0.1
Transportation	4.1	2.3	4.5	3.6	3.6	2.4	2.6	2.3	3.1	2.8
Community and Regional Development	3.0	0.1	0.2	1.2	1.9	0.7	0.6	0.5	0.9	0.6
Education, Training, Employment, & Social Services	20.8	0.6	1.0	4.4	5.4	3.0	3.0	2.7	3.8	3.5
Health	0.6%	0.6%	0.9%	3.0%	3.9%	4.6%	8.6%	7.7%	10.2%	9.4%
Social Security	0.3	1.8	12.6	15.5	20.1	19.8	22.9	20.4	22.0	23.4
Medicare	—	—	—	3.2	5.4	7.8	11.0	9.8	11.6	11.8
Income Security	16.0	9.6	8.0	8.0	14.6	11.9	14.2	12.6	15.5	14.2
Veterans Benefits and Services	6.0	20.8	5.9	4.4	3.6	2.3	2.6	2.3	2.6	2.4
Net Interest	9.5%	11.3%	7.5%	7.3%	8.9%	14.7%	12.5%	11.1%	7.1%	12.0%
Administration of Justice	0.9	0.5	0.4	0.5	0.8	0.8	1.6	1.4	1.6	1.6
General Government	2.9	2.3	1.3	1.2	2.2	0.8	0.7	0.6	1.1	0.9
Undistributed Offsetting Receipts	-3.3	-4.3	-5.2	-4.4	-3.4	-2.9	-2.4	-2.1	-2.5	-2.6

Note: Data include on-budget and off-budget outlays.

Source: Office of Management and Budget.

**C10. Federal Outlays by Agency**  
**Selected Fiscal Years 1970 – 2004e**  
(\$Millions)

Department or Other Unit	1970	1980	1990	2000	2002	2003	2004e
<b>Total Outlays</b>	<b>\$ 195,649</b>	<b>\$ 590,941</b>	<b>\$ 1,253,165</b>	<b>\$ 1,788,773</b>	<b>\$ 2,010,970</b>	<b>\$ 2,157,637</b>	<b>\$ 2,318,834</b>
Legislative Branch	\$ 353	\$ 1,224	\$ 2,241	\$ 2,911	\$ 3,218	\$ 3,427	\$ 4,269
The Judiciary	133	567	1,646	4,086	4,823	5,123	5,306
Agriculture	8,412	34,721	45,904	75,487	68,731	72,390	77,739
Commerce	778	3,129	3,734	7,803	5,314	5,676	6,194
Defense-Military	80,123	130,912	289,704	281,161	331,951	388,870	435,674
Education	\$ 4,594	\$ 14,612	\$ 22,972	\$ 33,900	\$ 46,282	\$ 57,400	\$ 62,815
Energy	2,393	7,260	12,083	14,982	17,681	19,385	20,623
Health and Human Services	17,397	68,255	175,531	382,552	465,812	505,345	547,898
Homeland Security	1,089	4,296	7,233	13,134	17,557	31,967	30,663
Housing and Urban Development	2,432	12,735	20,167	30,828	31,885	37,474	46,177
Interior	1,087	4,472	5,825	8,029	9,739	9,210	9,965
Justice	\$ 537	\$ 2,438	\$ 5,886	\$ 17,254	\$ 21,112	\$ 21,539	\$ 23,488
Labor	4,976	30,542	26,087	31,876	64,704	69,593	59,949
State	661	2,382	4,802	6,850	9,453	9,261	11,301
Transportation	6,136	18,166	25,642	41,499	56,024	50,807	58,010
Treasury	19,070	75,451	253,941	388,559	370,558	366,987	368,981
Veterans Affairs	\$ 8,652	\$ 21,137	\$ 28,998	\$ 47,087	\$ 50,884	\$ 56,887	\$ 60,318
Corps of Engineers	1,168	3,218	3,324	4,333	4,797	4,751	4,308
Other Defense-Civil Programs	2,974	11,961	21,692	32,864	35,157	39,883	41,881
Environmental Protection Agency	384	5,603	5,108	7,238	7,450	8,061	8,129
Executive Office of the President	29	96	158	283	451	387	6,612
General Services Administration	\$ 530	\$ 228	\$ -155	\$ -226	\$ -677	\$ 573	\$ 778
International Assistance Programs	2,655	7,747	10,086	12,093	13,336	13,462	17,365
National Aeronautics and Space Administration	3,752	4,959	12,429	13,442	14,430	14,552	14,604
National Science Foundation	464	912	1,838	3,487	4,188	4,736	5,346
Office of Personnel Management	\$ 2,652	\$ 15,056	\$ 31,949	\$ 48,660	\$ 52,512	\$ 54,136	\$ 57,568
Small Business Administration	253	2,026	692	- 421	493	1,558	3,978
Social Security Administration (On-budget)	458	7,087	17,276	45,121	45,816	46,333	48,620
Social Security Administration (Off-budget)	29,812	117,872	244,998	396,169	442,011	461,401	481,875
Other Independent Agencies (On-Budget)	4,263	13,866	68,679	8,722	16,636	12,158	16,351
Other Independent Agencies (Off-Budget)	—	—	1,626	2,029	- 651	- 5,245	- 4,956
Undistributed Offsetting Receipts	- 12,567	- 31,988	- 98,930	- 173,019	- 200,707	- 210,450	- 212,995

Note: Total outlays include on-budget and off-budget outlays.

Source: Office of Management and Budget.

## C11. Federal Outlays by Agency, Percentages

### Selected Fiscal Years 1970 – 2004e

Department or Other Unit	1970	1980	1990	2000	2002	2003	2004
Total Outlays	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Legislative Branch	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
The Judiciary	0.1	0.1	0.1	0.2	0.2	0.2	0.2
Agriculture	4.3	5.9	3.7	4.2	3.4	3.4	3.4
Commerce	0.4	0.5	0.3	0.4	0.3	0.3	0.3
Defense-Military	41.0	22.2	23.1	15.7	16.5	18.0	18.8
Education	2.3%	2.5%	1.8%	1.9%	2.3%	2.7%	2.7%
Energy	1.2	1.2	1.0	0.8	0.9	0.9	0.9
Health and Human Services	8.9	11.6	14.0	21.4	23.2	23.4	23.6
Housing and Urban Development	0.6	0.7	0.6	0.7	0.9	1.5	1.3
Interior	1.2	2.2	1.6	1.7	1.6	1.7	2.0
Justice	0.6%	0.8%	0.5%	0.4%	0.5%	0.4%	0.4%
Labor	0.3	0.4	0.5	1.0	1.0	1.0	1.0
State	2.5	5.2	2.1	1.8	3.2	3.2	2.6
Transportation	0.3	0.4	0.4	0.4	0.5	0.4	0.5
Treasury	3.1	3.1	2.0	2.3	2.8	2.4	2.5
Veterans Affairs	9.7%	12.8%	20.3%	21.7%	18.4%	17.0%	15.9%
Corps of Engineers	4.4	3.6	2.3	2.6	2.5	2.6	2.6
Other Defense-Civil Programs	0.6	0.5	0.3	0.2	0.2	0.2	0.2
Environmental Protection Agency	1.5	2.0	1.7	1.8	1.7	1.8	1.8
Executive Office of the President	0.2	0.9	0.4	0.4	0.4	0.4	0.4
Federal Emergency Management Administration	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%
General Services Administration	0.3	0.0	0.0	0.0	0.0	0.0	0.0
International Assistance Programs	1.4	1.3	0.8	0.7	0.7	0.6	0.7
National Aeronautics and Space Administration	1.9	0.8	1.0	0.8	0.7	0.7	0.6
National Science Foundation	0.2	0.2	0.1	0.2	0.2	0.2	0.2
Office of Personnel Management	1.4%	2.5%	2.5%	2.7%	2.6%	2.5%	2.5%
Small Business Administration	0.1	0.3	0.1	0.0	0.0	0.1	0.2
Social Security Administration (On-budget)	0.2	1.2	1.4	2.5	2.3	2.1	2.1
Social Security Administration (Off-budget)	15.2	19.9	19.6	22.1	22.0	21.4	20.8
Other Independent Agencies (On-Budget)	2.2	2.3	5.5	0.5	0.8	0.6	0.7
Other Independent Agencies (On-Budget)	—	—	0.1%	0.1%	0.0%	-0.2%	-0.2%
Undistributed Offsetting Receipts	-6.4%	-5.4%	-7.9%	-9.7%	-10.0%	-9.8%	-9.2%

Note: Total outlays include on-budget and off-budget outlays.

Source: Office of Management and Budget.

**C12. Federal Grants to State and Local Governments**  
**Selected Fiscal Years 1940 – 2004e**  
(\$Millions)

Grant program	1940	1950	1960	1970	1980	1990	2000	2002	2003	2004e
<b>Total Grants</b>	<b>\$ 872</b>	<b>\$ 2,253</b>	<b>\$ 7,019</b>	<b>\$ 24,065</b>	<b>\$ 91,385</b>	<b>\$ 135,325</b>	<b>\$ 284,659</b>	<b>\$ 351,550</b>	<b>\$ 387,281</b>	<b>\$ 418,091</b>
National Defense	—	—	5	37	93	241	2	91	—	—
International Affairs	—	—	—	5	—	—	—	—	—	—
Energy	—	2	6	25	499	461	433	528	589	613
Natural Resources and Environment	2	18	108	411	5,363	3,745	4,595	5,085	5,593	6,511
Agriculture	25	106	243	604	569	1,285	724	750	800	865
Commerce and Housing Credit	—	—	\$ 2	\$ 4	\$ 3	—	\$ 3	\$ 2	\$ 3	\$ 28
Transportation	165	465	2,999	4,599	13,022	19,174	32,222	40,998	41,029	43,460
Community and Regional Development	277	1	109	1,780	6,486	4,965	8,665	10,501	15,082	14,759
Education, Training, Employment and Social Services	28	150	525	6,417	21,862	21,780	36,672	44,827	51,543	56,941
Health	\$ 22	\$ 122	\$ 214	\$ 3,849	\$ 15,758	\$ 43,890	\$ 124,843	\$ 158,677	\$ 173,814	\$ 191,929
Income Security	341	1,335	2,635	5,795	18,495	36,768	68,653	81,506	86,476	88,333
Social security	—	—	—	—	—	—	6	1	2	14
Veterans Benefits and Services	1	18	8	18	90	134	434	360	403	443
Administration of Justice	—	—	—	42	529	574	5,263	5,826	4,498	4,266
General Government	10	36	165	479	8,616	2,309	2,144	2,398	7,449	9,929

Source: Office of Management and Budget.

**C13. Federal Grants to State and Local Governments by State**  
**Fiscal Years 1993 – 2002**  
(\$Millions)

State	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
United States	\$ 213,413	\$ 232,020	\$ 242,598	\$ 241,474	\$ 253,388	\$ 269,372	\$ 294,469	\$ 304,205	\$ 315,999	\$ 329,686
Alabama	\$ 3,247	\$ 3,553	\$ 3,704	\$ 3,671	\$ 3,858	\$ 4,163	\$ 4,632	\$ 4,833	\$ 4,966	\$ 5,195
Alaska	1,117	1,161	1,192	1,140	1,374	1,428	1,929	2,174	2,108	2,259
Arizona	3,052	3,211	3,544	3,396	3,836	4,151	4,537	4,704	5,008	5,287
Arkansas	1,885	2,054	2,118	2,203	2,278	2,440	2,614	2,778	2,859	2,986
California	24,360	28,568	29,806	28,965	28,885	32,133	36,370	36,080	38,050	39,756
Colorado	\$ 2,515	\$ 2,547	\$ 2,616	\$ 2,709	\$ 2,871	\$ 3,049	\$ 3,446	\$ 3,591	\$ 3,704	\$ 3,886
Connecticut	2,879	3,100	3,294	3,472	3,410	3,654	3,846	4,033	4,172	4,333
Delaware	496	558	639	700	678	678	825	838	887	934
Florida	8,357	8,305	9,063	9,055	9,411	10,356	11,191	12,149	12,548	13,216
Georgia	4,691	5,363	5,898	5,501	5,896	6,246	6,752	7,520	7,544	7,896
Hawaii	\$ 1,232	\$ 1,192	\$ 1,083	\$ 1,105	\$ 1,137	\$ 1,191	\$ 1,335	\$ 1,348	\$ 1,368	\$ 1,412
Idaho	750	841	858	897	932	1,055	1,177	1,270	1,302	1,376
Illinois	8,027	8,850	9,490	9,610	9,678	10,164	10,586	11,228	11,648	12,099
Indiana	4,002	3,891	3,651	3,747	4,010	4,155	4,706	5,108	5,024	5,232
Iowa	1,910	2,293	2,183	2,099	2,129	2,425	2,595	2,714	2,739	2,840
Kansas	\$ 1,706	\$ 1,819	\$ 1,749	\$ 1,737	\$ 1,893	\$ 1,937	\$ 2,183	\$ 2,323	\$ 2,316	\$ 2,407
Kentucky	3,061	3,210	3,422	3,445	3,829	4,238	4,395	4,687	4,844	5,077
Louisiana	5,127	5,324	5,510	4,728	4,911	4,711	5,228	5,300	5,189	5,091
Maine	1,182	1,330	1,414	1,348	1,501	1,602	1,664	1,770	1,843	1,926
Maryland	3,874	4,293	4,485	4,283	4,664	5,025	5,744	6,911	6,622	7,011
Massachusetts	\$ 6,857	\$ 7,461	\$ 7,606	\$ 7,415	\$ 7,490	\$ 8,021	\$ 8,838	\$ 9,070	\$ 9,159	\$ 9,456
Michigan	7,326	7,983	8,127	7,846	8,401	8,625	9,764	10,107	10,340	10,765
Minnesota	3,522	3,815	4,062	3,923	4,321	4,200	4,499	4,753	4,909	5,091
Mississippi	2,278	2,642	2,766	2,726	2,856	3,025	3,387	3,517	3,601	3,756
Missouri	3,795	4,351	4,403	4,440	4,652	5,070	5,478	5,939	6,023	6,306
Montana	\$ 870	\$ 991	\$ 996	\$ 1,003	\$ 1,180	\$ 1,139	\$ 1,399	\$ 1,474	\$ 1,510	\$ 1,595
Nebraska	1,150	1,267	1,212	1,235	1,341	1,512	1,651	1,720	1,779	1,868
Nevada	778	839	1,007	934	1,100	1,082	1,249	1,340	1,398	1,479
New Hampshire	704	1,022	943	934	949	1,042	1,120	1,238	1,156	1,184
New Jersey	6,349	6,187	6,794	6,529	6,915	7,110	7,262	7,876	8,059	8,350
New Mexico	\$ 1,737	\$ 1,898	\$ 2,043	\$ 2,126	\$ 2,425	\$ 2,549	\$ 2,750	\$ 3,032	\$ 3,180	\$ 3,377
New York	22,601	23,704	25,261	26,118	27,484	28,104	28,870	31,564	32,085	33,289
North Carolina	4,922	5,393	5,897	6,300	6,798	7,140	7,608	8,518	8,811	9,317
North Dakota	709	765	817	811	1,115	1,067	1,009	1,101	1,206	1,269
Ohio	8,038	8,690	9,101	9,394	8,906	9,738	10,254	10,665	11,012	11,402
Oklahoma	\$ 2,369	\$ 2,375	\$ 2,516	\$ 2,584	\$ 2,770	\$ 3,061	\$ 3,231	\$ 3,583	\$ 3,615	\$ 3,796
Oregon	2,208	2,724	2,808	3,058	3,182	3,276	3,518	3,684	3,941	4,141
Pennsylvania	9,530	10,634	11,221	11,017	11,715	12,380	13,141	13,940	14,312	14,900
Rhode Island	1,106	1,132	1,285	1,172	1,198	1,369	1,411	1,574	1,558	1,621
South Carolina	2,609	3,015	3,113	3,007	3,302	3,528	3,879	4,163	4,223	4,422
South Dakota	\$ 710	\$ 787	\$ 859	\$ 864	\$ 1,097	\$ 1,007	\$ 1,056	\$ 1,088	\$ 1,197	\$ 1,257
Tennessee	4,194	4,552	4,639	4,527	5,111	5,515	5,900	6,372	6,546	6,877
Texas	12,461	13,638	14,483	13,937	14,644	15,834	18,370	18,346	19,306	20,256
Utah	1,329	1,459	1,502	1,508	1,602	1,728	1,994	2,065	2,130	2,240
Vermont	566	601	643	665	704	804	883	929	967	1,022
Virginia	\$ 3,539	\$ 3,827	\$ 3,923	\$ 3,992	\$ 4,335	\$ 4,427	\$ 4,749	\$ 5,163	\$ 5,258	\$ 5,490
Washington	4,265	4,721	4,696	4,998	5,386	5,424	5,720	6,345	6,501	6,804
West Virginia	2,130	2,092	2,338	2,146	2,119	2,479	2,490	2,729	2,750	2,855
Wisconsin	3,622	4,019	3,921	4,024	4,350	4,699	4,842	5,254	5,365	5,598
Wyoming	650	757	756	706	787	850	933	1,022	1,020	1,068
District of Columbia	\$ 3,128	\$ 3,185	\$ 3,046	\$ 3,408	\$ 3,727	\$ 4,102	\$ 5,293	\$ 4,675	\$ 5,227	\$ 5,547
American Samoa	82	77	62	37	83	91	131	112	107	111
Fed. States of Micronesia	—	—	—	—	—	—	22	23	—	—
Guam	212	158	133	140	151	266	188	198	214	222
Marshall Islands	—	—	—	—	—	—	14	16	—	—
Northern Marianas	\$ 46	\$ 43	\$ 55	\$ 31	\$ 28	\$ 39	\$ 54	\$ 59	\$ 46	\$ 46
Palau	—	—	—	—	—	—	9	11	—	—
Puerto Rico	3,133	3,286	3,454	3,501	3,662	3,897	5,284	5,437	5,415	5,737
Virgin Islands	204	225	237	377	196	256	216	224	246	247
Undistributed	212	242	155	228	121	115	248	263	216	221

Source: Department of Commerce, Bureau of the Census.

**C14. Federal Outlays: Discretionary versus Mandatory**  
**Selected Fiscal Years 1970 – 2004**  
(\$Billions)

Item	1970	1980	1990	2000	2002	2003	2004e
<b>Total outlays</b>	<b>\$195.60</b>	<b>\$590.90</b>	<b>\$1,253.20</b>	<b>\$1,788.80</b>	<b>\$2,011.00</b>	<b>\$2,157.60</b>	<b>\$2,318.80</b>
<b>Discretionary, total:</b>	<b>\$ 120.30</b>	<b>\$ 276.30</b>	<b>\$ 500.60</b>	<b>\$ 614.80</b>	<b>\$ 734.30</b>	<b>\$ 825.70</b>	<b>\$ 908.20</b>
National Defense	81.90	134.60	300.10	295.00	348.90	404.90	451.60
International	4.00	12.80	19.10	21.30	26.20	27.90	38.90
Domestic	34.40	128.90	181.40	298.60	359.20	392.80	417.70
<b>Mandatory and Net Interest, total:</b>	<b>\$ 75.40</b>	<b>\$ 314.60</b>	<b>\$ 752.60</b>	<b>\$ 1173.90</b>	<b>\$ 1276.60</b>	<b>\$ 1331.90</b>	<b>\$ 1410.70</b>
Mandatory	61.00	262.10	568.20	951.00	1105.70	1178.90	1254.40
Programmatic	69.60	282.00	604.90	993.60	1153.10	1233.20	1313.70
Social Security	29.60	117.10	246.50	406.00	452.10	470.50	492.00
Deposit Insurance	(0.50)	(0.40)	57.90	(3.10)	(1.00)	(1.40)	(1.50)
Means Tested Entitlements	10.10	45.00	95.70	232.60	280.80	306.70	331.70
Other	30.40	120.40	204.80	358.00	421.20	457.50	491.50
Undistributed Offsetting Receipts	\$ (8.60)	\$ (19.90)	\$ (36.70)	\$ (42.60)	\$ (47.40)	\$ (54.40)	\$ (59.30)
Net interest	14.40	52.50	184.30	223.00	171.00	153.10	156.30

Source: Office of Management and Budget.

**C15. Federal Outlays for Physical Capital Investment**  
**Fiscal Years 1940 – 2004**  
(\$Millions)

Fiscal Year	Total	Direct Federal			Grants to State/Local Governments
		Direct Total	National Defense	Nondefense	
1940	\$ 3,297	\$ 2,855	\$ 850	\$ 2,005	\$ 442
1941	6,356	6,066	4,300	1,766	290
1942	21,486	21,264	19,900	1,364	222
1943	55,539	55,321	54,700	621	218
1944	60,000	59,817	59,600	217	183
1945	\$ 56,674	\$ 56,520	\$ 56,300	\$ 220	\$ 154
1946	20,680	20,538	20,100	438	142
1947	4,693	4,094	3,483	611	599
1948	3,919	3,479	2,704	775	440
1949	3,847	3,385	2,345	1,040	462
1950	\$ 3,873	\$ 3,389	\$ 2,052	\$ 1,337	\$ 484
1951	7,400	6,834	5,486	1,348	566
1952	16,224	15,649	14,197	1,452	575
1953	22,958	22,202	20,594	1,608	756
1954	21,442	20,698	19,303	1,395	744
1955	\$ 18,004	\$ 17,184	\$ 16,094	\$ 1,090	\$ 820
1956	17,387	16,472	15,556	916	915
1957	19,613	18,465	17,324	1,141	1,148
1958	20,770	18,982	17,639	1,343	1,788
1959	22,899	19,943	18,329	1,614	2,956
1960	\$ 22,405	\$ 19,084	\$ 17,157	\$ 1,927	\$ 3,321
1961	21,860	18,807	16,791	2,016	3,053
1962	23,352	20,113	17,785	2,328	3,239
1963	25,548	21,948	19,399	2,549	3,600
1964	25,381	20,899	17,970	2,929	4,482
1965	\$ 22,263	\$ 17,278	\$ 14,231	\$ 3,047	\$ 4,985
1966	25,028	20,116	16,851	3,265	4,912
1967	29,647	24,416	21,377	3,039	5,231
1968	34,200	28,304	25,437	2,867	5,896
1969	34,952	28,787	26,235	2,552	6,165
1970	\$ 33,186	\$ 26,130	\$ 23,588	\$ 2,542	\$ 7,056
1971	31,534	23,662	20,701	2,961	7,872
1972	31,084	22,667	19,094	3,573	8,417
1973	30,183	21,318	17,624	3,694	8,865
1974	31,180	21,335	17,385	3,950	9,845
1975	\$ 34,374	\$ 23,494	\$ 18,665	\$ 4,829	\$ 10,880
1976	37,981	24,464	19,247	5,217	13,517
1977	43,484	27,320	21,556	5,764	16,164
1978	48,292	29,964	23,227	6,737	18,328
1979	57,260	36,621	28,689	7,932	20,639
1980	\$ 63,112	\$ 40,542	\$ 32,486	\$ 8,056	\$ 22,570
1981	70,104	47,881	39,101	8,780	22,222
1982	77,012	56,504	47,960	8,544	20,508
1983	87,921	67,408	59,221	8,187	20,513
1984	100,916	78,223	68,229	9,994	22,693
1985	\$ 114,873	\$ 89,973	\$ 77,956	\$ 12,017	\$ 24,901
1986	122,465	96,197	84,663	11,534	26,268
1987	126,368	102,519	89,526	12,993	23,849
1988	125,495	100,607	85,698	14,909	24,888
1989	130,100	104,805	90,490	14,315	25,296
1990	\$ 132,330	\$ 105,145	\$ 89,700	\$ 15,445	\$ 27,185
1991	134,421	106,184	89,222	16,962	28,237
1992	131,927	102,629	82,359	20,271	29,297
1993	126,412	95,242	76,141	19,101	31,170
1994	119,165	83,892	66,730	17,161	35,274
1995	\$ 118,918	\$ 79,339	\$ 59,865	\$ 19,474	\$ 39,579
1996	116,045	75,690	54,961	20,729	40,355
1997	113,635	72,150	52,403	19,747	41,485
1998	109,774	68,669	53,545	15,124	41,105
1999	118,643	74,705	53,880	20,825	43,938
2000	\$ 130,199	\$ 81,544	\$ 56,056	\$ 25,488	\$ 48,655
2001	142,207	88,804	61,039	27,765	53,405
2002	156,530	97,869	68,342	29,527	58,661
2003	164,065	104,222	74,707	29,515	59,843
2004e	177,564	116,261	85,223	31,038	61,303

Source: Office of Management and Budget.

**C16. Federal Outlays for Education and Training**  
**Fiscal Years 1962 – 2004**  
(\$Millions)

Year	Total	Direct Federal			Grants to State/Local Governments	
		Direct Total	Elementary & Secondary	Higher Education		Other Direct
1962	\$ 1,306	\$ 768	\$ 100	\$ 313	\$ 355	\$ 538
1963	1,511	901	110	411	380	610
1964	1,607	882	122	367	393	726
1965	\$ 1,959	\$ 1,138	\$ 154	\$ 396	\$ 588	\$ 821
1966	3,494	1,619	206	648	765	1,874
1967	5,526	2,596	272	972	1,352	2,931
1968	6,737	2,847	291	1,005	1,551	3,889
1969	6,953	3,119	349	883	1,887	3,833
1970	\$ 8,127	\$ 3,253	\$ 383	\$ 1,043	\$ 1,827	\$ 4,874
1971	9,781	4,175	419	1,125	2,631	5,606
1972	11,080	5,060	464	1,231	3,365	6,019
1973	11,941	6,176	420	1,345	4,411	5,765
1974	12,462	6,409	332	1,380	4,697	6,053
1975	\$ 16,496	\$ 8,476	\$ 404	\$ 2,096	\$ 5,976	\$ 8,021
1976	18,500	10,236	388	2,770	7,078	8,264
1977	17,862	8,888	438	3,117	5,333	8,973
1978	19,775	9,419	407	3,648	5,364	10,356
1979	22,288	10,359	416	4,898	5,045	11,929
1980	\$ 25,596	\$ 12,060	\$ 403	\$ 6,576	\$ 5,081	\$ 13,535
1981	27,869	14,068	395	8,638	5,035	13,801
1982	23,893	11,884	490	7,003	4,391	12,010
1983	23,028	11,524	561	7,070	3,893	11,503
1984	23,103	11,582	564	7,233	3,785	11,521
1985	\$ 24,541	\$ 12,071	\$ 521	\$ 8,056	\$ 3,494	\$ 12,470
1986	25,599	11,993	356	8,261	3,376	13,607
1987	24,661	11,327	634	7,238	3,455	13,333
1988	26,805	12,134	502	8,129	3,503	14,671
1989	30,034	14,712	581	10,474	3,657	15,322
1990	\$ 31,564	\$ 15,124	\$ 521	\$ 10,996	\$ 3,607	\$ 16,440
1991	34,642	16,579	857	11,862	3,860	18,063
1992	37,179	16,803	706	11,156	4,941	20,376
1993	41,925	20,382	760	14,339	5,283	21,543
1994	37,576	14,249	806	7,753	5,690	23,327
1995	\$ 45,873	\$ 21,158	\$ 958	\$ 14,077	\$ 6,123	\$ 24,715
1996	43,559	18,864	809	12,064	5,991	24,695
1997	44,048	19,021	813	12,215	5,993	25,027
1998	45,465	18,961	821	11,970	6,170	26,504
1999	47,233	18,848	846	11,541	6,461	28,385
2000	\$ 49,452	\$ 18,005	\$ 1,172	\$ 9,961	\$ 6,872	\$ 31,447
2001	61,323	26,514	1,667	16,842	8,005	34,809
2002	68,035	28,839	2,142	17,960	8,737	39,196
2003	79,673	34,485	1,858	23,875	8,752	45,188
2004e	84,158	33,607	2,063	21,642	9,902	50,551

Source: Office of Management and Budget.

