

**Alabama**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$7,356	\$9,361	\$1,880	47	\$2,393	22	\$1.29	7
1982	\$7,500	\$9,933	\$1,912	47	\$2,532	23	\$1.30	8
1983	\$7,425	\$10,813	\$1,889	44	\$2,750	23	\$1.29	10
1984	\$8,268	\$11,444	\$2,095	43	\$2,899	26	\$1.28	9
1985	\$9,154	\$12,469	\$2,307	42	\$3,143	22	\$1.28	12
1986	\$9,395	\$13,097	\$2,357	39	\$3,285	25	\$1.31	13
1987	\$10,289	\$13,927	\$2,566	40	\$3,474	20	\$1.36	9
1988	\$10,882	\$14,354	\$2,706	40	\$3,569	19	\$1.36	10
1989	\$11,908	\$15,131	\$2,956	38	\$3,756	17	\$1.33	11
1990	\$12,448	\$17,358	\$3,077	41	\$4,291	12	\$1.41	6
1991	\$13,114	\$18,671	\$3,209	40	\$4,569	14	\$1.37	7
1992	\$13,708	\$20,550	\$3,311	40	\$4,963	14	\$1.39	7
1993	\$14,624	\$21,227	\$3,483	41	\$5,055	14	\$1.35	10
1994	\$16,035	\$22,160	\$3,774	40	\$5,216	14	\$1.34	10
1995	\$17,248	\$22,795	\$4,023	38	\$5,316	13	\$1.31	8
1996	\$18,198	\$23,548	\$4,210	39	\$5,448	14	\$1.33	9
1997	\$19,261	\$24,650	\$4,419	40	\$5,655	14	\$1.37	8
1998	\$20,350	\$25,347	\$4,630	41	\$5,767	15	\$1.39	8
1999	\$21,343	\$26,904	\$4,825	40	\$6,082	11	\$1.42	9
2000	\$22,575	\$29,250	\$5,077	43	\$6,579	8	\$1.50	7
2001	\$22,234	\$31,735	\$4,982	41	\$7,111	10	\$1.54	7
2002	\$21,479	\$34,292	\$4,799	39	\$7,662	9	\$1.56	8
2003	\$20,176	\$36,871	\$4,505	43	\$8,232	9	\$1.68	6
2004	\$21,100	\$39,047	\$4,694	43	\$8,686	9	\$1.71	6

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Alaska

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,833	\$2,073	\$1,880	1	\$4,977	1	\$1.10	17
1982	\$2,058	\$1,937	\$1,912	1	\$4,384	1	\$0.86	41
1983	\$2,061	\$2,060	\$1,889	1	\$4,303	2	\$0.78	45
1984	\$2,191	\$2,321	\$2,095	1	\$4,574	1	\$0.91	36
1985	\$2,297	\$2,531	\$2,307	1	\$4,795	1	\$0.97	33
1986	\$2,156	\$2,719	\$2,357	3	\$5,023	1	\$1.13	23
1987	\$2,250	\$2,846	\$2,566	4	\$5,265	2	\$1.24	16
1988	\$2,290	\$2,664	\$2,706	8	\$4,921	4	\$1.17	22
1989	\$2,632	\$3,160	\$2,956	3	\$5,789	1	\$1.21	20
1990	\$2,862	\$3,280	\$3,077	3	\$5,945	1	\$1.11	23
1991	\$2,924	\$3,752	\$3,209	3	\$6,629	1	\$1.19	20
1992	\$2,934	\$4,124	\$3,311	3	\$7,060	1	\$1.26	14
1993	\$3,078	\$4,632	\$3,483	6	\$7,762	1	\$1.38	8
1994	\$3,305	\$4,497	\$3,774	6	\$7,466	1	\$1.30	12
1995	\$3,405	\$4,230	\$4,023	8	\$7,002	3	\$1.21	17
1996	\$3,516	\$4,378	\$4,210	9	\$7,206	3	\$1.27	15
1997	\$3,709	\$4,644	\$4,419	13	\$7,590	2	\$1.34	10
1998	\$3,900	\$4,769	\$4,630	17	\$7,714	3	\$1.36	11
1999	\$3,963	\$5,291	\$4,825	18	\$8,485	1	\$1.48	6
2000	\$4,264	\$5,963	\$5,077	18	\$9,512	1	\$1.58	5
2001	\$4,342	\$6,417	\$4,982	16	\$10,163	1	\$1.57	6
2002	\$4,231	\$7,562	\$4,799	16	\$11,829	1	\$1.74	4
2003	\$3,977	\$7,944	\$4,505	17	\$12,384	1	\$1.84	2
2004	\$4,157	\$8,445	\$4,694	17	\$13,053	1	\$1.87	2

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Arizona**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$6,493	\$7,014	\$2,329	33	\$2,516	18	\$1.14	15
1982	\$6,638	\$7,728	\$2,313	34	\$2,693	15	\$1.19	14
1983	\$6,557	\$8,171	\$2,223	34	\$2,771	22	\$1.14	19
1984	\$7,548	\$9,175	\$2,481	28	\$3,016	17	\$1.18	16
1985	\$8,665	\$10,039	\$2,747	26	\$3,183	20	\$1.13	19
1986	\$9,383	\$11,403	\$2,863	26	\$3,480	16	\$1.18	19
1987	\$10,528	\$12,561	\$3,092	29	\$3,689	13	\$1.25	14
1988	\$11,197	\$12,248	\$3,189	30	\$3,489	22	\$1.18	21
1989	\$12,050	\$13,510	\$3,347	34	\$3,752	18	\$1.22	17
1990	\$12,421	\$15,154	\$3,386	34	\$4,131	14	\$1.29	13
1991	\$12,910	\$15,618	\$3,431	35	\$4,151	29	\$1.20	19
1992	\$13,436	\$16,767	\$3,459	35	\$4,317	32	\$1.17	19
1993	\$14,724	\$18,618	\$3,655	36	\$4,622	29	\$1.20	19
1994	\$16,787	\$18,809	\$3,997	35	\$4,478	35	\$1.11	20
1995	\$18,652	\$20,906	\$4,253	35	\$4,767	30	\$1.13	21
1996	\$20,776	\$21,951	\$4,568	35	\$4,826	29	\$1.11	21
1997	\$23,052	\$22,282	\$4,905	35	\$4,741	32	\$1.08	22
1998	\$25,409	\$24,120	\$5,242	35	\$4,977	31	\$1.10	23
1999	\$27,347	\$27,075	\$5,482	34	\$5,427	27	\$1.16	21
2000	\$30,080	\$29,282	\$5,863	33	\$5,708	26	\$1.18	21
2001	\$29,739	\$30,416	\$5,649	35	\$5,777	32	\$1.14	24
2002	\$28,264	\$34,761	\$5,229	35	\$6,431	29	\$1.20	22
2003	\$27,276	\$37,801	\$5,013	37	\$6,947	26	\$1.24	21
2004	\$29,062	\$41,979	\$5,240	37	\$7,569	22	\$1.30	19

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Arkansas

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$4,040	\$4,900	\$1,764	49	\$2,139	37	\$1.25	8
1982	\$4,142	\$5,273	\$1,806	49	\$2,299	33	\$1.28	9
1983	\$4,056	\$6,095	\$1,761	49	\$2,647	27	\$1.37	7
1984	\$4,522	\$6,088	\$1,952	49	\$2,628	34	\$1.28	10
1985	\$4,914	\$6,873	\$2,113	49	\$2,956	31	\$1.35	10
1986	\$5,045	\$7,179	\$2,164	48	\$3,080	29	\$1.37	9
1987	\$5,497	\$7,316	\$2,350	48	\$3,127	32	\$1.37	8
1988	\$5,841	\$7,485	\$2,494	48	\$3,195	35	\$1.34	12
1989	\$6,295	\$7,987	\$2,684	48	\$3,405	34	\$1.34	10
1990	\$6,540	\$8,375	\$2,778	48	\$3,558	36	\$1.32	11
1991	\$6,895	\$9,166	\$2,901	48	\$3,857	35	\$1.29	11
1992	\$7,327	\$10,124	\$3,043	48	\$4,205	35	\$1.28	13
1993	\$7,917	\$10,893	\$3,236	48	\$4,453	32	\$1.29	14
1994	\$8,837	\$11,308	\$3,557	47	\$4,551	30	\$1.24	16
1995	\$9,564	\$11,768	\$3,788	45	\$4,660	32	\$1.22	16
1996	\$10,109	\$12,164	\$3,944	47	\$4,746	30	\$1.24	17
1997	\$10,534	\$12,593	\$4,061	48	\$4,855	30	\$1.30	15
1998	\$11,280	\$13,041	\$4,305	47	\$4,978	30	\$1.31	14
1999	\$11,775	\$13,706	\$4,451	47	\$5,181	33	\$1.33	13
2000	\$12,564	\$14,847	\$4,703	47	\$5,557	29	\$1.39	12
2001	\$12,416	\$16,659	\$4,618	48	\$6,196	24	\$1.46	11
2002	\$11,922	\$18,372	\$4,411	48	\$6,798	21	\$1.51	9
2003	\$11,455	\$18,340	\$4,233	48	\$6,777	29	\$1.45	14
2004	\$12,072	\$19,489	\$4,437	48	\$7,163	29	\$1.47	12

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

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## California Federal Taxes Paid vs. Federal Spending Received\* 1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	69,960	69,416	2,896	6	2,873	11	1.04	26
1982	72,209	77,501	2,925	6	3,139	8	1.07	22
1983	71,020	86,364	2,815	8	3,424	10	1.08	23
1984	80,130	91,713	3,115	8	3,565	9	1.08	23
1985	89,784	97,814	3,415	7	3,720	11	1.03	27
1986	95,654	100,860	3,551	9	3,744	12	0.98	30
1987	108,853	100,753	3,943	8	3,649	14	0.94	35
1988	118,057	102,366	4,173	9	3,618	17	0.91	39
1989	129,405	109,125	4,458	9	3,759	16	0.90	42
1990	135,735	117,636	4,559	10	3,951	22	0.89	39
1991	137,266	128,639	4,524	12	4,240	23	0.89	39
1992	137,706	141,913	4,464	13	4,600	21	0.93	38
1993	143,299	149,383	4,593	13	4,788	21	0.95	33
1994	152,810	153,952	4,862	16	4,898	23	0.98	32
1995	163,195	153,831	5,157	15	4,861	27	0.94	38
1996	177,386	156,075	5,554	14	4,887	27	0.93	38
1997	195,132	160,884	6,028	14	4,970	26	0.92	37
1998	213,669	161,909	6,502	13	4,927	32	0.90	39
1999	236,175	168,676	7,077	11	5,055	34	0.87	41
2000	277,186	175,967	8,183	7	5,195	35	0.81	45
2001	265,576	188,758	7,720	8	5,487	36	0.81	42
2002	242,100	206,417	6,940	10	5,917	37	0.81	41
2003	233,157	219,706	6,661	10	6,277	36	0.79	44
2004	247,967	232,387	7,012	9	6,571	36	0.79	43

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Colorado**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$8,215	\$7,481	\$2,774	12	\$2,526	16	\$0.94	33
1982	\$8,703	\$7,960	\$2,862	11	\$2,618	18	\$0.90	37
1983	\$8,376	\$8,902	\$2,688	12	\$2,857	17	\$0.91	33
1984	\$9,223	\$9,165	\$2,918	12	\$2,899	25	\$0.91	35
1985	\$10,015	\$9,796	\$3,131	12	\$3,062	24	\$0.91	38
1986	\$10,159	\$11,496	\$3,145	17	\$3,559	14	\$1.06	27
1987	\$10,943	\$12,301	\$3,362	20	\$3,779	12	\$1.15	21
1988	\$11,384	\$12,973	\$3,490	20	\$3,977	10	\$1.19	20
1989	\$12,393	\$14,163	\$3,787	20	\$4,328	10	\$1.21	19
1990	\$13,080	\$14,800	\$3,964	19	\$4,485	10	\$1.16	20
1991	\$13,954	\$16,651	\$4,144	17	\$4,945	10	\$1.15	22
1992	\$14,838	\$17,333	\$4,278	16	\$4,997	13	\$1.06	26
1993	\$16,381	\$18,317	\$4,570	15	\$5,110	12	\$1.02	28
1994	\$18,319	\$18,950	\$4,956	12	\$5,126	15	\$1.00	30
1995	\$19,919	\$19,062	\$5,240	13	\$5,015	24	\$0.95	34
1996	\$21,872	\$20,011	\$5,613	13	\$5,135	22	\$0.96	35
1997	\$24,309	\$19,629	\$6,087	12	\$4,915	28	\$0.91	39
1998	\$27,439	\$21,043	\$6,705	10	\$5,142	26	\$0.91	38
1999	\$29,917	\$21,940	\$7,125	10	\$5,225	31	\$0.88	38
2000	\$34,538	\$22,929	\$8,029	8	\$5,330	32	\$0.84	42
2001	\$34,071	\$24,377	\$7,738	7	\$5,536	35	\$0.82	41
2002	\$30,943	\$26,230	\$6,902	12	\$5,851	38	\$0.81	42
2003	\$29,918	\$28,874	\$6,647	11	\$6,415	33	\$0.81	41
2004	\$31,779	\$30,060	\$7,002	10	\$6,624	32	\$0.79	41

