

# Chapter B

## Overview of All Governments

Chapter B, “Overview of All Governments,” is critical because many policy makers and citizens tend to focus on local taxes, or state taxes, or federal taxes in isolation, as if they had nothing to do with each other. Of course, the total matters a great deal, so this chapter presents several aggregate tables and showcases the Tax Foundation’s most popular tool for understanding the total tax burden faced by Americans, Tax Freedom Day®.

The Foundation’s annual calculation of Tax Freedom Day is based on data from the Bureau of Economic Analysis and the Bureau of the Census, and it illustrates America’s changing tax burden by assuming that all the money Americans earn starting January 1 is devoted to taxes. The day when Americans have finally earned enough money to pay off their total tax bill for the year, therefore, is Tax Freedom Day.

That national calculation is fairly straightforward, but to arrive at an estimate of the true tax burden in each state, we make elaborate calculations to account for the ingenious ways that states “export” their tax burdens to non-residents.

These state-by-state adjustments made to account for the shifting tax burden are vital to understanding that mere tax collection data are inadequate to measure the true tax burden in a state. For example, while Alaska often ranks in the top five in per capita tax collections, it has the lowest residential, per-capita tax burden in the nation after adjusting for the significant tax burden that Alaska manages to shift to non-residents. Its severance tax on oil extraction is incorporated into the price of oil, allowing Alaska to collect the taxes, while at the same time exporting the tax burden to residents of other states who purchase the oil. “B8. Tax Freedom Day by State” shows that when comparing true tax burdens, residents of Alaska celebrate Tax Freedom Day earlier than in any other state.

Policy makers in many states use our Tax Freedom Day rankings to assess the level of their tax burdens in comparison with other states. While Alaskan oil taxes are beyond the reach of state legislators in the other 49 states, they can review their state tax rates by flipping to “E35. State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State,” “E31. State Individual Income Tax Rates,” and “E33. State Corporate Income Tax Rates,” and review their collections by checking tables E34 and E36 through E41.



**B1. Total Government Expenditures and Receipts**  
**Calendar Years 1929 – 2003**  
(\$Billions)

Year	Total Government			Federal Government			State and Local Government		
	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)
1929	\$ 8.1	\$ 10.6	\$ 2.5	\$ 2.6	\$ 3.7	\$ 1.1	\$ 5.5	\$ 7.0	\$ 1.5
1930	8.5	10.0	1.5	2.7	2.9	0.2	5.9	7.2	1.3
1931	9.9	8.7	(1.2)	4.0	1.9	(2.1)	6.2	7.1	0.9
1932	8.9	8.2	(0.7)	3.0	1.6	(1.4)	6.1	6.7	0.6
1933	9.2	8.7	(0.5)	3.4	2.6	(0.8)	6.3	6.6	0.3
1934	10.7	9.8	(0.9)	5.5	3.4	(2.1)	6.8	8.0	1.2
1935	\$ 11.3	\$ 10.5	\$ (0.8)	\$ 5.6	\$ 3.7	\$ (1.9)	\$ 7.4	\$ 8.6	\$ 1.2
1936	12.9	11.9	(1.0)	7.8	4.6	(3.2)	5.8	8.1	2.3
1937	12.1	14.3	2.2	6.3	6.6	0.3	6.5	8.4	1.9
1938	13.3	13.9	0.6	7.3	6.0	(1.3)	6.6	8.6	2.0
1939	14.4	14.3	(0.1)	8.3	6.3	(2.0)	6.9	8.9	2.0
1940	\$ 15.1	\$ 16.7	\$ 1.6	\$ 8.5	\$ 8.2	\$ (0.3)	\$ 7.3	\$ 9.2	\$ 1.9
1941	19.7	23.8	4.1	12.7	14.9	2.2	7.7	9.6	1.9
1942	38.5	31.3	(7.2)	31.0	22.3	(8.7)	8.3	9.8	1.5
1943	60.4	47.7	(12.7)	52.6	38.5	(14.1)	8.6	10.1	1.5
1944	74.9	49.5	(25.4)	67.0	40.1	(26.9)	8.8	10.3	1.5
1945	\$ 79.0	\$ 51.4	\$ (27.6)	\$ 70.6	\$ 41.5	\$ (29.1)	\$ 9.2	\$ 10.7	\$ 1.5
1946	54.2	50.5	(3.7)	44.6	39.5	(5.1)	10.6	12.0	1.4
1947	48.9	55.5	6.6	37.6	42.8	5.2	12.9	14.3	1.4
1948	52.1	56.9	4.8	38.9	42.4	3.5	15.0	16.2	1.2
1949	58.0	53.7	(4.3)	43.6	37.9	(5.7)	16.3	17.7	1.4
1950	\$ 59.4	\$ 66.2	\$ 6.8	\$ 43.3	\$ 48.8	\$ 5.5	\$ 18.0	\$ 19.3	\$ 1.3
1951	69.9	82.0	12.1	53.3	62.9	9.6	18.6	21.2	2.6
1952	79.9	86.6	6.7	62.1	65.8	3.7	20.0	22.9	2.9
1953	85.7	90.9	5.2	66.8	68.6	1.8	21.2	24.6	3.4
1954	84.6	86.1	1.5	64.2	62.5	(1.7)	22.7	25.9	3.2
1955	\$ 87.7	\$ 96.8	\$ 9.1	\$ 65.4	\$ 71.1	\$ 5.7	\$ 24.7	\$ 28.1	\$ 3.4
1956	92.5	104.3	11.8	68.3	75.8	7.5	26.7	31.0	4.3
1957	102.6	110.0	7.4	76.1	79.3	3.2	29.5	33.6	4.1
1958	111.0	108.3	(2.7)	81.5	76.0	(5.5)	32.8	35.6	2.8
1959	115.1	122.1	7.0	83.8	87.0	3.2	35.1	38.9	3.8
1960	\$ 119.9	\$ 131.2	\$ 11.3	\$ 85.8	\$ 92.8	\$ 7.0	\$ 38.1	\$ 42.4	\$ 4.3
1961	129.1	135.8	6.7	92.0	94.4	2.4	41.6	45.9	4.3
1962	139.4	147.0	7.6	100.0	102.3	2.3	44.5	49.7	5.2
1963	147.0	157.9	10.9	105.0	110.2	5.2	47.7	53.4	5.7
1964	154.9	162.1	7.2	109.3	110.2	0.9	52.0	58.4	6.4
1965	\$ 165.7	\$ 175.4	\$ 9.7	\$ 116.1	\$ 119.3	\$ 3.2	\$ 56.8	\$ 63.3	\$ 6.5
1966	187.3	197.8	10.5	133.6	136.3	2.7	63.8	71.5	7.7
1967	213.4	212.1	(1.3)	153.2	144.9	(8.3)	71.9	78.9	7.0
1968	239.2	245.3	6.1	169.8	168.5	(1.3)	82.1	89.5	7.4
1969	258.7	276.3	17.6	180.5	190.1	9.6	92.8	100.7	7.9
1970	\$ 286.9	\$ 279.6	\$ (7.3)	\$ 198.6	\$ 184.3	\$ (14.3)	\$ 107.5	\$ 114.6	\$ 7.1
1971	316.3	295.9	(20.4)	216.6	189.8	(26.8)	122.9	129.3	6.4
1972	345.0	338.1	(6.9)	240.0	217.5	(22.5)	136.7	152.3	15.6
1973	375.8	380.3	4.5	259.7	248.5	(11.2)	150.9	166.6	15.7
1974	424.2	419.6	(4.6)	291.2	277.3	(13.9)	169.2	178.5	9.3

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**B1. Total Government Expenditures and Receipts (continued)**  
**Calendar Years 1929 – 2003**  
 (\$Billions)

Year	Total Government			Federal Government			State and Local Government		
	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)
1975	\$ 497.4	\$ 430.5	\$ (66.9)	\$ 345.4	\$ 276.1	\$ (69.3)	\$ 197.2	\$ 199.6	\$ 2.4
1976	538.3	492.6	(45.7)	371.9	318.9	(53.0)	217.2	224.5	7.3
1977	584.8	552.8	(32.0)	405.0	359.9	(45.1)	236.4	249.5	13.1
1978	634.3	626.0	(8.3)	444.2	417.3	(26.9)	255.6	274.3	18.7
1979	701.1	702.7	1.6	489.6	478.3	(11.3)	277.8	290.8	13.0
1980	\$ 812.0	\$ 767.1	\$ (44.9)	\$ 576.6	\$ 522.8	\$ (53.8)	\$ 307.8	\$ 316.6	\$ 8.8
1981	923.7	877.6	(46.1)	659.3	605.6	(53.7)	336.9	344.4	7.5
1982	1,025.1	890.3	(134.8)	732.1	599.5	(132.6)	362.5	360.3	(2.2)
1983	1,113.5	944.5	(169.0)	797.8	623.9	(173.9)	387.3	392.1	4.8
1984	1,192.1	1,047.8	(144.3)	856.1	688.1	(168.0)	412.6	436.4	23.8
1985	\$ 1,290.7	\$ 1,135.8	\$ (154.9)	\$ 924.6	\$ 747.4	\$ (177.2)	\$ 447.0	\$ 469.2	\$ 22.2
1986	1,378.1	1,206.7	(171.4)	978.5	786.4	(192.1)	487.2	507.9	20.7
1987	1,458.2	1,322.5	(135.7)	1,018.4	870.5	(147.9)	523.8	536.0	12.2
1988	1,532.7	1,410.9	(121.8)	1,066.2	928.9	(137.3)	558.1	573.7	15.6
1989	1,641.6	1,530.9	(110.7)	1,140.3	1,010.3	(130.0)	599.6	618.9	19.3
1990	\$ 1,778.0	\$ 1,607.7	\$ (170.3)	\$ 1,228.7	\$ 1,055.7	\$ (173.0)	\$ 660.8	\$ 663.4	\$ 2.6
1991	1,879.7	1,656.6	(223.1)	1,287.6	1,072.3	(215.3)	723.8	716.0	(7.8)
1992	2,046.9	1,744.4	(302.5)	1,418.9	1,121.3	(297.6)	777.2	772.2	(5.0)
1993	2,130.5	1,857.9	(272.6)	1,471.5	1,197.3	(274.2)	821.7	823.2	1.5
1994	2,196.7	1,993.0	(203.7)	1,506.0	1,293.7	(212.3)	865.2	873.8	8.6
1995	\$ 2,293.7	\$ 2,117.1	\$ (176.6)	\$ 1,575.7	\$ 1,383.7	\$ (192.0)	\$ 902.5	\$ 917.9	\$ 15.4
1996	2,384.5	2,269.1	(115.4)	1,635.9	1,499.1	(136.8)	939.0	960.4	21.4
1997	2,462.4	2,440.0	(22.4)	1,678.8	1,625.5	(53.3)	980.3	1,011.3	31.0
1998	2,526.5	2,617.2	90.7	1,705.0	1,754.0	49.0	1,030.6	1,072.3	41.7
1999	2,613.5	2,788.0	174.5	1,750.2	1,874.6	124.4	1,092.7	1,142.7	50.0
2000	\$ 2,772.5	\$ 3,023.9	\$ 251.4	\$ 1,828.3	\$ 2,046.8	\$ 218.6	\$ 1,189.8	\$ 1,222.6	\$ 32.8
2001	3,056.4	3,124.2	67.8	1,967.3	2,017.8	50.5	1,365.4	1,382.7	17.3
2002	3,224.0	2,980.7	(243.3)	2,100.7	1,860.7	(240.0)	1,427.9	1,424.7	(3.2)
2003	3,426.4	3,011.2	(415.2)	2,263.9	1,849.4	(414.5)	1,501.5	1,500.9	(0.6)

Note: Federal grants-in-aid are reflected in federal expenditures and S/L receipts. Total Government figures are adjusted to avoid duplication.

Source: National Income and Product Accounts (NIPA), Department of Commerce, Bureau of Economic Analysis.