**C17. Federal Outlays for Research and Development**  
**Fiscal Years 1949 – 2004**  
(\$Millions)

Year	Defense				Nondefense							
	Total	Total	Dept. of Defense	Other National Defense	Total	Gen. Science, Space & Technology	Energy	Transportation	Health	Agriculture	Natural Resources & Environment	All Other
1949	\$ 940	\$ 762	\$ 688	\$ 74	\$ 178	\$ 82	—	—	—	—	—	—
1950	1,054	772	700	72	282	92	—	—	—	—	—	—
1951	1,125	846	775	71	279	94	—	—	—	—	—	—
1952	1,495	1,204	1,100	104	291	111	—	—	—	—	—	—
1953	1,848	1,553	1,412	141	295	113	—	—	\$ 45	\$ 49	\$ 38	\$ 50
1954	1,848	1,551	1,385	166	297	116	—	—	51	53	38	39
1955	\$ 1,895	\$ 1,550	\$ 1,397	\$ 153	\$ 345	\$ 124	\$ 27	—	\$ 69	\$ 62	\$ 32	\$ 31
1956	2,326	1,898	1,683	215	428	143	42	—	81	82	38	42
1957	2,711	2,134	1,882	252	577	174	77	13	134	86	45	48
1958	3,188	2,459	2,178	281	729	229	109	26	157	97	54	57
1959	6,384	5,364	4,950	414	1,020	319	129	53	216	104	88	111
1960	\$ 7,322	\$ 5,937	\$ 5,517	\$ 420	\$ 1,385	\$ 570	\$ 159	\$ 77	\$ 277	\$ 107	\$ 68	\$ 127
1961	8,786	6,922	6,466	456	1,864	930	173	89	330	117	106	119
1962	9,837	7,090	6,689	401	2,747	1,427	397	114	434	129	100	146
1963	11,365	7,144	6,792	352	4,221	2,655	462	147	551	142	118	146
1964	13,796	7,865	7,419	446	5,931	4,128	502	147	703	154	120	177
1965	\$ 13,840	\$ 7,077	\$ 6,623	\$ 454	\$ 6,763	\$ 4,953	\$ 478	\$ 217	\$ 590	\$ 179	\$ 140	\$ 206
1966	14,918	7,097	6,675	422	7,821	5,790	452	192	738	205	160	284
1967	15,962	8,068	7,649	419	7,894	5,610	478	158	905	215	181	347
1968	16,172	8,544	8,071	473	7,628	4,991	515	235	983	231	207	466
1969	15,660	8,314	7,762	552	7,346	4,690	469	258	1,073	232	232	392
1970	\$ 15,153	\$ 8,021	\$ 7,519	\$ 502	\$ 7,132	\$ 4,203	\$ 451	\$ 407	\$ 1,073	\$ 246	\$ 301	\$ 451
1971	15,409	8,108	7,639	469	7,301	3,857	454	649	1,123	268	351	599
1972	16,303	8,837	8,238	599	7,466	3,836	329	512	1,375	296	507	611
1973	17,035	9,139	8,529	610	7,896	3,849	379	534	1,659	293	539	643
1974	17,434	9,406	8,960	446	8,028	3,731	525	605	1,658	315	511	683

Continued

**C17. Federal Outlays for Research and Development (continued)**  
**Fiscal Years 1949 – 2004**  
(\$Millions)

Year	Defense				Nondefense							
	Total	Total	Dept. of Defense	Other National Defense	Total	Gen. Science, Space & Technology	Energy	Transportation	Health	Agriculture	Natural Resources & Environment	All Other
1975	\$ 18,536	\$ 9,715	\$ 9,284	\$ 431	\$ 8,821	\$ 3,757	\$ 933	\$ 616	\$ 1,889	\$ 352	\$ 647	\$ 627
1976	19,988	9,819	9,341	478	10,169	4,107	1,424	653	2,292	416	646	631
1977	21,443	10,874	10,210	664	10,569	4,441	2,197	651	1,649	469	585	577
1978	24,532	12,077	10,726	1,351	12,455	4,429	2,542	705	2,764	499	675	841
1979	26,325	12,129	11,045	1,084	14,196	4,735	3,304	758	3,240	549	895	715
1980	\$ 30,235	\$ 14,643	\$ 13,469	\$ 1,174	\$ 15,592	\$ 5,445	\$ 3,289	\$ 861	\$ 3,682	\$ 563	\$ 951	\$ 801
1981	34,168	16,937	15,739	1,198	17,231	6,199	3,681	890	4,084	643	912	822
1982	34,660	19,809	18,363	1,446	14,850	4,118	3,330	864	4,341	696	838	663
1983	35,900	22,298	20,566	1,732	13,602	3,461	2,728	809	4,461	717	856	570
1984	40,986	25,765	23,850	1,915	15,221	4,656	2,762	857	4,560	754	846	786
1985	\$ 47,216	\$ 30,360	\$ 28,165	\$ 2,195	\$ 16,856	\$ 4,102	\$ 4,249	\$ 1,027	\$ 5,131	\$ 775	\$ 884	\$ 688
1986	52,141	35,656	33,396	2,260	16,485	4,772	2,622	1,057	5,574	798	924	738
1987	53,256	37,097	34,732	2,365	16,159	4,695	2,321	905	5,811	796	886	745
1988	56,100	38,032	35,605	2,427	18,068	5,383	2,287	903	6,872	838	1,052	733
1989	60,760	40,366	37,819	2,547	20,394	6,470	2,454	1,077	7,546	908	1,056	883
1990	\$ 63,810	\$ 41,078	\$ 38,247	\$ 2,831	\$ 22,732	\$ 7,927	\$ 2,342	\$ 973	\$ 8,253	\$ 937	\$ 1,220	\$ 1,080
1991	62,183	37,887	35,330	2,557	24,296	8,741	2,501	1,127	8,528	990	1,323	1,086
1992	64,728	38,170	35,504	2,666	26,558	9,157	2,593	1,348	9,656	1,070	1,593	1,141
1993	68,378	40,396	37,666	2,730	27,982	9,546	2,517	1,504	10,374	1,129	1,762	1,150
1994	66,453	38,055	35,474	2,581	28,397	9,205	2,654	1,734	10,628	1,158	1,747	1,271
1995	\$ 68,432	\$ 37,699	\$ 35,356	\$ 2,343	\$ 30,733	\$ 10,837	\$ 3,152	\$ 1,353	\$ 11,260	\$ 1,186	\$ 1,662	\$ 1,283
1996	68,439	39,428	36,936	2,492	29,011	9,745	2,938	1,654	10,498	1,168	1,610	1,398
1997	71,073	40,177	37,702	2,475	30,896	10,855	2,641	1,782	11,458	1,178	1,590	1,392
1998	72,803	40,141	37,558	2,583	32,662	12,503	1,526	1,778	12,718	1,200	1,653	1,284
1999	74,136	40,276	37,571	2,705	33,860	12,547	1,285	1,582	14,333	1,200	1,732	1,181
2000	\$ 73,947	\$ 41,050	\$ 38,279	\$ 2,771	\$ 32,897	\$ 10,103	\$ 1,265	\$ 1,440	\$ 15,878	\$ 1,294	\$ 1,671	\$ 1,230
2001	80,089	44,147	41,157	2,990	35,942	10,464	1,336	1,376	18,191	1,519	1,749	1,307
2002	87,911	48,238	44,903	3,335	39,673	10,917	1,197	1,577	21,176	1,493	1,856	1,457
2003	101,440	57,328	53,778	3,550	44,112	11,717	1,325	2,297	23,652	1,628	1,919	1,574
2004e	115,006	65,796	61,347	4,449	49,210	13,339	1,504	2,004	26,213	1,651	1,905	2,594

Source: Office of Management and Budget.

## C18. Federal Expenditures by State, Per Capita Fiscal Year 2002

	Total	Retirement and Disability	Other Direct Payments(a)	Grants to State/Local Individuals	Federal Procurement	Salaries and Wages
U.S. Average	\$ 6,545	\$ 607,300	\$ 419,395	\$ 406,579	\$ 254,252	\$ 194,727
Alabama	\$ 7,651	\$ 11,717	\$ 7,086	\$ 6,344	\$ 6,035	\$ 3,109
Alaska	11,793	981	560	3,127	1,396	1,499
Arizona	6,415	11,471	6,193	6,664	7,291	3,142
Arkansas	6,789	6,777	5,202	4,047	1,095	1,251
California	5,899	59,256	45,166	48,084	34,753	19,143
Colorado	\$ 5,845	\$ 8,073	\$ 4,753	\$ 4,740	\$ 4,526	\$ 4,138
Connecticut	7,350	7,348	5,088	5,279	6,216	1,456
Delaware	5,923	1,851	1,121	1,121	207	465
Florida	6,303	43,709	25,961	16,350	9,757	9,038
Georgia	6,024	15,945	10,160	10,500	7,364	7,366
Hawaii	\$ 8,444	\$ 2,899	\$ 1,435	\$ 1,835	\$ 1,621	\$ 2,684
Idaho	6,271	2,713	1,690	1,837	1,357	781
Illinois	5,586	24,068	20,223	14,975	4,664	6,344
Indiana	5,560	12,877	9,345	6,969	2,802	2,208
Iowa	6,418	6,570	6,169	4,060	955	1,084
Kansas	\$ 6,450	\$ 5,973	\$ 4,614	\$ 3,272	\$ 1,653	\$ 1,984
Kentucky	7,067	9,795	5,906	6,346	3,978	2,854
Louisiana	6,694	9,225	8,092	7,437	2,773	2,461
Maine	7,125	3,267	1,580	2,270	1,240	848
Maryland	9,106	12,789	7,285	6,312	13,488	9,664
Massachusetts	\$ 7,394	\$ 13,436	\$ 11,537	\$ 12,339	\$ 6,793	\$ 3,376
Michigan	5,569	21,241	14,564	13,279	3,539	3,286
Minnesota	5,399	9,225	7,089	6,492	2,228	2,022
Mississippi	7,428	6,688	5,000	5,046	2,734	1,840
Missouri	7,477	13,051	9,916	8,429	7,313	3,637
Montana	\$ 7,677	\$ 2,199	\$ 1,752	\$ 1,912	\$ 350	\$ 760
Nebraska	6,707	3,774	3,767	2,342	591	1,109
Nevada	4,983	4,425	2,126	1,840	1,250	1,096
New Hampshire	5,457	2,726	1,216	1,632	788	574
New Jersey	5,912	17,906	13,131	10,822	4,840	3,974
New Mexico	\$ 9,453	\$ 4,174	\$ 2,154	\$ 3,954	\$ 5,393	\$ 1,802
New York	6,740	39,201	31,389	42,461	7,417	8,526
North Carolina	5,811	17,971	10,369	10,939	2,923	5,978
North Dakota	10,141	1,384	2,643	1,425	329	655
Ohio	5,781	24,599	16,181	14,844	5,243	5,109
Oklahoma	\$ 6,983	\$ 8,393	\$ 5,187	\$ 5,108	\$ 2,515	\$ 3,152
Oregon	5,653	7,687	4,652	4,814	994	1,692
Pennsylvania	6,944	31,194	22,917	18,017	7,415	6,058
Rhode Island	7,030	2,479	1,650	2,094	495	786
South Carolina	6,373	9,708	5,063	5,592	3,105	2,636
South Dakota	\$ 8,305	\$ 1,702	\$ 2,099	\$ 1,506	\$ 378	\$ 631
Tennessee	6,789	13,196	8,309	8,658	5,912	3,200
Texas	5,694	37,324	27,648	24,858	20,581	13,019
Utah	5,333	3,723	1,869	2,697	2,084	1,929
Vermont	6,677	1,304	736	1,281	431	359
Virginia	\$ 10,254	\$ 18,634	\$ 8,515	\$ 7,714	\$ 26,170	\$ 13,504
Washington	6,647	13,063	7,994	8,296	5,586	5,278
West Virginia	7,416	5,460	2,780	3,298	602	1,221
Wisconsin	5,310	11,158	6,830	7,255	1,888	1,713
Wyoming	7,369	1,095	553	1,234	319	465
District of Columbia	\$ 58,662	\$ 1,876	\$ 2,130	\$ 4,832	\$ 10,875	\$ 13,821

(a) "Other Direct Payments" include excess (refundable portion) earned income tax credit payments, federal payments to state unemployment trust funds, federal family education loan program, public safety officer's benefits program and other programs.

Source: "Federal Tax Burdens and Expenditures by State," No. 124, July 2003, Tax Foundation.

**C19. Federal Expenditures by State**  
**Percentage of Per Capita U.S. Average**  
**Fiscal Year 2002**

	Total	Retirement and Disability	Other Direct Payments(a)	Grants to State/Local Individuals	Federal Procurement	Salaries and Wages
U.S. Average	100%	100%	100%	100%	100%	100%
Alabama	119%	124%	108%	100%	152%	102%
Alaska	182	72	60	345	246	345
Arizona	99	100	78	87	152	86
Arkansas	106	119	132	106	46	68
California	88	80	89	97	112	81
Colorado	88%	85%	73%	75%	114%	136%
Connecticut	108	101	101	108	204	62
Delaware	90	109	96	99	29	85
Florida	99	124	107	70	66	80
Georgia	92	89	82	87	98	128
Hawaii	132%	111%	79%	105%	148%	320%
Idaho	97	96	87	97	115	86
Illinois	85	91	110	84	42	74
Indiana	86	99	104	80	52	53
Iowa	100	106	144	98	37	55
Kansas	100%	104%	117%	85%	69%	108%
Kentucky	110	114	99	110	110	103
Louisiana	104	98	124	117	70	81
Maine	110	120	84	124	109	97
Maryland	140	111	92	82	280	262
Massachusetts	110%	99%	123%	136%	120%	78%
Michigan	85	100	99	94	40	48
Minnesota	83	87	97	92	50	60
Mississippi	116	110	120	124	108	95
Missouri	116	109	120	105	146	95
Montana	121%	115%	132%	149%	44%	124%
Nebraska	105	103	150	96	39	95
Nevada	76	97	68	60	66	75
New Hampshire	81	102	66	91	70	67
New Jersey	87	99	105	89	64	68
New Mexico	148%	107%	80%	151%	330%	144%
New York	102	97	112	157	44	66
North Carolina	90	103	86	93	40	106
North Dakota	160	103	286	159	59	152
Ohio	89	102	97	92	52	66
Oklahoma	109%	114%	102%	104%	82%	133%
Oregon	88	104	91	97	32	71
Pennsylvania	107	120	127	103	68	73
Rhode Island	108	110	106	139	52	109
South Carolina	99	112	85	97	86	95
South Dakota	131%	106%	189%	140%	56%	123%
Tennessee	104	108	98	106	116	82
Texas	85	82	87	81	107	89
Utah	82	76	56	83	102	124
Vermont	103	100	82	147	79	86
Virginia	158%	121%	80%	75%	407%	274%
Washington	100	102	91	97	104	129
West Virginia	116	144	106	129	38	100
Wisconsin	82	97	86	94	39	47
Wyoming	115	104	76	175	73	138
District of Columbia	922%	155%	256%	598%	2152%	3571%

Source: Tax Foundation Special Report, No. 124, "Federal Tax Burdens and Expenditures by State," July 2003.

**C20. Federal Receipts by Source**  
**Fiscal Years 1934 – 2004**  
(\$Millions)

Year	Total Receipts	Individual Income Taxes	Corporate Income Taxes	Social Insurance Taxes	Excise Taxes	Other (a)
1934	\$ 2,955	\$ 420	\$ 364	\$ 30	\$ 1,354	\$ 788
1935	3,609	527	529	31	1,439	1,084
1936	3,923	674	719	52	1,631	847
1937	5,387	1,092	1,038	580	1,876	801
1938	6,751	1,286	1,287	1,541	1,863	773
1939	6,295	1,569	1,127	1,593	1,871	675
1940	\$ 6,548	\$ 892	\$ 1,197	\$ 1,785	\$ 1,977	\$ 698
1941	8,712	1,314	2,124	1,940	2,552	781
1942	14,634	3,263	4,719	2,452	3,399	801
1943	24,001	6,505	9,557	3,044	4,096	800
1944	43,747	19,705	14,838	3,473	4,759	972
1945	\$ 45,159	\$ 18,372	\$ 15,988	\$ 3,451	\$ 6,265	\$ 1,083
1946	39,296	16,098	11,883	3,115	6,998	1,202
1947	38,514	17,935	8,615	3,422	7,211	1,331
1948	41,560	19,315	9,678	3,751	7,356	1,461
1949	39,415	15,552	11,192	3,781	7,502	1,388
1950	\$ 39,443	\$ 15,755	\$ 10,449	\$ 4,338	\$ 7,550	\$ 1,351
1951	51,616	21,616	14,101	5,674	8,648	1,578
1952	66,167	27,934	21,226	6,445	8,852	1,710
1953	69,608	29,816	21,238	6,820	9,877	1,857
1954	69,701	29,542	21,101	7,208	9,945	1,905
1955	\$ 65,451	\$ 28,747	\$ 17,861	\$ 7,862	\$ 9,131	\$ 1,850
1956	74,587	32,188	20,880	9,320	9,929	2,270
1957	79,990	35,620	21,167	9,997	10,534	2,672
1958	79,636	34,724	20,074	11,239	10,638	2,961
1959	79,249	36,719	17,309	11,722	10,578	2,921
1960	\$ 92,492	\$ 40,715	\$ 21,494	\$ 14,683	\$ 11,676	\$ 3,923
1961	94,388	41,338	20,954	16,439	11,860	3,796
1962	99,676	45,571	20,523	17,046	12,534	4,001
1963	106,560	47,588	21,579	19,804	13,194	4,395
1964	112,613	48,697	23,493	19,963	13,731	4,731
1965	\$ 116,817	\$ 48,792	\$ 25,461	\$ 22,242	\$ 14,570	\$ 5,753
1966	130,835	55,446	30,073	25,546	13,062	6,708
1967	148,822	61,526	33,971	32,619	13,719	6,987
1968	152,973	68,726	38,665	33,923	14,079	7,580
1969	186,882	87,249	36,678	39,015	15,222	8,718
1970	\$ 192,807	\$ 90,412	\$ 32,829	\$ 44,362	\$ 15,705	\$ 9,499
1971	187,139	86,230	26,785	47,325	16,614	10,185
1972	207,309	94,737	32,166	52,574	15,477	12,355
1973	230,799	103,246	36,153	63,115	16,260	12,026
1974	263,224	118,952	38,620	75,071	16,844	13,737
1975	\$ 279,090	\$ 122,386	\$ 40,621	\$ 84,534	\$ 16,551	\$ 14,998
1976	298,060	131,603	41,409	90,769	16,963	17,317
1977	355,559	157,626	54,892	106,485	17,548	19,008
1978	399,561	180,988	59,952	120,967	18,376	19,278
1979	463,302	217,841	65,677	138,939	18,745	22,101
1980	\$ 517,112	\$ 244,069	\$ 64,600	\$ 157,803	\$ 24,329	\$ 26,311
1981	599,272	285,917	61,137	182,720	40,839	28,659
1982	617,766	297,744	49,207	201,498	36,311	33,006
1983	600,562	288,938	37,022	208,994	35,300	30,309
1984	666,486	298,415	56,893	239,376	37,361	34,440
1985	\$ 734,088	\$ 334,531	\$ 61,331	\$ 265,163	\$ 35,992	\$ 37,072
1986	769,215	348,959	63,143	283,901	32,919	40,292
1987	854,353	392,557	83,926	303,318	32,457	42,095
1988	909,303	401,181	94,508	334,335	35,227	44,051
1989	991,190	445,690	103,291	359,416	34,386	48,407
1990	\$ 1,031,969	\$ 466,884	\$ 93,507	\$ 380,047	\$ 35,345	\$ 56,186
1991	1,055,041	467,827	98,086	396,016	42,402	50,710
1992	1,091,279	475,964	100,270	413,689	45,569	55,787
1993	1,154,401	509,680	117,520	428,300	48,057	50,844
1994	1,258,627	543,055	140,385	461,475	55,225	58,487
1995	\$ 1,351,830	\$ 590,244	\$ 157,004	\$ 484,473	\$ 57,484	\$ 62,625
1996	1,453,062	656,417	171,824	509,414	54,014	61,393
1997	1,579,292	737,466	182,293	539,371	56,924	63,238
1998	1,721,798	828,586	188,677	571,831	57,673	75,031
1999	1,827,454	879,480	184,680	611,833	70,414	81,047
2000	\$ 2,025,218	\$ 1,004,462	\$ 207,289	\$ 652,852	\$ 68,865	\$ 91,750
2001	1,991,194	994,339	151,075	693,967	66,232	85,581
2002	1,853,173	858,345	148,044	700,760	66,989	79,035
2003	1,782,342	793,699	131,778	712,978	67,524	76,363
2004e	1,798,093	765,399	168,741	732,392	70,776	60,785

(a) "Other" includes estate and gift taxes, customs, duties and fees, Federal Reserve deposits and all other.

Source: Office of Management and Budget.

## C21. Federal Receipts by Source, Percentages

### Fiscal Years 1934 – 2004

Year	Total Receipts	Individual Income Taxes	Corporate Income Taxes	Social Insurance Taxes	Excise Taxes	Other (a)
1934	100.0%	14.2%	12.3%	1.0%	45.8%	26.7%
1935	100.0	14.6	14.7	0.9	39.9	30.0
1936	100.0	17.2	18.3	1.3	41.6	21.6
1937	100.0	20.3	19.3	10.8	34.8	14.9
1938	100.0	19.0	19.1	22.8	27.6	11.5
1939	100.0	24.9	17.9	25.3	29.7	10.7
1940	100.0%	13.6%	18.3%	27.3%	30.2%	10.7%
1941	100.0	15.1	24.4	22.3	29.3	9.0
1942	100.0	22.3	32.2	16.8	23.2	5.5
1943	100.0	27.1	39.8	12.7	17.1	3.3
1944	100.0	45.0	33.9	7.9	10.9	2.2
1945	100.0%	40.7%	35.4%	7.6%	13.9%	2.4%
1946	100.0	41.0	30.2	7.9	17.8	3.1
1947	100.0	46.6	22.4	8.9	18.7	3.5
1948	100.0	46.5	23.3	9.0	17.7	3.5
1949	100.0	39.5	28.4	9.6	19.0	3.5
1950	100.0%	39.9%	26.5%	11.0%	19.1%	3.4%
1951	100.0	41.9	27.3	11.0	16.8	3.1
1952	100.0	42.2	32.1	9.7	13.4	2.6
1953	100.0	42.8	30.5	9.8	14.2	2.7
1954	100.0	42.4	30.3	10.3	14.3	2.7
1955	100.0%	43.9%	27.3%	12.0%	14.0%	2.8%
1956	100.0	43.2	28.0	12.5	13.3	3.0
1957	100.0	44.5	26.5	12.5	13.2	3.3
1958	100.0	43.6	25.2	14.1	13.4	3.7
1959	100.0	46.3	21.8	14.8	13.3	3.7
1960	100.0%	44.0%	23.2%	15.9%	12.6%	4.2%
1961	100.0	43.8	22.2	17.4	12.6	4.0
1962	100.0	45.7	20.6	17.1	12.6	4.0
1963	100.0	44.7	20.3	18.6	12.4	4.1
1964	100.0	43.2	20.9	19.5	12.2	4.2
1965	100.0%	41.8%	21.8%	19.0%	12.5%	4.9%
1966	100.0	42.4	23.0	19.5	10.0	5.1
1967	100.0	41.3	22.8	21.9	9.2	4.7
1968	100.0	44.9	18.7	22.2	9.2	5.0
1969	100.0	46.7	19.6	20.9	8.1	4.7
1970	100.0%	46.9%	17.0%	23.0%	8.1%	4.9%
1971	100.0	46.1	14.3	25.3	8.9	5.4
1972	100.0	45.7	15.5	25.4	7.5	6.0
1973	100.0	44.7	15.7	27.3	7.0	5.2
1974	100.0	45.2	14.7	28.5	6.4	5.2
1975	100.0%	43.9%	14.6%	30.3%	5.9%	5.4%
1976	100.0	44.2	13.9	30.5	5.7	5.8
1977	100.0	44.3	15.4	29.9	4.9	5.3
1978	100.0	45.3	15.0	30.3	4.6	4.8
1979	100.0	47.0	14.2	30.0	4.0	4.8
1980	100.0%	47.2%	12.5%	30.5%	4.7%	5.1%
1981	100.0	47.7	10.2	30.5	6.8	4.8
1982	100.0	48.2	8.0	32.6	5.9	5.3
1983	100.0	48.1	6.2	34.8	5.9	5.0
1984	100.0	44.8	8.5	35.9	5.6	5.2
1985	100.0%	45.6%	8.4%	36.1%	4.9%	5.1%
1986	100.0	45.4	8.2	36.9	4.3	5.2
1987	100.0	45.9	9.8	35.5	3.8	4.9
1988	100.0	44.1	10.4	36.8	3.9	4.8
1989	100.0	45.0	10.4	36.3	3.5	4.9
1990	100.0%	45.2%	9.1%	36.8%	3.4%	5.4%
1991	100.0	44.3	9.3	37.5	4.0	4.8
1992	100.0	43.6	9.2	37.9	4.2	5.1
1993	100.0	44.2	10.2	37.1	4.2	4.4
1994	100.0	43.1	11.2	36.7	4.4	4.6
1995	100.0%	43.7%	11.6%	35.8%	4.3%	4.6%
1996	100.0	45.2	11.8	35.1	3.7	4.2
1997	100.0	46.7	11.5	34.2	3.6	4.0
1998	100.0	48.1	11.0	33.2	3.3	4.4
1999	100.0	48.1	10.1	33.5	3.9	4.4
2000	100.0%	49.6%	10.2%	32.2%	3.4%	4.5%
2001	100.0	49.9	7.6	34.9	3.3	4.3
2002	100.0	46.3	8.0	37.8	3.6	4.3
2003	100.0	44.5	7.4	40.0	3.8	4.3
2004	100.0	42.6	9.4	40.7	3.9	3.4

(a) "Other" includes estate and gift taxes, customs, duties and fees, Federal Reserve deposits and all other.

Source: Office of Management and Budget.

**C22. Total Federal Tax Burden by State**  
**Selected Fiscal Years 1970 – 2004**  
(\$Millions)

	1970	1975	1980	1985	1990	2000	2002	2003	2004	2004 rank
<b>Total</b>	\$ 189,382	\$ 272,380	\$ 504,364	\$ 715,615	\$ 1,004,094	\$1,982,491	\$ 1,819,339	\$ 1,747,995	\$ 1,844,997	n/a
Alabama	\$ 2,062	\$ 3,308	\$ 6,306	\$ 9,037	\$ 12,240	\$ 23,502	\$ 20,539	\$ 20,107	\$ 21,069	24
Alaska	325	735	1,373	2,243	2,789	4,374	3,879	3,885	4,061	47
Arizona	1,584	2,586	5,537	8,629	12,347	30,749	28,120	27,419	29,198	23
Arkansas	1,148	1,865	3,422	4,845	6,377	13,256	11,661	11,350	11,919	33
California	21,636	30,665	60,525	89,362	134,936	253,481	255,860	234,595	249,238	1
Colorado	\$ 2,002	\$ 3,324	\$ 6,867	\$ 10,105	\$ 13,160	\$ 33,212	\$ 31,980	\$ 30,179	\$ 32,054	20
Connecticut	3,955	5,074	9,261	13,621	19,830	38,984	36,010	34,957	36,822	16
Delaware	655	866	1,437	2,015	3,043	5,844	5,409	5,215	5,526	44
Florida	6,531	10,936	22,218	35,014	54,042	115,086	103,239	100,705	106,734	4
Georgia	3,364	5,050	9,646	15,697	23,072	53,105	48,649	46,916	49,712	12
Hawaii	\$ 841	\$ 1,234	\$ 2,213	\$ 2,959	\$ 5,013	\$ 7,135	\$ 6,588	\$ 6,566	\$ 6,866	42
Idaho	505	894	1,650	2,172	3,044	6,678	6,266	5,942	6,289	43
Illinois	12,170	16,990	29,779	37,771	51,904	100,213	88,356	83,765	87,926	5
Indiana	4,445	6,479	11,474	14,526	19,658	38,605	33,250	32,095	33,617	18
Iowa	2,379	3,702	6,424	7,283	9,587	17,521	15,116	14,728	15,476	30
Kansas	\$ 1,894	\$ 3,001	\$ 5,444	\$ 7,188	\$ 9,402	\$ 17,343	\$ 15,144	\$ 14,414	\$ 15,146	31
Kentucky	2,153	3,360	6,074	8,216	11,076	21,456	18,949	18,719	19,705	27
Louisiana	2,349	3,842	8,243	10,883	12,220	23,014	19,813	19,561	20,520	25
Maine	728	1,068	1,880	2,774	4,164	7,336	6,741	6,635	7,011	40
Maryland	4,087	6,021	10,586	15,668	22,903	42,232	39,380	38,602	40,713	15
Massachusetts	\$ 6,125	\$ 7,827	\$ 13,527	\$ 20,900	\$ 29,442	\$ 58,389	\$ 59,604	\$ 54,394	\$ 57,567	10
Michigan	8,564	11,815	20,845	27,753	36,803	71,414	60,883	57,379	59,954	9
Minnesota	3,302	4,882	9,080	12,283	17,675	37,648	34,127	33,005	34,901	17
Mississippi	1,117	1,827	3,504	4,774	6,215	12,728	11,110	10,994	11,542	34
Missouri	4,069	5,702	10,147	14,152	18,666	35,118	31,131	30,171	31,702	21

*Continued*

**C22. Total Federal Tax Burden by State (continued)**  
**Selected Fiscal Years 1970 – 2004**  
(\$Millions)

	1970	1975	1980	1985	1990	2000	2002	2003	2004	2004 rank
Montana	\$ 545	\$ 861	\$ 1,582	\$ 1,958	\$ 2,471	\$ 4,597	\$ 4,160	\$ 4,126	\$ 4,341	45
Nebraska	1,261	1,976	3,290	4,119	5,579	10,946	9,624	9,310	9,828	36
Nevada	587	930	2,211	3,126	5,482	15,461	13,948	13,694	14,604	32
New Hampshire	689	994	2,023	3,366	4,989	10,114	9,887	9,220	9,771	37
New Jersey	8,368	11,454	20,273	31,039	43,836	81,021	75,602	73,427	77,462	7
New Mexico	\$ 703	\$ 1,113	\$ 2,277	\$ 3,384	\$ 4,405	\$ 8,795	\$ 7,317	\$ 8,713	\$ 9,192	38
New York	21,166	26,106	41,891	60,842	86,980	158,508	144,844	144,712	152,633	2
North Carolina	3,497	5,356	9,946	15,326	22,413	48,436	43,858	42,005	44,309	13
North Dakota	416	793	1,270	1,701	1,998	3,495	3,094	3,054	3,212	50
Ohio	10,055	13,513	23,791	30,477	40,216	73,217	62,519	60,148	62,942	8
Oklahoma	\$ 1,897	\$ 2,973	\$ 6,197	\$ 8,682	\$ 9,848	\$ 17,436	\$ 15,762	\$ 15,559	\$ 16,377	29
Oregon	1,872	2,931	5,846	7,006	10,538	22,108	19,865	18,722	19,722	26
Pennsylvania	11,103	14,993	25,992	34,768	48,370	85,630	76,528	73,822	77,474	6
Rhode Island	886	1,178	2,056	2,905	4,215	7,191	6,717	6,624	6,977	41
South Carolina	1,565	2,557	4,830	7,277	10,653	21,659	19,057	18,604	19,588	28
South Dakota	\$ 427	\$ 718	\$ 1,198	\$ 1,502	\$ 2,141	\$ 4,338	\$ 3,920	\$ 3,857	\$ 4,083	46
Tennessee	2,730	4,257	7,898	11,359	16,166	34,441	30,218	29,359	30,791	22
Texas	9,125	14,808	32,632	50,073	62,177	137,404	126,250	122,056	129,261	3
Utah	743	1,203	2,432	3,574	4,867	11,662	10,486	10,039	10,608	35
Vermont	369	498	918	1,363	2,073	3,855	3,576	3,481	3,673	48
Virginia	\$ 3,952	\$ 6,109	\$ 11,499	\$ 17,593	\$ 25,994	\$ 52,243	\$ 48,555	\$ 47,419	\$ 50,195	11
Washington	3,228	5,025	10,557	13,476	21,361	48,066	44,132	41,104	43,580	14
West Virginia	1,176	1,793	3,319	4,046	4,939	8,300	7,244	7,233	7,555	39
Wisconsin	3,872	5,522	9,874	12,823	17,850	36,122	31,777	30,898	32,507	19
Wyoming	300	541	1,277	1,506	1,731	3,645	3,421	3,355	3,565	49
District of Columbia	\$ 860	\$ 1,124	\$ 1,820	\$ 2,454	\$ 3,193	\$ 5,380	\$ 5,175	\$ 5,154	\$ 5,479	n/a

Source: Tax Foundation Special Report, No. 124, "Federal Tax Burdens and Expenditures by State," July 2003.