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

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## Connecticut

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$10,710	\$10,411	\$3,428	2	\$3,332	6	\$1.01	29
1982	\$11,072	\$12,306	\$3,530	2	\$3,924	3	\$1.10	18
1983	\$10,897	\$12,105	\$3,452	2	\$3,835	7	\$0.96	30
1984	\$12,124	\$12,791	\$3,818	2	\$4,028	7	\$0.97	29
1985	\$13,520	\$13,452	\$4,230	2	\$4,209	7	\$0.92	37
1986	\$14,620	\$13,491	\$4,543	1	\$4,192	8	\$0.83	44
1987	\$16,919	\$13,600	\$5,220	1	\$4,196	8	\$0.81	45
1988	\$18,199	\$13,770	\$5,573	1	\$4,216	8	\$0.79	46
1989	\$19,469	\$15,817	\$5,935	1	\$4,821	6	\$0.86	43
1990	\$19,549	\$14,782	\$5,942	1	\$4,493	9	\$0.78	45
1991	\$19,639	\$16,561	\$5,951	1	\$5,018	9	\$0.79	45
1992	\$20,273	\$16,062	\$6,141	1	\$4,865	15	\$0.68	49
1993	\$21,637	\$16,550	\$6,543	1	\$5,004	17	\$0.66	49
1994	\$23,108	\$16,366	\$6,972	1	\$4,938	21	\$0.67	50
1995	\$24,945	\$17,505	\$7,509	1	\$5,269	16	\$0.68	50
1996	\$27,121	\$18,142	\$8,136	1	\$5,442	15	\$0.69	50
1997	\$30,123	\$18,124	\$9,002	1	\$5,416	17	\$0.67	50
1998	\$33,255	\$19,437	\$9,893	1	\$5,782	14	\$0.70	50
1999	\$34,954	\$19,644	\$10,338	1	\$5,810	17	\$0.69	50
2000	\$39,143	\$19,527	\$11,494	1	\$5,734	25	\$0.66	50
2001	\$39,516	\$22,760	\$11,530	1	\$6,641	15	\$0.67	49
2002	\$35,836	\$25,388	\$10,381	1	\$7,354	15	\$0.66	49
2003	\$34,638	\$28,595	\$10,015	1	\$8,268	8	\$0.66	48
2004	\$36,753	\$30,304	\$10,570	1	\$8,715	8	\$0.66	49

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

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**Delaware**  
**Federal Taxes Paid vs. Federal Spending Received\***  
1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,692	\$1,500	\$2,840	10	\$2,517	17	\$0.91	39
1982	\$1,730	\$1,544	\$2,891	9	\$2,580	21	\$0.87	38
1983	\$1,680	\$1,569	\$2,783	9	\$2,598	29	\$0.78	44
1984	\$1,857	\$1,635	\$3,044	9	\$2,680	32	\$0.80	46
1985	\$2,053	\$1,723	\$3,329	10	\$2,794	36	\$0.77	47
1986	\$2,200	\$1,786	\$3,518	10	\$2,857	42	\$0.74	46
1987	\$2,451	\$1,822	\$3,863	10	\$2,871	39	\$0.76	46
1988	\$2,638	\$2,088	\$4,090	10	\$3,237	31	\$0.83	43
1989	\$2,911	\$2,140	\$4,440	10	\$3,264	41	\$0.80	46
1990	\$3,045	\$2,198	\$4,566	9	\$3,297	42	\$0.75	47
1991	\$3,220	\$2,457	\$4,738	7	\$3,615	43	\$0.72	49
1992	\$3,328	\$2,741	\$4,810	8	\$3,961	41	\$0.72	48
1993	\$3,385	\$2,866	\$4,811	10	\$4,074	41	\$0.77	45
1994	\$3,662	\$2,995	\$5,124	10	\$4,190	40	\$0.79	43
1995	\$3,928	\$3,310	\$5,405	10	\$4,555	34	\$0.84	41
1996	\$4,269	\$3,408	\$5,784	10	\$4,617	36	\$0.85	42
1997	\$4,713	\$3,470	\$6,294	9	\$4,634	36	\$0.84	43
1998	\$5,066	\$3,556	\$6,663	11	\$4,677	38	\$0.85	43
1999	\$5,228	\$3,816	\$6,771	15	\$4,943	35	\$0.90	37
2000	\$5,871	\$3,962	\$7,493	14	\$5,057	39	\$0.88	39
2001	\$5,788	\$4,248	\$7,297	14	\$5,355	40	\$0.85	40
2002	\$5,610	\$4,766	\$6,984	9	\$5,933	35	\$0.81	44
2003	\$5,249	\$5,061	\$6,513	14	\$6,280	35	\$0.82	40
2004	\$5,590	\$5,253	\$6,862	13	\$6,449	37	\$0.79	40

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Florida**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$25,887	\$26,385	\$2,564	18	\$2,613	13	\$1.11	16
1982	\$27,206	\$29,368	\$2,616	18	\$2,823	12	\$1.13	16
1983	\$27,421	\$32,577	\$2,567	17	\$3,050	12	\$1.10	21
1984	\$31,211	\$33,223	\$2,846	16	\$3,029	16	\$1.05	26
1985	\$35,181	\$37,384	\$3,121	13	\$3,316	15	\$1.07	23
1986	\$38,695	\$39,537	\$3,339	12	\$3,412	18	\$1.01	29
1987	\$43,391	\$41,398	\$3,642	12	\$3,474	19	\$1.03	29
1988	\$46,962	\$42,997	\$3,840	13	\$3,516	20	\$1.02	29
1989	\$52,557	\$46,871	\$4,186	13	\$3,733	20	\$1.02	30
1990	\$54,469	\$51,587	\$4,211	14	\$3,988	19	\$1.05	30
1991	\$55,447	\$56,933	\$4,173	15	\$4,285	18	\$1.07	26
1992	\$57,255	\$63,446	\$4,216	17	\$4,672	19	\$1.08	24
1993	\$62,045	\$69,389	\$4,477	17	\$5,007	16	\$1.09	23
1994	\$68,129	\$70,153	\$4,811	18	\$4,954	18	\$1.06	27
1995	\$73,771	\$75,000	\$5,101	17	\$5,186	19	\$1.07	24
1996	\$81,348	\$79,614	\$5,506	15	\$5,389	16	\$1.08	23
1997	\$89,738	\$82,645	\$5,942	15	\$5,472	15	\$1.07	23
1998	\$97,811	\$83,708	\$6,347	16	\$5,432	22	\$1.05	27
1999	\$103,584	\$87,716	\$6,601	16	\$5,590	20	\$1.06	28
2000	\$113,305	\$92,882	\$7,092	16	\$5,814	23	\$1.07	28
2001	\$111,677	\$100,096	\$6,860	18	\$6,149	27	\$1.04	31
2002	\$104,996	\$104,826	\$6,322	18	\$6,312	32	\$1.00	33
2003	\$100,603	\$113,341	\$6,027	19	\$6,790	28	\$1.01	32
2004	\$106,532	\$121,934	\$6,290	19	\$7,199	28	\$1.02	30

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Georgia**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$11,397	\$12,197	\$2,054	38	\$2,199	33	\$1.08	21
1982	\$11,968	\$13,234	\$2,126	37	\$2,351	31	\$1.07	24
1983	\$12,128	\$14,802	\$2,124	36	\$2,593	31	\$1.05	26
1984	\$13,836	\$15,914	\$2,382	33	\$2,740	30	\$1.04	27
1985	\$15,790	\$17,546	\$2,662	29	\$2,958	30	\$1.01	28
1986	\$17,017	\$18,506	\$2,811	29	\$3,057	31	\$0.98	31
1987	\$19,231	\$19,166	\$3,113	27	\$3,103	34	\$0.99	31
1988	\$20,617	\$18,451	\$3,278	26	\$2,934	43	\$0.91	38
1989	\$22,321	\$20,149	\$3,495	29	\$3,155	42	\$0.94	36
1990	\$23,306	\$21,218	\$3,593	29	\$3,271	43	\$0.91	37
1991	\$24,297	\$24,015	\$3,671	29	\$3,629	42	\$0.92	37
1992	\$25,443	\$28,673	\$3,755	31	\$4,231	33	\$1.00	32
1993	\$27,819	\$30,377	\$4,010	29	\$4,378	35	\$0.98	32
1994	\$30,879	\$32,020	\$4,342	28	\$4,502	34	\$0.99	31
1995	\$33,723	\$33,414	\$4,629	26	\$4,586	33	\$0.96	33
1996	\$36,937	\$34,857	\$4,953	24	\$4,674	34	\$0.97	32
1997	\$40,254	\$35,930	\$5,270	23	\$4,703	33	\$0.97	32
1998	\$44,412	\$37,213	\$5,680	24	\$4,759	37	\$0.97	33
1999	\$47,514	\$39,415	\$5,939	23	\$4,927	37	\$0.97	34
2000	\$52,136	\$42,525	\$6,370	24	\$5,196	34	\$0.99	33
2001	\$51,738	\$47,376	\$6,193	24	\$5,671	34	\$1.02	33
2002	\$48,432	\$51,336	\$5,693	24	\$6,035	34	\$1.02	31
2003	\$46,640	\$51,910	\$5,459	24	\$6,076	40	\$0.96	35
2004	\$49,497	\$55,153	\$5,723	24	\$6,376	41	\$0.96	35

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Hawaii

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,546	\$3,811	\$2,612	16	\$3,908	2	\$1.53	3
1982	\$2,583	\$3,505	\$2,609	19	\$3,541	6	\$1.35	6
1983	\$2,543	\$4,054	\$2,522	19	\$4,022	4	\$1.45	5
1984	\$2,774	\$4,232	\$2,709	20	\$4,132	5	\$1.46	4
1985	\$3,040	\$4,568	\$2,932	23	\$4,406	6	\$1.45	7
1986	\$3,247	\$4,643	\$3,096	19	\$4,427	5	\$1.36	11
1987	\$3,701	\$4,759	\$3,479	17	\$4,473	6	\$1.31	12
1988	\$4,043	\$4,957	\$3,755	16	\$4,603	5	\$1.27	15
1989	\$4,646	\$5,571	\$4,259	12	\$5,107	5	\$1.25	15
1990	\$5,159	\$5,634	\$4,653	8	\$5,081	5	\$1.10	25
1991	\$5,287	\$6,198	\$4,675	9	\$5,480	5	\$1.11	23
1992	\$5,291	\$6,636	\$4,588	11	\$5,755	5	\$1.14	21
1993	\$5,556	\$7,283	\$4,751	12	\$6,229	5	\$1.22	17
1994	\$5,811	\$7,644	\$4,908	14	\$6,457	5	\$1.29	13
1995	\$5,942	\$7,450	\$4,974	19	\$6,237	5	\$1.26	15
1996	\$6,072	\$7,990	\$5,051	23	\$6,647	5	\$1.37	8
1997	\$6,333	\$8,159	\$5,235	27	\$6,745	5	\$1.40	7
1998	\$6,494	\$8,449	\$5,348	32	\$6,958	5	\$1.47	6
1999	\$6,725	\$8,660	\$5,551	31	\$7,148	5	\$1.47	7
2000	\$7,341	\$9,036	\$6,058	30	\$7,456	6	\$1.45	8
2001	\$7,162	\$9,729	\$5,862	30	\$7,962	6	\$1.48	9
2002	\$6,947	\$10,475	\$5,617	26	\$8,470	6	\$1.48	10
2003	\$6,652	\$11,269	\$5,362	27	\$9,083	5	\$1.56	9
2004	\$7,000	\$12,187	\$5,585	29	\$9,723	5	\$1.60	8

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Idaho**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,913	\$1,974	\$1,996	39	\$2,059	40	\$1.08	22
1982	\$1,887	\$2,176	\$1,943	46	\$2,241	37	\$1.17	15
1983	\$1,826	\$2,399	\$1,864	47	\$2,448	35	\$1.19	14
1984	\$2,024	\$2,496	\$2,047	45	\$2,525	39	\$1.18	18
1985	\$2,184	\$2,869	\$2,199	46	\$2,889	33	\$1.27	13
1986	\$2,210	\$3,005	\$2,230	47	\$3,032	32	\$1.31	12
1987	\$2,397	\$3,164	\$2,430	46	\$3,208	27	\$1.36	10
1988	\$2,567	\$3,407	\$2,605	44	\$3,457	24	\$1.39	8
1989	\$2,864	\$3,776	\$2,887	44	\$3,806	15	\$1.39	6
1990	\$3,073	\$3,823	\$3,049	42	\$3,793	28	\$1.28	14
1991	\$3,269	\$4,322	\$3,161	43	\$4,180	26	\$1.28	14
1992	\$3,509	\$4,741	\$3,298	41	\$4,455	28	\$1.25	15
1993	\$3,880	\$4,871	\$3,529	39	\$4,430	34	\$1.17	20
1994	\$4,308	\$4,958	\$3,792	39	\$4,364	36	\$1.12	19
1995	\$4,666	\$5,301	\$3,990	40	\$4,534	36	\$1.14	20
1996	\$5,021	\$5,489	\$4,196	40	\$4,587	37	\$1.15	19
1997	\$5,346	\$5,591	\$4,374	42	\$4,575	38	\$1.16	19
1998	\$5,645	\$5,978	\$4,529	45	\$4,796	36	\$1.22	18
1999	\$6,071	\$6,207	\$4,781	42	\$4,888	38	\$1.20	19
2000	\$6,886	\$7,012	\$5,323	38	\$5,420	31	\$1.22	19
2001	\$6,547	\$7,541	\$4,976	43	\$5,731	33	\$1.27	17
2002	\$6,233	\$8,378	\$4,659	43	\$6,263	33	\$1.32	15
2003	\$5,993	\$8,654	\$4,462	45	\$6,443	32	\$1.30	19
2004	\$6,322	\$8,968	\$4,646	45	\$6,592	34	\$1.28	21