**B2. Total Government Expenditures and Receipts in Constant Dollars**  
**Calendar Years 1929 – 2003**  
 (Billions of 2000 Dollars)

Year	Total Government			Federal Government			State and Local Government		
	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)
1929	\$ 68.7	\$ 89.9	\$ 21.2	\$ 22.1	\$ 31.4	\$ 9.3	\$ 46.6	\$ 59.4	\$ 12.7
1930	74.9	88.1	13.2	23.8	25.5	1.8	52.0	63.4	11.5
1931	97.4	85.6	(11.8)	39.4	18.7	(20.7)	61.0	69.9	8.9
1932	99.1	91.3	(7.8)	33.4	17.8	(15.6)	67.9	74.6	6.7
1933	105.2	99.5	(5.7)	38.9	29.7	(9.1)	72.0	75.5	3.4
1934	115.9	106.2	(9.8)	59.6	36.8	(22.8)	73.7	86.7	13.0
1935	\$ 120.1	\$ 111.6	\$ (8.5)	\$ 59.5	\$ 39.3	\$ (20.2)	\$ 78.7	\$ 91.4	\$ 12.8
1936	135.6	125.1	(10.5)	82.0	48.4	(33.6)	61.0	85.2	24.2
1937	122.1	144.3	22.2	63.6	66.6	3.0	65.6	84.7	19.2
1938	138.2	144.5	6.2	75.9	62.4	(13.5)	68.6	89.4	20.8
1939	151.3	150.2	(1.1)	87.2	66.2	(21.0)	72.5	93.5	21.0
1940	\$ 156.5	\$ 173.0	\$ 16.6	\$ 88.1	\$ 85.0	\$ (3.1)	\$ 75.6	\$ 95.3	\$ 19.7
1941	191.2	231.0	39.8	123.2	144.6	21.3	74.7	93.2	18.4
1942	346.6	281.8	(64.8)	279.1	200.8	(78.3)	74.7	88.2	13.5
1943	516.0	407.5	(108.5)	449.3	328.9	(120.5)	73.5	86.3	12.8
1944	625.9	413.6	(212.2)	559.9	335.1	(224.8)	73.5	86.1	12.5
1945	\$ 642.1	\$ 417.8	\$ (224.3)	\$ 573.8	\$ 337.3	\$ (236.5)	\$ 74.8	\$ 87.0	\$ 12.2
1946	392.8	366.0	(26.8)	323.2	286.3	(37.0)	76.8	87.0	10.1
1947	320.1	363.3	43.2	246.2	280.2	34.0	84.5	93.6	9.2
1948	322.7	352.5	29.7	241.0	262.6	21.7	92.9	100.4	7.4
1949	359.7	333.0	(26.7)	270.4	235.0	(35.3)	101.1	109.8	8.7
1950	\$ 364.4	\$ 406.1	\$ 41.7	\$ 265.6	\$ 299.3	\$ 33.7	\$ 110.4	\$ 118.4	\$ 8.0
1951	399.9	469.1	69.2	304.9	359.9	54.9	106.4	121.3	14.9
1952	450.1	487.9	37.7	349.9	370.7	20.8	112.7	129.0	16.3
1953	476.5	505.5	28.9	371.4	381.5	10.0	117.9	136.8	18.9
1954	465.8	474.1	8.3	353.5	344.1	(9.4)	125.0	142.6	17.6
1955	\$ 474.6	\$ 523.8	\$ 49.2	\$ 353.9	\$ 384.8	\$ 30.8	\$ 133.7	\$ 152.1	\$ 18.4
1956	484.2	545.9	61.8	357.5	396.8	39.3	139.8	162.3	22.5
1957	519.7	557.2	37.5	385.5	401.7	16.2	149.4	170.2	20.8
1958	549.0	535.7	(13.4)	403.1	375.9	(27.2)	162.2	176.1	13.8
1959	558.5	592.5	34.0	406.6	422.1	15.5	170.3	188.8	18.4
1960	\$ 573.7	\$ 627.8	\$ 54.1	\$ 410.6	\$ 444.0	\$ 33.5	\$ 182.3	\$ 202.9	\$ 20.6
1961	610.9	642.6	31.7	435.4	446.7	11.4	196.9	217.2	20.3
1962	650.7	686.2	35.5	466.8	477.5	10.7	207.7	232.0	24.3
1963	678.5	728.8	50.3	484.7	508.7	24.0	220.2	246.5	26.3
1964	704.4	737.1	32.7	497.0	501.1	4.1	236.5	265.6	29.1
1965	\$ 739.6	\$ 782.9	\$ 43.3	\$ 518.2	\$ 532.5	\$ 14.3	\$ 253.5	\$ 282.6	\$ 29.0
1966	812.7	858.2	45.6	579.7	591.4	11.7	276.8	310.2	33.4
1967	898.2	892.8	(5.5)	644.8	609.9	(34.9)	302.6	332.1	29.5
1968	965.1	989.7	24.6	685.1	679.8	(5.2)	331.2	361.1	29.9
1969	995.7	1,063.5	67.7	694.7	731.7	37.0	357.2	387.6	30.4
1970	\$ 1,048.5	\$ 1,021.8	\$ (26.7)	\$ 725.8	\$ 673.5	\$ (52.3)	\$ 392.9	\$ 418.8	\$ 25.9
1971	1,098.2	1,027.3	(70.8)	752.0	659.0	(93.0)	426.7	448.9	22.2
1972	1,147.6	1,124.6	(23.0)	798.3	723.5	(74.8)	454.7	506.6	51.9
1973	1,182.4	1,196.6	14.2	817.1	781.9	(35.2)	474.8	524.2	49.4
1974	1,228.5	1,215.2	(13.3)	843.3	803.1	(40.3)	490.0	517.0	26.9

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**B2. Total Government Expenditures and  
Receipts in Constant Dollars (continued)**  
Calendar Years 1929 – 2003  
(Billions of 2000 Dollars)

Year	Total Government			Federal Government			State and Local Government		
	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)
1975	\$ 1,318.8	\$ 1,141.5	\$ (177.4)	\$ 915.8	\$ 732.1	\$ (183.7)	\$ 522.9	\$ 529.2	\$ 6.4
1976	1,346.6	1,232.2	(114.3)	930.3	797.7	(132.6)	543.3	561.6	18.3
1977	1,373.0	1,297.9	(75.1)	950.9	845.0	(105.9)	555.0	585.8	30.8
1978	1,392.7	1,374.5	(18.2)	975.3	916.3	(59.1)	561.2	602.3	41.1
1979	1,424.0	1,427.3	3.2	994.4	971.5	(23.0)	564.2	590.6	26.4
1980	\$ 1,514.8	\$ 1,431.0	\$ (83.8)	\$ 1,075.6	\$ 975.3	\$ (100.4)	\$ 574.2	\$ 590.6	\$ 16.4
1981	1,576.9	1,498.2	(78.7)	1,125.5	1,033.9	(91.7)	575.1	588.0	12.8
1982	1,649.8	1,432.8	(216.9)	1,178.2	964.8	(213.4)	583.4	579.9	(3.5)
1983	1,721.4	1,460.1	(261.3)	1,233.3	964.5	(268.8)	598.7	606.2	7.4
1984	1,777.2	1,562.1	(215.1)	1,276.3	1,025.8	(250.5)	615.1	650.6	35.5
1985	\$ 1,865.7	\$ 1,641.8	\$ (223.9)	\$ 1,336.5	\$ 1,080.4	\$ (256.1)	\$ 646.1	\$ 678.2	\$ 32.1
1986	1,949.7	1,707.2	(242.5)	1,384.3	1,112.6	(271.8)	689.3	718.6	29.3
1987	2,005.2	1,818.6	(186.6)	1,400.4	1,197.0	(203.4)	720.3	737.1	16.8
1988	2,039.0	1,877.0	(162.0)	1,418.4	1,235.8	(182.7)	742.5	763.2	20.8
1989	2,102.9	1,961.1	(141.8)	1,460.7	1,294.2	(166.5)	768.1	792.8	24.7
1990	\$ 2,191.8	\$ 1,981.9	\$ (209.9)	\$ 1,514.7	\$ 1,301.4	\$ (213.3)	\$ 814.6	\$ 817.8	\$ 3.2
1991	2,241.6	1,975.5	(266.0)	1,535.5	1,278.7	(256.7)	863.1	853.8	(9.3)
1992	2,389.3	2,036.2	(353.1)	1,656.3	1,308.9	(347.4)	907.2	901.4	(5.8)
1993	2,421.9	2,112.0	(309.9)	1,672.8	1,361.1	(311.7)	934.1	935.8	1.7
1994	2,445.8	2,219.0	(226.8)	1,676.7	1,440.4	(236.4)	963.3	972.9	9.6
1995	\$ 2,500.4	\$ 2,307.9	\$ (192.5)	\$ 1,717.7	\$ 1,508.4	\$ (209.3)	\$ 983.8	\$ 1,000.6	\$ 16.8
1996	2,552.4	2,428.8	(123.5)	1,751.1	1,604.6	(146.4)	1,005.1	1,028.0	22.9
1997	2,585.3	2,561.8	(23.5)	1,762.6	1,706.7	(56.0)	1,029.2	1,061.8	32.5
1998	2,620.0	2,714.1	94.1	1,768.1	1,818.9	50.8	1,068.7	1,112.0	43.2
1999	2,673.2	2,851.7	178.5	1,790.2	1,917.4	127.2	1,117.7	1,168.8	51.1
2000	\$ 2,772.5	\$ 3,023.9	\$ 251.4	\$ 1,828.3	\$ 2,046.8	\$ 218.6	\$ 1,189.8	\$ 1,222.6	\$ 32.8
2001	3,022.2	3,089.2	67.0	1,945.3	1,995.2	49.9	1,350.1	1,367.2	17.1
2002	3,125.5	2,889.7	(235.9)	2,036.5	1,803.9	(232.7)	1,384.3	1,381.2	(3.1)
2003	3,426.4	3,012.8	- 413.6	2,263.9	1,850.8	(413.1)	1,501.5	1,500.9	(0.6)

Note: Federal grants-in-aid are reflected in federal expenditures and S/L receipts. Total Government figures are adjusted to avoid duplication.

Source: National Income and Product Accounts (NIPA), Department of Commerce, Bureau of Economic Analysis.

**B3. Total Government Expenditures and Receipts  
As a Percentage of GDP  
Calendar Years 1929 – 2003**

Year	Total Government			Federal Government			State and Local Government		
	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)
1929	7.8%	10.2%	2.4%	2.5%	3.6%	1.1%	5.3%	6.8%	1.4%
1930	9.3	11.0	1.6	3.0	3.2	0.2	6.5	7.9	1.4
1931	12.9	11.4	(1.6)	5.2	2.5	(2.7)	8.1	9.3	1.2
1932	15.1	13.9	(1.2)	5.1	2.7	(2.4)	10.4	11.4	1.0
1933	16.3	15.4	(0.9)	6.0	4.6	(1.4)	11.2	11.7	0.5
1934	16.2	14.8	(1.4)	8.3	5.2	(3.2)	10.3	12.1	1.8
1935	15.4%	14.3%	(1.1)%	7.6%	5.0%	(2.6)%	10.1%	11.7%	1.6%
1936	15.4	14.2	(1.2)	9.3	5.5	(3.8)	6.9	9.7	2.7
1937	13.2	15.6	2.4	6.9	7.2	0.3	7.1	9.1	2.1
1938	15.4	16.1	0.7	8.5	7.0	(1.5)	7.7	10.0	2.3
1939	15.7	15.5	(0.1)	9.0	6.8	(2.2)	7.5	9.7	2.2
1940	14.9%	16.5%	1.6%	8.4%	8.1%	(0.3)%	7.2%	9.1%	1.9%
1941	15.5	18.8	3.2	10.0	11.8	1.7	6.1	7.6	1.5
1942	23.8	19.3	(4.4)	19.2	13.8	(5.4)	5.1	6.1	0.9
1943	30.4	24.0	(6.4)	26.5	19.4	(7.1)	4.3	5.1	0.8
1944	34.1	22.5	(11.6)	30.5	18.3	(12.2)	4.0	4.7	0.7
1945	35.4%	23.0%	(12.4)%	31.7%	18.6%	(13.0)%	4.1%	4.8%	0.7%
1946	24.4	22.7	(1.7)	20.1	17.8	(2.3)	4.8	5.4	0.6
1947	20.0	22.7	2.7	15.4	17.5	2.1	5.3	5.9	0.6
1948	19.3	21.1	1.8	14.4	15.7	1.3	5.6	6.0	0.4
1949	21.7	20.1	(1.6)	16.3	14.2	(2.1)	6.1	6.6	0.5
1950	20.2%	22.5%	2.3%	14.7%	16.6%	1.9%	6.1%	6.6%	0.4%
1951	20.6	24.2	3.6	15.7	18.5	2.8	5.5	6.2	0.8
1952	22.3	24.1	1.9	17.3	18.3	1.0	5.6	6.4	0.8
1953	22.6	23.9	1.4	17.6	18.1	0.5	5.6	6.5	0.9
1954	22.2	22.6	0.4	16.8	16.4	(0.4)	6.0	6.8	0.8
1955	21.1%	23.3%	2.2%	15.8%	17.1%	1.4%	5.9%	6.8%	0.8%
1956	21.1	23.8	2.7	15.6	17.3	1.7	6.1	7.1	1.0
1957	22.2	23.8	1.6	16.5	17.2	0.7	6.4	7.3	0.9
1958	23.7	23.1	(0.6)	17.4	16.2	(1.2)	7.0	7.6	0.6
1959	22.7	24.1	1.4	16.5	17.1	0.6	6.9	7.7	0.7
1960	22.7%	24.9%	2.1%	16.3%	17.6%	1.3%	7.2%	8.0%	0.8%
1961	23.7	24.9	1.2	16.9	17.3	0.4	7.6	8.4	0.8
1962	23.8	25.1	1.3	17.1	17.4	0.4	7.6	8.5	0.9
1963	23.8	25.5	1.8	17.0	17.8	0.8	7.7	8.6	0.9
1964	23.3	24.4	1.1	16.5	16.6	0.1	7.8	8.8	1.0
1965	23.0%	24.4%	1.3%	16.1%	16.6%	0.4%	7.9%	8.8%	0.9%
1966	23.7	25.1	1.3	16.9	17.3	0.3	8.1	9.1	1.0
1967	25.6	25.4	(0.2)	18.4	17.4	(1.0)	8.6	9.5	0.8
1968	26.2	26.9	0.7	18.6	18.5	(0.1)	9.0	9.8	0.8
1969	26.3	28.0	1.8	18.3	19.3	1.0	9.4	10.2	0.8
1970	27.6%	26.9%	(0.7)%	19.1%	17.7%	(1.4)%	10.3%	11.0%	0.7%
1971	28.0	26.2	(1.8)	19.2	16.8	(2.4)	10.9	11.5	0.6
1972	27.8	27.3	(0.6)	19.3	17.5	(1.8)	11.0	12.3	1.3
1973	27.1	27.4	0.3	18.7	17.9	(0.8)	10.9	12.0	1.1
1974	28.3	28.0	(0.3)	19.4	18.5	(0.9)	11.3	11.9	0.6