**C23. Federal Tax Burden by State, Per Capita**  
Selected Fiscal Years 1970 – 2004

	1970	1975	1980	1985	1990	2000	2002	2003	2004	2004 rank
United States	\$ 934	\$ 1,270	\$ 2,228	\$ 3,014	\$ 4,036	\$ 7,231	\$ 6,326	\$ 6,282	\$ 6,261	n/a
Alabama	\$ 597	\$ 906	\$ 1,623	\$ 2,278	\$ 3,027	\$ 5,304	\$ 4,582	\$ 4,542	\$ 4,590	43
Alaska	1,080	2,048	3,360	4,249	5,056	6,786	6,049	5,978	6,255	17
Arizona	891	1,148	2,050	2,736	3,369	6,415	5,189	5,111	5,101	37
Arkansas	596	875	1,501	2,083	2,711	5,077	4,309	4,285	4,304	48
California	1,089	1,436	2,560	3,399	4,533	7,757	7,313	7,280	6,944	10
Colorado	\$ 910	\$ 1,296	\$ 2,370	\$ 3,159	\$ 3,992	\$ 8,022	\$ 7,126	\$ 7,051	\$ 6,952	9
Connecticut	1,312	1,648	2,979	4,262	6,032	11,873	10,426	10,401	10,562	1
Delaware	1,199	1,484	2,414	3,269	4,567	7,646	6,722	6,642	6,626	14
Florida	965	1,301	2,287	3,106	4,182	7,570	6,209	6,110	6,053	19
Georgia	733	1,004	1,765	2,647	3,559	6,762	5,709	5,646	5,605	24
Hawaii	\$ 1,103	\$ 1,407	\$ 2,299	\$ 2,854	\$ 4,524	\$ 5,758	\$ 5,311	\$ 5,231	\$ 5,382	30
Idaho	707	1,090	1,748	2,187	3,022	5,047	4,690	4,633	4,499	46
Illinois	1,098	1,507	2,609	3,312	4,538	8,302	7,023	6,978	6,863	11
Indiana	860	1,208	2,089	2,661	3,544	6,413	5,406	5,357	5,332	31
Iowa	845	1,288	2,205	2,567	3,452	6,058	5,149	5,131	5,182	34
Kansas	\$ 846	\$ 1,319	\$ 2,303	\$ 2,962	\$ 3,793	\$ 6,509	\$ 5,583	\$ 5,543	\$ 5,474	27
Kentucky	668	976	1,663	2,224	3,003	5,382	4,637	4,615	4,721	40
Louisiana	645	997	1,966	2,470	2,891	5,216	4,423	4,396	4,502	45
Maine	729	1,002	1,669	2,389	3,389	5,834	5,218	5,221	5,302	32
Maryland	1,046	1,458	2,510	3,560	4,792	8,046	7,239	7,195	7,311	6
Massachusetts	\$ 1,080	\$ 1,358	\$ 2,353	\$ 3,560	\$ 4,892	\$ 9,428	\$ 9,282	\$ 9,318	\$ 8,971	2
Michigan	970	1,296	2,255	3,060	3,959	7,343	6,064	6,041	5,884	20
Minnesota	873	1,246	2,229	2,940	4,040	7,817	6,811	6,794	6,863	12
Mississippi	501	765	1,391	1,846	2,412	4,539	3,873	3,857	3,940	50
Missouri	873	1,187	2,062	2,834	3,647	6,360	5,497	5,447	5,443	28

*Continued*

**C23. Federal Tax Burden by State, Per Capita (continued)**  
**Selected Fiscal Years 1970 – 2003**

	1970	1975	1980	1985	1990	2000	2002	2003	2004	2004 rank
Montana	\$ 781	\$ 1,160	\$ 2,002	\$ 2,382	\$ 3,089	\$ 4,926	\$ 4,579	\$ 4,550	\$ 4,659	41
Nebraska	851	1,282	2,094	2,597	3,533	6,457	5,573	5,544	5,548	25
Nevada	1,197	1,529	2,777	3,310	4,575	8,332	6,474	6,309	6,312	16
New Hampshire	939	1,209	2,200	3,394	4,494	8,302	7,778	7,746	7,487	5
New Jersey	1,172	1,562	2,746	4,109	5,657	9,918	8,821	8,795	8,936	3
New Mexico	\$ 688	\$ 972	\$ 1,748	\$ 2,361	\$ 2,906	\$ 4,806	\$ 3,957	\$ 3,862	\$ 4,864	39
New York	1,165	1,448	2,383	3,422	4,833	8,729	7,568	7,524	7,910	4
North Carolina	689	972	1,693	2,459	3,378	6,253	5,289	5,228	5,159	36
North Dakota	669	1,245	1,938	2,509	3,124	5,336	4,874	4,833	5,049	38
Ohio	948	1,255	2,204	2,839	3,705	6,477	5,478	5,442	5,409	29
Oklahoma	\$ 742	\$ 1,079	\$ 2,052	\$ 2,651	\$ 3,128	\$ 5,175	\$ 4,519	\$ 4,480	\$ 4,584	44
Oregon	898	1,270	2,233	2,623	3,708	6,547	5,660	5,610	5,477	26
Pennsylvania	943	1,261	2,188	2,951	4,069	7,048	6,208	6,209	6,223	18
Rhode Island	943	1,244	2,161	3,004	4,200	7,218	6,294	6,293	6,442	15
South Carolina	604	890	1,546	2,208	3,054	5,604	4,653	4,615	4,638	42
South Dakota	\$ 639	\$ 1,055	\$ 1,739	\$ 2,152	\$ 3,074	\$ 5,663	\$ 5,155	\$ 5,128	\$ 5,266	33
Tennessee	695	1,003	1,722	2,413	3,312	6,135	5,223	5,171	5,170	35
Texas	818	1,192	2,296	3,090	3,661	6,836	5,824	5,761	5,763	23
Utah	701	987	1,670	2,182	2,823	5,331	4,546	4,494	4,404	47
Vermont	835	1,045	1,804	2,575	3,683	6,307	5,807	5,752	5,858	22
Virginia	\$ 850	\$ 1,220	\$ 2,146	\$ 3,088	\$ 4,199	\$ 7,500	\$ 6,679	\$ 6,619	\$ 6,705	13
Washington	958	1,401	2,575	3,073	4,393	8,241	7,294	7,282	7,071	7
West Virginia	671	980	1,705	2,116	2,750	4,529	4,021	4,010	4,138	49
Wisconsin	880	1,210	2,101	2,703	3,650	6,806	5,850	5,827	5,877	21
Wyoming	903	1,449	2,727	3,005	3,807	7,096	6,876	6,871	6,970	8
District of Columbia	\$ 1,134	\$ 1,578	\$ 2,822	\$ 3,869	\$ 5,244	\$ 10,306	\$ 9,053	\$ 9,069	\$ 9,665	n/a

Source: Tax Foundation Special Report, No. 124, "Federal Tax Burdens and Expenditures by State," July 2003.

**C24. State Shares of Federal Tax Burden**  
**Selected Fiscal Years 1970 – 2004**  
 (Percentage)

	1970	1975	1980	1985	1990	2000	2002	2003	2004
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Alabama	1.1%	1.2%	1.3%	1.3%	1.2%	2.3%	1.1%	1.2%	1.1%
Alaska	0.2	0.3	0.3	0.3	0.3	0.4	0.2	0.2	0.2
Arizona	0.8	0.9	1.1	1.2	1.2	3.1	1.5	1.6	1.6
Arkansas	0.6	0.7	0.7	0.7	0.6	1.3	0.6	0.7	0.6
California	11.4	11.3	12.0	12.5	13.4	25.2	12.1	12.8	13.5
Colorado	1.1%	1.2%	1.4%	1.4%	1.3%	3.3%	1.6%	1.7%	1.7%
Connecticut	2.1	1.9	1.8	1.9	2.0	3.9	1.9	2.0	2.0
Delaware	0.3	0.3	0.3	0.3	0.3	0.6	0.3	0.3	0.3
Florida	3.4	4.0	4.4	4.9	5.4	11.5	5.5	5.8	5.8
Georgia	1.8	1.9	1.9	2.2	2.3	5.3	2.5	2.7	2.7
Hawaii	0.4%	0.5%	0.4%	0.4%	0.5%	0.7%	0.3%	0.4%	0.4%
Idaho	0.3	0.3	0.3	0.3	0.3	0.7	0.3	0.3	0.3
Illinois	6.4	6.2	5.9	5.3	5.2	10.0	4.8	5.0	4.8
Indiana	2.3	2.4	2.3	2.0	2.0	3.8	1.8	1.9	1.8
Iowa	1.3	1.4	1.3	1.0	1.0	1.7	0.8	0.9	0.8
Kansas	1.0%	1.1%	1.1%	1.0%	0.9%	1.7%	0.8%	0.9%	0.8%
Kentucky	1.1	1.2	1.2	1.1	1.1	2.1	1.0	1.1	1.1
Louisiana	1.2	1.4	1.6	1.5	1.2	2.3	1.1	1.2	1.1
Maine	0.4	0.4	0.4	0.4	0.4	0.7	0.3	0.4	0.4
Maryland	2.2	2.2	2.1	2.2	2.3	4.2	2.0	2.1	2.2
Massachusetts	3.2%	2.9%	2.7%	2.9%	2.9%	5.8%	2.8%	3.0%	3.1%
Michigan	4.5	4.3	4.1	3.9	3.7	7.1	3.4	3.6	3.2
Minnesota	1.7	1.8	1.8	1.7	1.8	3.7	1.8	1.9	1.9
Mississippi	0.6	0.7	0.7	0.7	0.6	1.3	0.6	0.6	0.6
Missouri	2.1	2.1	2.0	2.0	1.9	3.5	1.7	1.8	1.7
Montana	0.3%	0.3%	0.3%	0.3%	0.2%	0.5%	0.2%	0.2%	0.2%
Nebraska	0.7	0.7	0.7	0.6	0.6	1.1	0.5	0.6	0.5
Nevada	0.3	0.3	0.4	0.4	0.5	1.5	0.7	0.8	0.8
New Hampshire	0.4	0.4	0.4	0.5	0.5	1.0	0.5	0.5	0.5
New Jersey	4.4	4.2	4.0	4.3	4.4	8.1	3.9	4.1	4.2
New Mexico	0.4%	0.4%	0.5%	0.5%	0.4%	0.9%	0.4%	0.4%	0.5%
New York	11.2	9.6	8.3	8.5	8.7	15.8	7.6	8.0	8.3
North Carolina	1.8	2.0	2.0	2.1	2.2	4.8	2.3	2.5	2.4
North Dakota	0.2	0.3	0.3	0.2	0.2	0.3	0.2	0.2	0.2
Ohio	5.3	5.0	4.7	4.3	4.0	7.3	3.5	3.7	3.4
Oklahoma	1.0%	1.1%	1.2%	1.2%	1.0%	1.7%	0.8%	0.9%	0.9%
Oregon	1.0	1.1	1.2	1.0	1.0	2.2	1.1	1.1	1.1
Pennsylvania	5.9	5.5	5.2	4.9	4.8	8.5	4.1	4.3	4.2
Rhode Island	0.5	0.4	0.4	0.4	0.4	0.7	0.3	0.4	0.4
South Carolina	0.8	0.9	1.0	1.0	1.1	2.2	1.0	1.1	1.1
South Dakota	0.2%	0.3%	0.2%	0.2%	0.2%	0.4%	0.2%	0.2%	0.2%
Tennessee	1.4	1.6	1.6	1.6	1.6	3.4	1.6	1.7	1.7
Texas	4.8	5.4	6.5	7.0	6.2	13.7	6.5	7.0	7.0
Utah	0.4	0.4	0.5	0.5	0.5	1.2	0.6	0.6	0.6
Vermont	0.2	0.2	0.2	0.2	0.2	0.4	0.2	0.2	0.2
Virginia	2.1%	2.2%	2.3%	2.5%	2.6%	5.2%	2.5%	2.6%	2.7%
Washington	1.7	1.8	2.1	1.9	2.1	4.8	2.3	2.4	2.4
West Virginia	0.6	0.7	0.7	0.6	0.5	0.8	0.4	0.4	0.4
Wisconsin	2.0	2.0	2.0	1.8	1.8	3.6	1.7	1.8	1.8
Wyoming	0.2	0.2	0.3	0.2	0.2	0.4	0.2	0.2	0.2
District of Columbia	0.5%	0.4%	0.4%	0.3%	0.3%	0.5%	0.3%	0.3%	0.3%

Source: Tax Foundation Special Report, No. 124, "Federal Tax Burdens and Expenditures by State," July 2003.

**C25. Federal Tax Burden by Type of Tax and State**  
**Fiscal Year 2002**  
(\$Millions)

State	Individual Income	Corporate Income	Social Insurance	Estate and Gift	Customs Duties	Alcoholic Beverages	Tobacco Excises	Other Excises	Highway Trust Fund	Airport Trust Fund	Miscellaneous Taxes	Total Tax Burden
United States	\$ 858,345	\$ 148,044	\$ 700,760	\$ 26,507	\$ 18,602	\$ 7,090	\$7,189	\$10,074	\$ 33,625	\$ 9,038	\$ 101.9	\$ 1,819,339
Alabama	\$ 8,262	\$ 1,819	\$ 8,829	\$ 250	\$ 243	\$ 107	\$ 118	\$ 137	\$ 710	\$ 123	\$ 1.4	\$ 20,539
Alaska	1,750	342	1,580	16	43	18	16	22	59	20	0.2	3,879
Arizona	12,756	2,391	11,119	345	303	128	123	157	613	141	1.6	28,120
Arkansas	4,509	1,032	5,103	164	136	61	69	76	481	68	0.8	11,661
California	131,265	19,470	91,152	4,119	2,346	829	828	1,243	3,393	1,115	12.7	255,860
Colorado	\$ 16,390	\$ 2,478	\$ 11,433	\$ 326	\$ 318	\$ 115	\$ 109	\$ 163	\$ 409	\$ 146	\$ 1.7	\$ 31,980
Connecticut	19,889	2,412	11,988	601	294	90	88	163	348	146	1.6	36,010
Delaware	2,422	481	2,131	132	55	23	20	31	94	28	0.3	5,409
Florida	50,771	8,779	36,585	2,349	1,035	444	413	551	1,767	494	5.6	103,239
Georgia	21,866	4,105	19,367	525	524	201	204	276	1,314	247	2.8	48,649
Hawaii	\$ 2,657	\$ 613	\$ 2,917	\$ 97	\$ 77	\$ 33	\$ 33	\$ 44	\$ 86	\$ 40	\$ 0.4	\$ 6,588
Idaho	2,636	559	2,593	77	71	30	34	38	208	34	0.4	6,266
Illinois	43,261	7,150	32,975	1,365	879	324	315	485	1,073	435	4.9	88,356
Indiana	14,237	2,903	13,805	402	371	148	159	203	872	182	2.0	33,250
Iowa	6,131	1,396	6,544	168	175	70	77	98	379	88	1.0	15,116
Kansas	\$ 6,593	\$ 1,327	\$ 6,199	\$ 197	\$ 167	\$ 61	\$ 69	\$ 93	\$ 389	\$ 83	\$ 0.9	\$ 15,144
Kentucky	7,589	1,716	8,136	215	221	95	107	122	662	109	1.2	18,949
Louisiana	8,101	1,869	8,262	263	243	121	113	137	586	123	1.4	19,813
Maine	2,838	574	2,824	105	74	34	34	40	184	36	0.4	6,741
Maryland	18,249	3,059	15,850	533	398	137	139	212	596	190	2.1	39,380
Massachusetts	\$ 32,351	\$ 4,179	\$ 20,218	\$ 849	\$ 510	\$ 175	\$ 166	\$ 272	\$ 636	\$ 244	\$ 2.8	\$ 59,604
Michigan	27,481	4,955	24,806	700	640	253	255	355	1,211	319	3.6	60,883
Minnesota	15,657	2,877	13,805	314	352	132	126	179	408	160	1.9	34,127
Mississippi	4,157	1,001	4,974	98	141	70	72	79	459	71	0.8	11,110
Missouri	13,385	2,729	12,602	583	346	141	146	189	908	170	1.9	31,131

*Continued*

**C25. Federal Tax Burden by Type of Tax and State (continued)**  
**Fiscal Year 2002**  
(\$Millions)

State	Individual Income	Corporate Income	Social Insurance	Estate and Gift	Customs Duties	Alcoholic Beverages	Tobacco Excises	Other Excises	Highway Trust Fund	Airport Trust Fund	Miscellaneous Taxes	Total Tax Burden
Montana	\$ 1,623	\$ 381	\$ 1,775	\$ 84	\$ 48	\$ 25	\$ 25	\$ 26	\$ 159	\$ 23	\$ 0.3	\$ 4,160
Nebraska	4,100	886	3,962	119	108	43	44	59	260	53	0.6	9,624
Nevada	7,046	1,138	4,938	178	138	67	49	69	235	62	0.8	13,948
New Hampshire	5,064	728	3,543	123	94	49	32	50	167	44	0.5	9,887
New Jersey	38,452	5,455	27,961	924	685	222	218	379	982	340	3.7	75,602
New Mexico	\$ 2,388	\$ 744	\$ 3,397	\$ 204	\$ 94	\$ 46	\$ 46	\$ 51	\$ 288	\$ 46	\$ 0.5	\$ 7,317
New York	70,970	11,486	54,365	2,870	1,418	455	480	777	1,375	697	7.7	144,844
North Carolina	18,880	3,981	18,023	537	491	188	206	262	1,034	235	2.6	43,858
North Dakota	1,199	289	1,342	48	37	18	17	20	116	18	0.2	3,094
Ohio	27,362	5,569	25,337	988	703	276	300	395	1,268	354	4.0	62,519
Oklahoma	\$ 6,278	\$ 1,415	\$ 6,752	\$ 202	\$ 191	\$ 79	\$ 88	\$ 101	\$ 566	\$ 91	\$ 1.0	\$ 15,762
Oregon	8,746	1,789	8,071	247	209	88	91	114	428	103	1.2	19,865
Pennsylvania	34,134	6,262	31,337	1,182	810	298	327	452	1,338	406	4.4	76,528
Rhode Island	2,905	545	2,855	127	69	27	27	37	92	34	0.4	6,717
South Carolina	7,812	1,699	8,068	205	223	104	102	119	615	107	1.2	19,057
South Dakota	\$ 1,668	\$ 373	\$ 1,598	\$ 41	\$ 45	\$ 20	\$ 20	\$ 25	\$ 112	\$ 22	\$ 0.3	\$ 3,920
Tennessee	12,899	2,517	12,623	361	349	135	150	189	850	170	1.9	30,218
Texas	59,606	9,928	48,655	1,388	1,356	495	508	733	2,816	658	7.4	126,250
Utah	4,426	937	4,419	84	120	40	52	64	301	57	0.7	10,486
Vermont	1,549	299	1,440	95	38	17	16	20	94	18	0.2	3,576
Virginia	\$ 22,766	\$ 3,882	\$ 18,982	\$ 632	\$ 494	\$ 170	\$ 186	\$ 261	\$ 960	\$ 234	\$ 2.7	\$ 48,555
Washington	22,457	3,290	16,177	417	413	149	154	231	651	207	2.3	44,132
West Virginia	2,680	659	3,314	79	91	43	50	51	259	46	0.5	7,244
Wisconsin	13,962	2,723	13,077	387	341	157	140	183	611	164	1.9	31,777
Wyoming	1,665	293	1,145	57	31	14	13	16	162	14	0.2	3,421
District of Columbia	\$ 2,510	\$ 558	\$ 1,806	\$ 133	\$ 46	\$ 22	\$ 14	\$ 26	\$ 40	\$ 23	\$ 0.3	\$ 5,175

Source: Tax Foundation Special Report, No. 124, "Federal Tax Burdens and Expenditures by State," July 2003.

**C26. Federal Tax Burden by Type of Tax and State, Percentages**  
**Fiscal Year 2002**

State	Individual Income	Corporate Income	Social Insurance	Estate and Gift	Customs Duties	Alcoholic Beverages	Tobacco Excises	Other Excises	Highway Trust Fund	Airport Trust Fund	Miscellaneous Taxes	Total Tax Burden
United States	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Alabama	1.0%	1.2%	1.3%	0.9%	1.3%	1.5%	1.6%	1.4%	2.1%	1.4%	1.3%	1.1%
Alaska	0.2	0.2	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2
Arizona	1.5	1.6	1.6	1.3	1.6	1.8	1.7	1.6	1.8	1.6	1.6	1.5
Arkansas	0.5	0.7	0.7	0.6	0.7	0.9	1.0	0.8	1.4	0.8	0.8	0.6
California	15.3	13.2	13.0	15.5	12.6	11.7	11.5	12.3	10.1	12.3	12.5	14.1
Colorado	1.9%	1.7%	1.6%	1.2%	1.7%	1.6%	1.5%	1.6%	1.2%	1.6%	1.7%	1.8%
Connecticut	2.3	1.6	1.7	2.3	1.6	1.3	1.2	1.6	1.0	1.6	1.5	2.0
Delaware	0.3	0.3	0.3	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Florida	5.9	5.9	5.2	8.9	5.6	6.3	5.7	5.5	5.3	5.5	5.5	5.7
Georgia	2.5	2.8	2.8	2.0	2.8	2.8	2.8	2.7	3.9	2.7	2.8	2.7
Hawaii	0.3%	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%	0.4%	0.3%	0.4%	0.4%	0.4%
Idaho	0.3	0.4	0.4	0.3	0.4	0.4	0.5	0.4	0.6	0.4	0.4	0.3
Illinois	5.0	4.8	4.7	5.2	4.7	4.6	4.4	4.8	3.2	4.8	4.8	4.9
Indiana	1.7	2.0	2.0	1.5	2.0	2.1	2.2	2.0	2.6	2.0	2.0	1.8
Iowa	0.7	0.9	0.9	0.6	0.9	1.0	1.1	1.0	1.1	1.0	1.0	0.8
Kansas	0.8%	0.9%	0.9%	0.7%	0.9%	0.9%	1.0%	0.9%	1.2%	0.9%	0.9%	0.8%
Kentucky	0.9	1.2	1.2	0.8	1.2	1.3	1.5	1.2	2.0	1.2	1.2	1.0
Louisiana	0.9	1.3	1.2	1.0	1.3	1.7	1.6	1.4	1.7	1.4	1.3	1.1
Maine	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.5	0.4	0.4	0.4
Maryland	2.1	2.1	2.3	2.0	2.1	1.9	1.9	2.1	1.8	2.1	2.1	2.2
Massachusetts	3.8%	2.8%	2.9%	3.2%	2.7%	2.5%	2.3%	2.7%	1.9%	2.7%	2.7%	3.3%
Michigan	3.2	3.3	3.5	2.6	3.4	3.6	3.5	3.5	3.6	3.5	3.5	3.3
Minnesota	1.8%	1.9	2.0	1.2	1.9	1.9	1.8	1.8	1.2	1.8	1.9	1.9
Mississippi	0.	0.7	0.7	0.4	0.8	1.0	1.0	0.8	1.4	0.8	0.8	0.6
Missouri	1.6	1.8	1.8	2.2	1.9	2.0	2.0	1.9	2.7	1.9	1.9	1.7

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**C26. Federal Tax Burden by Type of Tax and State, Percentages (continued)**  
Fiscal Year 2002

State	Individual Income	Corporate Income	Social Insurance	Estate and Gift	Customs Duties	Alcoholic Beverages	Tobacco Excises	Other Excises	Highway Trust Fund	Airport Trust Fund	Miscellaneous Taxes	Total Tax Burden
Montana	0.2%	0.3%	0.3%	0.3%	0.3%	0.4%	0.3%	0.3%	0.5%	0.3%	0.3%	0.2%
Nebraska	0.5	0.6	0.6	0.4	0.6	0.6	0.6	0.6	0.8	0.6	0.6	0.5
Nevada	0.8	0.8	0.7	0.7	0.7	0.9	0.7	0.7	0.7	0.7	0.8	0.8
New Hampshire	0.6	0.5	0.5	0.5	0.5	0.7	0.4	0.5	0.5	0.5	0.5	0.5
New Jersey	4.5	3.7	4.0	3.5	3.7	3.1	3.0	3.8	2.9	3.8	3.6	4.2
New Mexico	0.3%	0.5%	0.5%	0.8%	0.5%	0.7%	0.6%	0.5%	0.9%	0.5%	0.5%	0.4%
New York	8.3	7.8	7.8	10.8	7.6	6.4	6.7	7.7	4.1	7.7	7.6	8.0
North Carolina	2.2	2.7	2.6	2.0	2.6	2.7	2.9	2.6	3.1	2.6	2.6	2.4
North Dakota	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.3	0.2	0.2	0.2
Ohio	3.2	3.8	3.6	3.7	3.8	3.9	4.2	3.9	3.8	3.9	3.9	3.4
Oklahoma	0.7%	1.0%	1.0%	0.8%	1.0%	1.1%	1.2%	1.0%	1.7%	1.0%	1.0%	0.9%
Oregon	1.0	1.2	1.2	0.9	1.1	1.2	1.3	1.1	1.3	1.1	1.2	1.1
Pennsylvania	4.0	4.2	4.5	4.5	4.4	4.2	4.6	4.5	4.0	4.5	4.4	4.2
Rhode Island	0.3	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4
South Carolina	0.9	1.1	1.2	0.8	1.2	1.5	1.4	1.2	1.8	1.2	1.2	1.0
South Dakota	0.2%	0.3%	0.2%	0.2%	0.2%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%
Tennessee	1.5	1.7	1.8	1.4	1.9	1.9	2.1	1.9	2.5	1.9	1.9	1.7
Texas	6.9	6.7	6.9	5.2	7.3	7.0	7.1	7.3	8.4	7.3	7.2	6.9
Utah	0.5	0.6	0.6	0.3	0.6	0.6	0.7	0.6	0.9	0.6	0.7	0.6
Vermont	0.2	0.2	0.2	0.4	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2
Virginia	2.7%	2.6%	2.7%	2.4%	2.7%	2.4%	2.6%	2.6%	2.9%	2.6%	2.6%	2.7%
Washington	2.6	2.2	2.3	1.6	2.2	2.1	2.1	2.3	1.9	2.3	2.3	2.4
West Virginia	0.3	0.4	0.5	0.3	0.5	0.6	0.7	0.5	0.8	0.5	0.5	0.4
Wisconsin	1.6	1.8	1.9	1.5	1.8	2.2	1.9	1.8	1.8	1.8	1.8	1.7
Wyoming	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.2	0.2	0.2
District of Columbia	0.3%	0.4%	0.3%	0.5%	0.2%	0.3%	0.2%	0.3%	0.1%	0.3%	0.2%	0.3%

Source: Tax Foundation Special Report, No. 124, "Federal Tax Burdens and Expenditures by State," July 2003.

**C27. Federal Tax Burden and Expenditures by State**  
**Each State As a Percentage of Per Capita U.S. Average**  
**Fiscal Years 1992 and 2002**

	Federal Taxes		Federal Expenditures	
	1992	2002	1992	2002
United States	\$ 4,163 100%	\$ 6,326 100%	\$ 3,928 100%	\$ 5,849 100%
Alabama	80%	72%	110%	119%
Alaska	121	96	152	182
Arizona	83	82	98	99
Arkansas	73	68	94	106
California	107	116	100	88
Colorado	103%	113%	109%	88%
Connecticut	148	165	100	108
Delaware	116	106	84	90
Florida	101	98	109	99
Georgia	90	90	90	92
Hawaii	110%	84%	125%	132%
Idaho	79	74	99	97
Illinois	111	111	81	85
Indiana	91	85	76	86
Iowa	87	81	92	100
Kansas	95%	88%	100%	100%
Kentucky	77	73	93	110
Louisiana	75	70	96	104
Maine	82	82	121	110
Maryland	117	114	146	140
Massachusetts	119%	147%	121%	110%
Michigan	97	96	81	85
Minnesota	104	108	81	83
Mississippi	64	61	117	116
Missouri	91	87	114	116
Montana	80%	72%	116%	121%
Nebraska	90	88	97	105
Nevada	116	102	86	76
New Hampshire	110	123	81	81
New Jersey	136	139	90	87
New Mexico	73%	63%	153%	148%
New York	119	120	102	102
North Carolina	87	84	82	90
North Dakota	81	77	125	160
Ohio	92	87	87	89
Oklahoma	78%	71%	101%	109%
Oregon	93	89	87	88
Pennsylvania	101	98	102	107
Rhode Island	101	99	112	108
South Carolina	77	74	99	99
South Dakota	83%	81%	108%	131%
Tennessee	88	83	97	104
Texas	92	92	85	85
Utah	74	72	87	82
Vermont	91	92	85	103
Virginia	104%	106%	144%	158%
Washington	112	115	100	100
West Virginia	71	64	103	116
Wisconsin	94	92	77	82
Wyoming	100	109	102	115
District of Columbia	137%	143%	804%	922%

Source: Tax Foundation Special Report, No. 124, "Federal Tax Burdens and Expenditures by State," July 2003; Bureau of the Census.