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Illinois**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$33,100	\$22,620	\$2,894	7	\$1,978	45	\$0.71	50
1982	\$33,247	\$23,616	\$2,909	8	\$2,066	45	\$0.70	48
1983	\$31,403	\$25,983	\$2,752	11	\$2,277	46	\$0.68	49
1984	\$34,440	\$25,506	\$3,018	10	\$2,235	48	\$0.66	49
1985	\$37,331	\$28,405	\$3,274	11	\$2,491	47	\$0.69	49
1986	\$38,691	\$30,149	\$3,397	11	\$2,647	46	\$0.70	48
1987	\$43,347	\$30,947	\$3,806	11	\$2,717	45	\$0.73	48
1988	\$45,662	\$31,962	\$4,009	11	\$2,806	46	\$0.74	48
1989	\$49,371	\$34,543	\$4,329	11	\$3,029	46	\$0.75	48
1990	\$51,049	\$37,162	\$4,461	12	\$3,248	45	\$0.75	48
1991	\$52,319	\$40,942	\$4,534	11	\$3,548	45	\$0.73	48
1992	\$54,065	\$44,808	\$4,636	10	\$3,842	45	\$0.72	47
1993	\$57,887	\$47,801	\$4,914	8	\$4,058	42	\$0.73	46
1994	\$63,614	\$49,049	\$5,352	8	\$4,126	42	\$0.74	46
1995	\$68,109	\$50,889	\$5,683	7	\$4,246	43	\$0.74	47
1996	\$73,079	\$51,586	\$6,050	6	\$4,271	45	\$0.75	48
1997	\$79,203	\$52,874	\$6,511	7	\$4,346	43	\$0.77	46
1998	\$85,963	\$54,443	\$7,017	6	\$4,444	43	\$0.78	46
1999	\$89,390	\$56,646	\$7,246	8	\$4,591	43	\$0.79	46
2000	\$97,413	\$60,046	\$7,844	10	\$4,835	43	\$0.81	44
2001	\$95,193	\$65,144	\$7,617	10	\$5,213	44	\$0.80	46
2002	\$87,924	\$70,276	\$6,995	8	\$5,591	43	\$0.77	45
2003	\$84,131	\$73,020	\$6,684	8	\$5,801	44	\$0.72	45
2004	\$88,440	\$76,828	\$6,999	11	\$6,080	45	\$0.73	46

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Indiana**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$13,030	\$10,223	\$2,376	31	\$1,864	49	\$0.81	46
1982	\$12,980	\$11,072	\$2,372	32	\$2,024	47	\$0.84	43
1983	\$12,355	\$12,085	\$2,265	29	\$2,215	48	\$0.83	43
1984	\$13,435	\$13,037	\$2,462	29	\$2,389	45	\$0.89	38
1985	\$14,567	\$14,375	\$2,668	28	\$2,633	44	\$0.92	36
1986	\$14,939	\$14,374	\$2,738	31	\$2,635	47	\$0.89	38
1987	\$16,464	\$14,691	\$3,011	31	\$2,687	47	\$0.91	39
1988	\$17,405	\$14,807	\$3,172	31	\$2,699	49	\$0.89	40
1989	\$19,032	\$16,069	\$3,450	30	\$2,913	49	\$0.90	41
1990	\$19,802	\$17,031	\$3,568	30	\$3,069	50	\$0.88	40
1991	\$20,511	\$19,046	\$3,662	31	\$3,400	49	\$0.88	40
1992	\$21,345	\$20,179	\$3,771	29	\$3,565	50	\$0.83	41
1993	\$23,011	\$22,351	\$4,021	28	\$3,906	47	\$0.87	40
1994	\$25,478	\$22,044	\$4,408	26	\$3,814	50	\$0.82	41
1995	\$27,083	\$23,028	\$4,640	25	\$3,945	49	\$0.84	42
1996	\$28,593	\$24,250	\$4,853	29	\$4,115	46	\$0.89	40
1997	\$30,723	\$25,398	\$5,170	31	\$4,274	44	\$0.92	38
1998	\$33,135	\$26,157	\$5,534	29	\$4,368	45	\$0.93	35
1999	\$34,357	\$27,013	\$5,694	29	\$4,477	45	\$0.95	35
2000	\$36,590	\$28,743	\$6,018	31	\$4,728	44	\$0.99	34
2001	\$35,828	\$32,198	\$5,856	31	\$5,263	43	\$1.01	34
2002	\$33,647	\$34,200	\$5,472	31	\$5,562	45	\$0.98	34
2003	\$32,293	\$35,525	\$5,245	31	\$5,770	45	\$0.95	36
2004	\$33,947	\$37,918	\$5,488	31	\$6,130	44	\$0.97	33

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Iowa**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$7,151	\$5,031	\$2,458	27	\$1,729	50	\$0.77	48
1982	\$7,027	\$5,501	\$2,429	28	\$1,901	50	\$0.82	45
1983	\$6,514	\$6,549	\$2,266	28	\$2,278	45	\$0.91	32
1984	\$6,960	\$6,333	\$2,432	32	\$2,213	50	\$0.89	40
1985	\$7,276	\$7,645	\$2,565	34	\$2,695	41	\$1.04	24
1986	\$7,436	\$8,345	\$2,654	33	\$2,979	35	\$1.11	25
1987	\$8,194	\$8,881	\$2,954	33	\$3,202	29	\$1.14	22
1988	\$8,590	\$9,697	\$3,103	34	\$3,503	21	\$1.21	19
1989	\$9,271	\$9,871	\$3,347	35	\$3,563	28	\$1.15	23
1990	\$9,646	\$10,117	\$3,472	32	\$3,641	34	\$1.10	24
1991	\$9,980	\$10,403	\$3,573	32	\$3,724	40	\$1.02	29
1992	\$10,220	\$11,521	\$3,633	33	\$4,095	36	\$1.05	28
1993	\$10,693	\$12,249	\$3,775	34	\$4,325	36	\$1.08	26
1994	\$11,644	\$12,940	\$4,089	34	\$4,545	32	\$1.10	22
1995	\$12,381	\$13,008	\$4,324	34	\$4,543	35	\$1.06	26
1996	\$13,222	\$13,415	\$4,596	34	\$4,663	35	\$1.08	24
1997	\$14,322	\$13,542	\$4,959	34	\$4,689	34	\$1.06	24
1998	\$15,266	\$14,562	\$5,264	34	\$5,021	29	\$1.12	21
1999	\$15,827	\$15,708	\$5,432	35	\$5,391	28	\$1.17	20
2000	\$16,727	\$14,761	\$5,717	37	\$5,045	41	\$1.11	24
2001	\$16,195	\$17,420	\$5,525	37	\$5,943	31	\$1.21	21
2002	\$15,343	\$18,839	\$5,228	36	\$6,419	30	\$1.21	21
2003	\$14,815	\$17,550	\$5,046	36	\$5,978	42	\$1.05	30
2004	\$15,647	\$19,473	\$5,319	35	\$6,619	33	\$1.11	25

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Kansas

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$6,319	\$5,596	\$2,654	15	\$2,351	25	\$0.92	37
1982	\$6,449	\$6,587	\$2,691	15	\$2,748	14	\$1.02	27
1983	\$6,142	\$7,127	\$2,546	18	\$2,955	14	\$1.03	28
1984	\$6,609	\$8,157	\$2,729	18	\$3,368	11	\$1.17	19
1985	\$7,136	\$8,638	\$2,941	21	\$3,560	12	\$1.16	18
1986	\$7,234	\$8,757	\$2,975	22	\$3,602	13	\$1.16	21
1987	\$7,925	\$8,760	\$3,245	21	\$3,587	15	\$1.14	23
1988	\$8,347	\$8,995	\$3,396	22	\$3,660	15	\$1.13	24
1989	\$9,056	\$9,223	\$3,666	23	\$3,734	19	\$1.08	26
1990	\$9,269	\$9,606	\$3,739	23	\$3,875	24	\$1.07	28
1991	\$9,655	\$10,602	\$3,871	22	\$4,250	21	\$1.06	28
1992	\$9,990	\$11,413	\$3,958	22	\$4,522	25	\$1.05	27
1993	\$10,507	\$11,959	\$4,120	24	\$4,689	27	\$1.06	27
1994	\$11,401	\$12,400	\$4,428	25	\$4,816	26	\$1.07	24
1995	\$11,956	\$12,471	\$4,606	27	\$4,804	28	\$1.05	28
1996	\$12,757	\$12,359	\$4,886	26	\$4,733	31	\$1.03	28
1997	\$13,839	\$12,647	\$5,262	25	\$4,809	31	\$1.02	27
1998	\$14,837	\$13,453	\$5,590	26	\$5,068	28	\$1.07	24
1999	\$15,479	\$14,520	\$5,789	28	\$5,430	26	\$1.11	24
2000	\$16,673	\$14,282	\$6,200	26	\$5,311	33	\$1.07	29
2001	\$16,140	\$16,713	\$5,981	26	\$6,193	25	\$1.16	23
2002	\$15,163	\$17,496	\$5,597	27	\$6,459	28	\$1.13	24
2003	\$14,480	\$18,208	\$5,340	28	\$6,714	30	\$1.12	25
2004	\$15,221	\$19,131	\$5,595	28	\$7,032	30	\$1.12	23

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Kentucky

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$7,122	\$7,430	\$1,942	45	\$2,026	43	\$1.06	23
1982	\$7,337	\$8,034	\$1,994	42	\$2,183	41	\$1.07	23
1983	\$7,017	\$8,852	\$1,901	43	\$2,398	40	\$1.10	20
1984	\$7,671	\$9,369	\$2,076	44	\$2,535	38	\$1.13	20
1985	\$8,232	\$9,722	\$2,228	45	\$2,631	45	\$1.11	21
1986	\$8,416	\$12,516	\$2,281	44	\$3,392	19	\$1.41	7
1987	\$9,250	\$10,367	\$2,511	43	\$2,814	42	\$1.14	24
1988	\$9,709	\$10,686	\$2,638	43	\$2,903	44	\$1.14	23
1989	\$10,701	\$12,443	\$2,910	42	\$3,383	35	\$1.21	18
1990	\$11,145	\$13,711	\$3,020	44	\$3,716	32	\$1.25	16
1991	\$11,586	\$15,447	\$3,118	44	\$4,158	28	\$1.29	13
1992	\$12,068	\$15,809	\$3,214	43	\$4,210	34	\$1.20	18
1993	\$12,885	\$16,878	\$3,390	42	\$4,441	33	\$1.22	18
1994	\$14,041	\$17,349	\$3,657	43	\$4,518	33	\$1.20	18
1995	\$15,012	\$19,433	\$3,871	43	\$5,011	25	\$1.28	13
1996	\$15,963	\$19,742	\$4,081	43	\$5,047	25	\$1.28	13
1997	\$17,279	\$21,245	\$4,381	41	\$5,386	20	\$1.33	13
1998	\$18,529	\$22,467	\$4,659	40	\$5,649	16	\$1.36	9
1999	\$19,249	\$22,374	\$4,800	41	\$5,580	21	\$1.32	14
2000	\$20,703	\$24,472	\$5,123	42	\$6,056	17	\$1.38	14
2001	\$20,499	\$25,873	\$5,046	40	\$6,368	21	\$1.38	14
2002	\$19,554	\$28,880	\$4,788	41	\$7,071	17	\$1.44	13
2003	\$18,825	\$31,153	\$4,603	40	\$7,617	16	\$1.51	10
2004	\$19,869	\$31,714	\$4,833	40	\$7,715	18	\$1.45	14

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Louisiana

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$10,176	\$10,401	\$2,386	30	\$2,439	20	\$1.03	27
1982	\$10,537	\$9,889	\$2,431	27	\$2,281	34	\$0.90	36
1983	\$9,840	\$10,328	\$2,244	32	\$2,355	43	\$0.88	37
1984	\$10,363	\$10,692	\$2,356	35	\$2,430	43	\$0.93	33
1985	\$10,833	\$12,042	\$2,459	37	\$2,733	39	\$1.03	26
1986	\$10,236	\$12,372	\$2,323	43	\$2,807	43	\$1.14	22
1987	\$10,615	\$11,821	\$2,435	45	\$2,711	46	\$1.13	25
1988	\$10,848	\$12,682	\$2,521	47	\$2,947	42	\$1.21	17
1989	\$11,661	\$14,544	\$2,736	46	\$3,413	33	\$1.30	13
1990	\$12,222	\$15,330	\$2,890	46	\$3,625	35	\$1.27	15
1991	\$12,957	\$16,541	\$3,052	45	\$3,896	33	\$1.22	16
1992	\$13,302	\$18,707	\$3,106	45	\$4,368	30	\$1.29	11
1993	\$14,062	\$20,488	\$3,262	47	\$4,753	23	\$1.36	9
1994	\$15,479	\$21,470	\$3,567	46	\$4,947	19	\$1.35	8
1995	\$16,541	\$22,526	\$3,784	46	\$5,154	20	\$1.35	7
1996	\$17,691	\$22,048	\$4,026	44	\$5,018	26	\$1.28	12
1997	\$19,198	\$23,451	\$4,348	44	\$5,311	22	\$1.31	14
1998	\$20,256	\$22,951	\$4,567	42	\$5,174	25	\$1.27	16
1999	\$20,278	\$24,558	\$4,551	46	\$5,512	23	\$1.37	11
2000	\$21,533	\$25,995	\$4,820	46	\$5,819	22	\$1.41	11
2001	\$21,370	\$27,864	\$4,784	47	\$6,238	23	\$1.42	13
2002	\$20,355	\$29,990	\$4,550	47	\$6,704	25	\$1.44	14
2003	\$19,579	\$31,646	\$4,374	46	\$7,070	25	\$1.47	13
2004	\$20,603	\$32,954	\$4,587	46	\$7,337	25	\$1.45	13