*Continued*

**B3. Total Government Expenditures and Receipts  
As a Percentage of GDP (continued)  
Calendar Years 1929 – 2003**

Year	Total Government			Federal Government			State and Local Government		
	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)	Expenditures	Receipts	Surplus or Deficit (-)
1975	30.4%	26.3%	(4.1)%	21.1%	16.9%	(4.2)%	12.1%	12.2%	0.1%
1976	29.5	27.0	(2.5)	20.4	17.5	(2.9)	11.9	12.3	0.4
1977	28.8	27.2	(1.6)	19.9	17.7	(2.2)	11.6	12.3	0.6
1978	27.6	27.3	(0.4)	19.3	18.2	(1.2)	11.1	11.9	0.8
1979	27.3	27.4	0.1	19.1	18.6	(0.4)	10.8	11.3	0.5
1980	29.0%	27.4%	(1.6)%	20.6%	18.7%	(1.9)%	11.0%	11.3%	0.3%
1981	29.5	28.0	(1.5)	21.1	19.3	(1.7)	10.8	11.0	0.2
1982	31.5	27.3	(4.1)	22.5	18.4	(4.1)	11.1	11.1	(0.1)
1983	31.5	26.7	(4.8)	22.6	17.6	(4.9)	11.0	11.1	0.1
1984	30.3	26.6	(3.7)	21.8	17.5	(4.3)	10.5	11.1	0.6
1985	30.6%	27.0%	(3.7)%	21.9%	17.7%	(4.2)%	10.6%	11.1%	0.5%
1986	30.9	27.1	(3.8)	22.0	17.7	(4.3)	10.9	11.4	0.5
1987	30.7	27.9	(2.9)	21.5	18.4	(3.1)	11.0	11.3	0.3
1988	30.0	27.6	(2.4)	20.9	18.2	(2.7)	10.9	11.2	0.3
1989	29.9	27.9	(2.0)	20.8	18.4	(2.4)	10.9	11.3	0.4
1990	30.6%	27.7%	(2.9)%	21.2%	18.2%	(3.0)%	11.4%	11.4%	0.0%
1991	31.4	27.7	(3.7)	21.5	17.9	(3.6)	12.1	12.0	(0.1)
1992	32.4	27.6	(4.8)	22.5	17.7	(4.7)	12.3	12.2	(0.1)
1993	32.1	28.0	(4.1)	22.2	18.0	(4.1)	12.4	12.4	0.0
1994	31.1	28.3	(2.9)	21.3	18.3	(3.0)	12.3	12.4	0.1
1995	31.0%	28.6%	(2.4)%	21.3%	18.7%	(2.6)%	12.2%	12.4%	0.2%
1996	30.5	29.0	(1.5)	20.9	19.2	(1.8)	12.0	12.3	0.3
1997	29.6	29.3	(0.3)	20.2	19.5	(0.6)	11.8	12.2	0.4
1998	28.7	29.8	1.0	19.4	20.0	0.6	11.7	12.2	0.5
1999	28.1	30.0	1.9	18.8	20.2	1.3	11.8	12.3	0.5
2000	28.9%	31.6%	2.6%	19.1%	21.4%	2.3%	12.4%	12.4%	0.3%
2001	30.2	30.9	0.7	19.5	20.0	0.5	13.5	13.7	0.2
2002	30.5	28.2	- 2.3	19.9	17.6	- 2.3	13.5	13.5	0.0
2003	31.2	27.4	- 3.8	20.6	16.8	- 3.8	13.7	13.7	0.0

Note: Federal grants-in-aid are reflected in federal expenditures and S/L receipts. Total Government figures are adjusted to avoid duplication.

Source: National Income and Product Accounts (NIPA), Department of Commerce, Bureau of Economic Analysis.

## B4. Tax Freedom Day<sup>®</sup> and Total Effective Tax Rates by Level of Government

### Calendar Years 1900 – 2004

Year	All Governments			Federal Government		State/Local Governments	
	Tax Freedom Day	Days Spent Working to Pay Taxes	Total Effective Tax Rate	Days Spent Working to Pay Taxes	Effective Tax Rate	Days Spent Working to Pay Taxes	Effective Tax Rate
1900	January 20	20	5.7%	7	2.1%	13	3.6%
1901	January 21	21	5.5	8	2.0	12	3.5
1902*	January 20	20	5.4	6	1.7	13	3.7
1903*	January 19	19	5.1	5	1.3	13	3.7
1904*	January 19	19	5.4	5	1.4	14	4.0
1905	January 19	19	5.2%	4	1.2%	14	3.9%
1906	January 18	18	4.8	4	1.2	13	3.6
1907*	January 18	18	4.8	4	1.2	13	3.7
1908*	January 19	19	5.4	4	1.2	15	4.2
1909	January 18	18	4.7	4	1.0	13	3.7
1910*	January 18	18	4.8%	4	1.1%	13	3.7%
1911*	January 19	19	5.0	5	1.2	13	3.8
1912*	January 17	17	4.7	4	1.1	13	3.6
1913*	January 18	18	4.9	4	1.2	13	3.8
1914*	January 22	22	5.8	5	1.3	16	4.5
1915	January 24	24	6.3%	5	1.4%	18	5.0%
1916	January 21	21	6.0	5	1.4	16	4.6
1917	January 22	22	5.9	7	1.8	14	4.1
1918*	February 6	37	10.0	23	6.4	13	3.6
1919*	February 5	36	9.6	23	6.1	12	3.5
1920*	February 10	41	11.4%	29	7.8%	12	3.5%
1921*	February 20	51	13.7	32	8.8	18	5.0
1922	February 9	40	10.7	21	5.7	18	5.0
1923*	February 2	33	8.9	15	4.1	17	4.8
1924*	February 4	35	9.7	16	4.4	19	5.3
1925	February 2	33	8.9%	13	3.7%	19	5.2%
1926*	February 3	34	9.3	14	3.9	19	5.4
1927*	February 6	37	9.9	15	4.0	21	5.9
1928	February 5	36	10.0	14	3.8	22	6.2
1929*	February 5	36	10.0	14	3.8	22	6.2
1930*	February 7	38	10.6%	12	3.3%	26	7.4%
1931*	February 11	42	11.5	11	2.8	31	8.8
1932*	February 22	53	14.5	12	3.1	41	11.4
1933*	February 27	58	16.2	19	5.3	39	10.9
1934	February 23	54	15.0	20	5.6	34	9.4
1935	February 22	53	14.5%	20	5.5%	33	9.1%
1936	February 21	52	14.5	21	5.9	31	8.5
1937*	February 27	58	15.9	28	7.7	30	8.3
1938*	March 2	61	16.8	28	7.6	33	9.2
1939	February 28	59	16.3	28	7.6	31	8.8
1940	March 3	62	17.0%	32	8.8%	30	8.3%
1941	March 12	71	19.6	46	12.7	25	6.9
1942	March 14	73	20.3	54	14.8	19	5.5
1943	April 2	92	25.4	76	20.8	16	4.6
1944	March 28	87	23.9	72	19.7	15	4.2
1945*	March 30	89	24.6%	73	20.2%	16	4.4%
1946	March 31	90	24.7	72	19.6	18	5.1
1947	March 31	90	24.7	71	19.4	19	5.3
1948*	March 24	83	22.8	64	17.3	19	5.5
1949*	March 20	79	21.6	58	15.7	21	6.0
1950	March 29	88	24.2%	67	18.3%	21	5.9%
1951	April 5	95	26.1	75	20.4	20	5.7
1952	April 4	94	26.0	73	20.2	21	5.8
1953*	April 4	94	25.9	73	19.9	21	6.0
1954*	March 30	89	24.4	67	18.2	22	6.2

*Continued*

## B4. Tax Freedom Day<sup>®</sup> and Total Effective Tax Rates by Level of Government (continued)

1900 – 2004

Year	All Governments			Federal Government		State/Local Governments	
	Tax Freedom Day	Days Spent Working to Pay Taxes	Total Effective Tax Rate	Days Spent Working to Pay Taxes	Effective Tax Rate	Days Spent Working to Pay Taxes	Effective Tax Rate
1955	April 1	91	25.1%	69	18.9%	22	6.2%
1956	April 4	94	25.8	70	19.1	24	6.6
1957*	April 4	94	25.9	70	19.1	24	6.8
1958*	April 2	92	25.2	67	18.1	25	7.1
1959	April 5	95	26.3	69	19.0	26	7.2
1960*	April 8	98	27.1%	71	19.5%	27	7.6%
1961*	April 8	98	27.0	70	19.1	28	7.9
1962	April 8	98	27.1	70	19.2	28	7.9
1963	April 10	100	27.6	71	19.5	29	8.0
1964	April 5	95	26.2	66	18.1	29	8.1
1965	April 5	95	26.1%	66	18.0%	29	8.1%
1966	April 7	97	26.8	68	18.8	29	8.0
1967	April 9	99	27.3	69	19.0	30	8.3
1968	April 15	105	28.9	74	20.2	31	8.7
1969*	April 20	110	30.3	77	21.2	33	9.1
1970*	April 16	106	29.1%	72	19.5%	34	9.6%
1971	April 13	103	28.3	68	18.5	35	9.8
1972	April 17	107	29.5	70	19.3	37	10.2
1973*	April 17	107	29.5	71	19.7	36	9.9
1974*	April 20	110	30.3	74	20.4	36	9.9
1975*	April 14	104	28.7%	68	18.8%	36	9.9%
1976	April 17	107	29.4	71	19.4	36	10.0
1977	April 17	107	29.6	71	19.6	36	10.0
1978	April 18	108	29.6	74	20.1	34	9.5
1979	April 18	108	29.7	75	20.6	33	9.1
1980*	April 19	109	29.9%	76	20.8%	33	9.1%
1981*	April 21	111	30.6	79	21.6	32	9.0
1982*	April 19	109	30.0	75	20.6	34	9.3
1983	April 16	106	29.1	72	19.7	34	9.4
1984	April 15	105	28.8	71	19.4	34	9.4
1985	April 16	106	29.2%	72	19.7%	34	9.5%
1986	April 17	107	29.4	72	19.8	35	9.6
1987	April 21	111	30.4	75	20.5	36	9.9
1988	April 20	110	30.2	74	20.3	36	9.9
1989	April 21	111	30.5	75	20.5	36	9.9
1990*	April 20	110	30.2%	74	20.2%	36	9.9%
1991*	April 19	109	30.1	72	19.9	37	10.2
1992	April 19	109	29.9	72	19.7	37	10.2
1993	April 20	110	30.2	73	20.0	37	10.3
1994	April 21	111	30.7	74	20.4	37	10.2
1995	April 23	113	31.0%	76	20.8%	37	10.2%
1996	April 24	114	31.4	78	21.3	36	10.1
1997	April 26	116	31.8	80	21.8	36	10.0
1998	April 27	117	32.3	81	22.3	36	10.0
1999	April 28	118	32.5	82	22.5	36	10.0
2000	April 30	120	33.0%	84	23.1%	36	9.9%
2001*	April 27	117	32.2	82	22.4	35	9.8
2002	April 19	109	30.0	74	20.4	35	9.6
2003	April 19	109	30.0	74	20.3	35	9.7
2004	April 11	101	27.9	65	17.9	36	10.0

Note: Leap day is omitted to make dates comparable over time.