## C28. Federal Expenditures per Dollar of Federal Taxes by State

### Fiscal Years 1992 and 2002

	Expenditures Per Dollar of Taxes		Ranking	
	1992	2002	1992	2002
United States	\$ 1.00	\$ 1.00	—	—
Alabama	\$ 1.39	\$ 1.64	7	7
Alaska	1.26	1.91	14	3
Arizona	1.17	1.21	19	22
Arkansas	1.28	1.55	13	10
California	0.93	0.76	38	45
Colorado	\$ 1.06	\$ 0.78	26	42
Connecticut	0.68	0.65	49	49
Delaware	0.72	0.85	48	41
Florida	1.08	1.01	24	33
Georgia	1.00	1.01	32	32
Hawaii	\$ 1.14	\$ 1.57	21	9
Idaho	1.25	1.31	16	18
Illinois	0.72	0.77	47	44
Indiana	0.83	1.00	41	34
Iowa	1.05	1.23	28	20
Kansas	\$ 1.05	\$ 1.13	27	25
Kentucky	1.20	1.50	18	13
Louisiana	1.29	1.48	11	14
Maine	1.48	1.34	4	16
Maryland	1.25	1.22	15	21
Massachusetts	\$ 1.01	\$ 0.75	31	46
Michigan	0.83	0.88	42	38
Minnesota	0.77	0.77	44	43
Mississippi	1.84	1.89	2	4
Missouri	1.25	1.34	17	17
Montana	\$ 1.46	\$ 1.67	5	6
Nebraska	1.07	1.19	25	23
Nevada	0.74	0.74	45	47
New Hampshire	0.74	0.66	46	48
New Jersey	0.66	0.62	50	50
New Mexico	\$ 2.08	\$ 2.37	1	1
New York	0.86	0.85	40	40
North Carolina	0.95	1.07	33	29
North Dakota	1.54	2.07	3	2
Ohio	0.94	1.03	34	31
Oklahoma	\$ 1.30	\$ 1.52	10	11
Oregon	0.94	0.98	36	35
Pennsylvania	1.02	1.09	30	27
Rhode Island	1.10	1.08	23	28
South Carolina	1.29	1.34	12	15
South Dakota	\$ 1.31	\$ 1.61	9	8
Tennessee	1.11	1.26	22	19
Texas	0.93	0.92	37	36
Utah	1.17	1.14	20	24
Vermont	0.94	1.13	35	26
Virginia	\$ 1.39	\$ 1.50	8	12
Washington	0.89	0.87	39	39
West Virginia	1.44	1.82	6	5
Wisconsin	0.82	0.88	43	37
Wyoming	1.02	1.06	29	30
District of Columbia	\$ 5.86	\$ 6.44	—	—

Note: Table compares the total federal taxes paid by residents of each state with federal expenditures received. See Table C17 for expenditure breakdown.

Source: Tax Foundation Special Report, No. 124, "Federal Tax Burdens and Expenditures by State," July 2003; Bureau of the Census.

## C29. Federal Individual Income Tax Rates History

### Income Years 1913 – 2004

#### 1913 – 1915 (a)

##### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
1.0%	> \$0	3.0%	> \$50,000	5.0%	> \$100,000	7.0%	> \$500,000
2.0%	> \$20,000	4.0%	> \$75,000	6.0%	> \$250,000		

Notes: Last Act to change rates or brackets: Tariff Act of October 3, 1913. Tax rates include normal tax of 1 percent.

(a) Tariff Act of October 3, 1913. Tax effective on income for last 10 months in 1913.

#### 1916

##### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
2.0%	> \$0	6.0%	> \$80,000	10.0%	> \$250,000	14.0%	> \$1,500,000
3.0%	> \$20,000	7.0%	> \$100,000	11.0%	> \$300,000	15.0%	> \$2,000,000
4.0%	> \$40,000	8.0%	> \$150,000	12.0%	> \$500,000		
5.0%	> \$60,000	9.0%	> \$200,000	13.0%	> \$1,000,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1916. Tax rates include normal tax of 2 percent.

#### 1917

##### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
2.0%	> \$0	9.0%	> \$15,000	35.0%	> \$150,000	65.0%	> \$1,000,000
4.0%	> \$2,000	12.0%	> \$20,000	41.0%	> \$200,000	66.0%	> \$1,500,000
5.0%	> \$5,000	16.0%	> \$40,000	46.0%	> \$250,000	67.0%	> \$2,000,000
6.0%	> \$7,500	21.0%	> \$60,000	50.0%	> \$300,000		
7.0%	> \$10,000	26.0%	> \$80,000	54.0%	> \$500,000		
8.0%	> \$12,500	31.0%	> \$100,000	59.0%	> \$750,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1917. Tax rates include normal tax of 2 percent for taxable income below \$2,000. For taxable income over \$2,000, the normal tax is 4 percent plus applicable surtax.

#### 1918

##### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
6.0%	> \$0	25.0%	> \$28,000	39.0%	> \$56,000	53.0%	> \$84,000
12.0%	> \$4,000	26.0%	> \$30,000	40.0%	> \$58,000	54.0%	> \$86,000
13.0%	> \$5,000	27.0%	> \$32,000	41.0%	> \$60,000	55.0%	> \$88,000
14.0%	> \$6,000	28.0%	> \$34,000	42.0%	> \$62,000	56.0%	> \$90,000
15.0%	> \$8,000	29.0%	> \$36,000	43.0%	> \$64,000	57.0%	> \$92,000
16.0%	> \$10,000	30.0%	> \$38,000	44.0%	> \$66,000	58.0%	> \$94,000
17.0%	> \$12,000	31.0%	> \$40,000	45.0%	> \$68,000	59.0%	> \$96,000
18.0%	> \$14,000	32.0%	> \$42,000	46.0%	> \$70,000	60.0%	> \$98,000
19.0%	> \$16,000	33.0%	> \$44,000	47.0%	> \$72,000	64.0%	> \$100,000
20.0%	> \$18,000	34.0%	> \$46,000	48.0%	> \$74,000	68.0%	> \$150,000
21.0%	> \$20,000	35.0%	> \$48,000	49.0%	> \$76,000	72.0%	> \$200,000
22.0%	> \$22,000	36.0%	> \$50,000	50.0%	> \$78,000	75.0%	> \$300,000
23.0%	> \$24,000	37.0%	> \$52,000	51.0%	> \$80,000	76.0%	> \$500,000
24.0%	> \$26,000	38.0%	> \$54,000	52.0%	> \$82,000	77.0%	> \$1,000,000

Notes: Last Act to change rates or brackets: Revenue Act of 1918. Tax rates include normal tax of 6 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 12 percent plus applicable surtax.

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1919 and 1920

#### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	21.0%	> \$28,000	35.0%	> \$56,000	49.0%	> \$84,000
8.0%	> \$4,000	22.0%	> \$30,000	36.0%	> \$58,000	50.0%	> \$86,000
9.0%	> \$5,000	23.0%	> \$32,000	37.0%	> \$60,000	51.0%	> \$88,000
10.0%	> \$6,000	24.0%	> \$34,000	38.0%	> \$62,000	52.0%	> \$90,000
11.0%	> \$8,000	25.0%	> \$36,000	39.0%	> \$64,000	53.0%	> \$92,000
12.0%	> \$10,000	26.0%	> \$38,000	40.0%	> \$66,000	54.0%	> \$94,000
13.0%	> \$12,000	27.0%	> \$40,000	41.0%	> \$68,000	55.0%	> \$96,000
14.0%	> \$14,000	28.0%	> \$42,000	42.0%	> \$70,000	56.0%	> \$98,000
15.0%	> \$16,000	29.0%	> \$44,000	43.0%	> \$72,000	60.0%	> \$100,000
16.0%	> \$18,000	30.0%	> \$46,000	44.0%	> \$74,000	64.0%	> \$150,000
17.0%	> \$20,000	31.0%	> \$48,000	45.0%	> \$76,000	68.0%	> \$200,000
18.0%	> \$22,000	32.0%	> \$50,000	46.0%	> \$78,000	71.0%	> \$300,000
19.0%	> \$24,000	33.0%	> \$52,000	47.0%	> \$80,000	72.0%	> \$500,000
20.0%	> \$26,000	34.0%	> \$54,000	48.0%	> \$82,000	73.0%	> \$1,000,000

Notes: Last Act to change rates or brackets: Revenue Act of 1918. Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

### 1921

#### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	21.0%	> \$28,000	35.0%	> \$56,000	49.0%	> \$84,000
8.0%	> \$4,000	22.0%	> \$30,000	36.0%	> \$58,000	50.0%	> \$86,000
9.0%	> \$5,000	23.0%	> \$32,000	37.0%	> \$60,000	51.0%	> \$88,000
10.0%	> \$6,000	24.0%	> \$34,000	38.0%	> \$62,000	52.0%	> \$90,000
11.0%	> \$8,000	25.0%	> \$36,000	39.0%	> \$64,000	53.0%	> \$92,000
12.0%	> \$10,000	26.0%	> \$38,000	40.0%	> \$66,000	54.0%	> \$94,000
13.0%	> \$12,000	27.0%	> \$40,000	41.0%	> \$68,000	55.0%	> \$96,000
14.0%	> \$14,000	28.0%	> \$42,000	42.0%	> \$70,000	56.0%	> \$98,000
15.0%	> \$16,000	29.0%	> \$44,000	43.0%	> \$72,000	60.0%	> \$100,000
16.0%	> \$18,000	30.0%	> \$46,000	44.0%	> \$74,000	64.0%	> \$150,000
17.0%	> \$20,000	31.0%	> \$48,000	45.0%	> \$76,000	68.0%	> \$200,000
18.0%	> \$22,000	32.0%	> \$50,000	46.0%	> \$78,000	71.0%	> \$300,000
19.0%	> \$24,000	33.0%	> \$52,000	47.0%	> \$80,000	72.0%	> \$500,000
20.0%	> \$26,000	34.0%	> \$54,000	48.0%	> \$82,000	73.0%	> \$1,000,000

Notes: Last Act to change rates or brackets: Revenue Act of 1921. Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

### 1922

#### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	21.0%	> \$30,000	35.0%	> \$58,000	48.0%	> \$84,000
8.0%	> \$4,000	23.0%	> \$32,000	36.0%	> \$60,000	49.0%	> \$86,000
9.0%	> \$6,000	24.0%	> \$36,000	37.0%	> \$62,000	50.0%	> \$88,000
10.0%	> \$10,000	25.0%	> \$38,000	38.0%	> \$64,000	51.0%	> \$90,000
11.0%	> \$12,000	26.0%	> \$40,000	39.0%	> \$66,000	52.0%	> \$92,000
12.0%	> \$14,000	27.0%	> \$42,000	40.0%	> \$68,000	53.0%	> \$94,000
13.0%	> \$16,000	28.0%	> \$44,000	41.0%	> \$70,000	54.0%	> \$96,000
14.0%	> \$18,000	29.0%	> \$46,000	42.0%	> \$72,000	55.0%	> \$98,000
16.0%	> \$20,000	30.0%	> \$48,000	43.0%	> \$74,000	56.0%	> \$100,000
17.0%	> \$22,000	31.0%	> \$50,000	44.0%	> \$76,000	57.0%	> \$150,000
18.0%	> \$24,000	32.0%	> \$52,000	45.0%	> \$78,000	58.0%	> \$200,000
19.0%	> \$26,000	33.0%	> \$54,000	46.0%	> \$80,000		
20.0%	> \$28,000	34.0%	> \$56,000	47.0%	> \$82,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1921. Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1923 (a)

#### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	13.0%	> \$30,000	27.0%	> \$58,000	40.0%	> \$84,000
8.0%	> \$4,000	15.0%	> \$32,000	28.0%	> \$60,000	41.0%	> \$86,000
9.0%	> \$6,000	16.0%	> \$36,000	29.0%	> \$62,000	42.0%	> \$88,000
2.0%	> \$10,000	17.0%	> \$38,000	30.0%	> \$64,000	43.0%	> \$90,000
3.0%	> \$12,000	18.0%	> \$40,000	31.0%	> \$66,000	44.0%	> \$92,000
4.0%	> \$14,000	19.0%	> \$42,000	32.0%	> \$68,000	45.0%	> \$94,000
5.0%	> \$16,000	20.0%	> \$44,000	33.0%	> \$70,000	46.0%	> \$96,000
6.0%	> \$18,000	21.0%	> \$46,000	34.0%	> \$72,000	47.0%	> \$98,000
8.0%	> \$20,000	22.0%	> \$48,000	35.0%	> \$74,000	48.0%	> \$100,000
9.0%	> \$22,000	23.0%	> \$50,000	36.0%	> \$76,000	49.0%	> \$150,000
10.0%	> \$24,000	24.0%	> \$52,000	37.0%	> \$78,000	50.0%	> \$200,000
11.0%	> \$26,000	25.0%	> \$54,000	38.0%	> \$80,000		
12.0%	> \$28,000	26.0%	> \$56,000	39.0%	> \$82,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1921. Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

(a) Tax for 1923 was reduced 25 percent by credit or refund under Revenue Act of 1924.

### 1924

#### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
2.0%	> \$0	15.0%	> \$28,000	26.0%	> \$56,000	37.0%	> \$84,000
4.0%	> \$4,000	16.0%	> \$30,000	27.0%	> \$58,000	38.0%	> \$88,000
6.0%	> \$8,000	17.0%	> \$34,000	28.0%	> \$62,000	39.0%	> \$90,000
7.0%	> \$10,000	18.0%	> \$36,000	29.0%	> \$64,000	40.0%	> \$92,000
8.0%	> \$14,000	19.0%	> \$38,000	30.0%	> \$66,000	41.0%	> \$94,000
9.0%	> \$16,000	20.0%	> \$42,000	31.0%	> \$68,000	42.0%	> \$96,000
10.0%	> \$18,000	21.0%	> \$44,000	32.0%	> \$70,000	43.0%	> \$100,000
11.0%	> \$20,000	22.0%	> \$46,000	33.0%	> \$74,000	44.0%	> \$200,000
12.0%	> \$22,000	23.0%	> \$48,000	34.0%	> \$76,000	45.0%	> \$300,000
13.0%	> \$24,000	24.0%	> \$50,000	35.0%	> \$80,000	46.0%	> \$500,000
14.0%	> \$26,000	25.0%	> \$52,000	36.0%	> \$82,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1924. Tax rates include normal tax of 2 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 4 percent. For taxable income over \$8,000 the normal tax is 6 percent plus applicable surtax.

### 1925 – 1931 (a)

#### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
1.5%	> \$0	9.0%	> \$18,000	15.0%	> \$36,000	21.0%	> \$60,000
3.0%	> \$4,000	10.0%	> \$20,000	16.0%	> \$40,000	22.0%	> \$64,000
5.0%	> \$8,000	11.0%	> \$22,000	17.0%	> \$44,000	23.0%	> \$70,000
6.0%	> \$10,000	12.0%	> \$24,000	18.0%	> \$48,000	24.0%	> \$80,000
7.0%	> \$14,000	13.0%	> \$28,000	19.0%	> \$52,000	25.0%	> \$100,000
8.0%	> \$16,000	14.0%	> \$32,000	20.0%	> \$56,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1926. Tax rates include normal tax of 1.5 percent for taxable income below \$4,000. For taxable income between \$4,000 and \$8,000, the normal tax is 3 percent. For taxable income over \$8,000 the normal tax is 5 percent plus applicable surtax.

(a) Reduced by 1 percentage point for 1929 by Joint Resolution of Congress, No. 133, approved by President December 16, 1929.

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1932 and 1933

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	23.0%	> \$32,000	37.0%	> \$62,000	51.0%	> \$90,000
8.0%	> \$4,000	24.0%	> \$36,000	38.0%	> \$64,000	52.0%	> \$92,000
9.0%	> \$6,000	25.0%	> \$38,000	39.0%	> \$66,000	53.0%	> \$94,000
10.0%	> \$10,000	26.0%	> \$40,000	40.0%	> \$68,000	54.0%	> \$96,000
11.0%	> \$12,000	27.0%	> \$42,000	41.0%	> \$70,000	55.0%	> \$98,000
12.0%	> \$14,000	28.0%	> \$44,000	42.0%	> \$72,000	56.0%	> \$100,000
13.0%	> \$16,000	29.0%	> \$46,000	43.0%	> \$74,000	57.0%	> \$102,000
14.0%	> \$18,000	30.0%	> \$48,000	44.0%	> \$76,000	58.0%	> \$104,000
16.0%	> \$20,000	31.0%	> \$50,000	45.0%	> \$78,000	59.0%	> \$106,000
17.0%	> \$22,000	32.0%	> \$52,000	46.0%	> \$80,000	60.0%	> \$108,000
18.0%	> \$24,000	33.0%	> \$54,000	47.0%	> \$82,000	61.0%	> \$110,000
19.0%	> \$26,000	34.0%	> \$56,000	48.0%	> \$84,000	62.0%	> \$112,000
20.0%	> \$28,000	35.0%	> \$58,000	49.0%	> \$86,000	63.0%	> \$114,000
21.0%	> \$30,000	36.0%	> \$60,000	50.0%	> \$88,000		

Note: Tax rates include normal tax of 4 percent for taxable income below \$4,000. For taxable income over \$4,000, the normal tax is 8 percent plus applicable surtax.

### 1934 and 1935

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	17.0%	> \$18,000	37.0%	> \$56,000	58.0%	> \$200,000
8.0%	> \$4,000	19.0%	> \$20,000	40.0%	> \$62,000	59.0%	> \$300,000
9.0%	> \$6,000	21.0%	> \$22,000	43.0%	> \$68,000	60.0%	> \$400,000
10.0%	> \$8,000	23.0%	> \$26,000	46.0%	> \$74,000	61.0%	> \$500,000
11.0%	> \$10,000	25.0%	> \$32,000	49.0%	> \$80,000	62.0%	> \$750,000
12.0%	> \$12,000	28.0%	> \$38,000	54.0%	> \$90,000	63.0%	> \$1,000,000
13.0%	> \$14,000	31.0%	> \$44,000	56.0%	> \$100,000		
15.0%	> \$16,000	34.0%	> \$50,000	57.0%	> \$150,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1934. Tax rates include normal tax of 4 percent plus applicable surtax.

### 1936 and 1937

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	19.0%	> \$20,000	47.0%	> \$68,000	72.0%	> \$400,000
8.0%	> \$4,000	21.0%	> \$22,000	51.0%	> \$74,000	74.0%	> \$500,000
9.0%	> \$6,000	23.0%	> \$26,000	55.0%	> \$80,000	76.0%	> \$750,000
10.0%	> \$8,000	25.0%	> \$32,000	59.0%	> \$90,000	77.0%	> \$1,000,000
11.0%	> \$10,000	28.0%	> \$38,000	62.0%	> \$100,000	78.0%	> \$2,000,000
12.0%	> \$12,000	31.0%	> \$44,000	64.0%	> \$150,000	79.0%	> \$5,000,000
13.0%	> \$14,000	35.0%	> \$50,000	66.0%	> \$200,000		
15.0%	> \$16,000	39.0%	> \$56,000	68.0%	> \$250,000		
17.0%	> \$18,000	43.0%	> \$62,000	70.0%	> \$300,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1936. Tax rates include normal tax of 4 percent plus applicable surtax.

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1938 and 1939

#### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	19.0%	> \$20,000	47.0%	> \$68,000	72.0%	> \$400,000
8.0%	> \$4,000	21.0%	> \$22,000	51.0%	> \$74,000	74.0%	> \$500,000
9.0%	> \$6,000	23.0%	> \$26,000	55.0%	> \$80,000	76.0%	> \$750,000
10.0%	> \$8,000	25.0%	> \$32,000	59.0%	> \$90,000	77.0%	> \$1,000,000
11.0%	> \$10,000	28.0%	> \$38,000	62.0%	> \$100,000	78.0%	> \$2,000,000
12.0%	> \$12,000	31.0%	> \$44,000	64.0%	> \$150,000	79.0%	> \$5,000,000
13.0%	> \$14,000	35.0%	> \$50,000	66.0%	> \$200,000		
15.0%	> \$16,000	39.0%	> \$56,000	68.0%	> \$250,000		
17.0%	> \$18,000	43.0%	> \$62,000	70.0%	> \$300,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1938. Tax rates include normal tax of 4 percent plus applicable surtax.

### 1940 (a)

#### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
4.0%	> \$0	25.0%	> \$18,000	51.0%	> \$60,000	70.0%	> \$300,000
8.0%	> \$4,000	28.0%	> \$20,000	54.0%	> \$70,000	72.0%	> \$400,000
10.0%	> \$6,000	31.0%	> \$22,000	57.0%	> \$80,000	74.0%	> \$500,000
12.0%	> \$8,000	34.0%	> \$26,000	60.0%	> \$90,000	76.0%	> \$750,000
14.0%	> \$10,000	37.0%	> \$32,000	62.0%	> \$100,000	77.0%	> \$1,000,000
16.0%	> \$12,000	40.0%	> \$38,000	64.0%	> \$150,000	78.0%	> \$2,000,000
19.0%	> \$14,000	44.0%	> \$44,000	66.0%	> \$200,000	79.0%	> \$5,000,000
22.0%	> \$16,000	48.0%	> \$50,000	68.0%	> \$250,000		

Notes: Last Act to change rates or brackets: Revenue Act of 1940. Tax rates include normal tax of 4 percent plus applicable surtax.

(a) In 1940 there was a defense tax of 10 percent of normal tax and surtax (limited to 10 percent of excess of net income over sum of normal tax and surtax).

### 1941

#### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
10.0%	> \$0	39.0%	> \$16,000	61.0%	> \$50,000	73.0%	> \$250,000
13.0%	> \$2,000	42.0%	> \$18,000	63.0%	> \$60,000	75.0%	> \$300,000
17.0%	> \$4,000	45.0%	> \$20,000	65.0%	> \$70,000	76.0%	> \$400,000
21.0%	> \$6,000	48.0%	> \$22,000	67.0%	> \$80,000	77.0%	> \$500,000
25.0%	> \$8,000	51.0%	> \$26,000	68.0%	> \$90,000	78.0%	> \$750,000
29.0%	> \$10,000	54.0%	> \$32,000	69.0%	> \$100,000	79.0%	> \$1,000,000
33.0%	> \$12,000	57.0%	> \$38,000	70.0%	> \$150,000	80.0%	> \$2,000,000
36.0%	> \$14,000	59.0%	> \$44,000	71.0%	> \$200,000	81.0%	> \$5,000,000

Notes: Last Act to change rates or brackets: Revenue Act of 1941. Tax rates include normal tax of 4 percent plus applicable surtax.

### 1942 and 1943 (a)

#### All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
19.0%	> \$0	42.0%	> \$12,000	61.0%	> \$26,000	78.0%	> \$70,000
22.0%	> \$2,000	46.0%	> \$14,000	64.0%	> \$32,000	81.0%	> \$80,000
26.0%	> \$4,000	49.0%	> \$16,000	67.0%	> \$38,000	83.0%	> \$90,000
30.0%	> \$6,000	52.0%	> \$18,000	69.0%	> \$44,000	85.0%	> \$100,000
34.0%	> \$8,000	55.0%	> \$20,000	72.0%	> \$50,000	87.0%	> \$150,000
38.0%	> \$10,000	58.0%	> \$22,000	75.0%	> \$60,000	88.0%	> \$200,000

Notes: Last Act to change rates or brackets: Revenue Act of 1942. Tax rates include normal tax of 6 percent plus applicable surtax.

(a) In 1943 there was a Victory tax of 5 percent of income in excess of \$624 less credits of 25 percent of the tax for single persons, 40 percent for married persons or head of households, and 2 percent for each dependent, with maximum credits of \$500, \$1

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1944 – 1945 (a)

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
23.0%	> \$0	46.0%	> \$12,000	65.0%	> \$26,000	84.0%	> \$70,000
25.0%	> \$2,000	50.0%	> \$14,000	68.0%	> \$32,000	87.0%	> \$80,000
29.0%	> \$4,000	53.0%	> \$16,000	72.0%	> \$38,000	90.0%	> \$90,000
33.0%	> \$6,000	56.0%	> \$18,000	75.0%	> \$44,000	92.0%	> \$100,000
37.0%	> \$8,000	59.0%	> \$20,000	78.0%	> \$50,000	93.0%	> \$150,000
41.0%	> \$10,000	62.0%	> \$22,000	81.0%	> \$60,000	94.0%	> \$200,000

Notes: Last Act to change rates or brackets: Individual Income Tax Act of 1944. Tax rates include normal tax of 3 percent plus applicable surtax.

(a) The maximum effective rates of the income tax on net income is 90 percent in 1944 and 1945.

### 1946 – 1948 (a) (b) (c)

All Taxpayers

Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
20.0%	> \$0	43.0%	> \$12,000	62.0%	> \$26,000	81.0%	> \$70,000
22.0%	> \$2,000	47.0%	> \$14,000	65.0%	> \$32,000	84.0%	> \$80,000
26.0%	> \$4,000	50.0%	> \$16,000	69.0%	> \$38,000	87.0%	> \$90,000
30.0%	> \$6,000	53.0%	> \$18,000	72.0%	> \$44,000	89.0%	> \$100,000
34.0%	> \$8,000	56.0%	> \$20,000	75.0%	> \$50,000	90.0%	> \$150,000
38.0%	> \$10,000	59.0%	> \$22,000	78.0%	> \$60,000	91.0%	> \$200,000

Notes: Last Act to change rates or brackets: Revenue Act of 1945. Tax rates include normal tax of 3 percent plus applicable surtax.

(a) Tentative rate. The tax computed at these rates was reduced by 5 percent in 1946 and 1947.

(b) The maximum effective rates of the income tax on net income is 85.5 percent in 1946 and 1947.

(c) The maximum effective rates of the income tax on net income is 77 percent in 1948

### 1949 – 1951 (a) (b) (c) (d) (e)

Married Filing Jointly	Married Filing Separately		Single		Head of Household		
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
Apply tax rates and brackets listed under Married Filing Separately to one-half of taxable income.		20.4%	> \$0	Same as Married Filing Separately		Same as Married Filing Separately	
		22.4%	> \$2,000				
		27.0%	> \$4,000				
		30.0%	> \$6,000				
		35.0%	> \$8,000				
		39.0%	> \$10,000				
		43.0%	> \$12,000				
		48.0%	> \$14,000				
		51.0%	> \$16,000				
		54.0%	> \$18,000				
		57.0%	> \$20,000				
		60.0%	> \$22,000				
		63.0%	> \$26,000				
		66.0%	> \$32,000				
		69.0%	> \$38,000				
		73.0%	> \$44,000				
		75.0%	> \$50,000				
	78.0%	> \$60,000					
	82.0%	> \$70,000					
	84.0%	> \$80,000					
	87.0%	> \$90,000					
	89.0%	> \$100,000					
	90.0%	> \$150,000					
	91.0%	> \$200,000					

Notes: Last Act to change rates or brackets: Revenue Act of 1948. Tax rates include normal tax of 3 percent plus applicable surtax.

(a) The Revenue Act of 1948 provided for income-splitting by married couples.

(b) The maximum effective rates of the income tax on net income is 77 percent ion 1949.

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1949 – 1951 (continued)

- (c) The maximum effective rates of the income tax on net income is 87.2 percent in 1951 and 1950.
- (d) Tentative rate. Reductions for 1949 were 17 percent of total normal tax and surtax up to \$400, 12 percent of tax from \$400 to \$100,000, and 9.75 percent of tax in excess of \$100,000.
- (e) Tentative rate. Reductions for 1950 were 13 percent of total normal tax and surtax up to \$400, 9 percent of tax from \$400 to \$100,000, and 7.3 percent of tax in excess of \$100,000.

### 1952 – 1953 (a) (b) (c)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
		22.2%	> \$0			22.2%	> \$0
Apply tax rates and brackets listed under Married Filing Separately to one-half of taxable income.		24.6%	> \$2,000	Same as Married Filing Separately		23.4%	> \$2,000
		29.0%	> \$4,000		27.0%	> \$4,000	
		34.0%	> \$6,000		29.0%	> \$6,000	
		38.0%	> \$8,000		34.0%	> \$8,000	
		42.0%	> \$10,000		35.0%	> \$10,000	
		48.0%	> \$12,000		41.0%	> \$12,000	
		53.0%	> \$14,000		44.0%	> \$14,000	
		56.0%	> \$16,000		47.0%	> \$16,000	
		59.0%	> \$18,000		48.0%	> \$18,000	
		62.0%	> \$20,000		52.0%	> \$20,000	
		66.0%	> \$22,000		54.0%	> \$22,000	
		67.0%	> \$26,000		57.0%	> \$24,000	
		68.0%	> \$32,000		60.0%	> \$28,000	
		72.0%	> \$38,000		63.0%	> \$32,000	
		75.0%	> \$44,000		66.0%	> \$38,000	
		77.0%	> \$50,000		71.0%	> \$44,000	
		80.0%	> \$60,000		72.0%	> \$50,000	
		83.0%	> \$70,000		73.0%	> \$60,000	
		85.0%	> \$80,000		77.0%	> \$70,000	
		88.0%	> \$90,000		79.0%	> \$80,000	
	90.0%	> \$100,000	81.0%	> \$90,000			
	91.0%	> \$150,000	85.0%	> \$100,000			
	92.0%	> \$200,000	88.0%	> \$150,000			
			91.0%	> \$200,000			
			92.0%	> \$300,000			

- Notes: Last Act to change rates or brackets: Revenue Act of 1951. Tax rates include normal tax of 3 percent plus applicable surtax.
- (a) The Revenue Act of 1951 provided special rates for head of household filers.
- (b) The maximum effective rates of the income tax on net income is 88 percent in 1953 and 1952..
- (c) The maximum effective rates of the income tax on net income is 87.2 percent in 1951.