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Maine**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,188	\$2,758	\$1,934	46	\$2,437	21	\$1.30	6
1982	\$2,245	\$3,221	\$1,977	44	\$2,836	11	\$1.43	4
1983	\$2,245	\$3,076	\$1,965	41	\$2,692	25	\$1.22	13
1984	\$2,503	\$3,342	\$2,171	40	\$2,899	27	\$1.26	12
1985	\$2,767	\$3,995	\$2,383	39	\$3,441	13	\$1.38	9
1986	\$3,013	\$3,742	\$2,579	35	\$3,203	27	\$1.17	20
1987	\$3,464	\$4,109	\$2,933	34	\$3,479	18	\$1.21	17
1988	\$3,765	\$4,025	\$3,140	33	\$3,357	28	\$1.12	25
1989	\$4,125	\$4,061	\$3,392	33	\$3,340	38	\$1.05	27
1990	\$4,150	\$4,956	\$3,378	35	\$4,033	18	\$1.23	18
1991	\$4,154	\$5,647	\$3,362	36	\$4,570	13	\$1.33	10
1992	\$4,210	\$6,629	\$3,400	37	\$5,354	8	\$1.48	4
1993	\$4,462	\$6,695	\$3,594	38	\$5,393	9	\$1.42	6
1994	\$4,837	\$6,678	\$3,893	37	\$5,374	10	\$1.35	7
1995	\$5,099	\$6,649	\$4,101	37	\$5,348	12	\$1.31	9
1996	\$5,400	\$6,819	\$4,328	37	\$5,465	13	\$1.32	11
1997	\$5,926	\$7,250	\$4,728	36	\$5,785	10	\$1.33	11
1998	\$6,329	\$7,472	\$5,031	37	\$5,939	9	\$1.34	12
1999	\$6,565	\$7,456	\$5,190	37	\$5,895	15	\$1.31	15
2000	\$7,384	\$7,853	\$5,793	34	\$6,161	16	\$1.27	17
2001	\$7,288	\$8,189	\$5,681	33	\$6,384	20	\$1.24	18
2002	\$6,885	\$9,205	\$5,327	33	\$7,123	16	\$1.31	17
2003	\$6,673	\$9,966	\$5,153	32	\$7,696	15	\$1.35	16
2004	\$7,061	\$10,865	\$5,419	32	\$8,338	12	\$1.40	16

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Maryland**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$12,189	\$14,362	\$2,866	9	\$3,377	5	\$1.19	13
1982	\$12,512	\$15,505	\$2,925	7	\$3,625	5	\$1.21	12
1983	\$12,322	\$18,036	\$2,862	5	\$4,189	3	\$1.30	9
1984	\$14,104	\$18,783	\$3,241	4	\$4,316	3	\$1.23	14
1985	\$15,535	\$20,807	\$3,530	4	\$4,728	3	\$1.25	14
1986	\$16,418	\$21,686	\$3,674	6	\$4,853	3	\$1.23	15
1987	\$18,552	\$23,186	\$4,081	7	\$5,100	3	\$1.25	13
1988	\$19,968	\$23,745	\$4,308	6	\$5,123	3	\$1.22	16
1989	\$21,947	\$25,041	\$4,660	6	\$5,317	3	\$1.18	21
1990	\$22,777	\$27,281	\$4,763	6	\$5,705	4	\$1.21	19
1991	\$23,361	\$29,811	\$4,816	6	\$6,146	3	\$1.22	17
1992	\$23,860	\$32,481	\$4,860	6	\$6,616	3	\$1.25	17
1993	\$25,251	\$33,829	\$5,091	7	\$6,821	4	\$1.24	15
1994	\$27,439	\$35,791	\$5,477	7	\$7,144	2	\$1.27	15
1995	\$28,963	\$37,089	\$5,726	6	\$7,332	2	\$1.27	14
1996	\$30,790	\$37,110	\$6,036	7	\$7,274	2	\$1.25	16
1997	\$33,897	\$38,869	\$6,587	5	\$7,553	3	\$1.24	16
1998	\$36,082	\$41,593	\$6,949	8	\$8,010	2	\$1.30	15
1999	\$37,995	\$42,339	\$7,248	7	\$8,077	3	\$1.28	16
2000	\$42,082	\$45,365	\$7,944	9	\$8,564	3	\$1.27	16
2001	\$42,580	\$48,244	\$7,936	6	\$8,992	5	\$1.24	19
2002	\$40,687	\$53,995	\$7,488	5	\$9,937	4	\$1.29	19
2003	\$38,740	\$57,646	\$7,107	6	\$10,576	3	\$1.34	17
2004	\$40,681	\$64,726	\$7,404	6	\$11,781	3	\$1.44	15

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Massachusetts**  
**Federal Taxes Paid vs. Federal Spending Received\***  
1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$15,610	\$16,575	\$2,708	14	\$2,875	10	\$1.09	20
1982	\$16,408	\$18,015	\$2,843	13	\$3,122	10	\$1.08	21
1983	\$16,500	\$20,252	\$2,849	6	\$3,496	9	\$1.06	24
1984	\$18,470	\$21,422	\$3,168	5	\$3,674	8	\$1.07	25
1985	\$20,587	\$23,167	\$3,507	5	\$3,946	9	\$1.04	25
1986	\$22,127	\$24,937	\$3,752	4	\$4,229	6	\$1.03	28
1987	\$25,355	\$25,513	\$4,278	3	\$4,304	7	\$1.01	30
1988	\$27,081	\$25,079	\$4,537	3	\$4,202	9	\$0.95	34
1989	\$28,836	\$28,474	\$4,801	4	\$4,740	8	\$1.03	29
1990	\$28,835	\$30,257	\$4,789	5	\$5,025	6	\$1.06	29
1991	\$29,103	\$32,487	\$4,835	5	\$5,397	6	\$1.07	27
1992	\$29,960	\$33,700	\$4,972	4	\$5,592	6	\$1.01	31
1993	\$32,091	\$34,852	\$5,302	3	\$5,758	7	\$0.99	31
1994	\$35,021	\$35,290	\$5,754	3	\$5,798	8	\$0.97	33
1995	\$37,882	\$35,822	\$6,180	3	\$5,844	7	\$0.92	39
1996	\$41,215	\$36,136	\$6,680	3	\$5,857	7	\$0.91	39
1997	\$45,476	\$37,086	\$7,318	3	\$5,968	7	\$0.90	40
1998	\$49,464	\$37,208	\$7,901	3	\$5,943	8	\$0.88	40
1999	\$53,169	\$38,820	\$8,432	3	\$6,156	9	\$0.87	40
2000	\$63,883	\$40,860	\$10,059	2	\$6,434	14	\$0.80	46
2001	\$62,413	\$44,221	\$9,767	2	\$6,920	14	\$0.80	45
2002	\$55,528	\$47,484	\$8,654	3	\$7,401	13	\$0.81	43
2003	\$54,006	\$51,265	\$8,410	3	\$7,983	11	\$0.79	43
2004	\$57,332	\$53,120	\$8,916	3	\$8,261	13	\$0.77	44

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Michigan

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$23,139	\$18,337	\$2,511	23	\$1,990	44	\$0.81	47
1982	\$22,637	\$18,738	\$2,477	25	\$2,050	46	\$0.80	46
1983	\$21,718	\$19,995	\$2,396	23	\$2,206	49	\$0.76	46
1984	\$24,501	\$20,298	\$2,708	21	\$2,243	47	\$0.73	48
1985	\$27,783	\$22,221	\$3,063	18	\$2,450	48	\$0.71	48
1986	\$29,215	\$23,402	\$3,205	16	\$2,567	48	\$0.71	47
1987	\$31,932	\$23,348	\$3,481	16	\$2,545	50	\$0.74	47
1988	\$33,208	\$23,651	\$3,605	19	\$2,568	50	\$0.74	47
1989	\$35,892	\$26,109	\$3,883	19	\$2,824	50	\$0.77	47
1990	\$36,727	\$29,433	\$3,950	20	\$3,166	46	\$0.81	44
1991	\$37,388	\$31,968	\$3,987	21	\$3,409	48	\$0.80	44
1992	\$38,324	\$36,137	\$4,051	21	\$3,820	46	\$0.83	42
1993	\$41,244	\$37,238	\$4,330	21	\$3,910	46	\$0.80	43
1994	\$46,445	\$38,635	\$4,846	17	\$4,031	46	\$0.79	45
1995	\$50,181	\$39,567	\$5,197	14	\$4,097	47	\$0.77	45
1996	\$52,961	\$39,633	\$5,439	17	\$4,070	47	\$0.78	44
1997	\$56,344	\$41,236	\$5,752	18	\$4,209	47	\$0.82	44
1998	\$60,691	\$41,986	\$6,169	18	\$4,268	46	\$0.83	44
1999	\$63,095	\$44,128	\$6,383	17	\$4,464	46	\$0.85	44
2000	\$67,324	\$46,851	\$6,772	20	\$4,713	45	\$0.88	38
2001	\$64,792	\$51,722	\$6,484	20	\$5,176	45	\$0.91	37
2002	\$60,741	\$55,910	\$6,054	20	\$5,572	44	\$0.88	38
2003	\$58,043	\$57,870	\$5,779	20	\$5,762	47	\$0.84	38
2004	\$60,866	\$60,488	\$6,044	20	\$6,006	46	\$0.85	38

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Minnesota**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$10,305	\$8,470	\$2,511	22	\$1,990	39	\$0.86	41
1982	\$10,470	\$9,019	\$2,537	22	\$2,050	40	\$0.86	39
1983	\$10,066	\$10,126	\$2,432	21	\$2,206	36	\$0.87	38
1984	\$11,197	\$10,592	\$2,696	23	\$2,243	37	\$0.88	42
1985	\$12,333	\$11,757	\$2,952	20	\$2,450	35	\$0.90	39
1986	\$13,060	\$12,431	\$3,110	18	\$2,567	37	\$0.89	39
1987	\$14,668	\$13,227	\$3,470	18	\$2,545	31	\$0.93	38
1988	\$15,578	\$13,840	\$3,639	17	\$2,568	32	\$0.94	36
1989	\$17,095	\$14,437	\$3,950	17	\$2,824	39	\$0.90	38
1990	\$17,858	\$14,954	\$4,080	17	\$3,166	41	\$0.87	41
1991	\$18,477	\$16,532	\$4,173	16	\$3,409	39	\$0.86	41
1992	\$19,415	\$17,033	\$4,332	15	\$3,820	48	\$0.77	44
1993	\$20,707	\$18,122	\$4,560	16	\$3,910	45	\$0.78	44
1994	\$22,750	\$18,641	\$4,949	13	\$4,031	45	\$0.79	44
1995	\$24,512	\$19,015	\$5,274	12	\$4,097	48	\$0.78	44
1996	\$26,948	\$18,994	\$5,734	12	\$4,070	48	\$0.76	47
1997	\$29,016	\$20,006	\$6,108	11	\$4,209	46	\$0.80	45
1998	\$31,685	\$20,440	\$6,600	12	\$4,268	47	\$0.81	45
1999	\$33,396	\$21,897	\$6,874	13	\$4,464	44	\$0.83	45
2000	\$36,873	\$23,013	\$7,497	13	\$4,713	47	\$0.84	43
2001	\$36,387	\$24,959	\$7,318	13	\$5,176	47	\$0.81	44
2002	\$34,032	\$27,056	\$6,786	14	\$5,572	47	\$0.77	46
2003	\$32,922	\$27,580	\$6,552	12	\$5,762	49	\$0.70	47
2004	\$34,952	\$28,791	\$6,920	12	\$6,006	50	\$0.69	47

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

# Mississippi

## Federal Taxes Paid vs. Federal Spending Received\*

### 1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$4,194	\$6,477	\$1,654	50	\$2,555	15	\$1.56	2
1982	\$4,323	\$6,723	\$1,694	50	\$2,634	16	\$1.53	3
1983	\$4,095	\$7,715	\$1,596	50	\$3,008	13	\$1.73	2
1984	\$4,477	\$8,279	\$1,738	50	\$3,215	13	\$1.76	2
1985	\$4,833	\$7,807	\$1,869	50	\$3,019	26	\$1.54	4
1986	\$4,892	\$8,475	\$1,887	50	\$3,269	26	\$1.66	2
1987	\$5,286	\$8,725	\$2,041	50	\$3,369	25	\$1.67	3
1988	\$5,591	\$9,895	\$2,165	50	\$3,832	13	\$1.81	2
1989	\$6,083	\$9,343	\$2,362	50	\$3,627	23	\$1.59	3
1990	\$6,313	\$10,202	\$2,449	50	\$3,958	21	\$1.63	2
1991	\$6,590	\$11,377	\$2,541	50	\$4,386	16	\$1.67	2
1992	\$6,926	\$13,528	\$2,646	50	\$5,168	9	\$1.84	2
1993	\$7,531	\$13,085	\$2,845	50	\$4,943	18	\$1.63	2
1994	\$8,454	\$14,029	\$3,154	50	\$5,234	12	\$1.61	2
1995	\$9,120	\$14,251	\$3,360	50	\$5,250	17	\$1.54	3
1996	\$9,623	\$15,184	\$3,510	50	\$5,538	11	\$1.61	2
1997	\$10,245	\$15,091	\$3,699	50	\$5,448	16	\$1.56	4
1998	\$11,010	\$15,346	\$3,935	50	\$5,485	20	\$1.53	4
1999	\$11,484	\$16,564	\$4,069	50	\$5,869	16	\$1.60	5
2000	\$12,086	\$18,389	\$4,250	50	\$6,467	13	\$1.72	3
2001	\$11,953	\$20,277	\$4,186	50	\$7,101	11	\$1.81	3
2002	\$11,403	\$21,311	\$3,981	50	\$7,440	11	\$1.83	3
2003	\$11,020	\$21,741	\$3,844	50	\$7,584	17	\$1.82	3
2004	\$11,643	\$22,338	\$4,046	50	\$7,763	17	\$1.77	4