\* Year with at least one quarter in which GDP shrank.

Source: Tax Foundation Special Report, No. 129, "America Celebrates Tax Freedom Day," April 2004, Tax Foundation.

**B5. Days Spent Working for All Taxes in Each State, Total Taxes as  
Percentage of Income, Per Capita and Rank  
Calendar Year 2004**

	Tax Burden Rank	Tax Freedom Day	Days Spent Working to Pay Taxes	Tax Burden as a Percentage of Income	Tax Burden Per Capita	Net National Product Per Capita
United States	—	April 11	101	27.8%	\$ 9,751	\$ 35,039
Alabama	49	April 01	91	25.0%	\$ 7,202	\$ 28,798
Alaska	50	March 26	85	23.6	8,542	36,267
Arizona	23	April 09	99	27.2	8,036	29,491
Arkansas	39	April 04	94	25.9	6,941	26,788
California	11	April 13	103	28.4	10,621	37,456
Colorado	14	April 11	101	27.8%	\$ 10,343	\$ 37,154
Connecticut	1	April 28	118	32.3	15,681	48,489
Delaware	34	April 05	95	26.3	9,633	36,665
Florida	25	April 08	98	27.0	8,991	33,322
Georgia	21	April 09	99	27.3	8,847	32,457
Hawaii	22	April 08	98	27.1%	\$ 9,247	\$ 34,173
Idaho	35	April 05	95	26.2	7,454	28,474
Illinois	13	April 11	101	27.9	10,524	37,695
Indiana	26	April 07	97	26.7	8,572	32,127
Iowa	41	April 03	93	25.6	8,392	32,777
Kansas	30	April 06	96	26.5%	\$ 8,747	\$ 32,999
Kentucky	36	April 05	95	26.1	7,659	29,343
Louisiana	43	April 02	92	25.4	7,384	29,107
Maine	6	April 15	105	28.9	9,208	31,885
Maryland	15	April 11	101	27.7	11,369	41,079
Massachusetts	4	April 18	108	29.6%	\$ 13,148	\$ 44,410
Michigan	18	April 10	100	27.4	9,380	34,222
Minnesota	12	April 12	102	28.1	10,929	38,829
Mississippi	45	April 02	92	25.2	6,513	25,814
Missouri	40	April 04	94	25.9	8,501	32,840
Montana	38	April 04	94	26.0%	\$ 7,455	\$ 28,666
Nebraska	33	April 05	95	26.3	9,059	34,499
Nevada	9	April 13	103	28.4	9,601	33,770
New Hampshire	28	April 07	97	26.7	10,394	38,918
New Jersey	3	April 19	109	29.9	13,503	45,099
New Mexico	19	April 10	100	27.5%	\$ 7,536	\$ 27,407
New York	2	April 27	117	32.3	13,140	40,685
North Carolina	32	April 06	96	26.4	8,168	30,899
North Dakota	42	April 03	93	25.5	8,142	31,917
Ohio	16	April 10	100	27.5	9,186	33,370
Oklahoma	46	April 02	92	25.2%	\$ 7,231	\$ 28,667
Oregon	31	April 06	96	26.5	8,521	32,162
Pennsylvania	29	April 06	96	26.5	9,656	36,401
Rhode Island	5	April 16	106	29.2	10,418	35,704
South Carolina	48	April 01	91	25.1	7,222	28,772
South Dakota	44	April 02	92	25.4%	\$ 8,146	\$ 32,052
Tennessee	47	April 01	91	25.1	7,800	31,112
Texas	27	April 07	97	26.8	8,559	31,967
Utah	24	April 08	98	27.0	7,318	27,094
Vermont	17	April 10	100	27.6	9,385	33,981
Virginia	20	April 10	100	27.4%	\$ 10,159	\$ 37,044
Washington	7	April 15	105	28.8	10,800	37,502
West Virginia	37	April 04	94	26.0	6,980	26,882
Wisconsin	10	April 13	103	28.2	9,684	34,292
Wyoming	8	April 14	104	28.6	10,132	35,461
District of Columbia	—	April 27	117	32.1%	\$ 16,083	\$ 50,126

Source: Tax Foundation Special Report, No. 129, "Amercia Celebrates Tax Freedom Day," April 2004, Tax Foundation.

## B6. Days Spent Working for Federal Taxes in Each State, Federal Taxes as a Percentage of Income, Per Capita and Rank Calendar Year 2004

	Tax Burden Rank	Days Spent Working to Pay Taxes	Tax Burden as a Percentage of Income	Tax Burden Per Capita	Net National Product Per Capita
United States	—	65	17.9%	\$ 6,261	\$35,039
Alabama	43	58	15.9%	\$ 4,590	\$ 28,798
Alaska	22	62	17.2	6,255	36,267
Arizona	20	63	17.3	5,101	29,491
Arkansas	41	59	16.1	4,304	26,788
California	10	68	18.5	6,944	37,456
Colorado	8	68	18.7%	\$ 6,952	\$ 37,154
Connecticut	1	80	21.8	10,562	48,489
Delaware	14	66	18.1	6,626	36,665
Florida	12	66	18.2	6,053	33,322
Georgia	21	63	17.3	5,605	32,457
Hawaii	47	57	15.7%	\$ 5,382	\$ 34,173
Idaho	46	58	15.8	4,499	28,474
Illinois	11	66	18.2	6,863	37,695
Indiana	31	61	16.6	5,332	32,127
Iowa	45	58	15.8	5,182	32,777
Kansas	32	60	16.6%	\$ 5,474	\$ 32,999
Kentucky	39	59	16.1	4,721	29,343
Louisiana	48	56	15.5	4,502	29,107
Maine	29	61	16.6	5,302	31,885
Maryland	17	65	17.8	7,311	41,079
Massachusetts	2	74	20.2%	\$ 8,971	\$ 44,410
Michigan	24	63	17.2	5,884	34,222
Minnesota	19	64	17.7	6,863	38,829
Mississippi	50	56	15.3	3,940	25,814
Missouri	33	61	16.6	5,443	32,840
Montana	36	59	16.3%	\$ 4,659	\$ 28,666
Nebraska	40	58	16.1	5,548	34,499
Nevada	9	68	18.7	6,312	33,770
New Hampshire	6	70	19.2	7,487	38,918
New Jersey	3	73	19.8	8,936	45,099
New Mexico	18	65	17.7%	\$ 4,864	\$ 27,407
New York	5	71	19.4	7,910	40,685
North Carolina	28	61	16.7	5,159	30,899
North Dakota	44	58	15.8	5,049	31,917
Ohio	37	59	16.2	5,409	33,370
Oklahoma	42	59	16.0%	\$ 4,584	\$ 28,667
Oregon	27	62	17.0	5,477	32,162
Pennsylvania	26	62	17.1	6,223	36,401
Rhode Island	15	66	18.0	6,442	35,704
South Carolina	38	59	16.1	4,638	28,772
South Dakota	34	60	16.4%	\$ 5,266	\$ 32,052
Tennessee	30	61	16.6	5,170	31,112
Texas	16	66	18.0	5,763	31,967
Utah	35	59	16.3	4,404	27,094
Vermont	23	63	17.2	5,858	33,981
Virginia	13	66	18.1%	\$ 6,705	\$ 37,044
Washington	7	69	18.9	7,071	37,502
West Virginia	49	56	15.4	4,138	26,882
Wisconsin	25	63	17.1	5,877	34,292
Wyoming	4	72	19.7	6,970	35,461
District of Columbia	—	71	19.3%	\$ 9,665	\$ 50,126

Note: New Tax Freedom Day data is released every year on April 15.

Source: Tax Foundation Special Report, No. 129, "America Celebrates Tax Freedom Day," April 2004, Tax Foundation.

**B7. Days Spent Working for State/Local Taxes in Each State, State/  
Local Taxes as a Percentage of Income, Per Capita and Rank  
Calendar Year 2004**

	Tax Burden Rank	Days Spent Working to Pay Taxes	Tax Burden as a Percentage of Income	Tax Burden Per Capita	Net National Product Per Capita
United States	—	36	10.0%	\$ 3,490	\$ 35,039
Alabama	41	33	9.1%	\$ 2,612	\$ 28,798
Alaska	50	23	6.3	2,287	36,267
Arizona	20	36	10.0	2,935	29,491
Arkansas	25	35	9.8	2,638	26,788
California	26	35	9.8	3,676	37,456
Colorado	40	33	9.1%	\$ 3,391	\$ 37,154
Connecticut	9	38	10.6	5,119	48,489
Delaware	48	29	8.2	3,008	36,665
Florida	45	32	8.8	2,938	33,322
Georgia	18	36	10.0	3,242	32,457
Hawaii	4	41	11.3%	\$ 3,865	\$ 34,173
Idaho	11	37	10.4	2,956	28,474
Illinois	32	35	9.7	3,661	37,695
Indiana	16	36	10.1	3,241	32,127
Iowa	27	35	9.8	3,211	32,777
Kansas	22	36	9.9%	\$ 3,273	\$ 32,999
Kentucky	17	36	10.0	2,938	29,343
Louisiana	23	36	9.9	2,882	29,107
Maine	2	44	12.3	3,907	31,885
Maryland	24	36	9.9	4,059	41,079
Massachusetts	36	34	9.4%	\$ 4,177	\$ 44,410
Michigan	13	37	10.2	3,495	34,222
Minnesota	10	38	10.5	4,066	38,829
Mississippi	19	36	10.0	2,573	25,814
Missouri	38	33	9.3	3,058	32,840
Montana	28	35	9.8%	\$ 2,796	\$ 28,666
Nebraska	14	37	10.2	3,512	34,499
Nevada	30	35	9.7	3,289	33,770
New Hampshire	49	27	7.5	2,906	38,918
New Jersey	15	36	10.1	4,567	45,099
New Mexico	29	35	9.7%	\$ 2,671	\$ 27,407
New York	1	46	12.9	5,230	40,685
North Carolina	31	35	9.7	3,009	30,899
North Dakota	33	35	9.7	3,093	31,917
Ohio	3	41	11.3	3,777	33,370
Oklahoma	39	33	9.2%	\$ 2,646	\$ 28,667
Oregon	34	34	9.5	3,044	32,162
Pennsylvania	35	34	9.4	3,432	36,401
Rhode Island	5	40	11.1	3,976	35,704
South Carolina	43	32	9.0	2,584	28,772
South Dakota	42	32	9.0%	\$ 2,880	\$ 32,052
Tennessee	47	30	8.5	2,630	31,112
Texas	46	31	8.7	2,797	31,967
Utah	7	39	10.8	2,915	27,094
Vermont	12	37	10.4	3,527	33,981
Virginia	37	34	9.3%	\$ 3,453	\$ 37,044
Washington	21	36	9.9	3,729	37,502
West Virginia	8	38	10.6	2,842	26,882
Wisconsin	6	40	11.1	3,807	34,292
Wyoming	44	32	8.9	3,162	35,461
District of Columbia	—	46	12.8%	\$ 6,418	\$ 50,126

Note: New Tax Freedom Day data is released every year on April 15.

Source: Tax Foundation Special Report, No. 129, "Amercia Celebrates Tax Freedom Day," April 2004, Tax Foundation.