### 1954 (a)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
		20.0%	> \$0			20.0%	> \$0
Apply tax rates and brackets listed under Married Filing Separately to one-half of taxable income.		22.0%	> \$2,000	Same as Married Filing Separately		21.0%	> \$2,000
		26.0%	> \$4,000		24.0%	> \$4,000	
		30.0%	> \$6,000		26.0%	> \$6,000	
		34.0%	> \$8,000		30.0%	> \$8,000	
		38.0%	> \$10,000		32.0%	> \$10,000	
		43.0%	> \$12,000		36.0%	> \$12,000	
		47.0%	> \$14,000		39.0%	> \$14,000	
		50.0%	> \$16,000		42.0%	> \$16,000	
		53.0%	> \$18,000		43.0%	> \$18,000	
		56.0%	> \$20,000		47.0%	> \$20,000	
		59.0%	> \$22,000		49.0%	> \$22,000	
		62.0%	> \$26,000		52.0%	> \$24,000	
		65.0%	> \$32,000		54.0%	> \$28,000	
		69.0%	> \$38,000		58.0%	> \$32,000	
		72.0%	> \$44,000		62.0%	> \$38,000	
		75.0%	> \$50,000		66.0%	> \$44,000	

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## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1954 (continued)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
		78.0%	> \$60,000			68.0%	> \$50,000
Apply tax rates and brackets listed under Married Filing Separately to one-half of taxable income.		81.0%	> \$70,000	Same as Married Filing Separately		71.0%	> \$60,000
		84.0%	> \$80,000		74.0%	> \$70,000	
		87.0%	> \$90,000		76.0%	> \$80,000	
		89.0%	> \$100,000		80.0%	> \$90,000	
		90.0%	> \$150,000		83.0%	> \$100,000	
		91.0%	> \$200,000		87.0%	> \$150,000	
					90.0%	> \$200,000	
				91.0%	> \$300,000		

Notes: Last Act to change rates or brackets: Internal Revenue Code of 1954. The 3-percent normal tax and the surtax were combined into a single set of rates.

(a) The maximum effective rate of the income tax on net income was 87 percent in 1954.

### 1955 – 1963

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
20.0%	> \$0	20.0%	> \$0			20.0%	> \$0
22.0%	> \$4,000	22.0%	> \$2,000	Same as Married Filing Separately		21.0%	> \$2,000
26.0%	> \$8,000	26.0%	> \$4,000		24.0%	> \$4,000	
30.0%	> \$12,000	30.0%	> \$6,000			26.0%	> \$6,000
34.0%	> \$16,000	34.0%	> \$8,000			30.0%	> \$8,000
38.0%	> \$20,000	38.0%	> \$10,000			32.0%	> \$10,000
43.0%	> \$24,000	43.0%	> \$12,000			36.0%	> \$12,000
47.0%	> \$28,000	47.0%	> \$14,000			39.0%	> \$14,000
50.0%	> \$32,000	50.0%	> \$16,000			42.0%	> \$16,000
53.0%	> \$36,000	53.0%	> \$18,000			43.0%	> \$18,000
56.0%	> \$40,000	56.0%	> \$20,000			47.0%	> \$20,000
59.0%	> \$44,000	59.0%	> \$22,000			49.0%	> \$22,000
62.0%	> \$52,000	62.0%	> \$26,000			52.0%	> \$24,000
65.0%	> \$64,000	65.0%	> \$32,000			54.0%	> \$28,000
69.0%	> \$76,000	69.0%	> \$38,000			58.0%	> \$32,000
72.0%	> \$88,000	72.0%	> \$44,000			62.0%	> \$38,000
75.0%	> \$100,000	75.0%	> \$50,000			66.0%	> \$44,000
78.0%	> \$120,000	78.0%	> \$60,000			68.0%	> \$50,000
81.0%	> \$140,000	81.0%	> \$70,000			71.0%	> \$60,000
84.0%	> \$160,000	84.0%	> \$80,000			74.0%	> \$70,000
87.0%	> \$180,000	87.0%	> \$90,000			76.0%	> \$80,000
89.0%	> \$200,000	89.0%	> \$100,000			80.0%	> \$90,000
90.0%	> \$300,000	90.0%	> \$150,000			83.0%	> \$100,000
91.0%	> \$400,000	91.0%	> \$200,000			87.0%	> \$150,000
						90.0%	> \$200,000
						91.0%	> \$300,000

Note: Last Act to change rates or brackets: Internal Revenue Code of 1954.

(a) Under the Internal Revenue Code of 1954, the maximum tax was 87 percent of taxable income.

### 1964

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
16.0%	> \$0	16.0%	> \$0			16.0%	> \$0
16.5%	> \$1,000	16.5%	> \$500	Same as Married Filing Separately		17.5%	> \$1,000
17.5%	> \$2,000	17.5%	> \$1,000		19.0%	> \$2,000	
18.0%	> \$3,000	18.0%	> \$1,500			22.0%	> \$4,000
20.0%	> \$4,000	20.0%	> \$2,000			23.0%	> \$6,000
23.5%	> \$8,000	23.5%	> \$4,000			27.0%	> \$8,000
27.0%	> \$12,000	27.0%	> \$6,000			29.0%	> \$10,000
30.5%	> \$16,000	30.5%	> \$8,000			32.0%	> \$12,000

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## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1964 (continued)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
34.0%	> \$20,000	34.0%	> \$10,000			34.0%	> \$14,000
37.5%	> \$24,000	37.5%	> \$12,000			37.5%	> \$16,000
41.0%	> \$28,000	41.0%	> \$14,000	Same as Married Filing Separately		39.0%	> \$18,000
44.5%	> \$32,000	44.5%	> \$16,000		42.5%	> \$20,000	
47.5%	> \$36,000	47.5%	> \$18,000			43.5%	> \$22,000
50.5%	> \$40,000	50.5%	> \$20,000			45.5%	> \$24,000
53.5%	> \$44,000	53.5%	> \$22,000			47.0%	> \$26,000
56.0%	> \$52,000	56.0%	> \$26,000			48.5%	> \$28,000
58.5%	> \$64,000	58.5%	> \$32,000			51.5%	> \$32,000
61.0%	> \$76,000	61.0%	> \$38,000			53.0%	> \$36,000
63.5%	> \$88,000	63.5%	> \$44,000			54.0%	> \$38,000
66.0%	> \$100,000	66.0%	> \$50,000			56.0%	> \$40,000
68.5%	> \$120,000	68.5%	> \$60,000			58.5%	> \$44,000
71.0%	> \$140,000	71.0%	> \$70,000			59.5%	> \$50,000
73.5%	> \$160,000	73.5%	> \$80,000			61.0%	> \$52,000
75.0%	> \$180,000	75.0%	> \$90,000			62.0%	> \$60,000
76.5%	> \$200,000	76.5%	> \$100,000			63.5%	> \$64,000
77.0%	> \$400,000	77.0%	> \$200,000			65.0%	> \$70,000
						66.0%	> \$76,000
						67.0%	> \$80,000
						69.0%	> \$88,000
						69.5%	> \$90,000
						71.0%	> \$100,000
						72.5%	> \$120,000
						74.0%	> \$140,000
						75.0%	> \$160,000
						75.5%	> \$180,000
						77.0%	> \$200,000

Note: Last Act to change rates or brackets: Revenue Act of 1964.

### 1965 – 1969

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
14.0%	> \$0	14.0%	> \$0			14.0%	> \$0
15.0%	> \$1,000	15.0%	> \$500			16.0%	> \$1,000
16.0%	> \$2,000	16.0%	> \$1,000	Same as Married Filing Separately		18.0%	> \$2,000
17.0%	> \$3,000	17.0%	> \$1,500		20.0%	> \$4,000	
19.0%	> \$4,000	19.0%	> \$2,000			22.0%	> \$6,000
22.0%	> \$8,000	22.0%	> \$4,000			25.0%	> \$8,000
25.0%	> \$12,000	25.0%	> \$6,000			27.0%	> \$10,000
28.0%	> \$16,000	28.0%	> \$8,000			31.0%	> \$12,000
32.0%	> \$20,000	32.0%	> \$10,000			32.0%	> \$14,000
36.0%	> \$24,000	36.0%	> \$12,000			35.0%	> \$16,000
39.0%	> \$28,000	39.0%	> \$14,000			36.0%	> \$18,000
42.0%	> \$32,000	42.0%	> \$16,000			40.0%	> \$20,000
45.0%	> \$36,000	45.0%	> \$18,000			41.0%	> \$22,000
48.0%	> \$40,000	48.0%	> \$20,000			43.0%	> \$24,000
50.0%	> \$44,000	50.0%	> \$22,000			45.0%	> \$26,000
53.0%	> \$52,000	53.0%	> \$26,000			46.0%	> \$28,000
55.0%	> \$64,000	55.0%	> \$32,000			48.0%	> \$32,000
58.0%	> \$76,000	58.0%	> \$38,000			50.0%	> \$36,000
60.0%	> \$88,000	60.0%	> \$44,000			52.0%	> \$38,000
62.0%	> \$100,000	62.0%	> \$50,000			53.0%	> \$40,000
64.0%	> \$120,000	64.0%	> \$60,000			55.0%	> \$44,000
66.0%	> \$140,000	66.0%	> \$70,000			56.0%	> \$50,000
68.0%	> \$160,000	68.0%	> \$80,000			58.0%	> \$52,000
69.0%	> \$180,000	69.0%	> \$90,000			59.0%	> \$64,000

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1965 – 1969 (continued)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
70.0%	> \$200,000	70.0%	> \$100,000	Same as Married Filing Separately		61.0%	> \$70,000
						62.0%	> \$76,000
						63.0%	> \$80,000
						64.0%	> \$88,000
						66.0%	> \$100,000
						67.0%	> \$120,000
						68.0%	> \$140,000
						69.0%	> \$160,000
						70.0%	> \$180,000

Notes: Last Act to change rates or brackets: Revenue Act of 1964. Effects of both the 7.5 percent surtax imposed in 1968 and the 10 percent surtax imposed in 1969 are excluded.

### 1970 – 1976

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
14.0%	> \$0	14.0%	> \$0	14.0%	> \$0	14.0%	> \$0
15.0%	> \$1,000	15.0%	> \$500	15.0%	> \$500	16.0%	> \$1,000
16.0%	> \$2,000	16.0%	> \$1,000	16.0%	> \$1,000	18.0%	> \$2,000
17.0%	> \$3,000	17.0%	> \$1,500	17.0%	> \$1,500	19.0%	> \$4,000
19.0%	> \$4,000	19.0%	> \$2,000	19.0%	> \$2,000	22.0%	> \$6,000
22.0%	> \$8,000	22.0%	> \$4,000	21.0%	> \$4,000	23.0%	> \$8,000
25.0%	> \$12,000	25.0%	> \$6,000	24.0%	> \$6,000	25.0%	> \$10,000
28.0%	> \$16,000	28.0%	> \$8,000	25.0%	> \$8,000	27.0%	> \$12,000
32.0%	> \$20,000	32.0%	> \$10,000	27.0%	> \$10,000	28.0%	> \$14,000
36.0%	> \$24,000	36.0%	> \$12,000	29.0%	> \$12,000	31.0%	> \$16,000
39.0%	> \$28,000	39.0%	> \$14,000	31.0%	> \$14,000	32.0%	> \$18,000
42.0%	> \$32,000	42.0%	> \$16,000	34.0%	> \$16,000	35.0%	> \$20,000
45.0%	> \$36,000	45.0%	> \$18,000	36.0%	> \$18,000	36.0%	> \$22,000
48.0%	> \$40,000	48.0%	> \$20,000	38.0%	> \$20,000	38.0%	> \$24,000
50.0%	> \$44,000	50.0%	> \$22,000	40.0%	> \$22,000	41.0%	> \$26,000
53.0%	> \$52,000	53.0%	> \$26,000	45.0%	> \$26,000	42.0%	> \$28,000
55.0%	> \$64,000	55.0%	> \$32,000	50.0%	> \$32,000	45.0%	> \$32,000
58.0%	> \$76,000	58.0%	> \$38,000	55.0%	> \$38,000	48.0%	> \$36,000
60.0%	> \$88,000	60.0%	> \$44,000	60.0%	> \$44,000	51.0%	> \$38,000
62.0%	> \$100,000	62.0%	> \$50,000	62.0%	> \$50,000	52.0%	> \$40,000
64.0%	> \$120,000	64.0%	> \$60,000	64.0%	> \$60,000	55.0%	> \$44,000
66.0%	> \$140,000	66.0%	> \$70,000	66.0%	> \$70,000	56.0%	> \$50,000
68.0%	> \$160,000	68.0%	> \$80,000	68.0%	> \$80,000	58.0%	> \$52,000
69.0%	> \$180,000	69.0%	> \$90,000	69.0%	> \$90,000	59.0%	> \$64,000
70.0%	> \$200,000	70.0%	> \$100,000	70.0%	> \$100,000	61.0%	> \$70,000
						62.0%	> \$76,000
						63.0%	> \$80,000
						64.0%	> \$88,000
						66.0%	> \$100,000
						67.0%	> \$120,000
						68.0%	> \$140,000
						69.0%	> \$160,000
						70.0%	> \$180,000

Notes: Last Act to change rates or brackets: Tax Reform Act of 1969, which provided lower tax rates for single filers. Effect of 2.5 percent surtax in 1970 excluded.

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1977

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
14.0%	> \$3,200	14.0%	> \$1,600	14.0%	> \$2,200	14.0%	> \$2,200
15.0%	> \$4,200	15.0%	> \$2,100	15.0%	> \$2,700	16.0%	> \$3,200
16.0%	> \$5,200	16.0%	> \$2,600	16.0%	> \$3,200	18.0%	> \$4,200
17.0%	> \$6,200	17.0%	> \$3,100	17.0%	> \$3,700	19.0%	> \$6,200
19.0%	> \$7,200	19.0%	> \$3,600	19.0%	> \$4,200	22.0%	> \$8,200
22.0%	> \$11,200	22.0%	> \$5,600	21.0%	> \$6,200	23.0%	> \$10,200
25.0%	> \$15,200	25.0%	> \$7,600	24.0%	> \$8,200	25.0%	> \$12,200
28.0%	> \$19,200	28.0%	> \$9,500	25.0%	> \$10,200	27.0%	> \$14,200
32.0%	> \$23,200	32.0%	> \$11,600	27.0%	> \$12,200	28.0%	> \$16,200
36.0%	> \$27,200	36.0%	> \$13,600	29.0%	> \$14,200	31.0%	> \$18,200
39.0%	> \$31,200	39.0%	> \$15,600	31.0%	> \$16,200	32.0%	> \$20,200
42.0%	> \$35,200	42.0%	> \$17,600	34.0%	> \$18,200	35.0%	> \$22,200
45.0%	> \$39,200	45.0%	> \$19,600	36.0%	> \$20,200	36.0%	> \$24,200
48.0%	> \$43,200	48.0%	> \$21,600	38.0%	> \$22,200	38.0%	> \$26,200
50.0%	> \$47,200	50.0%	> \$23,600	40.0%	> \$24,200	41.0%	> \$28,200
53.0%	> \$55,200	53.0%	> \$27,600	45.0%	> \$28,200	42.0%	> \$30,200
55.0%	> \$67,200	55.0%	> \$33,600	50.0%	> \$34,200	45.0%	> \$34,200
58.0%	> \$79,200	58.0%	> \$39,600	55.0%	> \$40,200	48.0%	> \$38,200
60.0%	> \$91,200	60.0%	> \$45,600	60.0%	> \$46,200	51.0%	> \$40,200
62.0%	> \$103,200	62.0%	> \$51,600	62.0%	> \$52,200	52.0%	> \$42,200
64.0%	> \$123,200	64.0%	> \$61,600	64.0%	> \$62,200	55.0%	> \$46,200
66.0%	> \$143,200	66.0%	> \$71,600	66.0%	> \$72,200	56.0%	> \$52,200
68.0%	> \$163,200	68.0%	> \$81,600	68.0%	> \$82,200	58.0%	> \$54,200
69.0%	> \$183,200	69.0%	> \$91,600	69.0%	> \$92,200	59.0%	> \$66,200
70.0%	> \$203,200	70.0%	> \$101,600	70.0%	> \$102,200	61.0%	> \$72,200
						62.0%	> \$78,200
						63.0%	> \$82,200
						64.0%	> \$90,200
						66.0%	> \$102,200
						67.0%	> \$122,200
						68.0%	> \$142,200
						69.0%	> \$162,200
						70.0%	> \$182,200

Note: Last Act to change rates or brackets: Tax Reform Act of 1976.

### 1978

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
14.0%	> \$3,200	14.0%	> \$1,600	14.0%	> \$2,200	14.0%	> \$2,200
15.0%	> \$4,200	15.0%	> \$2,100	15.0%	> \$2,700	16.0%	> \$3,200
16.0%	> \$5,200	16.0%	> \$2,600	16.0%	> \$3,200	18.0%	> \$4,200
17.0%	> \$6,200	17.0%	> \$3,100	17.0%	> \$3,700	19.0%	> \$6,200
19.0%	> \$7,200	19.0%	> \$3,600	19.0%	> \$4,200	22.0%	> \$8,200
22.0%	> \$11,200	22.0%	> \$5,600	21.0%	> \$6,200	23.0%	> \$10,200
25.0%	> \$15,200	25.0%	> \$7,600	24.0%	> \$8,200	25.0%	> \$12,200
28.0%	> \$19,200	28.0%	> \$9,500	25.0%	> \$10,200	27.0%	> \$14,200
32.0%	> \$23,200	32.0%	> \$11,600	27.0%	> \$12,200	28.0%	> \$16,200
36.0%	> \$27,200	36.0%	> \$13,600	29.0%	> \$14,200	31.0%	> \$18,200
39.0%	> \$31,200	39.0%	> \$15,600	31.0%	> \$16,200	32.0%	> \$20,200
42.0%	> \$35,200	42.0%	> \$17,600	34.0%	> \$18,200	35.0%	> \$22,200
45.0%	> \$39,200	45.0%	> \$19,600	36.0%	> \$20,200	36.0%	> \$24,200
48.0%	> \$43,200	48.0%	> \$21,600	38.0%	> \$22,200	38.0%	> \$26,200
50.0%	> \$47,200	50.0%	> \$23,600	40.0%	> \$24,200	41.0%	> \$28,200
53.0%	> \$55,200	53.0%	> \$27,600	45.0%	> \$28,200	42.0%	> \$30,200
55.0%	> \$67,200	55.0%	> \$33,600	50.0%	> \$34,200	45.0%	> \$34,200
58.0%	> \$79,200	58.0%	> \$39,600	55.0%	> \$40,200	48.0%	> \$38,200
60.0%	> \$91,200	60.0%	> \$45,600	60.0%	> \$46,200	51.0%	> \$40,200

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1978 (continued)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
62.0%	> \$103,200	62.0%	> \$51,600	62.0%	> \$52,200	52.0%	> \$42,200
64.0%	> \$123,200	64.0%	> \$61,600	64.0%	> \$62,200	55.0%	> \$46,200
66.0%	> \$143,200	66.0%	> \$71,600	66.0%	> \$72,200	56.0%	> \$52,200
68.0%	> \$163,200	68.0%	> \$81,600	68.0%	> \$82,200	58.0%	> \$54,200
69.0%	> \$183,200	69.0%	> \$91,600	69.0%	> \$92,200	59.0%	> \$66,200
70.0%	> \$203,200	70.0%	> \$101,600	70.0%	> \$102,200	61.0%	> \$72,200
						62.0%	> \$78,200
						63.0%	> \$82,200
						64.0%	> \$90,200
						66.0%	> \$102,200
						67.0%	> \$122,200
						68.0%	> \$142,200
						69.0%	> \$162,200
						70.0%	> \$182,200

Note: Last Act to change rates or brackets: Tax Reduction and Simplification Act of 1977.

### 1979 – 1981

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
14.0%	> \$3,400	14.0%	> \$1,700	14.0%	> \$2,300	14.0%	> \$2,300
16.0%	> \$5,500	16.0%	> \$2,750	16.0%	> \$3,400	16.0%	> \$4,400
18.0%	> \$7,600	18.0%	> \$3,800	18.0%	> \$4,400	18.0%	> \$6,500
21.0%	> \$11,900	21.0%	> \$5,950	19.0%	> \$6,500	22.0%	> \$8,700
24.0%	> \$16,000	24.0%	> \$8,000	21.0%	> \$8,500	24.0%	> \$11,800
28.0%	> \$20,200	28.0%	> \$10,100	24.0%	> \$10,800	26.0%	> \$15,000
32.0%	> \$24,600	32.0%	> \$12,300	26.0%	> \$12,900	31.0%	> \$18,200
37.0%	> \$29,900	37.0%	> \$14,950	30.0%	> \$15,000	36.0%	> \$23,500
43.0%	> \$35,200	43.0%	> \$17,600	34.0%	> \$18,200	42.0%	> \$28,800
49.0%	> \$45,800	49.0%	> \$22,900	39.0%	> \$23,500	46.0%	> \$34,100
54.0%	> \$60,000	54.0%	> \$30,000	44.0%	> \$28,800	54.0%	> \$44,700
59.0%	> \$85,600	59.0%	> \$42,800	49.0%	> \$34,100	59.0%	> \$60,600
64.0%	> \$109,400	64.0%	> \$54,700	55.0%	> \$41,500	63.0%	> \$81,800
68.0%	> \$162,400	68.0%	> \$81,200	63.0%	> \$55,300	68.0%	> \$108,300
70.0%	> \$215,400	70.0%	> \$107,700	68.0%	> \$81,800	70.0%	> \$161,300
				70.0%	> \$108,300		

Note: Last Act to change rates or brackets: Revenue Act of 1978.

### 1982

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
12.0%	> \$3,400	12.0%	> \$1,700	12.0%	> \$2,300	12.0%	> \$2,300
14.0%	> \$5,500	14.0%	> \$2,750	14.0%	> \$3,400	14.0%	> \$4,400
16.0%	> \$7,600	16.0%	> \$3,800	16.0%	> \$4,400	16.0%	> \$6,500
19.0%	> \$11,900	19.0%	> \$5,950	17.0%	> \$6,500	20.0%	> \$8,700
22.0%	> \$16,000	22.0%	> \$8,000	19.0%	> \$8,500	22.0%	> \$11,800
25.0%	> \$20,200	25.0%	> \$10,100	22.0%	> \$10,800	23.0%	> \$15,000
29.0%	> \$24,600	29.0%	> \$12,300	23.0%	> \$12,900	28.0%	> \$18,200
33.0%	> \$29,900	33.0%	> \$14,950	27.0%	> \$15,000	32.0%	> \$23,500
40.0%	> \$35,200	40.0%	> \$17,600	31.0%	> \$18,200	38.0%	> \$28,800
44.0%	> \$45,800	44.0%	> \$22,900	35.0%	> \$23,500	41.0%	> \$34,100
49.0%	> \$60,000	49.0%	> \$30,000	40.0%	> \$28,800	49.0%	> \$44,700
50.0%	> \$85,600	50.0%	> \$42,800	44.0%	> \$34,100	50.0%	> \$60,600
				50.0%	> \$41,500		

Note: Last Act to change rates or brackets: Economic Recovery Tax Act of 1981.

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1983

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
11.0%	> \$3,400	11.0%	> \$1,700	11.0%	> \$2,300	11.0%	> \$2,300
13.0%	> \$5,500	13.0%	> \$2,750	13.0%	> \$3,400	13.0%	> \$4,400
15.0%	> \$7,600	15.0%	> \$3,800	15.0%	> \$4,400	15.0%	> \$6,500
17.0%	> \$11,900	17.0%	> \$5,950	17.0%	> \$8,500	18.0%	> \$8,700
19.0%	> \$16,000	19.0%	> \$8,000	19.0%	> \$10,800	19.0%	> \$11,800
23.0%	> \$20,200	23.0%	> \$10,100	21.0%	> \$12,900	21.0%	> \$15,000
26.0%	> \$24,600	26.0%	> \$12,300	24.0%	> \$15,000	25.0%	> \$18,200
30.0%	> \$29,900	30.0%	> \$14,950	28.0%	> \$18,200	29.0%	> \$23,500
35.0%	> \$35,200	35.0%	> \$17,600	32.0%	> \$23,500	34.0%	> \$28,800
40.0%	> \$45,800	40.0%	> \$22,900	36.0%	> \$28,800	37.0%	> \$34,100
44.0%	> \$60,000	44.0%	> \$30,000	40.0%	> \$34,100	44.0%	> \$44,700
48.0%	> \$85,600	48.0%	> \$42,800	45.0%	> \$41,500	48.0%	> \$60,600
50.0%	> \$109,400	50.0%	> \$54,700	50.0%	> \$55,300	50.0%	> \$81,800

Note: Last Act to change rates or brackets: Tax Equity and Fiscal Responsibility Act of 1982.

### 1984

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
11.0%	> \$3,400	11.0%	> \$1,700	11.0%	> \$2,300	11.0%	> \$2,300
12.0%	> \$5,500	12.0%	> \$2,750	12.0%	> \$3,400	12.0%	> \$4,400
14.0%	> \$7,600	14.0%	> \$3,800	14.0%	> \$4,400	14.0%	> \$6,500
16.0%	> \$11,900	16.0%	> \$5,950	15.0%	> \$6,500	17.0%	> \$8,700
18.0%	> \$16,000	18.0%	> \$8,000	16.0%	> \$8,500	18.0%	> \$11,800
22.0%	> \$20,200	22.0%	> \$10,100	18.0%	> \$10,800	20.0%	> \$15,000
25.0%	> \$24,600	25.0%	> \$12,300	20.0%	> \$12,900	24.0%	> \$18,200
28.0%	> \$29,900	28.0%	> \$14,950	23.0%	> \$15,000	28.0%	> \$23,500
33.0%	> \$35,200	33.0%	> \$17,600	26.0%	> \$18,200	32.0%	> \$28,800
38.0%	> \$45,800	38.0%	> \$22,900	30.0%	> \$23,500	35.0%	> \$34,100
42.0%	> \$60,000	42.0%	> \$30,000	34.0%	> \$28,800	42.0%	> \$44,700
45.0%	> \$85,600	45.0%	> \$42,800	38.0%	> \$34,100	45.0%	> \$60,600
49.0%	> \$109,400	49.0%	> \$54,700	42.0%	> \$41,500	48.0%	> \$81,800
50.0%	> \$162,400	50.0%	> \$81,200	48.0%	> \$55,300	50.0%	> \$108,300
				50.0%	> \$81,800		

Notes: Last Act to change rates or brackets: Tax Equity and Fiscal Responsibility Act of 1982. For tax years beginning after December 31, 1984 (except 1987 and 1988) tax brackets are adjusted for inflation as measured by the Consumer Price Index.

*Continued*

## C29. Federal Individual Income Tax Rates History (continued)

### Income Years 1913 – 2004

#### 1985

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
11.0%	> \$3,540	11.0%	> \$1,770	11.0%	> \$2,390	11.0%	> \$2,390
12.0%	> \$5,720	12.0%	> \$2,860	12.0%	> \$3,540	12.0%	> \$4,580
14.0%	> \$7,910	14.0%	> \$3,955	14.0%	> \$4,580	14.0%	> \$6,760
16.0%	> \$12,390	16.0%	> \$6,195	15.0%	> \$6,760	17.0%	> \$9,050
18.0%	> \$16,650	18.0%	> \$8,325	16.0%	> \$8,850	18.0%	> \$12,280
22.0%	> \$21,020	22.0%	> \$10,510	18.0%	> \$11,240	20.0%	> \$15,610
25.0%	> \$25,600	25.0%	> \$12,800	20.0%	> \$13,430	24.0%	> \$18,940
28.0%	> \$31,120	28.0%	> \$15,560	23.0%	> \$15,610	28.0%	> \$24,460
33.0%	> \$36,630	33.0%	> \$18,315	26.0%	> \$18,940	32.0%	> \$29,970
38.0%	> \$47,670	38.0%	> \$23,835	30.0%	> \$24,460	35.0%	> \$35,490
42.0%	> \$62,450	42.0%	> \$31,225	34.0%	> \$29,970	42.0%	> \$46,520
45.0%	> \$89,090	45.0%	> \$44,545	38.0%	> \$35,490	45.0%	> \$63,070
49.0%	> \$113,860	49.0%	> \$56,930	42.0%	> \$43,190	48.0%	> \$85,130
50.0%	> \$169,020	50.0%	> \$84,510	48.0%	> \$57,550	50.0%	> \$112,720
				50.0%	> \$85,130		

Note: Last Act to change rates or brackets: Tax Reform Act of 1984 (brackets indexed for inflation)

#### 1986

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
0.0%	> \$0	0.0%	> \$0	0.0%	> \$0	0.0%	> \$0
11.0%	> \$3,670	11.0%	> \$1,835	11.0%	> \$2,480	11.0%	> \$2,480
12.0%	> \$5,940	12.0%	> \$2,970	12.0%	> \$3,670	12.0%	> \$4,750
14.0%	> \$8,200	14.0%	> \$4,100	14.0%	> \$4,750	14.0%	> \$7,010
16.0%	> \$12,840	16.0%	> \$6,420	15.0%	> \$7,010	17.0%	> \$9,390
18.0%	> \$17,270	18.0%	> \$8,635	16.0%	> \$9,170	18.0%	> \$12,730
22.0%	> \$21,800	22.0%	> \$10,900	18.0%	> \$11,650	20.0%	> \$16,190
25.0%	> \$26,550	25.0%	> \$13,275	20.0%	> \$13,920	24.0%	> \$19,640
28.0%	> \$32,270	28.0%	> \$16,135	23.0%	> \$16,190	28.0%	> \$25,360
33.0%	> \$37,980	33.0%	> \$18,990	26.0%	> \$19,640	32.0%	> \$31,080
38.0%	> \$49,420	38.0%	> \$24,710	30.0%	> \$25,360	35.0%	> \$36,800
42.0%	> \$64,750	42.0%	> \$32,375	34.0%	> \$31,080	42.0%	> \$48,240
45.0%	> \$92,370	45.0%	> \$46,185	38.0%	> \$36,800	45.0%	> \$65,390
49.0%	> \$118,050	49.0%	> \$59,025	42.0%	> \$44,780	48.0%	> \$88,270
50.0%	> \$175,250	50.0%	> \$87,625	48.0%	> \$59,670	50.0%	> \$116,870
				50.0%	> \$88,270		

Note: Last Act to change rates or brackets: Tax Reform Act of 1984 (brackets indexed for inflation)

#### 1987

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
11.0%	> \$0	11.0%	> \$0	11.0%	> \$0	11.0%	> \$0
15.0%	> \$3,000	15.0%	> \$1,500	15.0%	> \$1,800	15.0%	> \$2,500
28.0%	> \$28,000	28.0%	> \$14,000	28.0%	> \$16,800	28.0%	> \$23,000
35.0%	> \$45,000	35.0%	> \$22,500	35.0%	> \$27,000	35.0%	> \$38,000
38.5%	> \$90,000	38.5%	> \$45,000	38.5%	> \$54,000	38.5%	> \$80,000

Note: Last Act to change rates or brackets: Tax Reform Act of 1986. Because of rate changes, brackets were not indexed for inflation in 1987.