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Missouri**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$11,443	\$15,130	\$2,321	34	\$3,069	8	\$1.36	5
1982	\$11,855	\$16,544	\$2,405	30	\$3,356	7	\$1.40	5
1983	\$11,548	\$19,055	\$2,337	25	\$3,857	6	\$1.52	4
1984	\$12,742	\$20,334	\$2,565	25	\$4,093	6	\$1.53	3
1985	\$13,976	\$22,422	\$2,799	25	\$4,490	5	\$1.55	3
1986	\$14,601	\$20,894	\$2,910	24	\$4,164	9	\$1.37	10
1987	\$15,992	\$21,063	\$3,168	25	\$4,172	9	\$1.35	11
1988	\$16,588	\$21,559	\$3,268	27	\$4,248	7	\$1.36	9
1989	\$17,929	\$23,564	\$3,521	27	\$4,627	9	\$1.38	8
1990	\$18,403	\$24,420	\$3,594	28	\$4,769	7	\$1.37	9
1991	\$19,022	\$26,497	\$3,686	28	\$5,135	8	\$1.37	8
1992	\$19,730	\$26,221	\$3,790	27	\$5,037	12	\$1.25	16
1993	\$21,047	\$29,432	\$4,003	30	\$5,598	8	\$1.33	11
1994	\$23,109	\$31,297	\$4,351	27	\$5,893	7	\$1.34	9
1995	\$24,633	\$31,541	\$4,592	28	\$5,879	6	\$1.29	12
1996	\$26,328	\$35,321	\$4,859	28	\$6,519	6	\$1.40	6
1997	\$28,296	\$31,833	\$5,174	30	\$5,821	9	\$1.24	17
1998	\$30,413	\$32,730	\$5,518	30	\$5,938	10	\$1.24	17
1999	\$31,549	\$33,474	\$5,683	30	\$6,029	12	\$1.24	18
2000	\$34,130	\$35,730	\$6,100	28	\$6,386	15	\$1.26	18
2001	\$33,615	\$39,229	\$5,972	27	\$6,970	12	\$1.29	16
2002	\$31,392	\$42,347	\$5,545	29	\$7,480	10	\$1.32	16
2003	\$30,267	\$43,874	\$5,339	29	\$7,739	14	\$1.31	18
2004	\$31,918	\$45,730	\$5,604	27	\$8,029	15	\$1.29	20

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Montana**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,791	\$1,778	\$2,255	35	\$2,238	32	\$1.06	25
1982	\$1,823	\$1,861	\$2,274	35	\$2,321	32	\$1.06	25
1983	\$1,728	\$2,205	\$2,130	35	\$2,717	24	\$1.18	16
1984	\$1,851	\$2,377	\$2,260	38	\$2,902	24	\$1.26	11
1985	\$1,936	\$2,775	\$2,355	40	\$3,376	14	\$1.43	8
1986	\$1,906	\$2,821	\$2,337	42	\$3,458	17	\$1.48	5
1987	\$2,048	\$2,887	\$2,537	41	\$3,576	16	\$1.49	5
1988	\$2,133	\$2,929	\$2,662	42	\$3,655	16	\$1.47	6
1989	\$2,354	\$3,303	\$2,943	40	\$4,130	13	\$1.51	5
1990	\$2,426	\$3,421	\$3,033	43	\$4,276	13	\$1.48	4
1991	\$2,578	\$3,745	\$3,193	41	\$4,639	11	\$1.45	4
1992	\$2,723	\$4,141	\$3,313	39	\$5,039	11	\$1.46	5
1993	\$2,960	\$4,408	\$3,523	40	\$5,248	10	\$1.43	5
1994	\$3,217	\$4,613	\$3,753	41	\$5,382	9	\$1.43	5
1995	\$3,391	\$4,829	\$3,886	42	\$5,533	11	\$1.46	6
1996	\$3,557	\$4,972	\$4,025	45	\$5,626	8	\$1.48	4
1997	\$3,759	\$5,236	\$4,228	45	\$5,890	8	\$1.54	5
1998	\$4,047	\$5,480	\$4,538	44	\$6,145	7	\$1.55	3
1999	\$4,169	\$6,251	\$4,651	44	\$6,975	7	\$1.71	2
2000	\$4,517	\$5,920	\$5,008	44	\$6,564	9	\$1.56	6
2001	\$4,492	\$6,630	\$4,962	45	\$7,323	8	\$1.62	5
2002	\$4,356	\$6,974	\$4,790	40	\$7,670	8	\$1.59	7
2003	\$4,162	\$7,092	\$4,572	41	\$7,790	13	\$1.58	8
2004	\$4,403	\$7,494	\$4,807	41	\$8,183	14	\$1.58	9

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Nebraska**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$3,728	\$3,202	\$2,364	32	\$2,030	42	\$0.92	38
1982	\$3,774	\$3,504	\$2,387	31	\$2,216	38	\$0.95	32
1983	\$3,576	\$4,110	\$2,258	30	\$2,595	30	\$1.04	27
1984	\$3,876	\$4,119	\$2,442	31	\$2,595	35	\$1.02	28
1985	\$4,142	\$4,736	\$2,612	33	\$2,987	28	\$1.12	20
1986	\$4,255	\$5,211	\$2,698	32	\$3,305	24	\$1.19	18
1987	\$4,648	\$5,331	\$2,963	32	\$3,399	23	\$1.19	20
1988	\$4,931	\$5,935	\$3,140	32	\$3,780	14	\$1.27	14
1989	\$5,359	\$5,771	\$3,404	31	\$3,666	22	\$1.16	22
1990	\$5,600	\$6,086	\$3,545	31	\$3,852	25	\$1.13	21
1991	\$5,844	\$6,441	\$3,670	30	\$4,045	31	\$1.08	24
1992	\$6,054	\$6,941	\$3,765	30	\$4,317	31	\$1.07	25
1993	\$6,430	\$7,645	\$3,964	31	\$4,713	24	\$1.12	22
1994	\$6,957	\$7,439	\$4,253	31	\$4,548	31	\$1.06	26
1995	\$7,508	\$7,461	\$4,544	30	\$4,515	38	\$1.01	30
1996	\$8,114	\$7,591	\$4,860	27	\$4,547	39	\$1.00	30
1997	\$8,710	\$7,838	\$5,174	29	\$4,656	35	\$1.02	28
1998	\$9,399	\$8,268	\$5,550	28	\$4,882	34	\$1.05	28
1999	\$9,874	\$8,844	\$5,799	27	\$5,195	32	\$1.08	25
2000	\$10,552	\$9,617	\$6,167	27	\$5,620	27	\$1.14	23
2001	\$10,241	\$10,784	\$5,963	28	\$6,279	22	\$1.19	22
2002	\$9,545	\$11,583	\$5,532	30	\$6,713	24	\$1.20	23
2003	\$9,282	\$11,000	\$5,373	26	\$6,367	34	\$1.06	28
2004	\$9,885	\$11,795	\$5,693	25	\$6,793	31	\$1.07	28

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Nevada**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,609	\$2,178	\$3,116	5	\$2,601	14	\$0.86	42
1982	\$2,613	\$2,289	\$2,993	5	\$2,622	17	\$0.86	40
1983	\$2,603	\$2,608	\$2,903	4	\$2,908	16	\$0.84	42
1984	\$2,870	\$2,807	\$3,122	6	\$3,054	15	\$0.89	41
1985	\$3,217	\$3,085	\$3,406	8	\$3,266	17	\$0.88	41
1986	\$3,501	\$3,723	\$3,598	8	\$3,825	10	\$0.98	33
1987	\$3,969	\$3,461	\$3,919	9	\$3,418	21	\$0.88	41
1988	\$4,495	\$3,429	\$4,232	7	\$3,228	33	\$0.79	45
1989	\$5,053	\$3,955	\$4,505	8	\$3,526	29	\$0.83	45
1990	\$5,604	\$4,183	\$4,670	7	\$3,486	38	\$0.76	46
1991	\$5,989	\$4,968	\$4,688	8	\$3,889	34	\$0.78	46
1992	\$6,448	\$5,428	\$4,821	7	\$4,058	37	\$0.74	45
1993	\$7,286	\$5,780	\$5,218	4	\$4,140	39	\$0.70	47
1994	\$8,211	\$6,082	\$5,558	4	\$4,117	43	\$0.71	48
1995	\$9,086	\$6,665	\$5,820	4	\$4,270	42	\$0.73	48
1996	\$10,334	\$7,514	\$6,282	4	\$4,567	38	\$0.78	45
1997	\$11,358	\$7,115	\$6,529	6	\$4,090	48	\$0.73	48
1998	\$12,671	\$7,573	\$6,920	9	\$4,136	49	\$0.75	48
1999	\$13,701	\$8,013	\$7,157	9	\$4,186	50	\$0.75	47
2000	\$15,269	\$8,633	\$7,645	12	\$4,322	50	\$0.77	47
2001	\$15,040	\$9,630	\$7,246	15	\$4,640	50	\$0.76	47
2002	\$14,398	\$10,737	\$6,699	15	\$4,996	50	\$0.72	47
2003	\$13,720	\$11,637	\$6,330	15	\$5,369	50	\$0.70	46
2004	\$14,558	\$12,769	\$6,550	16	\$5,745	49	\$0.73	45

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## New Hampshire Federal Taxes Paid vs. Federal Spending Received\* 1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,370	\$2,226	\$2,539	19	\$2,385	23	\$0.97	31
1982	\$2,499	\$2,463	\$2,645	16	\$2,607	20	\$0.97	30
1983	\$2,556	\$2,679	\$2,675	13	\$2,804	20	\$0.89	36
1984	\$2,919	\$2,903	\$3,002	11	\$2,986	20	\$0.90	37
1985	\$3,365	\$3,133	\$3,393	9	\$3,159	21	\$0.85	44
1986	\$3,788	\$2,973	\$3,721	5	\$2,920	39	\$0.69	49
1987	\$4,352	\$3,042	\$4,157	5	\$2,905	37	\$0.70	49
1988	\$4,722	\$3,198	\$4,390	4	\$2,973	40	\$0.71	49
1989	\$5,034	\$3,402	\$4,580	7	\$3,095	45	\$0.73	49
1990	\$4,969	\$3,607	\$4,475	11	\$3,248	44	\$0.75	49
1991	\$4,958	\$3,936	\$4,465	13	\$3,544	46	\$0.75	47
1992	\$5,118	\$4,362	\$4,587	12	\$3,909	43	\$0.74	46
1993	\$5,475	\$4,145	\$4,860	9	\$3,679	50	\$0.65	50
1994	\$5,929	\$4,621	\$5,204	9	\$4,056	44	\$0.73	47
1995	\$6,378	\$4,890	\$5,528	9	\$4,238	45	\$0.75	46
1996	\$6,955	\$5,049	\$5,942	8	\$4,314	44	\$0.76	46
1997	\$7,714	\$5,057	\$6,506	8	\$4,265	45	\$0.74	47
1998	\$8,507	\$5,278	\$7,079	5	\$4,392	44	\$0.76	47
1999	\$9,150	\$5,389	\$7,512	6	\$4,424	47	\$0.73	48
2000	\$10,644	\$5,805	\$8,612	4	\$4,697	46	\$0.72	48
2001	\$10,359	\$6,317	\$8,258	5	\$5,036	46	\$0.71	48
2002	\$9,399	\$6,937	\$7,397	6	\$5,460	46	\$0.69	48
2003	\$9,088	\$7,349	\$7,131	5	\$5,767	46	\$0.65	49
2004	\$9,659	\$7,959	\$7,521	5	\$6,197	42	\$0.67	48