## B8. Tax Freedom Day<sup>®</sup> by State

### Selected Calendar Years 1970 – 2004

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
United States	April 16	April 14	April 19	April 16	April 20	April 23	April 30	April 19	April 17	April 11
Alabama	April 06	April 06	April 13	April 10	April 10	April 14	April 16	April 06	April 04	April 01
Alaska	April 22	April 24	April 27	April 15	April 19	April 14	April 15	March 31	March 28	March 26
Arizona	April 21	April 18	April 17	April 14	April 21	April 21	April 28	April 18	April 16	April 09
Arkansas	April 08	April 03	April 10	April 07	April 11	April 17	April 21	April 09	April 07	April 04
California	April 17	April 17	April 15	April 13	April 18	April 21	May 08	April 28	April 27	April 13
Colorado	April 15	April 12	April 15	April 15	April 17	April 20	May 01	April 22	April 19	April 11
Connecticut	April 17	April 17	April 21	April 21	April 25	May 04	May 19	May 07	May 05	April 28
Delaware	April 20	April 17	April 22	April 15	April 17	April 23	April 21	April 09	April 07	April 05
Florida	April 15	April 09	April 11	April 12	April 16	April 21	April 29	April 15	April 13	April 08
Georgia	April 11	April 08	April 15	April 13	April 18	April 20	April 27	April 17	April 15	April 09
Hawaii	April 15	April 12	April 18	April 13	April 23	April 24	April 26	April 12	April 11	April 08
Idaho	April 10	April 07	April 10	April 09	April 13	April 19	April 25	April 14	April 13	April 05
Illinois	April 19	April 15	April 25	April 18	April 23	April 25	May 01	April 20	April 18	April 11
Indiana	April 16	April 14	April 18	April 15	April 16	April 21	April 22	April 12	April 12	April 07
Iowa	April 16	April 14	April 24	April 15	April 20	April 24	April 22	April 11	April 09	April 03
Kansas	April 15	April 13	April 21	April 15	April 20	April 23	April 25	April 13	April 12	April 06
Kentucky	April 10	April 09	April 11	April 09	April 14	April 20	April 20	April 10	April 08	April 05
Louisiana	April 09	April 09	April 15	April 16	April 12	April 12	April 19	April 07	April 05	April 02
Maine	April 14	April 16	April 15	April 15	April 20	April 27	May 04	April 22	April 21	April 15
Maryland	April 16	April 15	April 21	April 17	April 19	April 23	April 30	April 17	April 15	April 11
Massachusetts	April 18	April 20	April 24	April 18	April 21	April 25	May 11	May 01	April 30	April 18
Michigan	April 19	April 17	April 23	April 19	April 21	April 21	April 27	April 18	April 17	April 10
Minnesota	April 14	April 17	April 21	April 17	April 23	April 29	May 03	April 22	April 22	April 12
Mississippi	April 11	April 08	April 11	April 09	April 11	April 17	April 17	April 07	April 06	April 02
Missouri	April 12	April 11	April 15	April 10	April 14	April 19	April 22	April 12	April 10	April 04

*Continued*

## B8. Tax Freedom Day<sup>®</sup> by State (continued)

### Selected Calendar Years 1970 – 2004

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
Montana	April 15	April 12	April 20	April 16	April 16	April 21	April 21	April 09	April 08	April 04
Nebraska	April 16	April 11	April 24	April 11	April 17	April 22	April 25	April 12	April 11	April 05
Nevada	April 24	April 20	April 19	April 17	April 20	April 25	May 03	April 21	April 18	April 13
New Hampshire	April 20	April 13	April 12	April 09	April 19	April 20	April 29	April 16	April 13	April 07
New Jersey	April 16	April 17	April 23	April 24	April 27	May 01	May 10	April 27	April 25	April 19
New Mexico	April 15	April 08	April 14	April 08	April 15	April 19	April 17	April 04	April 02	April 10
New York	April 24	April 26	April 29	April 29	May 02	May 03	May 09	April 29	April 27	April 27
North Carolina	April 10	April 08	April 14	April 11	April 15	April 17	April 22	April 13	April 11	April 06
North Dakota	April 18	April 07	April 28	April 09	April 14	April 23	April 20	April 11	April 09	April 03
Ohio	April 10	April 09	April 15	April 13	April 15	April 21	April 24	April 14	April 12	April 10
Oklahoma	April 06	April 04	April 10	April 13	April 12	April 14	April 17	April 07	April 05	April 02
Oregon	April 16	April 14	April 20	April 16	April 21	April 19	April 25	April 14	April 12	April 06
Pennsylvania	April 13	April 11	April 18	April 16	April 16	April 22	April 25	April 13	April 12	April 06
Rhode Island	April 13	April 16	April 21	April 16	April 21	April 25	May 04	April 22	April 21	April 16
South Carolina	April 06	April 06	April 12	April 10	April 13	April 17	April 20	April 09	April 07	April 01
South Dakota	April 16	April 06	April 20	April 08	April 10	April 20	April 20	April 09	April 07	April 02
Tennessee	April 13	April 08	April 11	April 10	April 11	April 13	April 15	April 05	April 04	April 01
Texas	April 11	April 10	April 16	April 16	April 19	April 20	April 24	April 14	April 12	April 07
Utah	April 14	April 10	April 14	April 14	April 15	April 21	April 26	April 16	April 14	April 08
Vermont	April 23	April 20	April 18	April 18	April 25	April 26	May 01	April 18	April 16	April 10
Virginia	April 13	April 10	April 13	April 11	April 17	April 19	April 28	April 16	April 14	April 10
Washington	April 17	April 17	April 22	April 20	April 25	May 01	May 09	April 27	April 25	April 15
West Virginia	April 15	April 15	April 18	April 18	April 13	April 16	April 18	April 06	April 05	April 04
Wisconsin	April 21	April 18	April 20	April 21	April 24	April 30	May 02	April 19	April 17	April 13
Wyoming	April 25	April 20	April 29	May 05	April 22	April 25	May 09	April 22	April 20	April 14
District of Columbia	April 17	April 11	May 08	May 02	May 04	May 06	May 17	May 01	May 01	April 27

Notes: "Tax Freedom Day" marks the day when the average American has earned enough to pay all federal, state and local taxes.

All data for years between 1970 to present are available upon request. New Tax Freedom Day data is released every year on April 15.

Source: Tax Foundation Special Report, No. 129, "Amercia Celebrates Tax Freedom Day," April 2004, Tax Foundation.

**B9. Total Tax Burden as a Percentage of Income, by State**  
**Selected Calendar Years 1970 – 2004**

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
United States	29.1%	28.7%	29.9%	29.2%	30.2%	31.0%	33.0%	30.0%	29.5%	27.8%
Alabama	26.5%	26.4%	28.3%	27.5%	27.4%	28.6%	29.2%	26.3%	25.9%	25.0%
Alaska	30.7	31.4	32.3	28.8	30.0	28.8	28.8	24.7	24.0	23.6
Arizona	30.6	29.6	29.5	28.7	30.6	30.6	32.5	29.6	29.1	27.2
Arkansas	27.0	25.7	27.5	26.7	27.7	29.4	30.4	27.2	26.7	25.9
California	29.6	29.6	29.0	28.3	29.8	30.5	35.3	32.6	32.1	28.4
Colorado	29.0%	28.2%	29.0%	28.9%	29.4%	30.2%	33.2%	30.7%	30.0%	27.8%
Connecticut	29.5	29.4	30.4	30.5	31.5	34.0	38.3	35.0	34.5	32.3
Delaware	30.3	29.6	30.9	28.9	29.5	31.0	30.6	27.3	26.8	26.3
Florida	28.8	27.3	27.9	28.2	29.3	30.6	32.8	29.0	28.4	27.0
Georgia	27.7	27.1	29.0	28.5	29.7	30.3	32.1	29.4	28.9	27.3
Hawaii	29.0%	28.2%	29.7%	28.4%	31.1%	31.3%	32.0%	28.1%	27.9%	27.1%
Idaho	27.6	26.8	27.5	27.1	28.4	30.0	31.6	28.8	28.3	26.2
Illinois	29.9	29.0	31.6	29.8	31.0	31.6	33.2	30.2	29.7	27.9
Indiana	29.1	28.6	29.6	28.8	29.3	30.5	30.9	28.2	28.0	26.7
Iowa	29.1	28.7	31.5	28.9	30.4	31.3	30.8	27.9	27.3	25.6
Kansas	28.9%	28.3%	30.4%	28.9%	30.2%	31.1%	31.6%	28.3%	28.0%	26.5%
Kentucky	27.5	27.3	27.9	27.2	28.8	30.2	30.2	27.4	27.0	26.1
Louisiana	27.2	27.2	28.8	29.0	28.1	28.0	30.1	26.6	26.2	25.4
Maine	28.7	29.1	28.9	28.8	30.3	32.1	34.1	30.7	30.4	28.9
Maryland	29.1	28.9	30.6	29.5	30.1	31.1	33.1	29.4	28.9	27.7
Massachusetts	29.6%	30.4%	31.3%	29.8%	30.5%	31.8%	36.1%	33.4%	33.0%	29.6%
Michigan	30.1	29.6	31.2	29.9	30.7	30.6	32.2	29.8	29.5	27.4
Minnesota	28.7	29.3	30.4	29.6	31.1	32.7	33.8	30.9	30.7	28.1
Mississippi	27.7	27.0	27.9	27.3	27.7	29.4	29.6	26.8	26.4	25.2
Missouri	28.0	27.7	28.9	27.5	28.7	30.0	30.7	28.0	27.6	25.9

*Continued*

**B9. Total Tax Burden as a Percentage of Income, by State (continued)**  
**Selected Calendar Years 1970 – 2004**

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
Montana	28.8%	28.0%	30.3%	29.2%	29.1%	30.6%	30.6%	27.4%	27.0%	26.0%
Nebraska	29.2	27.8	31.3	27.8	29.5	30.8	31.7	28.1	27.7	26.3
Nevada	31.3	30.2	30.1	29.3	30.3	31.7	33.8	30.4	29.7	28.4
New Hampshire	30.2	28.3	28.1	27.2	30.0	30.2	32.7	29.3	28.3	26.7
New Jersey	29.1	29.6	31.0	31.2	32.3	33.3	35.6	32.1	31.6	29.9
New Mexico	29.0%	27.0%	28.6%	26.9%	28.9%	29.9%	29.4%	25.8%	25.4%	27.5%
New York	31.3	31.9	32.9	32.7	33.4	33.8	35.5	32.6	32.1	32.3
North Carolina	27.6	27.0	28.7	27.8	28.9	29.5	30.7	28.3	27.9	26.4
North Dakota	29.8	26.7	32.4	27.3	28.5	31.1	30.3	27.7	27.3	25.5
Ohio	27.6	27.2	28.9	28.3	28.8	30.4	31.3	28.5	28.1	27.5
Oklahoma	26.5%	25.8%	27.4%	28.3%	28.1%	28.7%	29.5%	26.6%	26.2%	25.2%
Oregon	29.2	28.6	30.1	29.1	30.5	30.0	31.6	28.5	28.1	26.5
Pennsylvania	28.3	27.9	29.6	29.1	29.2	30.9	31.7	28.5	28.1	26.5
Rhode Island	28.2	29.3	30.6	29.2	30.6	31.6	34.1	30.9	30.7	29.2
South Carolina	26.4	26.3	28.1	27.7	28.4	29.5	30.2	27.2	26.8	25.1
South Dakota	29.2%	26.4%	30.3%	27.0%	27.5%	30.2%	30.2%	27.2%	26.7%	25.4%
Tennessee	28.3	27.0	27.9	27.6	27.9	28.5	29.0	26.3	25.9	25.1
Texas	27.7	27.5	29.0	29.3	30.0	30.3	31.5	28.7	28.0	26.8
Utah	28.8	27.5	28.8	28.6	29.0	30.5	31.9	29.2	28.7	27.0
Vermont	31.0	30.4	29.7	29.8	31.8	31.9	33.3	29.7	29.1	27.6
Virginia	28.3%	27.6%	28.3%	27.9%	29.4%	30.0%	32.5%	29.1%	28.6%	27.4%
Washington	29.6	29.6	31.0	30.4	31.8	33.4	35.4	32.2	31.6	28.8
West Virginia	28.9	29.0	29.8	29.7	28.4	29.1	29.6	26.5	26.2	26.0
Wisconsin	30.5	29.7	30.3	30.5	31.5	33.0	33.5	30.1	29.6	28.2
Wyoming	31.7	30.4	32.8	34.4	30.9	31.6	35.5	30.7	30.2	28.6
District of Columbia	29.5%	27.8%	35.1%	33.6%	34.0%	34.6%	37.7%	33.3%	33.2%	32.1%

Notes: All data for years between 1970 to present are available upon request. New data is released every year on April 15.