*Continued*

## C29. Federal Individual Income Tax Rates History (continued)

### Income Years 1913 – 2004

#### 1988 (a)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$29,750	28.0%	> \$14,875	28.0%	> \$17,850	28.0%	> \$23,900
33.0%	> \$71,900	33.0%	> \$35,950	33.0%	> \$43,150	33.0%	> \$61,650
28.0%	> \$149,250	28.0%	> \$113,300	28.0%	> \$89,560	28.0%	> \$123,790

Note: Last Act to change rates or brackets: Tax Reform Act of 1986. Because of rate changes, brackets were not indexed for inflation in 1987.

(a) The 33% rate "bubble" recaptured the revenue that upper-income taxpayers had saved by applying the 15% rate.

#### 1989 (a)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$30,950	28.0%	> \$15,475	28.0%	> \$18,550	28.0%	> \$24,850
33.0%	> \$74,850	33.0%	> \$37,425	33.0%	> \$44,900	33.0%	> \$64,200
28.0%	> \$155,320	28.0%	> \$117,895	28.0%	> \$93,130	28.0%	> \$128,810

Note: Last Act to change rates or brackets: Tax Reform Act of 1986 (brackets indexed for inflation).

(a) The 33% rate "bubble" recaptured the revenue that upper-income taxpayers had saved by applying the 15% rate.

#### 1990 (a)

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$32,450	28.0%	> \$16,225	28.0%	> \$19,450	28.0%	> \$26,050
33.0%	> \$78,400	33.0%	> \$39,200	33.0%	> \$47,050	33.0%	> \$67,200
28.0%	> \$162,770	28.0%	> \$123,570	28.0%	> \$97,620	28.0%	> \$134,930

Note: Last Act to change rates or brackets: Tax Reform Act of 1986 (brackets indexed for inflation).

(a) The 33% rate "bubble" recaptured the revenue that upper-income taxpayers had saved by applying the 15% rate.

#### 1991

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$34,000	28.0%	> \$17,000	28.0%	> \$20,350	28.0%	> \$27,300
31.0%	> \$82,150	31.0%	> \$41,075	31.0%	> \$49,300	31.0%	> \$70,450

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1990 (brackets indexed for inflation).

#### 1992

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$35,800	28.0%	> \$17,900	28.0%	> \$21,450	28.0%	> \$28,750
31.0%	> \$86,500	31.0%	> \$43,250	31.0%	> \$51,900	31.0%	> \$74,150

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1990 (brackets indexed for inflation).

*Continued*

## C29. Federal Individual Income Tax Rates History (continued)

### Income Years 1913 – 2004

#### 1993

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$36,900	28.0%	> \$18,450	28.0%	> \$22,100	28.0%	> \$29,600
31.0%	> \$89,150	31.0%	> \$44,575	31.0%	> \$53,500	31.0%	> \$76,400
33.5%	> \$140,000	33.5%	> \$70,000	33.5%	> \$115,000	33.5%	> \$127,500
35.3%	> \$250,000	35.3%	> \$125,000	35.3%	> \$250,000	35.3%	> \$250,000

Notes: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993. The lower pre-existing brackets are indexed for inflation, while the two new statutory rates of 36.0% and 39.6% (applicable to all types of filers) are implemented for part of the year, resulting in the "blended" rates shown. The full statutory rates apply to tax years 1994 and later. In the original legislation, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

#### 1994

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$38,000	28.0%	> \$19,000	28.0%	> \$22,750	28.0%	> \$30,500
31.0%	> \$91,850	31.0%	> \$45,925	31.0%	> \$55,100	31.0%	> \$78,700
36.0%	> \$140,000	36.0%	> \$70,000	36.0%	> \$115,000	36.0%	> \$127,500
39.6%	> \$250,000	39.6%	> \$125,000	39.6%	> \$250,000	39.6%	> \$250,000

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (lower 3 brackets indexed for inflation; the new top two brackets are not indexed the first year). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

#### 1995

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$39,000	28.0%	> \$19,500	28.0%	> \$23,350	28.0%	> \$31,250
31.0%	> \$94,250	31.0%	> \$47,125	31.0%	> \$56,550	31.0%	> \$80,750
36.0%	> \$143,600	36.0%	> \$71,800	36.0%	> \$117,950	36.0%	> \$130,800
39.6%	> \$256,500	39.6%	> \$128,250	39.6%	> \$256,500	39.6%	> \$256,500

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

#### 1996

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$40,100	28.0%	> \$20,050	28.0%	> \$24,000	28.0%	> \$32,150
31.0%	> \$96,900	31.0%	> \$48,450	31.0%	> \$58,150	31.0%	> \$83,050
36.0%	> \$147,700	36.0%	> \$73,850	36.0%	> \$121,300	36.0%	> \$134,500
39.6%	> \$263,750	39.6%	> \$131,875	39.6%	> \$263,750	39.6%	> \$263,750

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 1997

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$41,200	28.0%	> \$20,600	28.0%	> \$24,650	28.0%	> \$33,050
31.0%	> \$99,600	31.0%	> \$49,800	31.0%	> \$59,750	31.0%	> \$85,350
36.0%	> \$151,750	36.0%	> \$75,875	36.0%	> \$124,650	36.0%	> \$138,200
39.6%	> \$271,050	39.6%	> \$135,525	39.6%	> \$271,050	39.6%	> \$271,050

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

### 1998

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$42,350	28.0%	> \$21,175	28.0%	> \$25,350	28.0%	> \$33,950
31.0%	> \$102,300	31.0%	> \$51,150	31.0%	> \$61,400	31.0%	> \$87,700
36.0%	> \$155,950	36.0%	> \$77,975	36.0%	> \$128,100	36.0%	> \$142,000
39.6%	> \$278,450	39.6%	> \$139,225	39.6%	> \$278,450	39.6%	> \$278,450

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

### 1999

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$43,050	28.0%	> \$21,525	28.0%	> \$25,750	28.0%	> \$34,550
31.0%	> \$104,050	31.0%	> \$52,025	31.0%	> \$62,450	31.0%	> \$89,150
36.0%	> \$158,950	36.0%	> \$79,275	36.0%	> \$130,250	36.0%	> \$144,400
39.6%	> \$278,450	39.6%	> \$141,575	39.6%	> \$283,150	39.6%	> \$283,150

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

### 2000

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
15.0%	> \$0	15.0%	> \$0	15.0%	> \$0	15.0%	> \$0
28.0%	> \$43,850	28.0%	> \$21,925	28.0%	> \$26,250	28.0%	> \$35,150
31.0%	> \$105,950	31.0%	> \$52,975	31.0%	> \$63,550	31.0%	> \$90,800
36.0%	> \$161,450	36.0%	> \$80,725	36.0%	> \$132,600	36.0%	> \$147,050
39.6%	> \$288,350	39.6%	> \$144,175	39.6%	> \$288,350	39.6%	> \$288,350

Note: Last Act to change rates or brackets: Omnibus Budget Reconciliation Act of 1993 (brackets indexed for inflation). In the 1993 Act, the 39.6% rate was actually a 10% surtax (36% + 3.6%).

*Continued*

## C29. Federal Individual Income Tax Rates History (continued) Income Years 1913 – 2004

### 2001

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0
15.0%	> \$12,000	15.0%	> \$6,000	15.0%	> \$6,000	15.0%	> \$10,000
27.5%	> \$45,200	27.5%	> \$22,600	27.5%	> \$27,050	27.5%	> \$36,250
30.5%	> \$109,250	30.5%	> \$54,625	30.5%	> \$63,550	30.5%	> \$93,650
35.5%	> \$166,500	35.5%	> \$83,250	35.5%	> \$136,750	35.5%	> \$151,650
39.1%	> \$297,350	39.1%	> \$148,675	39.1%	> \$297,350	39.1%	> \$297,350

Note: Last Act to change rates or brackets: Economic Growth and Tax Relief Reconciliation Act of 2001. The new 10% rate was effective retroactively to January 1. The four top statutory rates dropped on July 1, from 39.6% to 38.6%, from 36% to 35%, from 31% to 30%, and from 28% to 27%. As a result of this mid-year change, the rates taxpayers actually paid were an average of the old and new rates. These "blended" rates are shown.

### 2002

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0
15.0%	> \$12,000	15.0%	> \$6,000	15.0%	> \$6,000	15.0%	> \$10,000
27.0%	> \$46,700	27.0%	> \$23,350	27.0%	> \$27,950	27.0%	> \$37,450
30.0%	> \$112,000	30.0%	> \$56,425	30.0%	> \$67,700	30.0%	> \$96,700
35.0%	> \$171,950	35.0%	> \$85,975	35.0%	> \$141,250	35.0%	> \$156,600
38.6%	> \$307,050	38.6%	> \$153,525	38.6%	> \$307,050	38.6%	> \$307,050

Note: Last Act to change rates or brackets: Economic Growth and Tax Relief Reconciliation Act of 2001.

### 2003

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0
15.0%	> \$14,000	15.0%	> \$7,000	15.0%	> \$7,000	15.0%	> \$10,000
25.0%	> \$56,800	25.0%	> \$23,725	25.0%	> \$28,400	25.0%	> \$38,050
28.0%	> \$114,650	28.0%	> \$57,325	28.0%	> \$68,800	28.0%	> \$98,250
33.0%	> \$174,700	33.0%	> \$87,350	33.0%	> \$143,500	33.0%	> \$159,100
35.0%	> \$311,950	35.0%	> \$155,975	35.0%	> \$311,950	35.0%	> \$311,950

Note: Last Act to change rates or brackets: Jobs and Growth Tax Relief Reconciliation Act of 2003. This tax rate cut, effective retroactively to January 1, 2003, accelerated several rate cuts and bracket changes that had been scheduled under EGTRRA to phase in over several years.

### 2004

Married Filing Jointly		Married Filing Separately		Single		Head of Household	
Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets	Marginal Tax Rate	Income Brackets
10.0%	> \$0	10.0%	> \$0	10.0%	> \$0	10.0%	> \$0
15.0%	> \$14,300	15.0%	> \$7,150	15.0%	> \$7,150	15.0%	> \$10,200
25.0%	> \$58,100	25.0%	> \$29,050	25.0%	> \$29,050	25.0%	> \$38,900
28.0%	> \$117,250	28.0%	> \$58,625	28.0%	> \$70,350	28.0%	> \$100,500
33.0%	> \$178,650	33.0%	> \$89,325	33.0%	> \$146,750	33.0%	> \$162,700
35.0%	> \$319,100	35.0%	> \$159,550	35.0%	> \$319,100	35.0%	> \$319,100

Note: Last Act to change rates or brackets: Jobs and Growth Tax Relief Reconciliation Act of 2003 (brackets adjusted for inflation).

### C30. Federal Individual Income Tax: Exemptions and Treatment of Dividends Income Years 1913 – 2004

Income Years	Personal and Dependents Exemptions			Treatment of Dividends
	Married Person (a)	Single Person	Amount for Each Dependent	
		Tariff Act of 1913		
1913	\$ 4,000 (b)	\$ 3,000	None	Exempt
1914	4,000	3,000	None	Exempt
1915	4,000	3,000	None	Exempt
1916	4,000	3,000	None	Exempt
		Revenue Act of 1917		
1917	\$ 2,000	\$ 1,000	\$ 200	Exempt
1918	2,000	1,000	200	Exempt
1919	2,000	1,000	200	Exempt
1920	2,000	1,000	200	Exempt
		Revenue Act of 1921(c)		
1921	\$ 2,500	\$ 1,000	\$ 400	Exempt
1922	2,500	1,000	400	Exempt
1923	2,500	1,000	400	Exempt
1924	2,500	1,000	400	Exempt
		Revenue Act of 1925		
1925	\$ 3,500	\$ 1,500	\$ 400	Exempt
1926	3,500	1,500	400	Exempt
1927	3,500	1,500	400	Exempt
1928	3,500	1,500	400	Exempt
1929	3,500	1,500	400	Exempt
1930	3,500	1,500	400	Exempt
1931	3,500	1,500	400	Exempt
		Revenue Act of 1932		
1932	\$ 2,500	\$ 1,000	\$ 400	Exempt
1933	2,500	1,000	400	Exempt
1934	2,500	1,000	400	Exempt
1935	2,500	1,000	400	Exempt
		Revenue Act of 1936		
1936	\$ 2,500	\$ 1,000	\$ 400	Fully taxable
1937	2,500	1,000	400	Fully taxable
1938	2,500	1,000	400	Fully taxable
1939	2,500	1,000	400	Fully taxable
		Revenue Act of 1940		
1940	\$ 2000 (d)	\$ 800	\$ 400	Exempt
		Revenue Act of 1941		
1941	\$ 1,500	\$ 750	\$ 400	Exempt
		Revenue Act of 1942		
1942	\$ 1,200	\$ 500	\$ 350	Exempt
1943	1,200	500	350	Exempt
		Revenue Act of 1944		
1944	\$ 1,000(e)	\$ 500(e)	\$ 500(e)	Exempt
1945	1,000	500	500	Exempt
1946	1,000	500	500	Exempt
1947	1,000	500	500	Exempt
		Revenue Act of 1948		
1948	\$ 1,200	\$ 600	\$ 600	Exempt
1949	1,200	600	600	Exempt
1950	1,200	600	600	Exempt
1951	1,200	600	600	Exempt
1952	1,200	600	600	Exempt
1953	1,200	600	600	Exempt

*Continued*

**C30. Federal Individual Income Tax: Exemptions and Treatment of  
Dividends (continued)  
Income Years 1913 – 2004**

Income Years	Personal and Dependents Exemptions			Treatment of Dividends
	Married Person (a)	Single Person	Amount for Each Dependent	
Internal Revenue Code of 1954				
1954	\$ 1,200	\$ 600	\$ 600	First \$50 exempt
1955	1,200	600	600	First \$50 exempt
1956	1,200	600	600	First \$50 exempt
1957	1,200	600	600	First \$50 exempt
1958	1,200	600	600	First \$50 exempt
1959	1,200	600	600	First \$50 exempt
1960	1,200	600	600	First \$50 exempt
1961	1,200	600	600	First \$50 exempt
1962	1,200	600	600	First \$50 exempt
1963	1,200	600	600	First \$50 exempt
Revenue Act of 1964				
1964	\$ 1,200	\$ 600	\$ 600	First \$100 exempt
1965	1,200	600	600	First \$100 exempt
1966	1,200	600	600	First \$100 exempt
1967	1,200	600	600	First \$100 exempt
1968	1,200	600	600	First \$100 exempt
1969	1,200	600	600	First \$100 exempt
Tax Reform Act of 1969				
1970	\$ 1,250	\$ 625	\$ 625	First \$100 exempt
Revenue Act of 1971				
1971	\$ 1,350(f)	\$ 675(f)	\$ 675(f)	First \$100 exempt
Revenue Act of 1972				
1972	\$ 1,500	\$ 750	\$ 750	First \$100 exempt
1973	1,500	750	750	First \$100 exempt
1974	1,500	750	750	First \$100 exempt
1975	1,500	750	750	First \$100 exempt
1976	1,500	750	750	First \$100 exempt
1977	1,500	750	750	First \$100 exempt
1978	1,500	750	750	First \$100 exempt
Revenue Act of 1979				
1979	\$ 2,000	\$ 1,000	\$ 1,000	First \$100 exempt
1980	2,000	1,000	1,000	First \$100 exempt
Crude Oil Windfall Profits Tax of 1980				
Economic Recovery Tax Act of 1981 (h)				
1981	\$ 2,000	\$ 1,000	\$ 1,000	(g)
1982	2,000	1,000	1,000	(g)
1983	2,000	1,000	1,000	(g)
1984	2,000	1,000	1,000	(g)
1985	2,080(h)	1,040(h)	1,040(h)	Fully taxable
1986	2,160(h)	1,080(h)	1,080(h)	Fully taxable
Tax Reform Act of 1986				
1987	\$ 3,800	\$ 1,900	\$ 1,900	Fully taxable
1988(i)	3,900	1,950	1,950	Fully taxable
1989	4,000(h)	2,000(h)	2,000(h)	Fully taxable

*Continued*

### C30. Federal Individual Income Tax: Exemptions and Treatment of Dividends (continued) Income Years 1913 – 2004

Income Years	Personal and Dependents Exemptions			Treatment of Dividends
	Married Person (a)	Single Person	Amount for Each Dependent	
Omnibus Budget Reconciliation of 1990				
1990 (j)	\$ 4,100	\$ 2,050	\$ 2,050	Fully taxable
1991	4,300	2,150	2,150	Fully taxable
1992	4,600	2,300	2,300	Fully taxable
1993	4,700	2,350	2,350	Fully taxable
1994	4,900	2,450	2,450	Fully taxable
1995	5,000	2,500	2,500	Fully taxable
1996	5,100	2,550	2,550	Fully taxable
1997	5,300	2,650	2,650	Fully taxable
1998	5,400	2,700	2,700	Fully taxable
1999	5,500	2,750	2,750	Fully taxable
2000	5,600	2,800	2,800	Fully taxable
2001	5,700	2,850	2,850	Fully taxable
2002	6,000	3,000	3,000	Fully taxable
Job and Growth Tax Relief Reconciliation Act of 2003				
2003	\$ 6,100	\$ 3,050	\$ 3,050	15 percent
2004	6,200	3,100	3,100	15 percent

(a) For the years 1916-1943, the personal exemption allowed to married persons was also allowed to heads of families. For 1948 and subsequent years, an additional exemption is granted to persons over 65 and to the blind.

(b) Tariff Act of October 3, 1913. Tax effective on income for last 10 months in 1913.

(c) For net incomes in excess of \$5,000, personal exemption was \$2,000.

(d) Revenue acts passed after February 10, 1939 (the date of the enactment of the Internal Revenue Code) and prior to 1954 are not complete taxing statutes in themselves, but consist of amendments to the 1939 Code.

(e) Surtax exemptions, 1944 and 1945; in these years the normal tax exemption was \$500 per taxpayer.

(f) Increased personal and dependency exemptions to \$750 effective for one-half of year 1971.

(g) For 1981 – 1982 first \$200 of combined dividend and interest income (\$400 for joint returns) is exempt. For income years 1981 – 1986, up to \$750 (\$1,500 for joint returns) of reinvested dividends of public utilities is exempt.

(h) Effective in 1985 – 1986, and after 1989, personal exemption allowances are adjusted by changes in the CPI

(i) Beginning in 1988, the personal exemption will be phased out for higher income taxpayers.

(j) For tax years beginning after 1990, personal exemptions are phased out for high-income taxpayers.

**Source:** Treasury Department and Commerce Clearing House.

**C31. Federal Individual Income Tax Data**  
**Selected Calendar Years 1960 – 2002e**  
(\$Millions)

Item	1960	1965	1970	1975	1980	1985	1990	1999	2000	2002e
Number of Returns (000)	\$ 61,028	\$ 67,596	\$ 74,280	\$ 82,229	\$ 93,902	\$ 101,660	\$ 113,717	\$ 127,075	\$ 129,374	\$ 130,201
Adjusted Gross Income	\$ 315,466	\$ 429,201	\$ 631,693	\$ 947,785	\$ 1,613,731	\$ 2,305,951	\$ 3,405,427	\$ 5,855,468	\$ 6,365,377	\$ 6,039,405
Total Deductions	—	—	120,550	233,182	346,000	554,734	789,942	1,205,337	1,293,181	1,373,598
Itemized Deductions	35,313	50,739	88,178	122,261	218,028	405,024	458,485	741,377	822,361	879,237
Exemptions	105,183	114,445	127,531	159,141	227,569	253,720	465,985	669,241	690,109	879,237
Taxable Income	171,628	255,082	401,154	595,493	1,279,985	1,820,741	2,263,661	4,136,120	4,544,245	4,099,015
Total Statutory Adjustments	—	3,143	7,665	15,102	28,614	95,082	33,974	56,699	58,610	75,291
Income Tax Liability	39,464	49,530	83,909	124,382	249,078	321,917	446,296	906,812	1,018,219	797,788
Tax Credits	445	615	397	8,070	7,216	10,248	6,831	35,892	37,722	38,985
Sources of Adjusted Gross Income:										
Salaries and Wages	\$ 257,918	\$ 347,150	\$ 531,884	\$ 795,399	\$ 1,349,843	\$ 1,928,201	\$ 2,599,401	\$ 4,132,473	\$ 4,456,167	\$ 4,594,558
Business and										
Professional (gain less loss)	21,072	24,588	30,554	39,421	55,129	78,773	141,430	208,414	213,865	214,467
Farm (gain less loss)	—	3,365	2,789	3,563	(1,792)	(12,005)	(434)	(6,243)	(9,035)	(13,682)
Partnership and										
S Corporation (gain less loss)	8,966	10,606	12,638	12,811	10,099	(2,527)	67,022	211,072	212,914	228,671
Sales of Capital Assets (gain less loss)	5,300	10,181	9,007	14,307	29,660	68,278	114,231	542,758	630,543	216,933
Dividends After Exclusion	9,530	12,961	15,807	21,892	38,761	55,046	80,169	132,466	146,988	98,758
Interest Received	5,057	11,296	22,021	43,434	102,009	182,109	227,084	154,781	175,675	139,294
Pensions and Annuities	1,617	3,568	7,879	20,887	43,340	95,096	159,294	304,311	325,828	363,178
Rents (gain less loss)	2,728	2,454	2,426	3,433	200	(19,822)	(7,564)	15,118	14,790	13,442
Royalties (gain less loss)	584	621	806	1,769	3,905	6,858	4,409	6,350	7,897	6,374
Estates and Trusts (gain less loss)	635	—	1,449	2,554	4,560	9,676	4,165	9,884	11,006	9,923
Unemployment Compensation	—	—	—	—	2,028	6,356	15,453	17,531	16,913	43,411

Source: Treasury Department, Internal Revenue Service.

## C32. Federal Individual Income Taxes Paid by Income Group 1990 & 2001

	Number of Returns (000s)	Adjusted Gross Income (AGI) (\$millions)	Income Tax (\$millions)	Percent of Total AGI	Percent of Total Taxes	Income Split Point	Average Tax Rate
<b>1990</b>							
Total	112,812	\$3,451,237	\$447,061	100.0%	100.0%	—	13.0%
Top 1%	1,128	483,252	112,338	14.0%	25.1%	above \$167,427	23.2%
Top 5%	5,641	953,337	195,088	27.6%	43.6%	above \$79,064	20.5%
Top 10%	11,281	1,338,032	247,514	38.8%	55.4%	above \$60,287	18.5%
Top 25%	28,203	2,144,177	344,340	62.1%	77.0%	above \$38,080	16.1%
Top 50%	56,406	2,932,537	421,075	85.0%	94.2%	above \$19,767	14.4%
Bottom 50%	56,406	518,700	25,986	15.0%	5.8%	below \$19,767	5.0%
<b>2001</b>							
Total	112,812	\$3,451,237	\$447,061	100.0%	100.0%	—	13.0%
Top 1%	1,288	1,094,296	300,898	17.50%	33.90%	above \$292,913	27.50%
Top 5%	6,441	1,996,492	472,823	32.00%	53.30%	above \$127,904	23.70%
Top 10%	12,882	2,690,589	576,163	43.10%	64.90%	above \$ 92,754	21.40%
Top 25%	32,204	4,071,034	736,053	65.20%	82.90%	above \$ 56,085	18.10%
Top 50%	64,409	5,379,286	852,642	86.20%	96.10%	above \$ 28,528	15.90%
Bottom 50%	64,409	861,750	35,040	13.80%	3.90%	below \$ 28,528	4.10%

Source: Department of Treasury, Internal Revenue Service.

### C33. Federal Individual Income Tax Return Data by State, 2001 (Dollar Amounts in Thousands)

State	Total Number of Returns	Returns with Tax Liability	Total Tax Liability (\$000s)	Average Tax Liability
United States	\$ 130,977	\$ 102,846	\$ 932,785	\$ 9,070
Alabama	\$ 1,892,976	\$ 1,390,003	\$ 9,412,417	\$ 6,772
Alaska	333,061	282,049	2,026,291	7,184
Arizona	2,201,468	1,713,129	13,609,239	7,944
Arkansas	1,121,265	828,909	5,046,474	6,088
California	15,067,041	11,818,622	125,777,308	10,642
Colorado	\$ 2,109,160	\$ 1,723,350	\$ 16,826,868	\$ 9,764
Connecticut	1,679,055	1,411,798	22,162,504	15,698
Delaware	380,789	309,578	2,723,491	8,797
Florida	7,630,491	5,910,666	54,187,833	9,168
Georgia	3,655,752	2,794,408	23,817,405	8,523
Hawaii	\$ 577,693	\$ 458,738	\$ 3,089,124	\$ 6,734
Idaho	563,920	434,250	121,907	281
Illinois	5,775,115	4,590,351	46,394,662	10,107
Indiana	2,824,241	2,233,339	15,936,323	7,136
Iowa	1,338,114	1,088,199	6,756,379	6,209
Kansas	\$ 1,225,868	\$ 975,121	\$ 7,172,558	\$ 7,356
Kentucky	1,759,231	1,370,856	8,666,347	6,322
Louisiana	1,881,047	1,339,812	9,499,745	7,090
Maine	610,718	494,992	3,099,563	6,262
Maryland	2,583,130	2,119,061	20,635,795	9,738
Massachusetts	\$ 3,106,209	\$ 2,625,610	\$ 31,731,518	\$ 12,085
Michigan	4,585,188	3,658,809	29,473,770	8,056
Minnesota	2,384,900	1,986,532	16,972,843	8,544
Mississippi	1,165,215	810,217	4,784,752	5,906
Missouri	2,566,494	2,016,851	14,857,762	7,367
Montana	\$ 426,919	\$ 322,143	\$ 1,809,781	\$ 5,618
Nebraska	805,959	643,917	4,354,554	6,763
Nevada	980,542	787,749	7,422,619	9,423
New Hampshire	632,936	533,483	5,118,685	9,595
New Jersey	4,088,063	3,328,643	42,375,704	12,731
New Mexico	\$ 849,993	\$ 629,123	\$ 4,580,918	\$ 7,281
New York	8,667,488	6,893,807	84,835,378	12,306
North Carolina	3,648,792	2,829,133	20,534,997	7,258
North Dakota	301,436	241,981	1,391,591	5,751
Ohio	5,547,528	4,470,018	30,596,084	6,845
Oklahoma	\$ 1,472,656	\$ 1,117,101	\$ 7,400,592	\$ 6,625
Oregon	1,571,716	1,242,937	8,895,806	7,157
Pennsylvania	5,789,615	4,586,295	37,564,928	8,191
Rhode Island	495,959	403,375	3,293,967	8,166
South Carolina	1,799,466	1,349,638	8,669,661	6,424
South Dakota	\$ 354,978	\$ 278,015	\$ 1,839,824	\$ 6,618
Tennessee	2,558,039	1,976,644	14,603,813	7,388
Texas	9,202,582	6,938,382	65,677,771	9,466
Utah	954,936	727,833	4,697,606	6,454
Vermont	301,294	247,425	1,691,182	6,835
Virginia	\$ 3,372,644	\$ 2,751,695	\$ 25,568,904	\$ 9,292
Washington	2,788,815	2,281,314	21,919,383	9,608
West Virginia	750,456	571,016	3,269,958	5,727
Wisconsin	2,590,020	2,122,586	15,447,757	7,278
Wyoming	238,645	189,029	1,732,086	9,163
District of Columbia	\$ 282,308	\$ 222,946	\$ 2,807,314	\$ 12,592
Other Areas	1,485,293	766,179	7,247,273	9,459

Source: Treasury Department, Internal Revenue Service.

Note: 2001 is the latest data available as the IRS did not release Table 2 in the Spring edition of the SOI bulletin.