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**New Jersey**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$23,207	\$16,163	\$3,135	4	\$2,183	36	\$0.72	49
1982	\$24,440	\$17,530	\$3,292	3	\$2,361	29	\$0.69	49
1983	\$24,425	\$18,562	\$3,275	3	\$2,489	34	\$0.59	50
1984	\$27,131	\$20,360	\$3,616	3	\$2,713	31	\$0.65	50
1985	\$30,371	\$22,016	\$4,021	3	\$2,915	32	\$0.64	50
1986	\$32,362	\$22,302	\$4,254	2	\$2,931	38	\$0.59	50
1987	\$36,924	\$23,031	\$4,821	2	\$3,007	36	\$0.62	50
1988	\$39,606	\$23,984	\$5,142	2	\$3,114	37	\$0.63	50
1989	\$42,114	\$26,044	\$5,453	2	\$3,372	36	\$0.66	50
1990	\$42,797	\$28,465	\$5,520	2	\$3,671	33	\$0.68	50
1991	\$43,169	\$31,114	\$5,533	2	\$3,988	32	\$0.66	50
1992	\$44,596	\$34,680	\$5,671	2	\$4,410	29	\$0.66	50
1993	\$46,473	\$36,257	\$5,859	2	\$4,571	30	\$0.67	48
1994	\$49,971	\$36,839	\$6,248	2	\$4,606	29	\$0.69	49
1995	\$53,582	\$37,920	\$6,643	2	\$4,701	31	\$0.68	49
1996	\$57,821	\$38,467	\$7,109	2	\$4,730	32	\$0.69	49
1997	\$63,247	\$39,862	\$7,712	2	\$4,860	29	\$0.71	49
1998	\$68,947	\$40,415	\$8,337	2	\$4,887	33	\$0.71	49
1999	\$73,117	\$41,204	\$8,765	2	\$4,940	36	\$0.70	49
2000	\$82,313	\$43,654	\$9,783	3	\$5,188	36	\$0.70	49
2001	\$82,143	\$46,285	\$9,680	3	\$5,454	38	\$0.66	50
2002	\$77,122	\$50,673	\$9,012	2	\$5,921	36	\$0.61	50
2003	\$73,650	\$53,679	\$8,589	2	\$6,260	37	\$0.57	50
2004	\$77,593	\$55,264	\$8,999	2	\$6,409	39	\$0.55	50

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**New Mexico**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,741	\$4,978	\$2,066	37	\$3,752	3	\$1.84	1
1982	\$2,872	\$5,246	\$2,118	38	\$3,869	4	\$1.81	1
1983	\$2,784	\$5,376	\$2,008	39	\$3,877	5	\$1.79	1
1984	\$3,043	\$6,131	\$2,157	41	\$4,345	2	\$1.94	1
1985	\$3,357	\$6,572	\$2,343	41	\$4,586	4	\$1.90	1
1986	\$3,405	\$7,092	\$2,337	40	\$4,869	2	\$2.03	1
1987	\$3,670	\$7,366	\$2,489	44	\$4,995	4	\$2.05	1
1988	\$3,840	\$8,685	\$2,582	45	\$5,839	2	\$2.33	1
1989	\$4,174	\$8,184	\$2,782	45	\$5,454	2	\$2.03	1
1990	\$4,367	\$8,696	\$2,878	47	\$5,732	3	\$2.03	1
1991	\$4,648	\$9,479	\$3,005	47	\$6,128	4	\$2.01	1
1992	\$4,837	\$10,504	\$3,051	47	\$6,625	2	\$2.08	1
1993	\$5,324	\$11,296	\$3,274	45	\$6,946	2	\$2.04	1
1994	\$5,916	\$11,255	\$3,541	48	\$6,736	4	\$1.88	1
1995	\$6,381	\$11,826	\$3,730	48	\$6,912	4	\$1.86	1
1996	\$6,773	\$12,141	\$3,883	48	\$6,960	4	\$1.85	1
1997	\$7,240	\$12,454	\$4,092	47	\$7,039	4	\$1.84	1
1998	\$7,674	\$12,959	\$4,290	48	\$7,244	4	\$1.85	1
1999	\$7,970	\$13,616	\$4,417	48	\$7,546	4	\$1.88	1
2000	\$7,807	\$14,484	\$4,294	49	\$7,966	5	\$2.08	1
2001	\$9,089	\$16,609	\$4,974	44	\$9,090	4	\$1.93	1
2002	\$8,543	\$17,481	\$4,627	45	\$9,468	5	\$2.02	1
2003	\$8,563	\$18,736	\$4,624	39	\$10,116	4	\$2.04	1
2004	\$9,209	\$19,864	\$4,927	39	\$10,628	4	\$2.00	1

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**New York**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$48,639	\$43,574	\$2,768	13	\$2,480	19	\$0.93	35
1982	\$50,646	\$45,986	\$2,880	10	\$2,615	19	\$0.90	35
1983	\$50,009	\$50,106	\$2,831	7	\$2,837	18	\$0.85	40
1984	\$55,316	\$53,393	\$3,120	7	\$3,011	18	\$0.89	39
1985	\$61,044	\$56,773	\$3,433	6	\$3,193	19	\$0.87	43
1986	\$65,357	\$59,448	\$3,667	7	\$3,335	21	\$0.83	45
1987	\$73,399	\$60,252	\$4,110	6	\$3,374	24	\$0.83	43
1988	\$78,353	\$60,677	\$4,372	5	\$3,385	27	\$0.81	44
1989	\$84,408	\$65,143	\$4,696	5	\$3,625	24	\$0.83	44
1990	\$86,570	\$69,900	\$4,806	4	\$3,881	23	\$0.84	43
1991	\$87,553	\$77,277	\$4,838	4	\$4,270	20	\$0.85	42
1992	\$90,066	\$86,414	\$4,944	5	\$4,744	17	\$0.86	40
1993	\$95,389	\$88,781	\$5,200	5	\$4,840	19	\$0.84	41
1994	\$101,396	\$89,449	\$5,499	5	\$4,851	24	\$0.85	40
1995	\$107,240	\$94,664	\$5,794	5	\$5,115	22	\$0.87	40
1996	\$116,362	\$95,798	\$6,265	5	\$5,158	20	\$0.86	41
1997	\$126,686	\$98,138	\$6,797	4	\$5,265	24	\$0.87	41
1998	\$136,374	\$99,979	\$7,281	4	\$5,338	24	\$0.87	41
1999	\$144,845	\$103,393	\$7,684	5	\$5,485	25	\$0.86	42
2000	\$159,744	\$110,459	\$8,421	5	\$5,823	21	\$0.87	40
2001	\$163,398	\$116,528	\$8,575	4	\$6,115	28	\$0.81	43
2002	\$148,831	\$128,996	\$7,784	4	\$6,747	23	\$0.82	40
2003	\$143,684	\$137,898	\$7,509	4	\$7,207	23	\$0.80	42
2004	\$152,260	\$143,903	\$7,940	4	\$7,504	23	\$0.79	42

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**North Carolina**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$11,799	\$11,189	\$1,986	41	\$1,884	48	\$0.97	30
1982	\$12,186	\$11,951	\$2,030	41	\$1,991	48	\$0.96	31
1983	\$12,158	\$12,874	\$2,005	40	\$2,124	50	\$0.90	35
1984	\$13,981	\$13,626	\$2,276	37	\$2,218	49	\$0.88	43
1985	\$15,653	\$15,005	\$2,512	35	\$2,408	50	\$0.88	42
1986	\$16,693	\$15,746	\$2,648	34	\$2,498	50	\$0.86	42
1987	\$18,623	\$16,598	\$2,918	35	\$2,600	48	\$0.90	40
1988	\$19,997	\$17,743	\$3,095	35	\$2,746	47	\$0.93	37
1989	\$22,252	\$19,106	\$3,400	32	\$2,920	48	\$0.91	37
1990	\$22,826	\$20,573	\$3,438	33	\$3,099	48	\$0.92	36
1991	\$23,630	\$23,570	\$3,499	33	\$3,490	47	\$0.95	33
1992	\$24,899	\$26,172	\$3,625	34	\$3,810	47	\$0.95	33
1993	\$26,932	\$27,352	\$3,844	33	\$3,904	48	\$0.92	37
1994	\$29,778	\$28,739	\$4,164	33	\$4,019	47	\$0.93	39
1995	\$32,233	\$30,692	\$4,412	33	\$4,201	46	\$0.95	36
1996	\$34,664	\$33,370	\$4,646	33	\$4,472	42	\$1.01	29
1997	\$38,043	\$34,592	\$4,994	33	\$4,541	39	\$1.01	29
1998	\$41,615	\$35,744	\$5,355	31	\$4,600	40	\$1.01	31
1999	\$43,870	\$37,482	\$5,543	32	\$4,736	41	\$1.02	31
2000	\$47,692	\$41,414	\$5,928	32	\$5,147	37	\$1.08	27
2001	\$46,717	\$44,602	\$5,721	32	\$5,462	37	\$1.07	30
2002	\$44,019	\$48,180	\$5,318	34	\$5,820	39	\$1.06	29
2003	\$42,190	\$51,766	\$5,080	34	\$6,232	38	\$1.08	26
2004	\$44,476	\$55,233	\$5,306	36	\$6,590	35	\$1.10	27

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**North Dakota**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,706	\$1,510	\$2,591	17	\$2,292	27	\$0.94	34
1982	\$1,657	\$1,640	\$2,486	24	\$2,460	26	\$1.02	26
1983	\$1,520	\$2,130	\$2,252	31	\$3,157	11	\$1.31	8
1984	\$1,618	\$2,275	\$2,382	34	\$3,348	12	\$1.38	7
1985	\$1,696	\$2,691	\$2,502	36	\$3,970	8	\$1.57	2
1986	\$1,683	\$2,818	\$2,507	38	\$4,197	7	\$1.65	3
1987	\$1,788	\$3,002	\$2,697	37	\$4,526	5	\$1.74	2
1988	\$1,780	\$2,881	\$2,710	39	\$4,387	6	\$1.70	3
1989	\$1,897	\$3,090	\$2,924	41	\$4,764	7	\$1.72	2
1990	\$1,989	\$2,945	\$3,109	39	\$4,603	8	\$1.54	3
1991	\$2,087	\$3,273	\$3,280	38	\$5,144	7	\$1.55	3
1992	\$2,163	\$3,499	\$3,392	38	\$5,488	7	\$1.54	3
1993	\$2,311	\$3,696	\$3,608	37	\$5,771	6	\$1.53	3
1994	\$2,485	\$3,876	\$3,860	38	\$6,020	6	\$1.54	3
1995	\$2,599	\$3,779	\$4,017	39	\$5,840	8	\$1.47	5
1996	\$2,761	\$3,605	\$4,249	38	\$5,548	10	\$1.37	7
1997	\$2,885	\$4,204	\$4,440	38	\$6,469	6	\$1.59	2
1998	\$3,067	\$4,139	\$4,733	39	\$6,387	6	\$1.52	5
1999	\$3,166	\$4,578	\$4,909	38	\$7,097	6	\$1.64	4
2000	\$3,372	\$5,246	\$5,254	39	\$8,173	4	\$1.79	2
2001	\$3,333	\$5,957	\$5,228	38	\$9,345	3	\$1.92	2
2002	\$3,237	\$6,437	\$5,102	38	\$10,145	3	\$1.97	2
2003	\$3,090	\$5,726	\$4,874	38	\$9,033	6	\$1.72	5
2004	\$3,254	\$6,035	\$5,133	38	\$9,521	6	\$1.73	5

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Ohio**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$26,673	\$22,015	\$2,472	25	\$2,040	41	\$0.86	43
1982	\$26,489	\$24,214	\$2,461	26	\$2,249	36	\$0.90	34
1983	\$25,090	\$26,237	\$2,336	26	\$2,442	37	\$0.91	34
1984	\$27,710	\$25,671	\$2,581	24	\$2,391	44	\$0.86	44
1985	\$30,237	\$28,707	\$2,817	24	\$2,674	43	\$0.89	40
1986	\$30,984	\$31,823	\$2,887	25	\$2,965	36	\$0.96	34
1987	\$34,471	\$31,207	\$3,206	23	\$2,902	38	\$0.93	36
1988	\$35,864	\$33,521	\$3,324	24	\$3,107	38	\$0.99	31
1989	\$38,651	\$36,313	\$3,572	26	\$3,356	37	\$1.01	31
1990	\$39,885	\$38,349	\$3,674	26	\$3,533	37	\$1.00	31
1991	\$41,017	\$41,783	\$3,754	25	\$3,824	37	\$0.98	31
1992	\$42,268	\$43,843	\$3,840	25	\$3,983	39	\$0.94	34
1993	\$45,262	\$46,355	\$4,084	25	\$4,182	38	\$0.94	34
1994	\$49,346	\$47,411	\$4,430	24	\$4,256	38	\$0.94	38
1995	\$52,416	\$50,516	\$4,684	24	\$4,514	39	\$0.96	32
1996	\$55,394	\$50,601	\$4,931	25	\$4,505	41	\$0.96	33
1997	\$59,342	\$50,998	\$5,266	24	\$4,526	41	\$0.97	33
1998	\$63,390	\$52,099	\$5,608	25	\$4,609	39	\$0.97	32
1999	\$65,733	\$53,772	\$5,802	26	\$4,746	40	\$0.99	32
2000	\$69,056	\$57,387	\$6,081	29	\$5,053	40	\$1.04	32
2001	\$67,575	\$61,801	\$5,938	29	\$5,431	39	\$1.03	32
2002	\$63,715	\$65,978	\$5,588	28	\$5,786	40	\$1.00	32
2003	\$60,685	\$69,902	\$5,319	30	\$6,127	39	\$1.01	31
2004	\$63,631	\$73,195	\$5,568	30	\$6,404	40	\$1.01	32