Source: Tax Foundation Special Report, No. 129, "America Celebrates Tax Freedom Day," April 2004, Tax Foundation.

**B10. Federal Tax Burden as a Percentage of Income, by State**  
**Selected Calendar Years 1970 – 2004**

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
United States	19.5%	18.8%	20.8%	19.7%	20.2%	20.8%	23.1%	20.4%	19.8%	17.9%
Alabama	18.4%	18.1%	20.0%	19.2%	19.1%	20.1%	20.7%	18.1%	17.6%	15.9%
Alaska	19.8	20.6	23.2	21.2	22.1	22.1	22.4	18.9	18.4	17.2
Arizona	20.2	18.4	19.7	18.6	19.4	20.1	22.6	19.8	19.2	17.3
Arkansas	18.9	17.5	19.3	18.2	18.9	19.8	20.7	18.2	17.7	16.1
California	19.0	18.4	20.1	19.2	20.2	20.6	24.8	22.1	21.5	18.5
Colorado	19.3%	18.5%	20.4%	19.7%	19.7%	20.8%	24.1%	21.5%	20.8%	18.7%
Connecticut	20.9	20.3	22.2	21.5	22.2	23.1	27.6	24.4	23.7	21.8
Delaware	21.2	19.7	21.5	19.9	20.6	21.0	23.0	20.0	19.5	18.1
Florida	20.3	19.0	20.5	20.0	20.5	21.2	23.9	20.6	20.0	18.2
Georgia	19.3	18.0	20.1	19.1	19.9	20.4	22.3	19.6	19.0	17.3
Hawaii	18.6%	17.6%	19.3%	17.9%	19.6%	19.6%	20.5%	17.6%	17.2%	15.7%
Idaho	18.2	17.9	19.2	18.4	18.7	19.9	21.2	18.7	18.2	15.8
Illinois	20.1	19.3	22.3	20.5	21.2	21.8	23.7	20.9	20.3	18.2
Indiana	19.9	19.4	21.7	19.8	19.9	21.0	21.5	18.9	18.3	16.6
Iowa	18.7	18.8	21.7	18.9	19.7	20.2	20.7	18.3	17.8	15.8
Kansas	19.2%	19.3%	21.5%	19.9%	20.4%	20.8%	21.7%	18.8%	18.2%	16.6%
Kentucky	18.9	18.4	19.8	18.8	19.1	19.8	20.5	18.1	17.6	16.1
Louisiana	18.9	19.1	21.0	20.1	18.7	19.1	20.2	17.3	16.8	15.5
Maine	18.2	18.0	18.9	18.3	19.2	20.0	21.6	18.8	18.4	16.6
Maryland	19.4	18.9	21.1	20.0	20.4	21.1	23.2	20.0	19.4	17.8
Massachusetts	19.6%	18.6%	20.5%	20.1%	20.7%	21.6%	26.5%	23.7%	23.1%	20.2%
Michigan	20.1	19.3	21.7	19.8	20.7	21.1	22.4	19.9	19.4	17.2
Minnesota	18.5	18.3	20.6	18.8	20.0	21.1	23.0	20.3	19.7	17.7
Mississippi	17.6	17.3	19.1	18.4	18.4	19.3	19.7	17.3	16.8	15.3
Missouri	19.5	18.9	21.0	19.4	19.9	20.5	21.5	19.0	18.4	16.6

*Continued*

**B10. Federal Tax Burden as a Percentage of Income, by State (continued)**  
**Selected Calendar Years 1970 – 2004**

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
Montana	18.8%	18.1%	20.8%	19.6%	19.4%	20.5%	21.0%	18.4%	17.9%	16.3%
Nebraska	19.2	18.5	21.4	18.5	19.3	20.1	21.5	18.5	17.9	16.1
Nevada	21.5	20.3	22.0	21.0	21.3	22.1	24.7	21.6	20.8	18.7
New Hampshire	20.5	19.6	21.0	20.2	21.8	21.7	25.4	22.4	21.7	19.2
New Jersey	20.4	19.9	21.9	21.8	22.2	22.4	25.6	22.5	21.9	19.8
New Mexico	19.1%	17.9%	19.8%	18.8%	18.8%	19.6%	18.9%	16.2%	15.7%	17.7%
New York	19.6	18.5	20.5	19.7	20.4	20.9	23.4	20.7	20.1	19.4
North Carolina	19.0	18.1	20.0	19.0	19.6	19.9	21.3	18.9	18.4	16.7
North Dakota	18.7	17.8	23.1	19.3	19.4	21.0	20.4	18.1	17.5	15.8
Ohio	19.6	18.9	21.0	19.1	19.3	20.1	21.0	18.4	17.9	16.2
Oklahoma	18.7%	18.1%	19.9%	19.6%	19.0%	19.3%	20.1%	17.6%	17.1%	16.0%
Oregon	19.8	18.9	20.9	19.0	19.9	20.3	22.2	19.7	19.1	17.0
Pennsylvania	19.6	18.7	20.6	19.8	20.1	21.0	22.4	19.5	19.0	17.1
Rhode Island	19.0	19.2	20.8	19.6	20.6	20.9	23.0	20.1	19.7	18.0
South Carolina	18.2	17.7	19.3	18.4	18.8	19.9	20.8	18.3	17.7	16.1
South Dakota	17.5%	16.8%	20.4%	17.9%	18.7%	20.7%	21.4%	18.7%	18.1%	16.4%
Tennessee	19.8	18.7	20.1	19.4	19.8	20.4	21.4	18.8	18.2	16.6
Texas	19.8	19.4	21.4	20.9	20.5	20.8	23.0	20.3	19.7	18.0
Utah	18.7	18.0	19.1	18.3	18.7	20.0	21.2	18.7	18.1	16.3
Vermont	19.1	18.0	19.6	19.2	20.6	20.6	22.4	19.5	19.0	17.2
Virginia	19.7%	18.7%	20.0%	19.3%	20.2%	20.7%	23.3%	20.2%	19.6%	18.1%
Washington	19.4	19.7	22.0	20.2	21.0	22.0	25.4	22.5	21.8	18.9
West Virginia	19.6	18.8	20.3	19.1	18.8	19.3	19.5	16.9	16.5	15.4
Wisconsin	19.1	18.5	20.3	19.2	20.1	20.9	22.2	19.5	18.9	17.1
Wyoming	21.0	20.4	22.0	21.5	21.3	22.7	26.2	22.3	21.7	19.7
District of Columbia	19.5%	18.0%	22.5%	20.7%	20.3%	22.1%	24.8%	21.4%	21.1%	19.3%

Notes: All data for years between 1970 to present are available upon request. New data is released every year on April 15.

Source: Tax Foundation Special Report, No. 129, "America Celebrates Tax Freedom Day," April 2004, Tax Foundation.

**B11. State and Local Tax Burden as a Percentage of Income, by State**  
**Selected Calendar Years 1970 – 2004**

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
United States	9.6%	9.9%	9.1%	9.5%	9.9%	10.2%	9.9%	9.6%	9.7%	10.0%
Alabama	8.1%	8.3%	8.3%	8.3%	8.3%	8.6%	8.5%	8.2%	8.4%	9.1%
Alaska	10.9	10.8	9.1	7.5	7.9	6.7	6.4	5.7	5.6	6.3
Arizona	10.4	11.2	9.8	10.0	11.1	10.5	9.8	9.8	9.9	10.0
Arkansas	8.1	8.1	8.2	8.5	8.8	9.6	9.7	9.0	9.0	9.8
California	10.6	11.2	8.9	9.1	9.6	10.0	10.5	10.5	10.6	9.8
Colorado	9.7%	9.7%	8.7%	9.3%	9.7%	9.4%	9.1%	9.2%	9.3%	9.1%
Connecticut	8.6	9.1	8.3	9.0	9.3	11.0	10.8	10.7	10.8	10.6
Delaware	9.1	9.9	9.3	9.1	8.9	9.9	7.6	7.3	7.3	8.2
Florida	8.5	8.3	7.4	8.1	8.8	9.4	8.9	8.4	8.4	8.8
Georgia	8.4	9.1	8.9	9.3	9.9	9.9	9.9	9.8	9.8	10.0
Hawaii	10.4%	10.6%	10.4%	10.4%	11.5%	11.7%	11.5%	10.6%	10.7%	11.3%
Idaho	9.4	8.9	8.3	8.7	9.7	10.1	10.3	10.0	10.1	10.4
Illinois	9.8	9.6	9.2	9.3	9.8	9.8	9.5	9.3	9.4	9.7
Indiana	9.2	9.2	8.0	9.0	9.3	9.5	9.4	9.3	9.7	10.1
Iowa	10.4	9.8	9.8	10.0	10.6	11.1	10.0	9.5	9.5	9.8
Kansas	9.7%	9.1%	8.9%	9.0%	9.8%	10.3%	9.9%	9.5%	9.7%	9.9%
Kentucky	8.7	8.8	8.1	8.4	9.6	10.4	9.7	9.3	9.4	10.0
Louisiana	8.3	8.1	7.8	9.0	9.3	8.9	9.8	9.3	9.4	9.9
Maine	10.5	11.1	10.0	10.5	11.1	12.1	12.5	11.9	12.1	12.3
Maryland	9.7	10.1	9.5	9.5	9.7	10.0	9.9	9.4	9.5	9.9
Massachusetts	10.0%	11.8%	10.8%	9.7%	9.8%	10.1%	9.6%	9.7%	9.9%	9.4%
Michigan	10.0	10.3	9.4	10.1	10.0	9.5	9.8	9.8	10.1	10.2
Minnesota	10.2	11.0	9.8	10.7	11.1	11.6	10.9	10.6	11.0	10.5
Mississippi	10.1	9.7	8.8	9.0	9.4	10.1	9.9	9.5	9.6	10.0
Missouri	8.4	8.8	8.0	8.0	8.8	9.5	9.2	9.1	9.2	9.3

*Continued*

**B11. State and Local Tax Burden as a Percentage of Income, by State (continued)**  
**Selected Calendar Years 1970 – 2004**

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
Montana	10.0%	9.9%	9.4%	9.7%	9.7%	10.1%	9.6%	9.0%	9.1%	9.8%
Nebraska	10.0	9.3	9.9	9.3	10.2	10.7	10.2	9.7	9.8	10.2
Nevada	9.8	9.9	8.2	8.3	9.0	9.6	9.0	8.8	8.9	9.7
New Hampshire	9.7	8.7	7.1	7.0	8.2	8.5	7.3	6.9	6.6	7.5
New Jersey	8.7	9.7	9.1	9.4	10.1	10.8	10.0	9.6	9.7	10.1
New Mexico	9.9%	9.2%	8.8%	8.1%	10.1%	10.3%	10.5%	9.6%	9.7%	9.7%
New York	11.7	13.4	12.4	13.1	13.1	12.9	12.1	11.9	11.9	12.9
North Carolina	8.6	8.9	8.7	8.8	9.3	9.6	9.3	9.4	9.5	9.7
North Dakota	11.1	8.9	9.3	7.9	9.1	10.1	9.8	9.7	9.8	9.7
Ohio	8.1	8.3	7.8	9.3	9.5	10.3	10.3	10.1	10.2	11.3
Oklahoma	7.8%	7.7%	7.5%	8.7%	9.1%	9.4%	9.3%	9.0%	9.1%	9.2%
Oregon	9.4	9.7	9.3	10.1	10.6	9.7	9.4	8.8	9.0	9.5
Pennsylvania	8.7	9.2	9.0	9.3	9.1	9.9	9.3	9.0	9.1	9.4
Rhode Island	9.2	10.0	9.8	9.7	10.0	10.7	11.0	10.8	11.0	11.1
South Carolina	8.2	8.6	8.7	9.2	9.6	9.6	9.4	9.0	9.0	9.0
South Dakota	11.7%	9.5%	9.9%	9.1%	8.8%	9.5%	8.9%	8.5%	8.5%	9.0%
Tennessee	8.5	8.3	7.8	8.2	8.1	8.0	7.6	7.5	7.8	8.5
Texas	7.9	8.1	7.6	8.4	9.5	9.6	8.5	8.3	8.3	8.7
Utah	10.1	9.5	9.6	10.2	10.2	10.5	10.7	10.5	10.6	10.8
Vermont	11.9	12.3	10.1	10.6	11.1	11.4	11.0	10.2	10.1	10.4
Virginia	8.6%	8.9%	8.3%	8.6%	9.2%	9.3%	9.2%	8.8%	8.9%	9.3%
Washington	10.2	9.9	8.9	10.1	10.8	11.4	9.9	9.7	9.8	9.9
West Virginia	9.3	10.2	9.5	10.6	9.6	9.8	10.1	9.6	9.7	10.6
Wisconsin	11.5	11.2	10.0	11.3	11.4	12.1	11.3	10.6	10.6	11.1
Wyoming	10.7	10.0	10.8	13.0	9.6	8.9	9.3	8.4	8.5	8.9
District of Columbia	10.1%	9.9%	12.6%	12.9%	13.7%	12.5%	12.9%	11.9%	12.1%	12.8%

Notes: All data for years between 1970 to present are available upon request. New data is released every year on April 15.