### C34. Federal Corporation Income Tax Rates Income Years 1909 – 2004

Year	Rate Brackets or Exemptions	Rate (a)
1909 – 1913	exemption of \$5,000	1%
1913 – 1915	No exemption after March 1, 1913	1%
1916	None	2%
1917	None	6%
1918	exemption of \$2,000	12%
1919 – 1921	exemption of \$2,000	10%
1922 – 1924	exemption of \$2,000	13%
1925	exemption of \$2,000	13%
1926 – 1927	exemption of \$2,000	14%
1928	exemption of \$3,000	12%
1929	exemption of \$3,000	11%
1930 – 1931	exemption of \$3,000	12%
1932 – 1935	None	14%
1936 – 1937	First \$2,000 Over \$40,000	8% 15%
1938 – 1939	First \$25,000 Over \$25,000	12.5 – 16% 19% (b)
1940	First \$25,000 \$25,000 to \$31,964.30 \$31,964.30 to \$38,565.89 Over \$38,565.89	14.85 – 18.7% 38% 37% 24%
1941	First \$25,000 \$25,000 to \$38,461.54 Over \$38,461.54	21 – 25% 44% 31%
1942 – 1945	First \$25,000 \$25,000 to \$50,000 Over \$50,000	25 – 29% 53% 40%
1946 – 1949	First \$25,000 \$25,000 to \$50,000 Over \$50,000	21 – 25% 53% 38%
1950	First \$25,000 (Normal Rate) Over \$25,000 (Add Surtax of 19%) Excess Profits Tax	23% 42% 30%
1951	First \$25,000 (Normal Rate) Over \$25,000 (Add Surtax of 22%) Excess Profits Tax	28.75% 50.75% 30%
1952	First \$25,000 (Normal Rate) Over \$25,000 (Add Surtax of 22%) Excess Profits Tax	30% 52% 30%
1953 – 1963	First \$25,000 (Normal Rate) Over \$25,000 (Add Surtax of 22%)	30% 52%
1964	First \$25,000 (Normal Rate) Over \$25,000 (Add Surtax of 28%)	22% 50%
1965 – 1967	First \$25,000 (Normal Rate) Over \$25,000 (Add Surtax of 26%)	22% 48%
1968 – 1969	First \$25,000 (Normal Rate) Over \$25,000 (Add Surtax of 26%) With 10% Surcharge First \$25,000 (Normal Rate) Over \$25,000 (Add Surtax of 26%)	22% 48%  24.20% 52.80%

*Continued*

### C34. Federal Corporation Income Tax Rates (continued) Income Years 1909 – 2004

Year	Rate Brackets or Exemptions	Rate (Percent) (a)
1970	First \$25,000 (Normal Rate)	22%
	Over \$25,000 (Add Surtax of 26%) With 2.5% Surcharge (c)	48%
	First \$25,000 (Normal Rate)	22.55%
	Over \$25,000 (Add Surtax of 26%)	49.20%
1971 – 1974	First \$25,000 (Normal Rate)	22%
	Over \$25,000 (Add Surtax of 26%)	48%
1975 – 1978	First \$25,000 (Graduated Normal Rate)	20%
	Next \$25,000 (Graduated Normal Rate)	22%
	Over \$50,000 (Add Surtax of 26%)	48%
1979 – 1981 (d)	First \$25,000	17%
	\$25,000 to \$50,000	20%
	\$50,000 to \$75,000	30%
	\$75,000 to \$100,000	40%
	Over \$100,000	46%
1982	First \$25,000	16%
	\$25,000 to \$50,000	19%
	\$50,000 to \$75,000	30%
	\$75,000 to \$100,000	40%
	Over \$100,000	46%
1983 – 1984	First \$25,000	15%
	\$25,000 to \$50,000	18%
	\$50,000 to \$75,000	30%
	\$75,000 to \$100,000	40%
	Over \$100,000	46%
1985 – 1986	First \$25,000	15%
	\$25,000 to \$50,000	18%
	\$50,000 to \$75,000	30%
	\$75,000 to \$100,000	40%
	\$100,000 to \$1,000,000	46%
	\$1,000,000 to \$1,405,000 (e)	51%
1987 – 1993 (f)	Over \$1,405,000	46%
	First \$50,000	15%
	\$50,000 to \$75,000	25%
	\$75,000 to \$100,000	34%
	\$100,000 to \$335,000 (g)	39%
1994 – 2004	Over \$335,000	34%
	First \$50,000	15%
	\$50,000 to \$75,000	25%
	\$75,000 to \$100,000	34%
	\$100,000 to \$335,000	39%
	\$335,000 to \$10,000,000	34%
	\$10,000,000 to \$15,000,000	35%
	\$15,000,000 to \$18,333,333 (h)	38%
Over \$18,333,333	35%	

(a) In addition to the rates shown, certain types of 'excess profits' levies were in effect in 1917 – 1921 and 1933–1945.

(b) Less adjustments: 14.025% of dividends received and 2.5% of dividends paid.

(c) The Tax Reform Act of 1969 extended the surcharge at a 5 percent rate from January 1, 1970 through June 1, 1970. On an annualized basis, the surcharge would be 2.5 percent.

(d) The Revenue Act of 1978 repealed the corporate normal tax and surtax and in their place imposed a graduated rate structure with five brackets.

(e) The Deficit Reduction Act of 1984 placed an additional 5 percent to the tax rate in order to phase out the benefit of the lower graduated rates for corporations with taxable income between \$1,000,000 and 1,405,000. Corporations with taxable income above \$1,405,000, in effect, pay a flat marginal rate of 46 percent.

(f) Rates shown effective for tax years beginning on or after July 1, 1987. Taxable income before July 1, 1987 was subject to a two tax rate schedule or a blended tax rate.

(g) An additional 5 percent tax, not exceeding \$11,750, is imposed on taxable income between \$100,000 and \$335,000 in order to phase out the benefits of the 15% and 25% rates.

(h) An additional 3 percent tax, not exceeding \$100,000, is imposed on taxable income between \$15,000,000 and \$18,333,333 in order to phase out the benefits of 34% rates.

**C35. Federal Corporation Income Tax Data**  
**Selected Income Years 1970 – 2001**  
(Money amounts in millions of dollars)

Item	1970	1975	1980	1985	1990	1995	2000	2001
Total returns	1,665,477	2,023,647	2,710,538	3,277,219	3,716,650	4,474,167	5,045,274	5,135,623
Returns with net income	1,008,337	1,226,208	1,596,632	1,820,120	1,910,670	2,455,492	2,819,153	2,822,259
in Millions of Dollars								
Total receipts	\$1,750,776	\$3,198,628	\$6,361,284	\$8,398,278	\$11,409,520	\$14,539,050	\$20,605,808	20,285,657
Total deductions	1,682,778	3,052,675	6,125,365	8,158,144	11,032,575	13,821,278	19,961,592	19,694,491
Receipts less deductions	67,998	145,953	235,919	240,134	376,945	717,773	914,216	591,165
Net Income (less deficit)	65,901	142,637	239,007	240,119	370,633	714,193	927,526	604,820
Income subject to tax	72,374	146,589	246,598	266,061	366,353	564,733	760,404	635,582
Income tax	33,293	66,144	105,142	111,341	128,186	198,787	266,282	220,968

Source: Treasury Department, Internal Revenue Service.

**C36. Federal Corporate Income Tax Returns by Asset Size**  
**Income Year 2000**  
(Money amounts in thousands of dollars)

Size of Business Assets	Number of Returns	Total Receipts	Total Assets	Net Income (Less Deficit)	Income Tax Before Credits
All Corporations	5,045,274	\$ 20,605,808,071	\$ 47,026,871,874	\$ 927,525,517	\$ 266,281,801
Zero Assets(a)	328,906	\$ 465,834,119	—	\$ 4,177,060	\$ 5,901,359
\$1 under \$100,000	2,582,358	594,059,387	\$ 77,930,011	19,830,308	489,126
\$100,000 under \$250,000	806,185	486,462,325	130,414,588	12,492,635	677,212
\$250,000 under \$500,000	483,800	474,451,025	170,964,397	11,010,560	870,787
\$500,000 under \$1,000,000	340,979	558,039,303	239,792,003	9,001,592	1,202,702
\$1,000,000 under \$5,000,000	364,976	\$ 1,610,770,154	\$ 769,268,991	\$ 24,337,590	\$ 5,098,159
\$5,000,000 under \$10,000,000	57,499	816,385,188	396,958,753	7,931,716	2,925,396
\$10,000,000 under \$25,000,000	36,957	1,000,217,856	568,556,965	4,483,218	4,305,395
\$25,000,000 under \$50,000,000	14,373	621,867,743	505,417,139	(232,663)	3,736,942
\$50,000,000 under \$100,000,000	9,618	594,771,076	682,538,960	3,952,919	4,463,330
\$100,000,000 under \$250,000,000	8,739	\$ 867,235,665	\$ 1,381,926,283	\$ 15,258,740	\$ 9,256,669
\$250,000,000 or more	10,883	12,515,714,230	42,103,103,783	815,281,844	227,354,724

(a) Zero asset class includes returns of liquidating or dissolving corporations which had disposed of all assets, final returns of merging companies whose assets were included in the returns of the acquiring corporations, part-year returns (except those of newly incorporated businesses), returns of foreign corporations with income "effectively connected" with a U.S. trade or business (except foreign insurance providing separate data for U.S. branches, assets for which are included in the appropriate class size).

Source: Internal Revenue Service, Treasury Department.

**C37. Number of Business Income Tax Returns by Size of Firm**  
**Income Years 1995 – 2000**  
(Thousands of Returns)

Receipts Size in Dollars	Total	Nonfarm Sole Proprietorships	Partnerships	Corporations
<b>1995</b>				
Total	22,479.0	16,423.9	1,580.9	4,474.2
Under \$25,000	13,278.6	11,317.3	931.3	1,030.0
\$25,000 – \$50,000	2,404.6	1,982.7	133.5	288.4
\$50,000 – \$100,000	1,981.7	1,392.6	142.3	446.8
\$100,000 – \$500,000	3,152.2	1,514.0	245.1	1,393.1
\$500,000 – \$1,000,000	719.5	147.4	59.4	512.7
\$1,000,000 or more	942.4	69.9	69.3	803.2
<b>1996</b>				
Total	23,240.7	16,955.0	1,654.3	4,631.4
Under \$25,000	13,593.3	11,577.4	956.2	1,059.7
\$25,000 – \$50,000	2,517.5	2,090.9	140.6	286.0
\$50,000 – \$100,000	2,098.9	1,472.8	145.7	480.4
\$100,000 – \$500,000	3,291.0	1,578.5	268.4	1,444.1
\$500,000 – \$1,000,000	749.1	164.7	63.6	520.8
\$1,000,000 or more	990.9	70.8	79.7	840.4
<b>1997</b>				
Total	23,645.4	17,176.5	1,758.6	4,710.1
Under \$25,000	13,796.7	11,703.2	987.4	1,106.1
\$25,000 – \$50,000	2,567.5	2,110.7	151.2	305.6
\$50,000 – \$100,000	2,109.4	1,491.4	164.6	453.4
\$100,000 – \$500,000	3,380.7	1,636.7	293.6	1,450.4
\$500,000 – \$1,000,000	760.8	160.0	68.0	532.8
\$1,000,000 or more	1,030.3	74.6	93.8	861.9
<b>1998</b>				
Total	23,446.3	17,408.8	1,855.3	4,848.9
Under \$25,000	13,973.0	11,767.3	1,037.6	1,168.1
\$25,000 – \$50,000	2,558.2	2,111.9	157.3	289.0
\$50,000 – \$100,000	2,206.8	1,590.1	156.8	459.9
\$100,000 – \$500,000	2,825.1	1,019.7	320.2	1,485.2
\$500,000 – \$1,000,000	804.8	175.1	76.6	553.1
\$1,000,000 or more	1,078.4	78.1	106.8	893.5
<b>1999</b>				
Total	24,448.6	17,575.6	1,936.9	4,935.9
Under \$25,000	14,045.9	11,820.6	1,036.6	1,188.7
\$25,000 – \$50,000	2,693.4	2,227.0	169.5	296.9
\$50,000 – \$100,000	2,232.4	1,558.5	187.4	486.5
\$100,000 – \$500,000	3,539.9	1,701.7	338.2	1,500.0
\$500,000 – \$1,000,000	812.2	182.2	83.8	546.2
\$1,000,000 or more	1,124.8	85.7	121.6	917.5
<b>2000</b>				
Total	24,816.1	17,904.7	2,057.5	5,045.3
Under \$25,000	14,092.4	11,767.3	1,105.1	1,220.0
\$25,000 – \$50,000	2,735.1	2,246.7	183.0	305.4
\$50,000 – \$100,000	2,309.5	1,644.8	187.3	477.4
\$100,000 – \$500,000	3,640.7	1,773.3	352.8	1,514.6
\$500,000 – \$1,000,000	863.8	189.5	92.4	581.9
\$1,000,000 or more	1,174.6	91.7	136.9	946.0

Source: Internal Revenue Service.

**C38. Number, Receipts, and Profits of Business Firms**  
**Selected Years 1939 – 2000**  
 (Number of Firms in Thousands; Dollar Figures in Billions)

Item	1939	1945	1960	1970	1980	1985	1990	1995	1996	1997	1998	1999	2000
Total, Number of firms	1,793	6,737	11,172	8,371	13,022	16,919	20,053	22,479	23,241	23,645	24,113	24,449	25,008
Non-farm Proprietorships	1,052	5,689	9,090	5,770	8,932	11,929	14,783	16,424	16,955	17,176	17,409	17,576	17,905
Partnerships	271	627	941	936	1,380	1,714	1,554	1,581	1,654	1,759	1,855	1,937	2,058
Corporations	470	421	1,141	1,665	2,711	3,277	3,717	4,474	4,631	4,710	4,849	4,936	5,045
Total, Business receipts	\$ 171	\$ 382	\$ 1,095	\$ 1,910	\$ 6,414	\$ 8,212	\$ 11,074	\$ 14,354	\$ 15,419	\$ 16,473	\$ 17,285	\$ 18,899	\$ 20,720
Non-farm Proprietorships	24	79	171	199	411	540	731	807	843	870	918	969	1,021
Partnerships	15	47	74	90	271	303	483	761	916	1,142	1,357	1,616	2,062
Corporations	133	255	849	1,621	5,732	7,370	9,860	12,786	13,659	14,461	15,010	16,314	17,637
Total, Net income before tax	\$ 11	\$ 40	\$ 73	\$ 106	\$ 302	\$ 310	\$ 529	\$ 990	\$ 1,128	\$ 1,270	\$ 1,227	\$ 1,365	\$ 1,412
Non-farm Proprietorships	2	12	21	31	55	79	141	169	177	187	202	208	215
Partnerships	2	7	8	10	8	(9)	17	107	145	168	187	228	269
Corporations	7	21	44	66	239	240	371	714	806	915	838	929	928

Source: Internal Revenue Service.

### C39. Federal Excise Tax Rates Selected Years 1944 – 2003

	1944	1954	1964	1990	1995	2000	2002	2003
<b>Liquor taxes:</b>								
Distilled spirits (per proof gallon)	\$9	\$10.50	\$10.50	\$12.50	\$13.50	\$13.50	\$13.50	\$13.50
Still wines (per wine gallon)								
Not over 14% alcohol	15¢	17¢	17¢	17¢	\$1.07	\$1.07	\$1.07	\$1.07
14 to 21% alcohol	60¢	67¢	67¢	67¢	\$1.57	\$1.57	\$1.57	\$1.57
21 to 24% alcohol	\$2	\$2.25	\$2.25	\$2.25	\$3.15	\$3.15	\$3.15	\$3.15
Beer (per 31-gallon barrel)	\$8	\$9	\$9	\$9	\$18	\$18	\$18	\$18
<b>Tobacco taxes:</b>								
Small cigars, not over 3 lbs. per thousand	75¢	75¢	75¢	75¢	\$1.125	\$1.594	\$1.828	\$1.828
Large cigars, over 3 lbs. per thousand	\$2.50-\$20	\$2.50-\$20	\$2.50-\$20	8.5%-\$20(a)	\$30	\$42.50	\$48.75	\$48.75
Cigarettes (per thousand, 3 lbs. or less)	\$3.50	\$4	\$4	\$8	\$12	\$17	\$19.50-\$40.95	\$19.50-\$40.96
Pipe tobacco (per pound)	10¢	10¢	10¢	—	—	95.67¢	\$1.10	\$1.10
<b>Manufacturers' excise taxes:</b>								
Gasoline (per gallon)	1.5¢	2¢	2¢	9.1¢	18.4¢	18.4¢	18.4¢	18.4¢
Highway tires (per pound respectively)	5¢	5¢	10¢	15¢ to 50¢	15¢ to 50¢	15¢ to 50¢	15¢ to 50¢	15¢ to 50¢
Trucks (sale price)	7%	10%	10%	12%	12%	12%	12%	12%
Firearms, shells, cartridges (sale price)	11%	11%	11%	11%	11%	11%	11%	11%
Pistols and revolvers (sale price)	11%	11%	10%	10%	10%	10%	10%	10%
Bows and arrows (sale price)	—	—	—	11%	11%	11%	11%	11%
Fishing equipment (sale price)	—	10%	10%	10%	10%	10%	10%	10%
Gas guzzler tax (\$1,000 to \$7,700 for fuel inefficient cars)	—	—	—	—	—	—	—	—
<b>Miscellaneous excise taxes:</b>								
General telephone service (amount paid)	15%	10%	10%	3%	3%	3%	3%	3%
Toll telephone service (amount paid)	25%	10%	10%	3%	3%	3%	3%	3%
Transportation of persons by air (amount paid)	15%	10%	5%	8%	10%	(e)	(h)	(h)
International departure ticket	—	—	—	\$6	\$6	\$12.40 (f)	13.2 (f)	\$13.40
Air freight (domestic waybills)	—	—	—	5%	6.25%	6.25%	6.25%	6.25%
Wagers (amount wagered except parimutuel)	10%	10%	10%	2%	0.25%	0.25%	0.25%	0.25%
Occupation of accepting wagers (per year)	—	\$50	\$50	\$50	\$50	\$50	\$50	\$50

*Continued*

### C39. Federal Excise Tax Rates (continued) Selected Years 1944 – 2003

	1944	1954	1964	1990	1995	2000	2002	2003
Foreign insurance policies (premium paid):								
Life insurance	1%	1%	1%	1%	1%	—	—	—
Other insurance	4%	4%	4%	4%	4%	—	—	—
Coal sales, underground and surface mines (per ton, respectively)	—	—	—	\$1.10, 55¢	\$1.10, 55¢	\$1.10, 55¢	\$1.10, 55¢	\$1.10, 55¢
Environmental ("superfund") excise taxes:								
Crude oil (per barrel)	—	—	—	9.7¢	9.7¢	—	—	—
Chemicals (per ton)	—	—	—	22¢ to \$4.87	Varies	Varies	Varies	Varies
Retailers' excise taxes:								
Jewelry (sale price)	20%	10%	10%	—	—	—	—	—
Furs (sale price)	20%	20%	10%	—	—	—	—	—
Diesel fuel for highway vehicles (per gallon)	—	—	—	15.1¢	24.4¢	24.4¢	24.4¢	24.4¢
Gasoline substitute fuels for highway vehicles and motor boats	—	—	—	9.1¢	—	—	—	—
Gasoline used in noncommercial aviation (per gallon)	—	—	—	12.1¢	19.4¢	19.4¢	19.4¢	19.4¢
Noncommercial aviation fuel other than gasoline (per gallon)	—	—	—	14.1¢	21.9¢	21.9¢	21.9¢	21.9¢
Inland waterways users' fuel (per gallon)	—	—	—	11.1¢	24.4¢	24.4¢	24.4¢	24.4¢
Gasohol (per gallon)	—	—	—	3.1¢	12.4¢ to 18.4¢	13¢ to 15.322¢	13.2¢ to 15.436¢	13.2¢ to 15.436¢

(a) Percent of wholesale price up to the set dollar limit.

(b) Between October 1, 1997 and September 30, 1998, the tax was 9 percent plus \$1 for each domestic segment.

(c) Between October 1, 1998 and September 30, 1999, the tax was 8 percent plus \$2 for each domestic segment.

(d) After September 30, 1999, the tax is 7.5 percent plus \$2.25 for each domestic segment taken between October 1, 1999 to December 31, 1999.

(e) The tax is 7.5 percent plus \$2.50 for each flight segment between January 1, 2000 to December 31, 2000.

(f) Per person, per arrival and per departure.

(g) The tax is 7.5 percent plus \$2.75 for each flight segment between January 1, 2001 to December 31, 2001.

(h) The tax is 7.5 percent plus \$3.00 for each flight segment between January 1, 2002 to December 31, 2002.

Source: Commerce Clearing House (CCH).

**C40. Federal Excise Tax Collections**  
**Selected Fiscal Years 1940 – 2004e**  
(\$Millions)

	1940	1950	1960	1970	1980	1990	2000	2,003	2004e
<b>Total excise taxes</b>	\$ 1,977	\$ 7,550	\$ 11,676	\$ 15,705	\$ 24,329	\$ 35,345	\$ 68,865	\$ 67,524	\$ 70,776
<b>Federal Funds:</b>									
Alcohol	623	2,180	3,127	4,646	5,601	5,695	8,140	7,893	7,993
Tobacco	606	1,326	1,927	2,093	2,443	4,081	7,221	7,934	7,990
Telephone	—	—	—	—	—	2,995	5,670	5,788	6,319
Ozone depleting chemicals/products	—	—	—	—	—	360	125	—	—
Transportation fuels	—	—	—	—	—	—	819	920	303
Other federal funds	748	4,044	4,084	3,613	585	2,460	717	1,269	1,542
<b>Total federal funds</b>	\$ 1,977	\$ 7,550	\$ 9,137	\$ 10,352	\$ 15,563	\$ 15,591	\$ 22,692	\$ 23,804	\$ 24,147
<b>Trust Funds:</b>									
Highway	—	—	\$ 2,539	\$ 5,354	\$ 6,620	\$ 13,867	\$ 34,972	\$ 33,726	\$ 35,512
Airport and airway	—	—	—	—	1,874	3,700	9,739	8,684	9,751
Black lung disability	—	—	—	—	272	665	518	506	542
Inland Waterway	—	—	—	—	—	63	101	90	94
Hazardous substance superfund	—	—	—	—	—	818	2	—	—
Oil spill liability	—	—	—	—	—	143	182	—	—
Aquatic resources	—	—	—	—	—	218	342	392	415
Leaking underground storage tank	—	—	—	—	—	122	184	184	188
Vaccine injury compensation	—	—	—	—	—	159	133	138	127
<b>Total trust funds</b>	—	—	\$ 2,539	\$ 5,354	\$ 8,766	\$ 19,754	\$ 46,173	\$ 43,720	\$ 46,629

Source: Office of Management and Budget.

### C41. Federal Transfer (Estate and Gift) Marginal Rate Ranges Years 1916 – 2010

Year	Estate Tax		Gift Tax	
	Lowest Marginal Tax Rate	Highest Marginal Tax Rate	Lowest Marginal Tax Rate	Highest Marginal Tax Rate
1916	1%	10%	—	—
1917	1.50	15	—	—
1918	2	25	—	—
1919 – 1923	1	25	—	—
1924	1	25	1	25
1925	1%	25%	1%	25%
1926	1	25	—	—
1927 – 1931	1	20	—	—
1932 – 1933	1	45	0.75	33.50
1934 – 1935	1	60	0.75	45
1936 – 1939	2%	70%	1.55%	52.50%
1940 – 1941	2.20	77	1.62	57.75
1942 – 1976	3	77	2.25	57.75
1977 – 1981	18	70	18	70
1982	18	65	18	65
1983	18%	60%	18%	60%
1988 – 2002	18	60(a)	18	60(a)
2003	18	49	18	49
2004	18	48	18	48
2005	18	47	18	47
2006	18%	46%	18%	46%
2007	18	45	18	45
2008	18	45	18	45
2009	18	45	18	45
2010	—	—	18	45

(a) The benefit of the unified credit and progressive rate schedule is gradually phased out by an additional 5 percent tax on that portion of a transfer in excess of \$10 million but less than \$21.04 million.

Source: House Ways and Means Committee, Commerce Clearing House (CCH), Tax Foundation.

## C42. Federal Capital Gains Tax Rates 1990 – 2004

1990 – 1992

Marginal income Tax Rate of Seller

Holding Period	15 Percent	28 Percent	31 Percent
Less Than 1 Year	15%	28%	31%
1 Year or More	15	28	28

1993 – May 6, 1997

Marginal income Tax Rate of Seller

Holding Period	15 Percent	28 Percent	31 Percent	36 Percent	39.6 Percent
Less Than 1 Year	15%	28%	31%	36%	39.6%
1 Year or More	15	28	28	28	28

May 7, 1997 – July 28, 1997

Marginal income Tax Rate of Seller

Holding Period	15 Percent	28 Percent	31 Percent	36 Percent	39.6 Percent
Less Than 1 Year	15%	28%	31%	36%	39.6%
1 Year to 5 Years	10	20	20	20	20
More Than 5 Years	10 (a)	20 (b)	20 (b)	20 (b)	20 (b)

(a) The Taxpayer Relief Act of 1997 provided that on January 1, 2001, the rate would drop to 8 percent.

(b) The Taxpayer Relief Act of 1997 provided that after January 1, 2006, the rate would drop to 18% on assets acquired on or after January 1, 2001.

July 29, 1997 – July 21, 1998

Marginal income Tax Rate of Seller

Holding Period	15 Percent	28 Percent	31 Percent	36 Percent	39.6 Percent
Less Than 1 Year	15%	28%	31%	36%	39.6%
12 to 18 Months	15	28	28	28	28
18 Months to 5 Years	10	20	20	20	20
More Than 5 Years	10 (a)	20 (b)	20 (b)	20 (b)	20 (b)

(a) The Taxpayer Relief Act of 1997 provided that on January 1, 2001, the rate would drop to 8 percent.

(b) The Taxpayer Relief Act of 1997 provided that after January 1, 2006, the rate would drop to 18% on assets acquired on or after January 1, 2001.

July 22, 1998 – 2000

Marginal income Tax Rate of Seller

Holding Period	15 Percent	28 Percent	31 Percent	36 Percent	39.6 Percent
Less Than 1 Year	15%	28%	31%	36%	39.6%
1 Year to 5 Years	10	20	20	20	20
More Than 5 Years	10 (a)	20 (b)	20 (b)	20 (b)	20 (b)

(a) The Taxpayer Relief Act of 1997 provided that on January 1, 2001, the rate would drop to 8 percent.

(b) The Taxpayer Relief Act of 1997 provided that after January 1, 2006, the rate would drop to 18% on assets acquired on or after January 1, 2001.

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## C42. Federal Capital Gains Tax Rates (continued)

### 1990 – 2004

#### 2001

Holding Period	Marginal Income Tax Rate of Seller					
	10 Percent	15 Percent	27.5 Percent	30.5 Percent	35.5 Percent	39.1 Percent
Less Than 1 Year	10%	15%	27.5%	30.5%	35.5%	39.1%
1 Year to 5 Years	10	20	20	20	20	20
More Than 5 Years	8	20 (a)	20 (a)	20 (a)	20 (a)	20 (a)

(a) The Taxpayer Relief Act of 1997 provided that after January 1, 2006, the rate would be 18% on assets held 5 years and acquired on or after January 1, 2001.

#### 2002

Holding Period	Marginal Income Tax Rate of Seller					
	10 Percent	15 Percent	27 Percent	30 Percent	35 Percent	38.6 Percent
Less Than 1 Year	10%	15%	27%	30%	35%	38.6%
1 Year to 5 Years	10	20	20	20	20	20
More Than 5 Years	8	20 (a)	20 (a)	20 (a)	20 (a)	20 (a)

(a) The Taxpayer Relief Act of 1997 provided that after January 1, 2006, the rate would be 18% on assets acquired on or after January 1, 2001.

#### January 1, 2003 – May 5, 2003

Holding Period	Marginal Income Tax Rate of Seller					
	10 Percent	15 Percent	25 Percent	28 Percent	33 Percent	35 Percent
Less Than 1 Year	10%	15%	25%	28%	33%	35%
1 Year to 5 Years	10	20	20	20	20	20
More Than 5 Years	8	20 (a)	20 (a)	20 (a)	20 (a)	20 (a)

(a) The Taxpayer Relief Act of 1997 provided that after January 1, 2006, the rate would be 18% on assets acquired on or after January 1, 2001.

#### May 6, 2003 - Present

Holding Period	Marginal Income Tax Rate of Seller					
	10 Percent	15 Percent	25 Percent	28 Percent	33 Percent	35 Percent
Less Than 1 Year	10%	10%	15%	15%	15%	15%
1 Year to 5 Years	5	5	15 (a)	15 (a)	15 (a)	15 (a)
More Than 5 Years	5	5	15 (a)	15 (a)	15 (a)	15 (a)

(a) The rate remains 28 percent for long-term gains from sales of art works and other collectibles. It stays at 25 percent for long-term gains from sales of real estate attributable to depreciation.

Source: Tax Analysts; Tax Foundation.