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Oklahoma

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$7,743	\$7,027	\$2,513	21	\$2,281	30	\$0.93	36
1982	\$8,329	\$7,233	\$2,620	17	\$2,276	35	\$0.85	42
1983	\$7,774	\$7,783	\$2,378	24	\$2,381	41	\$0.85	41
1984	\$8,210	\$8,405	\$2,498	27	\$2,557	36	\$0.95	31
1985	\$8,655	\$9,111	\$2,643	30	\$2,782	37	\$0.99	32
1986	\$8,275	\$9,750	\$2,541	37	\$2,993	33	\$1.12	24
1987	\$8,574	\$10,069	\$2,662	38	\$3,126	33	\$1.21	18
1988	\$8,766	\$10,762	\$2,759	37	\$3,387	26	\$1.28	13
1989	\$9,490	\$11,272	\$3,008	37	\$3,573	26	\$1.26	14
1990	\$9,882	\$11,963	\$3,138	37	\$3,799	26	\$1.24	17
1991	\$10,221	\$13,120	\$3,225	39	\$4,140	30	\$1.24	15
1992	\$10,407	\$14,502	\$3,243	42	\$4,519	26	\$1.30	10
1993	\$10,914	\$15,022	\$3,364	44	\$4,630	28	\$1.29	13
1994	\$11,846	\$15,464	\$3,618	44	\$4,724	27	\$1.28	14
1995	\$12,472	\$16,132	\$3,778	47	\$4,886	26	\$1.29	11
1996	\$13,251	\$16,843	\$3,977	46	\$5,055	24	\$1.32	10
1997	\$14,197	\$17,396	\$4,219	46	\$5,170	25	\$1.33	12
1998	\$15,129	\$18,250	\$4,453	46	\$5,372	23	\$1.36	10
1999	\$15,697	\$19,298	\$4,578	45	\$5,628	19	\$1.40	10
2000	\$16,948	\$20,758	\$4,913	45	\$6,017	18	\$1.44	9
2001	\$17,237	\$22,712	\$4,976	42	\$6,557	17	\$1.43	12
2002	\$16,185	\$24,355	\$4,645	44	\$6,990	19	\$1.48	11
2003	\$15,579	\$25,254	\$4,464	44	\$7,237	21	\$1.48	12
2004	\$16,425	\$26,644	\$4,685	44	\$7,599	21	\$1.48	11

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Oregon

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$6,402	\$5,255	\$2,409	29	\$1,977	46	\$0.88	40
1982	\$6,251	\$5,740	\$2,345	33	\$2,153	43	\$0.94	33
1983	\$5,955	\$6,212	\$2,242	33	\$2,339	44	\$0.94	31
1984	\$6,555	\$6,545	\$2,461	30	\$2,458	42	\$0.96	30
1985	\$7,055	\$7,198	\$2,641	31	\$2,695	42	\$1.00	31
1986	\$7,451	\$7,409	\$2,779	30	\$2,764	44	\$0.96	35
1987	\$8,258	\$7,532	\$3,062	30	\$2,793	43	\$0.97	34
1988	\$8,925	\$8,237	\$3,268	28	\$3,016	39	\$1.00	30
1989	\$9,997	\$8,685	\$3,598	24	\$3,126	43	\$0.96	34
1990	\$10,636	\$9,855	\$3,741	22	\$3,467	39	\$0.98	32
1991	\$11,177	\$10,640	\$3,839	23	\$3,655	41	\$0.94	36
1992	\$11,563	\$11,696	\$3,886	24	\$3,930	42	\$0.94	36
1993	\$12,570	\$12,422	\$4,131	23	\$4,082	40	\$0.92	36
1994	\$13,789	\$13,113	\$4,439	23	\$4,222	39	\$0.95	35
1995	\$14,890	\$13,640	\$4,699	23	\$4,305	41	\$0.95	35
1996	\$16,337	\$14,246	\$5,056	22	\$4,409	43	\$0.95	36
1997	\$17,997	\$14,665	\$5,470	21	\$4,457	42	\$0.94	35
1998	\$19,062	\$15,141	\$5,706	23	\$4,533	42	\$0.97	34
1999	\$19,963	\$15,759	\$5,900	24	\$4,658	42	\$0.98	33
2000	\$21,954	\$16,568	\$6,416	23	\$4,842	42	\$0.98	35
2001	\$21,038	\$18,440	\$6,076	25	\$5,326	41	\$1.01	35
2002	\$19,882	\$19,843	\$5,667	25	\$5,656	42	\$0.98	35
2003	\$18,963	\$21,253	\$5,387	25	\$6,037	41	\$0.99	34
2004	\$19,925	\$21,871	\$5,613	26	\$6,161	43	\$0.97	34

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Pennsylvania**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$29,850	\$27,422	\$2,516	20	\$2,312	26	\$0.95	32
1982	\$30,194	\$29,628	\$2,548	21	\$2,501	24	\$0.97	29
1983	\$28,791	\$33,289	\$2,432	22	\$2,812	19	\$1.01	29
1984	\$31,946	\$32,413	\$2,702	22	\$2,742	29	\$0.94	32
1985	\$34,600	\$35,227	\$2,937	22	\$2,990	27	\$0.96	34
1986	\$35,909	\$37,453	\$3,048	20	\$3,179	28	\$0.98	32
1987	\$40,217	\$38,053	\$3,407	19	\$3,224	26	\$0.97	33
1988	\$43,002	\$39,569	\$3,633	18	\$3,343	29	\$0.97	32
1989	\$46,609	\$41,580	\$3,930	18	\$3,506	30	\$0.96	35
1990	\$48,027	\$45,117	\$4,038	18	\$3,793	27	\$0.97	33
1991	\$49,149	\$49,740	\$4,109	20	\$4,158	27	\$0.98	32
1992	\$50,502	\$56,201	\$4,197	19	\$4,671	20	\$1.02	30
1993	\$53,713	\$58,229	\$4,438	18	\$4,811	20	\$1.00	29
1994	\$57,842	\$60,051	\$4,759	19	\$4,941	20	\$1.01	29
1995	\$61,195	\$64,609	\$5,020	18	\$5,300	14	\$1.05	27
1996	\$64,748	\$64,610	\$5,301	19	\$5,289	18	\$1.04	25
1997	\$69,415	\$65,980	\$5,678	19	\$5,397	19	\$1.05	25
1998	\$74,233	\$67,439	\$6,064	20	\$5,509	18	\$1.05	26
1999	\$77,285	\$69,996	\$6,304	19	\$5,710	18	\$1.06	27
2000	\$83,495	\$73,745	\$6,799	19	\$6,005	19	\$1.08	26
2001	\$82,284	\$79,379	\$6,692	19	\$6,456	18	\$1.08	28
2002	\$77,490	\$85,602	\$6,289	19	\$6,948	20	\$1.07	28
2003	\$74,399	\$90,350	\$6,035	18	\$7,328	20	\$1.07	27
2004	\$78,331	\$94,900	\$6,339	18	\$7,680	19	\$1.06	29

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Rhode Island Federal Taxes Paid vs. Federal Spending Received\* 1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,318	\$2,581	\$2,434	28	\$2,709	12	\$1.15	14
1982	\$2,383	\$2,628	\$2,498	23	\$2,755	13	\$1.10	19
1983	\$2,340	\$2,824	\$2,448	20	\$2,955	15	\$1.06	25
1984	\$2,611	\$2,981	\$2,718	19	\$3,104	14	\$1.07	24
1985	\$2,889	\$3,092	\$2,987	19	\$3,197	18	\$1.01	29
1986	\$3,144	\$3,223	\$3,224	15	\$3,305	23	\$0.95	37
1987	\$3,569	\$3,453	\$3,618	13	\$3,500	17	\$0.98	32
1988	\$3,873	\$3,567	\$3,894	12	\$3,586	18	\$0.96	33
1989	\$4,160	\$3,828	\$4,162	14	\$3,830	14	\$0.99	32
1990	\$4,173	\$4,335	\$4,154	16	\$4,315	11	\$1.07	27
1991	\$4,182	\$4,671	\$4,142	18	\$4,627	12	\$1.08	25
1992	\$4,266	\$5,151	\$4,215	18	\$5,089	10	\$1.10	23
1993	\$4,499	\$5,298	\$4,435	19	\$5,222	11	\$1.08	25
1994	\$4,769	\$5,450	\$4,695	20	\$5,366	11	\$1.11	21
1995	\$5,020	\$5,789	\$4,938	20	\$5,694	9	\$1.15	19
1996	\$5,287	\$5,718	\$5,184	20	\$5,606	9	\$1.13	20
1997	\$5,815	\$5,892	\$5,677	20	\$5,753	11	\$1.12	21
1998	\$6,307	\$6,050	\$6,125	19	\$5,875	12	\$1.11	22
1999	\$6,527	\$6,250	\$6,288	20	\$6,021	13	\$1.12	23
2000	\$7,218	\$6,879	\$6,886	17	\$6,563	10	\$1.15	22
2001	\$7,252	\$6,994	\$6,862	17	\$6,617	16	\$1.07	29
2002	\$6,886	\$7,505	\$6,460	17	\$7,040	18	\$1.05	30
2003	\$6,651	\$8,036	\$6,226	16	\$7,522	18	\$1.06	29
2004	\$7,044	\$8,245	\$6,557	15	\$7,675	20	\$1.02	31

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## South Carolina

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$5,795	\$6,964	\$1,829	48	\$2,198	34	\$1.21	11
1982	\$5,933	\$7,566	\$1,854	48	\$2,364	28	\$1.24	11
1983	\$5,894	\$8,351	\$1,826	48	\$2,587	32	\$1.25	11
1984	\$6,661	\$8,947	\$2,042	47	\$2,742	28	\$1.24	13
1985	\$7,378	\$9,808	\$2,239	43	\$2,976	29	\$1.25	15
1986	\$7,788	\$9,944	\$2,337	41	\$2,984	34	\$1.19	17
1987	\$8,712	\$10,383	\$2,584	39	\$3,080	35	\$1.20	19
1988	\$9,266	\$10,934	\$2,722	38	\$3,212	34	\$1.21	18
1989	\$10,183	\$12,312	\$2,955	39	\$3,573	27	\$1.25	16
1990	\$10,819	\$13,832	\$3,100	40	\$3,963	20	\$1.29	12
1991	\$11,247	\$15,062	\$3,165	42	\$4,239	24	\$1.29	12
1992	\$11,563	\$16,170	\$3,205	44	\$4,482	27	\$1.29	12
1993	\$12,363	\$16,466	\$3,385	43	\$4,508	31	\$1.24	16
1994	\$13,588	\$17,197	\$3,677	42	\$4,654	28	\$1.23	17
1995	\$14,732	\$17,839	\$3,941	41	\$4,773	29	\$1.20	18
1996	\$15,749	\$18,354	\$4,162	41	\$4,850	28	\$1.21	18
1997	\$17,022	\$18,962	\$4,428	39	\$4,933	27	\$1.21	18
1998	\$18,504	\$19,900	\$4,739	38	\$5,097	27	\$1.22	19
1999	\$19,397	\$20,952	\$4,897	39	\$5,290	29	\$1.24	17
2000	\$20,694	\$22,323	\$5,159	40	\$5,565	28	\$1.28	15
2001	\$20,475	\$24,708	\$5,055	39	\$6,100	30	\$1.32	15
2002	\$19,518	\$26,103	\$4,769	42	\$6,378	31	\$1.31	18
2003	\$18,727	\$28,038	\$4,563	42	\$6,832	27	\$1.35	15
2004	\$19,717	\$30,051	\$4,767	42	\$7,265	27	\$1.38	17

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## South Dakota Federal Taxes Paid vs. Federal Spending Received\* 1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,351	\$1,577	\$1,959	43	\$2,287	29	\$1.25	9
1982	\$1,354	\$1,678	\$1,962	45	\$2,431	27	\$1.30	7
1983	\$1,303	\$1,926	\$1,881	45	\$2,782	21	\$1.40	6
1984	\$1,425	\$2,056	\$2,047	46	\$2,953	21	\$1.43	6
1985	\$1,517	\$2,312	\$2,172	47	\$3,312	16	\$1.53	5
1986	\$1,587	\$2,454	\$2,278	45	\$3,523	15	\$1.54	4
1987	\$1,756	\$2,660	\$2,523	42	\$3,822	11	\$1.59	4
1988	\$1,858	\$2,691	\$2,663	41	\$3,857	12	\$1.54	5
1989	\$2,020	\$2,928	\$2,898	43	\$4,200	11	\$1.55	4
1990	\$2,167	\$2,861	\$3,109	38	\$4,105	16	\$1.38	8
1991	\$2,315	\$3,159	\$3,298	37	\$4,500	15	\$1.36	9
1992	\$2,448	\$3,380	\$3,445	36	\$4,757	16	\$1.31	9
1993	\$2,680	\$3,669	\$3,723	35	\$5,097	13	\$1.30	12
1994	\$2,878	\$3,802	\$3,951	36	\$5,218	13	\$1.31	11
1995	\$3,035	\$3,865	\$4,122	36	\$5,250	18	\$1.30	10
1996	\$3,228	\$3,867	\$4,355	36	\$5,218	19	\$1.28	14
1997	\$3,498	\$4,216	\$4,703	37	\$5,669	12	\$1.34	9
1998	\$3,767	\$4,326	\$5,052	36	\$5,802	13	\$1.33	13
1999	\$4,030	\$4,943	\$5,379	36	\$6,597	8	\$1.43	8
2000	\$4,346	\$5,141	\$5,761	36	\$6,815	7	\$1.43	10
2001	\$4,238	\$5,820	\$5,595	36	\$7,683	7	\$1.52	8
2002	\$3,931	\$6,315	\$5,173	37	\$8,311	7	\$1.60	6
2003	\$3,839	\$6,202	\$5,049	35	\$8,156	10	\$1.49	11
2004	\$4,090	\$6,602	\$5,358	33	\$8,649	10	\$1.49	10