Source: Tax Foundation Special Report, No. 129, "Amercia Celebrates Tax Freedom Day," April 2004, Tax Foundation.

**B12. Total Tax Burden, Per Capita, by State**  
**Selected Calendar Years 1970 – 2004**

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
United States	\$ 1,336	\$ 1,944	\$ 3,270	\$ 4,573	\$ 6,189	\$ 7,586	\$ 10,081	\$ 9,406	\$ 9,542	\$ 9,751
Alabama	\$ 882	\$ 1,384	\$ 2,401	\$ 3,393	\$ 4,547	\$ 5,878	\$ 7,129	\$ 6,720	\$ 6,802	\$ 7,202
Alaska	1,802	3,607	5,074	6,184	7,135	7,761	8,830	7,977	7,933	8,542
Arizona	1,307	1,802	3,055	4,211	5,505	6,456	8,448	7,847	7,892	8,036
Arkansas	857	1,312	2,249	3,204	4,205	5,604	6,899	6,510	6,558	6,941
California	1,599	2,306	3,753	5,090	6,841	7,814	11,713	10,892	11,086	10,621
Colorado	\$ 1,313	\$ 1,956	\$ 3,364	\$ 4,746	\$ 6,073	\$ 7,710	\$ 11,242	\$ 10,338	\$ 10,433	\$ 10,343
Connecticut	1,689	2,337	4,070	6,089	8,829	11,228	16,272	15,097	15,397	15,681
Delaware	1,564	2,194	3,580	4,939	6,692	8,137	9,886	9,147	9,226	9,633
Florida	1,285	1,774	3,022	4,409	6,091	7,381	9,526	8,717	8,763	8,991
Georgia	1,049	1,533	2,642	3,979	5,526	6,950	9,301	8,665	8,751	8,847
Hawaii	\$ 1,631	\$ 2,261	\$ 3,679	\$ 4,736	\$ 7,290	\$ 8,308	\$ 9,292	\$ 8,499	\$ 8,559	\$ 9,247
Idaho	1,093	1,639	2,586	3,362	4,722	6,131	7,804	7,283	7,358	7,454
Illinois	1,538	2,227	3,760	4,916	6,751	8,431	10,975	10,219	10,363	10,524
Indiana	1,247	1,825	3,007	4,022	5,402	6,929	8,625	8,134	8,325	8,572
Iowa	1,263	1,950	3,273	4,118	5,528	6,905	8,389	7,916	8,017	8,392
Kansas	\$ 1,240	\$ 1,924	\$ 3,284	\$ 4,410	\$ 5,759	\$ 7,118	\$ 8,931	\$ 8,476	\$ 8,640	\$ 8,747
Kentucky	979	1,479	2,471	3,344	4,665	6,056	7,521	7,114	7,219	7,659
Louisiana	945	1,480	2,744	3,745	4,477	5,691	7,168	6,862	6,970	7,384
Maine	1,095	1,606	2,606	3,846	5,553	6,790	8,978	8,603	8,816	9,208
Maryland	1,492	2,197	3,686	5,330	7,260	8,702	11,527	10,730	10,884	11,369
Massachusetts	\$ 1,494	\$ 2,149	\$ 3,588	\$ 5,295	\$ 7,421	\$ 9,242	\$ 14,054	\$ 13,298	\$ 13,624	\$ 13,148
Michigan	1,419	2,037	3,478	4,693	6,112	7,701	9,751	9,150	9,333	9,380
Minnesota	1,309	2,001	3,375	4,748	6,510	8,355	11,179	10,535	10,829	10,929
Mississippi	813	1,247	2,123	2,884	3,825	5,245	6,376	6,086	6,179	6,513
Missouri	1,207	1,740	2,917	4,054	5,338	6,894	8,652	8,144	8,260	8,501

*Continued*

**B12. Total Tax Burden, Per Capita, by State (continued)**  
Selected Calendar Years 1970 – 2004

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
Montana	\$ 1,164	\$ 1,783	\$ 2,963	\$ 3,702	\$ 4,728	\$ 5,971	\$ 7,189	\$ 6,833	\$ 6,922	\$ 7,455
Nebraska	1,242	1,884	3,113	4,069	5,598	7,101	9,013	8,574	8,735	9,059
Nevada	1,716	2,325	3,829	4,782	6,550	8,291	10,285	9,219	9,160	9,601
New Hampshire	1,319	1,743	2,999	4,584	6,514	7,863	11,248	10,298	10,323	10,394
New Jersey	1,582	2,289	3,915	5,868	8,374	10,090	13,757	12,723	12,942	13,503
New Mexico	\$ 1,031	\$ 1,503	\$ 2,586	\$ 3,434	\$ 4,531	\$ 5,798	\$ 6,598	\$ 6,266	\$ 6,332	\$ 7,536
New York	1,720	2,442	3,915	5,823	8,165	9,652	12,759	11,947	12,133	13,140
North Carolina	1,014	1,491	2,548	3,740	5,250	6,663	8,517	7,996	8,084	8,168
North Dakota	1,065	1,856	2,806	3,716	4,744	6,181	7,766	7,526	7,691	8,142
Ohio	1,275	1,819	3,134	4,309	5,679	7,290	9,053	8,511	8,659	9,186
Oklahoma	\$ 1,029	\$ 1,551	\$ 2,825	\$ 3,995	\$ 4,778	\$ 5,781	\$ 7,266	\$ 6,897	\$ 6,998	\$ 7,231
Oregon	1,289	1,939	3,318	4,191	5,832	7,060	9,022	8,299	8,404	8,521
Pennsylvania	1,295	1,893	3,227	4,473	6,056	7,609	9,661	9,143	9,328	9,656
Rhode Island	1,309	1,887	3,192	4,569	6,473	7,763	10,230	9,732	9,952	10,418
South Carolina	903	1,365	2,350	3,433	4,777	5,962	7,511	7,017	7,096	7,222
South Dakota	\$ 1,064	\$ 1,644	\$ 2,655	\$ 3,428	\$ 4,686	\$ 6,225	\$ 8,006	\$ 7,592	\$ 7,707	\$ 8,146
Tennessee	1,010	1,486	2,500	3,597	4,909	6,420	7,850	7,394	7,500	7,800
Texas	1,130	1,732	3,111	4,425	5,478	6,760	9,059	8,315	8,377	8,559
Utah	1,086	1,555	2,623	3,600	4,553	5,935	7,686	7,205	7,286	7,318
Vermont	1,268	1,733	2,786	4,124	6,010	7,091	9,362	8,826	8,924	9,385
Virginia	\$ 1,200	\$ 1,804	\$ 3,089	\$ 4,540	\$ 6,329	\$ 7,644	\$ 10,446	\$ 9,683	\$ 9,803	\$ 10,159
Washington	1,406	2,122	3,653	4,759	6,666	8,305	11,470	10,655	10,794	10,800
West Virginia	1,006	1,582	2,621	3,458	4,335	5,471	6,641	6,347	6,469	6,980
Wisconsin	1,368	1,976	3,314	4,497	5,986	7,747	9,786	9,131	9,266	9,684
Wyoming	1,393	2,229	4,156	5,217	5,829	7,047	10,112	9,560	9,739	10,132
District of Columbia	\$ 1,662	\$ 2,481	\$ 4,616	\$ 6,493	\$ 9,467	\$ 11,414	\$ 14,982	\$ 14,072	\$ 14,453	\$ 16,083

Notes: All data for years between 1970 to present are available upon request. New data is released every year on April 15.

Source: Tax Foundation.

**B13. Federal Tax Burden Per Capita, by State**  
**Selected Calendar Years 1970 – 2004**

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
United States	\$ 896	\$ 1,271	\$ 2,276	\$ 3,083	\$ 4,151	\$ 5,092	\$ 7,063	\$ 6,383	\$ 6,392	\$ 6,261
Alabama	\$ 612	\$ 951	\$ 1,699	\$ 2,365	\$ 3,168	\$ 4,117	\$ 5,045	\$ 4,617	\$ 4,608	\$ 4,590
Alaska	1,163	2,365	3,637	4,563	5,264	5,950	6,874	6,119	6,085	6,255
Arizona	861	1,119	2,044	2,737	3,503	4,239	5,886	5,258	5,218	5,101
Arkansas	600	897	1,576	2,182	2,871	3,781	4,705	4,353	4,357	4,304
California	1,028	1,433	2,599	3,448	4,637	5,260	8,241	7,388	7,428	6,944
Colorado	\$ 875	\$ 1,285	\$ 2,360	\$ 3,226	\$ 4,065	\$ 5,322	\$ 8,150	\$ 7,238	\$ 7,216	\$ 6,952
Connecticut	1,197	1,613	2,961	4,299	6,221	7,610	11,699	10,505	10,563	10,562
Delaware	1,092	1,461	2,496	3,393	4,670	5,527	7,424	6,712	6,709	6,626
Florida	905	1,236	2,217	3,135	4,252	5,107	6,939	6,203	6,170	6,053
Georgia	732	1,020	1,833	2,677	3,694	4,679	6,440	5,789	5,768	5,605
Hawaii	\$ 1,047	\$ 1,410	\$ 2,386	\$ 2,997	\$ 4,595	\$ 5,212	\$ 5,947	\$ 5,307	\$ 5,285	\$ 5,382
Idaho	722	1,095	1,805	2,283	3,108	4,065	5,249	4,741	4,724	4,499
Illinois	1,034	1,486	2,658	3,377	4,613	5,816	7,839	7,069	7,077	6,863
Indiana	852	1,238	2,199	2,763	3,679	4,781	6,002	5,448	5,436	5,332
Iowa	811	1,281	2,259	2,696	3,590	4,448	5,650	5,206	5,223	5,182
Kansas	\$ 824	\$ 1,309	\$ 2,324	\$ 3,040	\$ 3,893	\$ 4,756	\$ 6,144	\$ 5,629	\$ 5,634	\$ 5,474
Kentucky	671	999	1,752	2,316	3,105	3,971	5,100	4,692	4,707	4,721
Louisiana	656	1,042	1,998	2,585	2,986	3,887	4,824	4,455	4,462	4,502
Maine	696	995	1,705	2,443	3,520	4,234	5,695	5,272	5,319	5,302
Maryland	997	1,433	2,543	3,614	4,911	5,902	8,065	7,307	7,321	7,311
Massachusetts	\$ 990	\$ 1,316	\$ 2,352	\$ 3,570	\$ 5,041	\$ 6,299	\$ 10,317	\$ 9,423	\$ 9,527	\$ 8,971
Michigan	947	1,329	2,424	3,108	4,121	5,315	6,777	6,131	6,141	5,884
Minnesota	845	1,250	2,289	3,022	4,191	5,387	7,586	6,926	6,954	6,863
Mississippi	516	798	1,457	1,938	2,535	3,443	4,244	3,930	3,935	3,940
Missouri	843	1,187	2,114	2,869	3,710	4,706	6,059	5,510	5,514	5,443