### C43. Federal Capital Gains Tax Collections 1954 – 2002e (\$Millions)

Year	Realized Capital Gains	Taxes Paid on Capital Gains	Effective Capital Gains Tax Rate	Realized Gains as Percentage of GDP	Maximum Tax Rate on Long-Term Gains (a)
1954	\$ 7,157	\$ 1,010	14.1%	1.9%	25.000%
1955	9,881	1,465	14.8	2.4	25.000
1956	9,683	1,402	14.5	2.2	25.000
1957	8,110	1,115	13.7	1.8	25.000
1958	9,440	1,309	13.9	2.0	25.000
1959	13,137	1,920	14.6	2.6	25.000
1960	\$ 11,747	\$ 1,687	14.4%	2.2%	25.000%
1961	16,001	2,481	15.5	2.9	25.000
1962	13,451	1,954	14.5	2.3	25.000
1963	14,579	2,143	14.7	2.4	25.000
1964	17,431	2,482	14.2	2.6	25.000
1965	\$ 21,484	\$ 3,003	14.0%	3.0%	25.000%
1966	21,348	2,905	13.6	2.7	25.000
1967	27,535	4,112	14.9	3.3	25.000
1968	35,607	5,943	16.7	3.9	26.900
1969	31,439	5,275	16.8	3.2	27.500
1970	\$ 20,848	\$ 3,161	15.2%	2.0%	32.210%
1971	28,341	4,350	15.3	2.5	34.250
1972	35,869	5,708	15.9	2.9	36.500
1973	35,757	5,366	15.0	2.6	36.500
1974	30,217	4,253	14.1	2.0	36.500
1975	\$ 30,903	\$ 4,534	14.7%	1.9%	36.500%
1976	39,492	6,621	16.8	2.2	39.875
1977	45,338	8,232	18.2	2.2	39.875
1978	50,526	9,104	18.0	2.2	39.875
1979	73,443	11,753	16.0	2.9	28.000
1980	\$ 74,132	\$ 12,459	16.8%	2.7%	28.000%
1981	80,938	12,853	15.9	2.6	20.000
1982	90,153	12,900	14.3	2.8	20.000
1983	122,773	18,700	15.2	3.5	20.000
1984	140,500	21,453	15.3	3.6	20.000
1985	\$ 171,985	\$ 26,460	15.4%	4.1%	20.000%
1986	327,725	52,914	16.1	7.4	20.000
1987	148,449	33,714	22.7	3.2	28.000
1988	162,592	38,866	23.9	3.2	28.000
1989	154,040	35,258	22.9	2.8	28.000
1990	\$ 123,783	\$ 27,829	22.5%	2.2%	28.000%
1991	111,592	24,903	22.3	1.9	28.930
1992	126,692	28,983	22.9	2.0	28.930
1993	152,259	36,112	23.7	2.3	29.190
1994	152,727	36,243	23.7	2.2	29.190
1995	\$ 180,130	\$ 44,254	24.6%	2.5%	29.190%
1996	260,696	66,396	25.5	3.4	29.190
1997	364,829	79,305	21.7	4.4	29.190/21.190
1998	455,223	89,025	19.6	5.2	21.190
1999	522,608	111,819	20.2	6.0	21.190
2000	\$ 620,542	\$ 125,488	17.9%	6.9%	21.190%
2001	708,490	141,263	16.4	7.8	21.190
2002e	796,439	157,039	15.0	8.6	21.190

Note: Includes short and long-term net positive gains. Long-term gains excluded prior to 1987 are included in realized capital gains. Data for each year include some prior year returns.

(a) The maximum tax rate includes effects of exclusions (1954 – 1986), alternative tax rates (1954 – 1986; 1991 – 1996), the minimum tax (1970 – 1978), alternative minimum tax (1979 – 1996), income tax surcharges (1968 – 1970), and the 3% floor under itemized deductions (1991 – 1998).

Source: Treasury Department.

## C44. Social Security Tax Rates Calendar Years 1937 – 2004e

Year	Tax Rate (Percent) (a)				Maximum Tax (Dollars)		
	Maximum Taxable Base	Combined Employer & Employee	Employer or Employee Alone	Self-employed	Combined Employer & Employee	Employer or Employee Alone	Self-employed
1937–1949	\$ 3,000	2%	1%	(b)	\$ 60	\$ 30	(b)
1950	3,000	3	1.5	(b)	90	45	(b)
1951–1953	3,600	3	1.5	2.25%	108	54	\$ 81
1954	3,600	4	2	3	144	72	108
1955–1956	4,200	4	2	3	168	84	126
1957–1958	4,200	4.5	2.25	3.375	189	95	142
1959	4,800	5	2.5	3.75	240	120	180
1960–1961	\$ 4,800	6%	3%	4.5%	\$ 288	\$ 144	\$ 216
1962	4,800	6.25	3.125	4.7	300	150	226
1963–1965	4,800	7.25	3.625	5.4	348	174	259
1966	6,600	8.4	4.2	6.15	554	277	406
1967	6,600	8.8	4.4	6.4	581	290	422
1968	7,800	8.8	4.4	6.4	686	343	499
1969–1970	\$ 7,800	9.6%	4.8%	6.9%	\$ 749	\$ 374	\$ 538
1971	7,800	10.4	5.2	7.5	811	406	585
1972	9,000	10.4	5.2	7.5	936	468	675
1973	10,800	11.7	5.85	8	1,264	632	864
1974	13,200	11.7	5.85	7.9	1,544	772	1,043
1975	\$ 14,100	11.7%	5.85%	7.9%	\$ 1,650	\$ 825	\$ 1,114
1976	15,300	11.7	5.85	7.9	1,790	895	1,209
1977	16,500	11.7	5.85	7.9	1,931	965	1,304
1978	17,700	12.1	6.05	8.1	2,142	1,071	1,434
1979	22,900	12.3	6.13	8.1	2,808	1,404	1,855
1980	\$ 25,900	12.3%	6.13%	8.1%	\$ 3,175	\$ 1,588	\$ 2,098
1981	29,700	13.3	6.65	9.3	3,950	1,975	2,762
1982	32,400	13.4	6.7	9.35	4,342	2,171	3,029
1983	35,700	13.4	6.7	9.35	4,784	2,392	3,338
1984	37,800	14	7.0 (d)	14.0 (e)	5,292 (d)	2,646 (d)	5,292 (e)
1985	\$ 39,600	14.1%	7.05%	14.1% (e)	\$ 5,584	\$ 2,792	\$ 5,584 (e)
1986	42,000	14.3	7.15	14.3 (e)	6,006	3,003	6,006 (e)
1987	43,800	14.3	7.15	14.3 (e)	6,263	3,132	6,263 (e)
1988	45,000	15.02	7.51	15.02 (e)	6,759	3,380	6,759 (e)
1989	48,000	15.02	7.51	15.02 (e)	7,210	3,605	7,210 (e)
1990	\$ 51,300	15.3%	7.65%	15.3% (e)	\$ 7,849	\$ 3,924	\$ 7,849 (e)
1991	53,400	15.3	7.65	15.3 (e)	8,170	4,085	8,170 (e)
1992	55,500	15.3	7.65	15.3 (e)	8,492	4,246	8,492 (e)
1993	57,600	15.3	7.65	15.3 (e)	(c)	(c)	(c), (e)
1994	60,600	15.3	7.65	15.3 (e)	(c)	(c)	(c), (e)
1995	\$ 61,200	15.3%	7.65%	15.3% (e)	(c)	(c)	(c), (e)
1996	62,700	15.3	7.65	15.3 (e)	(c)	(c)	(c), (e)
1997	65,400	15.3	7.65	15.3 (e)	(c)	(c)	(c), (e)
1998	68,400	15.3	7.65	15.3 (e)	(c)	(c)	(c), (e)
1999	72,600	15.3	7.65	15.3 (e)	(c)	(c)	(c), (e)
2000	\$ 76,200	15.3%	7.65%	15.3% (e)	(c)	(c)	(c), (e)
2001	80,400	15.3	7.65	15.3 (e)	(c)	(c)	(c), (e)
2002	84,900	15.3	7.65	15.3 (e)	(c)	(c)	(c), (e)
2003	87,000	15.3	7.65	15.3 (e)	(c)	(c)	(c), (e)
2004e	87,900	15.3	7.65	15.3 (e)	(c)	(c)	(c), (e)

(a) Includes old-age, survivors, disability, and hospital insurance (DI since 1956 and HI since 1966).

(b) Not covered until January 1, 1951.

(c) The base will be increased annually in line with wage levels whenever there has been a cost-of-living benefit adjustment in the preceding year. Maximum tax will vary accordingly for the OASDI program. Effective in 1994, all earnings are subject to Medicare's Hospital Insurance, there is no comparable maximum. Between 1966–90, the maximum amount of taxable earnings for HI program was the same as that for the OASDI program. Separate HI taxable maximums of \$125,000, \$130,200 and \$135,000 were applicable for the years 1991–93, respectively.

(d) A credit of .3% of wages was allowed against 1984 employee taxes to reduce the net rate to 6.7%.

(e) For 1984–1989, credits will be allowed at the following rates of self-employment income: 2.7% in 1984; 2.3% in 1985; 2.0% in 1986–1989. Effective in 1990, the credit against the Self-Employment Contributions Act tax has been replaced with tax deduction provisions designed to treat the self-employed in much the same manner as employers and employees are treated for purposes of social security and income taxes.

Source: Department of Health and Human Services, Social Security Administration.

**C45. Social Security Taxes and Benefits**  
**Selected Calendar Years 1937 – 2003**  
(\$Millions)

Year	Total Receipts	Net Contributions (Taxes)	Income from Taxation of Benefits	Payments from the General Fund of the Treasury	Net Interest	Total Expenditures	Benefit Payments	Administrative Expenses	Transfer to Railroad Retirement Account	Balance in Fund at End of Year
<b>A. Old-Age and Survivors Insurance Trust Fund</b>										
1937	\$ 767	\$ 765	—	—	\$ 2	\$ 1	\$ 1	—	—	\$ 766
1938	375	360	—	—	15	10	10	—	—	1,132
1939	607	580	—	—	27	14	14	—	—	1,724
1940	\$ 368	\$ 325	—	—	\$ 43	\$ 62	\$ 35	\$ 26	—	\$ 2,031
1941	845	789	—	—	56	114	88	26	—	2,762
1942	1,085	1,012	—	—	72	159	131	28	—	3,688
1943	1,328	1,239	—	—	88	195	166	29	—	4,820
1944	1,422	1,316	—	—	107	238	209	29	—	6,005
1945	\$ 1,420	\$ 1,285	—	—	\$ 134	\$ 304	\$ 274	\$ 30	—	\$ 7,121
1946	1,447	1,295	—	—	152	418	378	40	—	8,150
1947	1,722	1,557	—	\$ 1	164	512	466	46	—	9,360
1948	1,969	1,685	—	3	281	607	556	51	—	10,722
1949	1,816	1,666	—	4	146	721	667	54	—	11,816
1950	\$ 2,928	\$ 2,667	—	\$ 4	\$ 257	\$ 1,022	\$ 961	\$ 61	—	\$ 13,721
1951	3,784	3,363	—	4	417	1,966	1,885	81	—	15,540
1952	4,184	3,819	—	—	365	2,282	2,194	88	—	17,442
1953	4,359	3,945	—	—	414	3,094	3,006	88	—	18,707
1954	5,610	5,163	—	—	447	3,741	3,670	92	\$ (21)	20,576
1955	\$ 6,167	\$ 5,713	—	—	\$ 454	\$ 5,079	\$ 4,968	\$ 119	\$ (7)	\$ 21,663
1956	6,697	5,172	—	—	526	5,841	5,715	132	(5)	22,519
1957	7,381	6,825	—	—	556	7,507	7,347	162	(2)	22,393
1958	8,117	7,566	—	—	552	8,646	8,327	194	124	21,864
1959	8,584	8,052	—	—	532	10,308	9,842	184	282	20,141
1960	\$ 11,382	\$ 10,866	—	—	\$ 516	\$ 11,198	\$ 10,677	\$ 203	\$ 318	\$ 20,324
1961	11,833	11,285	—	—	548	12,432	11,862	239	332	19,725
1962	12,585	12,059	—	—	526	13,973	13,356	256	361	18,337
1963	15,063	14,541	—	—	521	14,920	14,217	281	423	18,480
1964	16,258	15,689	—	—	569	15,613	14,914	296	403	19,125
1965	\$ 16,610	\$ 16,017	—	—	\$ 593	\$ 17,501	\$ 16,737	\$ 328	\$ 436	\$ 18,235
1966	21,302	20,580	—	78	644	18,967	18,267	256	444	20,570
1967	24,034	23,138	—	78	818	20,382	19,468	406	508	24,222
1968	25,040	23,719	—	382	939	23,557	22,643	476	438	25,704
1969	29,554	27,947	—	442	1,165	25,176	24,210	474	491	30,082
1970	\$ 32,220	\$ 30,256	—	\$ 449	\$ 1,515	\$ 29,848	\$ 28,798	\$ 471	\$ 579	\$ 32,454
1971	35,877	33,723	—	488	1,667	34,542	33,414	514	613	33,789
1972	40,050	37,781	—	475	1,794	38,522	37,124	674	724	35,318
1973	48,344	45,975	—	442	1,928	47,175	45,745	647	783	36,487
1974	54,688	52,081	—	447	2,159	53,397	51,623	865	909	37,777
1975	\$ 59,605	\$ 56,816	—	\$ 425	\$ 2,364	\$ 60,395	\$ 58,517	\$ 896	\$ 982	\$ 36,987
1976	66,276	63,362	—	614	2,301	67,876	65,705	959	1,212	35,388
1977	72,412	69,572	—	613	2,227	75,309	73,121	981	1,208	32,491
1978	78,094	75,471	—	615	2,008	83,064	80,361	1,115	1,589	27,520
1979	90,274	87,919	—	557	1,797	93,133	90,573	1,113	1,448	24,660
1980	\$ 105,841	\$ 103,456	—	\$ 540	\$ 1,845	\$ 107,678	\$ 105,083	\$ 1,154	\$ 1,442	\$ 22,823
1981	125,361	122,627	—	675	2,060	126,695	123,803	1,307	1,585	21,490
1982	125,198	123,673	—	680	845	142,119	138,806	1,519	1,793	22,088
1983	150,584	138,337	—	5,541	6,706	152,999	149,221	1,528	2,251	19,672
1984	169,328	164,122	\$ 2,835	105	2,266	161,883	157,841	1,638	2,404	27,117
1985	\$ 184,239	\$ 176,958	\$ 3,208	\$ 2,203	\$ 1,871	\$ 171,150	\$ 167,248	\$ 1,592	\$ 2,310	\$ 35,842
1986	197,393	190,741	3,424	160	3,069	181,000	176,813	1,601	2,585	39,081
1987	210,736	202,735	3,257	55	4,690	187,668	183,587	1,524	2,557	62,149
1988	240,770	229,775	3,384	43	7,568	200,020	195,454	1,776	2,790	102,899
1989	264,653	250,195	2,439	34	11,985	212,489	207,971	1,673	2,845	155,063

*Continued*

**C45. Social Security Taxes and Benefits (continued)**  
**Selected Calendar Years 1937 – 2003**  
(\$Millions)

Year	Total Receipts	Net Contributions (Taxes)	Income Taxation of Benefits	Payments from the General Fund of the Treasury	Net Interest	Total Expenditures	Benefit Payments	Administrative Expenses	Transfer to Railroad Retirement Account	Balance in Fund at End of Year
<b>A. Old-Age and Survivors Insurance Trust Fund</b>										
1990	\$ 286,653	\$ 267,530	\$ 4,848	\$ (2,089)	\$ 16,363	\$ 227,519	\$ 222,987	\$ 1,563	\$ 2,969	\$ 214,197
1991	299,286	272,574	5,864	19	20,829	245,634	240,467	1,792	3,375	267,849
1992	311,162	280,992	5,852	14	24,303	259,861	254,883	1,830	3,148	319,150
1993	323,277	290,905	5,335	10	27,027	273,104	267,755	1,996	3,353	369,322
1994	328,271	293,323	4,995	7	29,946	284,133	279,068	1,645	3,420	413,460
1995	\$ 342,801	\$ 304,620	\$ 5,490	\$ (129)	\$ 32,820	\$ 297,760	\$ 291,630	\$ 2,077	\$ 4,052	\$ 458,502
1996	363,741	321,557	6,471	7	35,706	308,217	302,861	1,802	3,554	514,026
1997	397,169	349,946	7,426	2	39,795	322,073	316,257	2,128	3,688	589,121
1998	424,848	371,207	9,149	1	44,491	332,324	326,762	1,899	3,662	681,645
1999	457,040	396,352	10,899	(a)	49,789	339,874	334,383	1,809	3,681	798,812
2000	490,513	421,391	11,594	(a)	57,529	358,339	352,706	1,990	3,538	930,905
2001	518,100	441,460	11,903	(9)	64,737	377,546	372,312	1,961	3,273	1,071,794
2002	539,706	455,199	12,909	(7)	71,184	393,749	388,119	2,137	3,493	1,217,701
2003	543,811	456,077	12,497	(a)	75,237	405,978	399,845	2,553	3,580	1,355,111
<b>B. Disability Insurance Trust Fund</b>										
1957	\$ 709	\$ 702	—	—	\$ 7	\$ 59	\$ 57	\$ 3	—	\$ 649
1958	991	966	—	—	25	261	249	12	—	1,379
1959	931	891	—	—	40	485	457	50	\$ (22)	1,825
1960	\$ 1,063	\$ 1,010	—	—	\$ 53	\$ 600	\$ 568	\$ 36	\$ (5)	\$ 2,289
1961	1,104	1,038	—	—	66	956	887	64	5	2,437
1962	1,114	1,046	—	—	68	1,183	1,105	66	11	2,368
1963	1,165	1,099	—	—	66	1,297	1,210	68	20	2,235
1964	1,218	1,154	—	—	64	1,407	1,309	79	19	2,047
1965	\$ 1,247	\$ 1,188	—	—	\$ 59	\$ 1,687	\$ 1,573	\$ 90	\$ 24	\$ 1,606
1966	2,079	2,006	—	\$ 16	58	1,947	1,784	137	25	1,739
1967	2,379	2,286	—	16	78	2,089	1,950	109	31	2,029
1968	3,454	3,316	—	32	106	2,458	2,311	127	20	3,025
1969	3,792	3,599	—	16	177	2,716	2,557	138	21	4,100
1970	\$ 4,774	\$ 4,481	—	\$ 16	\$ 277	\$ 3,259	\$ 3,085	\$ 164	\$ 10	\$ 5,614
1971	5,031	4,620	—	50	361	4,000	3,783	205	13	6,645
1972	5,572	5,107	—	51	414	4,759	4,502	233	24	7,457
1973	6,443	5,932	—	52	458	5,973	5,764	190	20	7,927
1974	7,378	6,826	—	52	500	7,196	6,957	217	22	8,109
1975	\$ 8,035	\$ 7,444	—	\$ 90	\$ 502	\$ 8,790	\$ 8,505	\$ 256	\$ 29	\$ 7,354
1976	8,757	8,233	—	103	422	10,366	10,055	285	26	5,745
1977	9,570	9,138	—	128	304	11,945	11,547	399	(1)	3,370
1978	13,810	13,413	—	142	256	12,954	12,599	325	30	4,226
1979	15,590	15,114	—	118	358	14,186	13,786	371	30	5,630
1980	\$ 13,871	\$ 13,255	—	\$ 130	\$ 485	\$ 15,872	\$ 15,515	\$ 368	\$ (12)	\$ 3,629
1981	17,078	16,738	—	168	172	17,658	17,192	436	29	3,049
1982	22,715	21,995	—	174	546	17,992	17,376	590	26	2,691
1983	20,682	17,991	—	1,121	1,569	18,177	17,524	625	28	5,195
1984	17,309	15,945	\$ 190	—	1,174	18,546	17,898	626	22	3,959
1985	\$ 19,301	\$ 17,191	\$ 222	\$ 1,017	\$ 870	\$ 19,478	\$ 18,827	\$ 608	\$ 43	\$ 6,321
1986	19,439	18,399	238	—	803	20,522	19,853	600	68	7,780
1987	20,303	19,691	(36)	—	648	21,425	20,519	849	57	6,658
1988	22,699	22,039	61	—	600	22,494	21,695	737	61	6,864
1989	24,795	23,993	95	—	707	23,753	22,911	754	88	7,905
1990	\$ 28,791	\$ 28,539	\$ 144	\$ (775)	\$ 883	\$ 25,616	\$ 24,829	\$ 707	\$ 80	\$ 11,079
1991	30,390	29,137	190	—	1,063	28,571	27,695	794	82	12,898
1992	31,430	30,136	232	—	1,062	32,004	31,112	834	58	12,324
1993	32,301	31,185	281	—	835	35,662	34,613	966	83	8,963
1994	52,841	51,373	311	—	1,157	38,879	37,744	1,029	106	22,925
1995	\$ 56,696	\$ 54,401	\$ 341	\$ (203)	\$ 2,158	\$ 42,055	\$ 40,923	\$ 1,064	\$ 68	\$ 37,566
1996	60,710	57,325	373	—	3,012	45,351	44,189	1,160	2	52,924
1997	60,499	56,037	470	—	3,992	47,034	45,695	1,280	59	66,389
1998	64,357	58,966	558	—	4,832	49,931	48,207	1,567	157	80,815
1999	69,541	63,203	661	(a)	5,677	53,035	51,381	1,519	135	97,321
2000	\$ 77,920	\$ 70,001	\$ 756	(a)	\$ 5,996	\$ 56,782	\$ 56,782	\$ 1,608	\$ 159	\$ 118,459
2001	82,158	73,700	780	(a)	7,085	59,159	58,159	1,733	150	129,331
2002	87,225	77,787	850	(a)	7,892	62,063	61,096	1,835	162	144,589
2003	88,074	77,442	944	(a)	9,689	73,108	70,933	2,008	167	175,252

(a) Less than \$500,000.

Source: Board of Trustees, Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds.

**C46. Federal Debt**  
**End of Fiscal Years 1940 – 2005e**  
(\$Millions)

Year	Gross Federal Debt	Less:		Equals:		
		Debt Held by Federal Government Accounts	Total	Debt Held by the Public		
				Federal Reserve	Other	
1940	\$ 50,696	\$ 7,924	\$ 42,772	\$ 2,458	\$ 40,314	
1941	57,531	9,308	48,223	2,180	46,043	
1942	79,200	11,447	67,753	2,640	65,113	
1943	142,648	14,882	127,766	7,149	120,617	
1944	204,079	19,283	184,796	14,899	169,897	
1945	\$ 260,123	\$ 24,941	\$ 235,182	\$ 21,792	\$ 213,390	
1946	270,991	29,130	241,861	23,783	218,078	
1947	257,149	32,810	224,339	21,872	202,467	
1948	252,031	35,761	216,270	21,366	194,904	
1949	252,610	38,288	214,322	19,343	194,979	
1950	\$ 256,853	\$ 37,830	\$ 219,023	\$ 18,331	\$ 200,692	
1951	255,288	40,962	214,326	22,982	191,344	
1952	259,097	44,339	214,758	22,906	191,852	
1953	265,963	47,580	218,383	24,746	193,637	
1954	270,812	46,313	224,499	25,037	199,462	
1955	\$ 274,366	\$ 47,751	\$ 226,616	\$ 23,607	\$ 203,009	
1956	272,693	50,537	222,156	23,758	198,398	
1957	272,252	52,931	219,320	23,035	196,285	
1958	279,666	53,329	226,336	25,438	200,898	
1959	287,465	52,764	234,701	26,044	208,657	
1960	\$ 290,525	\$ 53,686	\$ 236,840	\$ 26,523	\$ 210,317	
1961	292,648	54,291	238,357	27,253	211,104	
1962	302,928	54,918	248,010	29,663	218,347	
1963	310,324	56,345	253,978	32,027	221,951	
1964	316,059	59,210	256,849	34,794	222,055	
1965	\$ 322,318	\$ 61,540	\$ 260,778	\$ 39,100	\$ 221,678	
1966	328,498	64,784	263,714	42,169	221,545	
1967	340,445	73,819	266,626	46,719	219,907	
1968	368,685	79,140	289,545	52,230	237,315	
1969	365,769	87,661	278,108	54,095	224,013	
1970	\$ 380,921	\$ 97,723	\$ 283,198	\$ 57,714	\$ 225,484	
1971	408,176	105,140	303,037	65,518	237,519	
1972	435,936	113,559	322,377	71,426	250,951	
1973	466,291	125,381	340,910	75,181	265,729	
1974	483,893	140,194	343,699	80,648	263,051	
1975	\$ 541,925	\$ 147,225	\$ 394,700	\$ 84,993	\$ 309,707	
1976	628,970	151,566	477,404	94,714	382,690	
1977	706,398	157,295	549,103	105,004	444,099	
1978	776,602	169,477	607,125	115,480	491,645	
1979	829,470	189,162	640,308	115,594	524,714	
1980	\$ 909,050	\$ 199,212	\$ 709,838	\$ 120,846	\$ 588,992	
1981	994,845	209,507	785,338	124,466	660,872	
1982	1,137,345	217,560	919,785	134,497	785,288	
1983	1,371,710	240,114	1,131,596	155,527	976,069	
1984	1,564,657	264,159	1,300,498	155,122	1,145,376	
1985	\$ 1,817,521	\$ 317,612	\$ 1,499,908	\$ 169,806	\$ 1,330,102	
1986	2,120,629	383,919	1,736,709	190,855	1,545,854	
1987	2,346,125	457,444	1,888,680	212,040	1,676,640	
1988	2,601,307	550,507	2,050,799	229,218	1,821,581	
1989	2,868,039	678,157	2,189,882	220,088	1,969,795	
1990	\$ 3,206,564	\$ 795,841	\$ 2,410,722	\$ 234,410	\$ 2,176,312	
1991	3,598,485	909,179	2,686,306	258,591	2,430,715	
1992	4,002,123	1,002,050	3,000,073	296,397	2,703,676	
1993	4,351,403	1,102,647	3,248,755	325,653	2,923,103	
1994	4,643,691	1,210,242	3,433,449	355,150	3,078,299	
1995	\$ 4,920,586	\$ 1,316,208	\$ 3,604,378	\$ 374,114	\$ 3,230,264	
1996	5,181,465	1,447,392	3,734,073	390,924	3,343,149	
1997	5,369,206	1,596,862	3,772,344	424,518	3,347,826	
1998	5,478,189	1,757,090	3,721,099	458,182	3,262,917	
1999	5,605,523	1,973,160	3,632,363	496,644	3,135,719	
2000	\$ 5,628,700	\$ 2,218,896	\$ 3,409,804	\$ 511,413	\$ 2,898,391	
2001	5,769,881	2,450,266	3,319,615	534,135	2,785,480	
2002	6,198,401	2,657,974	3,540,427	604,191	293,635	
2003	6,760,014	2,846,407	3,913,607	656,116	3,257,491	
2004e	7,486,447	3,065,659	4,420,788	N/A	N/A	
2005e	\$ 8,132,945	\$ 3,341,083	\$ 4,791,862	N/A	N/A	

Note: Gross Federal debt minus debt held by Federal government accounts equals debt held by the public.

Source: Office of Management and Budget.

## C47. Marketable Interest-Bearing Public Debt, Maturity Distribution and Average Length

Fiscal Years 1967 – 2001

(\$Millions)

Year	Amount Outstanding, Privately Held	Within 1 Year	1 to 5 Years	5 to 10 Years	10 to 20 Years	20 Years and Over	Average Length (Years/Months)	
1967	\$ 150,321	\$ 56,561	\$ 53,584	\$ 21,057	\$ 6,153	\$ 12,968	5	1
1968	159,671	66,746	52,295	21,850	6,110	12,670	4	5
1969	156,008	69,311	50,182	18,078	6,097	12,337	4	2
1970	\$ 157,910	\$ 76,443	\$ 57,035	\$ 8,286	\$ 7,876	\$ 8,272	3	8
1971	161,863	74,803	58,557	14,503	6,357	7,645	3	6
1972	165,978	79,509	57,157	16,033	6,358	6,922	3	3
1973	167,869	84,041	54,139	16,385	8,741	4,564	3	1
1974	164,862	87,150	50,103	14,197	9,930	3,481	2	11
1975	\$ 210,382	\$ 115,677	\$ 65,852	\$ 15,385	\$ 8,857	\$ 4,611	2	8
1976	279,782	150,296	90,578	24,169	8,087	6,652	2	7
1977	326,674	161,329	113,319	33,067	8,428	10,531	2	11
1978	356,501	163,819	132,993	33,500	11,383	14,805	3	3
1979	380,530	181,883	127,574	32,279	18,489	20,304	3	7
1980	\$ 463,717	\$ 220,084	\$ 156,244	\$ 38,809	\$ 25,901	\$ 22,679	3	9
1981	549,863	256,187	182,237	48,743	32,569	30,127	4	0
1982	682,043	314,436	221,783	75,749	33,017	37,058	3	11
1983	862,631	379,579	294,955	99,174	40,826	48,097	4	1
1984	1,017,488	437,941	332,808	130,417	49,664	66,658	4	6
1985	\$ 1,185,675	\$ 472,661	\$ 402,766	\$ 159,383	\$ 62,853	\$ 88,012	4	11
1986	1,354,275	506,903	467,348	189,995	70,664	119,365	5	3
1987	1,445,366	483,582	526,746	209,160	72,862	153,016	5	9
1988	1,555,208	524,201	552,993	232,453	74,186	171,375	5	9
1989	1,654,660	546,751	578,333	247,428	80,616	201,532	6	0
1990	\$ 1,841,903	\$ 626,297	\$ 630,144	\$ 267,573	\$ 82,713	\$ 235,176	6	1
1991	2,113,799	713,778	761,243	280,574	84,900	273,304	6	0
1992	2,363,802	808,705	866,329	295,921	84,706	308,141	5	11
1993	2,562,336	858,135	978,714	306,663	94,345	324,479	5	10
1994	2,719,861	877,932	1,128,322	289,998	88,208	335,401	5	8
1995	\$ 2,870,781	\$ 1,002,875	\$ 1,157,492	\$ 290,111	\$ 87,297	\$ 333,006	5	4
1996	3,011,185	1,058,558	1,212,258	306,643	111,360	322,366	5	3
1997	2,998,846	1,017,913	1,206,993	321,622	154,205	298,113	5	4
1998	2,856,637	940,572	1,105,175	319,331	157,347	334,212	5	8
1999	2,728,011	915,145	962,644	378,163	149,703	322,356	5	9
2000	\$ 2,469,152	\$ 858,903	\$ 791,540	\$ 355,382	\$ 167,082	\$ 296,246	5	10
2001	2,637,465	903,052	865,328	378,028	188,946	302,112	5	10

Source: Treasury Department