*Continued*

**B13. Federal Tax Burden Per Capita, by State (continued)**  
Selected Calendar Years 1970 – 2004

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
Montana	\$ 758	\$ 1,153	\$ 2,039	\$ 2,476	\$ 3,148	\$ 4,003	\$ 4,944	\$ 4,589	\$ 4,600	\$ 4,659
Nebraska	816	1,255	2,128	2,710	3,664	4,628	6,107	5,630	5,646	5,548
Nevada	1,178	1,562	2,791	3,433	4,610	5,790	7,540	6,542	6,416	6,312
New Hampshire	895	1,206	2,243	3,403	4,729	5,645	8,731	7,885	7,912	7,487
New Jersey	1,109	1,537	2,762	4,095	5,763	6,806	9,898	8,930	8,961	8,936
New Mexico	\$ 680	\$ 993	\$ 1,789	\$ 2,395	\$ 2,952	\$ 3,801	\$ 4,245	\$ 3,925	\$ 3,909	\$ 4,864
New York	1,077	1,417	2,444	3,499	4,970	5,958	8,405	7,583	7,619	7,910
North Carolina	699	999	1,775	2,552	3,564	4,486	5,923	5,345	5,324	5,159
North Dakota	669	1,235	1,999	2,633	3,228	4,180	5,243	4,900	4,932	5,049
Ohio	903	1,261	2,285	2,901	3,809	4,819	6,063	5,499	5,509	5,409
Oklahoma	\$ 728	\$ 1,090	\$ 2,052	\$ 2,763	\$ 3,226	\$ 3,886	\$ 4,963	\$ 4,554	\$ 4,560	\$ 4,584
Oregon	875	1,283	2,299	2,739	3,813	4,781	6,332	5,727	5,719	5,477
Pennsylvania	898	1,266	2,248	3,045	4,174	5,178	6,813	6,262	6,307	6,223
Rhode Island	881	1,239	2,171	3,061	4,359	5,131	6,917	6,341	6,396	6,442
South Carolina	622	918	1,619	2,289	3,168	4,023	5,171	4,708	4,706	4,638
South Dakota	\$ 638	\$ 1,050	\$ 1,791	\$ 2,271	\$ 3,184	\$ 4,271	\$ 5,660	\$ 5,218	\$ 5,243	\$ 5,266
Tennessee	707	1,030	1,799	2,528	3,485	4,606	5,788	5,278	5,256	5,170
Texas	807	1,221	2,297	3,151	3,740	4,629	6,613	5,897	5,882	5,763
Utah	705	1,016	1,744	2,312	2,944	3,885	5,098	4,617	4,596	4,404
Vermont	781	1,029	1,842	2,656	3,905	4,566	6,284	5,798	5,835	5,858
Virginia	\$ 835	\$ 1,224	\$ 2,178	\$ 3,142	\$ 4,342	\$ 5,274	\$ 7,476	\$ 6,739	\$ 6,741	\$ 6,705
Washington	922	1,414	2,601	3,170	4,396	5,477	8,246	7,434	7,454	7,071
West Virginia	682	1,025	1,783	2,227	2,869	3,629	4,373	4,057	4,079	4,138
Wisconsin	854	1,232	2,224	2,830	3,823	4,910	6,475	5,916	5,934	5,877
Wyoming	924	1,495	2,788	3,251	4,023	5,067	7,471	6,932	6,995	6,970
District of Columbia	\$ 1,095	\$ 1,603	\$ 2,954	\$ 4,003	\$ 5,647	\$ 7,281	\$ 9,856	\$ 9,039	\$ 9,177	\$ 9,665

Notes: All data for years between 1970 to present are available upon request. New data is released every year on April 15.

Source: Tax Foundation.

**B14. State and Local Tax Burden, Per Capita, by State**  
**Selected Calendar Years 1970 – 2004**

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
United States	\$ 440	\$ 672	\$ 993	\$ 1,490	\$ 2,038	\$ 2,493	\$ 3,018	\$ 3,023	\$ 3,150	\$ 3,490
Alabama	\$ 269	\$ 433	\$ 702	\$ 1,028	\$ 1,379	\$ 1,761	\$ 2,083	\$ 2,103	\$ 2,194	\$ 2,612
Alaska	639	1,242	1,437	1,620	1,871	1,812	1,955	1,858	1,848	2,287
Arizona	445	683	1,011	1,474	2,002	2,217	2,562	2,590	2,673	2,935
Arkansas	257	415	673	1,021	1,334	1,823	2,194	2,157	2,201	2,638
California	572	872	1,154	1,642	2,204	2,554	3,472	3,504	3,657	3,676
Colorado	\$ 437	\$ 671	\$ 1,004	\$ 1,520	\$ 2,008	\$ 2,388	\$ 3,093	\$ 3,100	\$ 3,217	\$ 3,391
Connecticut	492	724	1,108	1,790	2,607	3,618	4,573	4,592	4,834	5,119
Delaware	471	733	1,084	1,546	2,022	2,610	2,462	2,436	2,517	3,008
Florida	379	537	805	1,274	1,839	2,274	2,587	2,513	2,593	2,938
Georgia	317	513	810	1,302	1,832	2,272	2,860	2,876	2,983	3,242
Hawaii	\$ 584	\$ 851	\$ 1,293	\$ 1,740	\$ 2,696	\$ 3,097	\$ 3,344	\$ 3,192	\$ 3,274	\$ 3,865
Idaho	372	545	781	1,078	1,614	2,065	2,556	2,542	2,634	2,956
Illinois	504	741	1,102	1,539	2,138	2,615	3,136	3,149	3,286	3,661
Indiana	395	587	808	1,259	1,723	2,149	2,623	2,686	2,889	3,241
Iowa	451	670	1,014	1,422	1,938	2,457	2,739	2,710	2,794	3,211
Kansas	\$ 416	\$ 615	\$ 960	\$ 1,370	\$ 1,867	\$ 2,362	\$ 2,786	\$ 2,847	\$ 3,006	\$ 3,273
Kentucky	309	480	719	1,027	1,560	2,084	2,421	2,422	2,512	2,938
Louisiana	288	439	746	1,160	1,491	1,804	2,343	2,407	2,508	2,882
Maine	399	611	901	1,403	2,033	2,556	3,284	3,332	3,497	3,907
Maryland	495	764	1,143	1,716	2,350	2,800	3,461	3,423	3,563	4,059
Massachusetts	\$ 504	\$ 834	\$ 1,236	\$ 1,725	\$ 2,380	\$ 2,943	\$ 3,737	\$ 3,875	\$ 4,097	\$ 4,177
Michigan	472	708	1,054	1,585	1,991	2,387	2,974	3,019	3,192	3,495
Minnesota	464	752	1,086	1,726	2,318	2,968	3,593	3,609	3,875	4,066
Mississippi	297	450	666	946	1,290	1,802	2,132	2,156	2,244	2,573
Missouri	364	553	803	1,185	1,629	2,189	2,594	2,633	2,746	3,058

*Continued*

**B14. State and Local Tax Burden, Per Capita, by State (continued)**  
Selected Calendar Years 1970 – 2004

	1970	1975	1980	1985	1990	1995	2000	2002	2003	2004
Montana	\$ 406	\$ 630	\$ 925	\$ 1,226	\$ 1,580	\$ 1,968	\$ 2,245	\$ 2,244	\$ 2,321	\$ 2,796
Nebraska	426	629	985	1,358	1,934	2,473	2,905	2,944	3,089	3,512
Nevada	537	763	1,039	1,349	1,940	2,501	2,745	2,677	2,744	3,289
New Hampshire	424	537	756	1,181	1,785	2,218	2,516	2,412	2,411	2,906
New Jersey	473	752	1,153	1,774	2,611	3,284	3,858	3,794	3,981	4,567
New Mexico	\$ 351	\$ 510	\$ 797	\$ 1,039	\$ 1,579	\$ 1,998	\$ 2,353	\$ 2,341	\$ 2,423	\$ 2,671
New York	642	1,025	1,471	2,324	3,195	3,695	4,354	4,364	4,514	5,230
North Carolina	314	492	773	1,188	1,686	2,176	2,594	2,651	2,761	3,009
North Dakota	396	621	807	1,083	1,516	2,000	2,523	2,626	2,759	3,093
Ohio	372	558	849	1,408	1,870	2,471	2,990	3,012	3,150	3,777
Oklahoma	\$ 302	\$ 461	\$ 773	\$ 1,232	\$ 1,552	\$ 1,895	\$ 2,303	\$ 2,343	\$ 2,438	\$ 2,646
Oregon	413	656	1,019	1,452	2,019	2,278	2,690	2,572	2,685	3,044
Pennsylvania	397	626	979	1,428	1,882	2,431	2,847	2,881	3,021	3,432
Rhode Island	427	648	1,021	1,509	2,113	2,632	3,313	3,390	3,556	3,976
South Carolina	281	447	731	1,144	1,610	1,939	2,340	2,309	2,390	2,584
South Dakota	\$ 427	\$ 594	\$ 865	\$ 1,157	\$ 1,502	\$ 1,955	\$ 2,346	\$ 2,374	\$ 2,465	\$ 2,880
Tennessee	303	456	701	1,070	1,424	1,814	2,063	2,116	2,243	2,630
Texas	323	511	814	1,274	1,738	2,131	2,446	2,418	2,494	2,797
Utah	382	539	879	1,288	1,608	2,050	2,588	2,588	2,690	2,915
Vermont	486	704	944	1,468	2,106	2,524	3,078	3,028	3,089	3,527
Virginia	\$ 364	\$ 580	\$ 910	\$ 1,398	\$ 1,988	\$ 2,370	\$ 2,970	\$ 2,944	\$ 3,062	\$ 3,453
Washington	484	708	1,051	1,589	2,270	2,828	3,224	3,221	3,339	3,729
West Virginia	324	557	838	1,230	1,466	1,842	2,268	2,289	2,390	2,842
Wisconsin	513	744	1,090	1,666	2,164	2,836	3,311	3,215	3,332	3,807
Wyoming	469	734	1,368	1,966	1,806	1,980	2,641	2,628	2,745	3,162
District of Columbia	\$ 567	\$ 878	\$ 1,662	\$ 2,490	\$ 3,820	\$ 4,133	\$ 5,126	\$ 5,034	\$ 5,276	\$ 6,418

Notes: All data for years between 1970 to present are available upon request. New data is released every year on April 15.

Source: Tax Foundation

**B15. Government Employment**  
**Fiscal Years 1962 – 2002**  
 Thousands

Year	Total Employees	Federal Employees				State and Local
		Total Federal	Executive Branch	Legislative and Judicial	Military	
1962	11,903	5,354	2,485	30	2,840	6,549
1963	12,128	5,260	2,498	30	2,732	6,868
1964	12,468	5,220	2,470	31	2,719	7,248
1965	12,911	5,215	2,496	32	2,687	7,696
1966	14,109	5,888	2,726	33	3,129	8,221
1967	15,089	6,416	2,968	34	3,413	8,673
1968	15,741	6,639	3,020	35	3,584	9,102
1969	16,012	6,575	3,040	36	3,499	9,437
1970	15,907	6,085	2,944	38	3,104	9,822
1971	15,859	5,675	2,883	40	2,752	10,184
1972	15,874	5,225	2,823	42	2,360	10,649
1973	16,182	5,113	2,781	44	2,289	11,069
1974	16,537	5,091	2,847	46	2,198	11,446
1975	16,998	5,061	2,848	49	2,164	11,937
1976	17,140	5,002	2,833	50	2,119	12,138
1977	17,405	5,005	2,840	53	2,112	12,400
1978	17,948	5,028	2,875	55	2,099	12,920
1979	18,113	4,939	2,823	53	2,063	13,174
1980	18,340	4,965	2,821	55	2,090	13,375
1981	18,241	4,982	2,806	54	2,122	13,259
1982	18,070	4,972	2,770	55	2,147	13,098
1983	18,135	5,039	2,820	56	2,163	13,096
1984	18,304	5,088	2,854	56	2,178	13,216
1985	18,775	5,256	3,008	58	2,190	13,519
1986	19,022	5,228	2,966	55	2,206	13,794
1987	19,368	5,301	3,030	58	2,213	14,067
1988	19,704	5,289	3,054	59	2,176	14,415
1989	20,083	5,292	3,064	60	2,168	14,791
1990	20,453	5,234	3,067	61	2,106	15,219
1991	20,588	5,152	3,048	64	2,040	15,436
1992	20,606	4,931	3,017	66	1,848	15,675
1993	20,684	4,758	2,947	66	1,744	15,926
1994	20,878	4,620	2,908	63	1,648	16,258
1995	20,959	4,475	2,858	62	1,555	16,484
1996	21,016	4,354	2,786	61	1,507	16,662
1997	21,084	4,226	2,725	62	1,439	16,858
1998	21,333	4,196	2,727	62	1,407	17,137
1999	21,636	4,135	2,687	63	1,386	17,501
2000	21,885	4,092	2,645	63	1,384	17,793
2001	22,390	4,132	2,646	64	1,422	18,258
2002	22,874	4,152	2,630	66	1,456	18,722

(a) Data for 1961 through 1976 are as of June 30; starting in 1977, data are as of September 30.

Source: Office of Management and Budget.