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Tennessee

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$9,195	\$10,907	\$1,991	40	\$2,361	24	\$1.21	12
1982	\$9,553	\$11,751	\$2,058	39	\$2,532	22	\$1.21	13
1983	\$9,480	\$12,521	\$2,036	38	\$2,689	26	\$1.15	17
1984	\$10,556	\$13,610	\$2,255	39	\$2,908	22	\$1.19	15
1985	\$11,556	\$13,553	\$2,454	38	\$2,879	34	\$1.09	22
1986	\$12,126	\$15,917	\$2,562	36	\$3,363	20	\$1.22	16
1987	\$13,651	\$15,300	\$2,861	36	\$3,206	28	\$1.12	26
1988	\$14,697	\$15,705	\$3,054	36	\$3,263	30	\$1.09	28
1989	\$15,923	\$16,978	\$3,286	36	\$3,503	31	\$1.11	24
1990	\$16,475	\$18,300	\$3,373	36	\$3,747	30	\$1.12	22
1991	\$17,277	\$21,193	\$3,491	34	\$4,283	19	\$1.16	21
1992	\$18,362	\$22,772	\$3,651	32	\$4,528	24	\$1.11	22
1993	\$20,026	\$24,102	\$3,915	32	\$4,711	25	\$1.09	24
1994	\$22,143	\$25,221	\$4,252	32	\$4,843	25	\$1.08	23
1995	\$23,994	\$26,611	\$4,524	31	\$5,018	23	\$1.07	25
1996	\$25,738	\$27,520	\$4,771	32	\$5,102	23	\$1.08	22
1997	\$27,530	\$28,855	\$5,025	32	\$5,267	23	\$1.12	20
1998	\$29,659	\$30,539	\$5,342	33	\$5,500	19	\$1.15	20
1999	\$30,867	\$30,982	\$5,491	33	\$5,511	24	\$1.14	22
2000	\$32,880	\$33,588	\$5,782	35	\$5,906	20	\$1.20	20
2001	\$32,576	\$36,795	\$5,680	34	\$6,416	19	\$1.23	20
2002	\$30,839	\$39,276	\$5,337	32	\$6,797	22	\$1.22	20
2003	\$29,499	\$42,602	\$5,095	33	\$7,358	19	\$1.28	20
2004	\$31,028	\$45,441	\$5,323	34	\$7,796	16	\$1.30	18

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Texas**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$40,834	\$32,851	\$2,789	11	\$2,244	31	\$0.81	45
1982	\$43,355	\$33,400	\$2,855	12	\$2,200	39	\$0.73	47
1983	\$41,591	\$36,956	\$2,658	15	\$2,362	42	\$0.72	48
1984	\$45,740	\$39,275	\$2,869	14	\$2,463	41	\$0.75	47
1985	\$50,029	\$44,065	\$3,087	15	\$2,719	40	\$0.79	46
1986	\$49,001	\$47,343	\$2,972	23	\$2,871	40	\$0.88	41
1987	\$51,728	\$47,504	\$3,115	26	\$2,861	40	\$0.93	37
1988	\$54,370	\$49,485	\$3,264	29	\$2,971	41	\$0.94	35
1989	\$59,047	\$55,233	\$3,521	28	\$3,293	40	\$0.98	33
1990	\$62,190	\$58,236	\$3,659	27	\$3,427	40	\$0.94	35
1991	\$64,804	\$65,182	\$3,743	26	\$3,765	38	\$0.94	34
1992	\$67,482	\$71,084	\$3,819	26	\$4,023	38	\$0.93	37
1993	\$72,722	\$76,357	\$4,026	27	\$4,228	37	\$0.94	35
1994	\$79,418	\$78,934	\$4,301	29	\$4,275	37	\$0.94	37
1995	\$85,819	\$83,863	\$4,550	29	\$4,447	40	\$0.95	37
1996	\$93,327	\$86,783	\$4,849	30	\$4,509	40	\$0.95	37
1997	\$102,855	\$88,898	\$5,237	26	\$4,526	40	\$0.94	36
1998	\$115,219	\$92,206	\$5,746	22	\$4,598	41	\$0.92	36
1999	\$122,147	\$98,488	\$5,971	22	\$4,814	39	\$0.94	36
2000	\$135,681	\$106,671	\$6,507	22	\$5,116	38	\$0.94	36
2001	\$135,860	\$112,701	\$6,396	21	\$5,305	42	\$0.92	36
2002	\$125,306	\$123,442	\$5,791	23	\$5,705	41	\$0.93	36
2003	\$121,126	\$140,451	\$5,572	23	\$6,461	31	\$0.99	33
2004	\$128,636	\$141,858	\$5,841	23	\$6,441	38	\$0.94	36

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Utah**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,926	\$3,441	\$1,946	44	\$2,289	28	\$1.22	10
1982	\$3,061	\$3,824	\$1,978	43	\$2,471	25	\$1.25	10
1983	\$3,029	\$4,138	\$1,910	42	\$2,609	28	\$1.24	12
1984	\$3,388	\$4,840	\$2,097	42	\$2,996	19	\$1.37	8
1985	\$3,664	\$4,970	\$2,237	44	\$3,035	25	\$1.32	11
1986	\$3,767	\$5,501	\$2,272	46	\$3,318	22	\$1.42	6
1987	\$4,042	\$5,705	\$2,414	47	\$3,407	22	\$1.46	7
1988	\$4,255	\$5,750	\$2,523	46	\$3,409	25	\$1.41	7
1989	\$4,655	\$6,142	\$2,736	47	\$3,609	25	\$1.39	7
1990	\$5,028	\$6,521	\$2,915	45	\$3,781	29	\$1.32	10
1991	\$5,389	\$6,788	\$3,049	46	\$3,840	36	\$1.21	18
1992	\$5,636	\$7,229	\$3,092	46	\$3,966	40	\$1.17	20
1993	\$6,150	\$7,535	\$3,266	46	\$4,002	44	\$1.12	21
1994	\$6,965	\$7,682	\$3,581	45	\$3,950	48	\$1.06	25
1995	\$7,709	\$8,486	\$3,853	44	\$4,241	44	\$1.08	22
1996	\$8,503	\$8,153	\$4,139	42	\$3,968	49	\$0.99	31
1997	\$9,214	\$8,478	\$4,373	43	\$4,024	50	\$1.01	30
1998	\$9,836	\$8,752	\$4,566	43	\$4,062	50	\$1.03	29
1999	\$10,327	\$9,294	\$4,706	43	\$4,236	49	\$1.05	30
2000	\$11,465	\$10,043	\$5,134	41	\$4,497	49	\$1.06	31
2001	\$11,068	\$11,394	\$4,875	46	\$5,018	48	\$1.14	25
2002	\$10,657	\$12,303	\$4,616	46	\$5,328	48	\$1.12	25
2003	\$10,127	\$13,500	\$4,367	47	\$5,822	43	\$1.18	22
2004	\$10,622	\$13,684	\$4,533	47	\$5,840	47	\$1.14	22

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Vermont**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,075	\$1,129	\$2,090	36	\$2,195	35	\$1.10	18
1982	\$1,103	\$1,220	\$2,128	36	\$2,354	30	\$1.11	17
1983	\$1,097	\$1,340	\$2,100	37	\$2,566	33	\$1.09	22
1984	\$1,228	\$1,395	\$2,335	36	\$2,653	33	\$1.08	22
1985	\$1,384	\$1,454	\$2,615	32	\$2,748	38	\$1.00	30
1986	\$1,514	\$1,435	\$2,841	28	\$2,692	45	\$0.88	40
1987	\$1,728	\$1,474	\$3,208	22	\$2,736	44	\$0.88	42
1988	\$1,902	\$1,550	\$3,475	21	\$2,832	45	\$0.86	41
1989	\$2,089	\$1,737	\$3,760	21	\$3,126	44	\$0.90	40
1990	\$2,096	\$1,778	\$3,722	24	\$3,158	47	\$0.89	38
1991	\$2,107	\$2,028	\$3,712	27	\$3,573	44	\$0.94	35
1992	\$2,157	\$2,208	\$3,773	28	\$3,862	44	\$0.94	35
1993	\$2,324	\$2,317	\$4,031	26	\$4,019	43	\$0.92	38
1994	\$2,490	\$2,410	\$4,275	30	\$4,139	41	\$0.95	34
1995	\$2,620	\$2,664	\$4,458	32	\$4,533	37	\$1.03	29
1996	\$2,844	\$2,784	\$4,800	31	\$4,699	33	\$1.04	26
1997	\$3,087	\$2,757	\$5,177	28	\$4,623	37	\$1.01	31
1998	\$3,349	\$2,899	\$5,585	27	\$4,835	35	\$1.03	30
1999	\$3,537	\$3,168	\$5,859	25	\$5,248	30	\$1.07	26
2000	\$3,838	\$3,364	\$6,306	25	\$5,527	30	\$1.09	25
2001	\$3,801	\$3,739	\$6,209	23	\$6,108	29	\$1.11	26
2002	\$3,623	\$4,111	\$5,887	22	\$6,679	26	\$1.11	26
2003	\$3,495	\$4,443	\$5,670	22	\$7,208	22	\$1.13	24
2004	\$3,693	\$4,633	\$5,971	22	\$7,492	24	\$1.12	24

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**Virginia**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$13,593	\$19,094	\$2,505	24	\$3,518	4	\$1.43	4
1982	\$14,252	\$22,339	\$2,600	20	\$4,076	2	\$1.54	2
1983	\$14,246	\$25,253	\$2,568	16	\$4,553	1	\$1.61	3
1984	\$15,798	\$24,252	\$2,809	17	\$4,312	4	\$1.44	5
1985	\$17,565	\$26,980	\$3,083	16	\$4,736	2	\$1.45	6
1986	\$18,727	\$28,039	\$3,236	13	\$4,845	4	\$1.41	8
1987	\$21,308	\$31,392	\$3,610	14	\$5,319	1	\$1.48	6
1988	\$22,937	\$35,698	\$3,816	14	\$5,939	1	\$1.59	4
1989	\$25,295	\$32,096	\$4,147	16	\$5,262	4	\$1.32	12
1990	\$26,042	\$36,521	\$4,205	15	\$5,897	2	\$1.42	5
1991	\$26,850	\$39,394	\$4,275	14	\$6,273	2	\$1.42	6
1992	\$27,717	\$41,325	\$4,340	14	\$6,471	4	\$1.39	8
1993	\$29,725	\$44,752	\$4,583	14	\$6,900	3	\$1.42	7
1994	\$32,162	\$45,868	\$4,894	15	\$6,979	3	\$1.40	6
1995	\$34,043	\$51,487	\$5,118	16	\$7,741	1	\$1.51	4
1996	\$36,791	\$50,688	\$5,466	16	\$7,531	1	\$1.42	5
1997	\$39,512	\$53,178	\$5,802	17	\$7,809	1	\$1.44	6
1998	\$43,748	\$55,885	\$6,356	15	\$8,119	1	\$1.42	7
1999	\$47,709	\$58,168	\$6,840	14	\$8,339	2	\$1.37	12
2000	\$52,339	\$62,808	\$7,394	15	\$8,873	2	\$1.38	13
2001	\$52,601	\$71,312	\$7,336	12	\$9,945	2	\$1.46	10
2002	\$50,160	\$74,548	\$6,905	11	\$10,263	2	\$1.44	12
2003	\$47,487	\$82,454	\$6,516	13	\$11,314	2	\$1.58	7
2004	\$49,997	\$90,638	\$6,792	14	\$12,312	2	\$1.66	7

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Washington Federal Taxes Paid vs. Federal Spending Received\* 1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$12,100	\$12,540	\$2,875	8	\$2,980	9	\$1.06	24
1982	\$12,073	\$13,390	\$2,830	14	\$3,139	9	\$1.09	20
1983	\$11,459	\$15,279	\$2,669	14	\$3,558	8	\$1.18	15
1984	\$12,390	\$14,811	\$2,859	15	\$3,418	10	\$1.12	21
1985	\$13,468	\$16,670	\$3,071	17	\$3,801	10	\$1.18	16
1986	\$14,338	\$16,874	\$3,230	14	\$3,801	11	\$1.10	26
1987	\$16,175	\$17,619	\$3,585	15	\$3,905	10	\$1.11	27
1988	\$17,336	\$18,306	\$3,758	15	\$3,968	11	\$1.10	27
1989	\$19,609	\$19,520	\$4,155	15	\$4,136	12	\$1.05	28
1990	\$21,414	\$20,090	\$4,403	13	\$4,130	15	\$0.95	34
1991	\$22,785	\$21,769	\$4,561	10	\$4,358	17	\$0.90	38
1992	\$23,995	\$24,183	\$4,680	9	\$4,717	18	\$0.89	39
1993	\$25,242	\$25,115	\$4,809	11	\$4,784	22	\$0.89	39
1994	\$27,308	\$26,822	\$5,103	11	\$5,012	17	\$0.94	36
1995	\$29,132	\$28,831	\$5,341	11	\$5,286	15	\$0.98	31
1996	\$31,911	\$29,563	\$5,752	11	\$5,329	17	\$0.96	34
1997	\$35,512	\$30,488	\$6,287	10	\$5,398	18	\$0.95	34
1998	\$40,183	\$31,229	\$6,993	7	\$5,435	21	\$0.91	37
1999	\$44,845	\$32,156	\$7,700	4	\$5,521	22	\$0.85	43
2000	\$48,848	\$33,923	\$8,288	6	\$5,756	24	\$0.86	41
2001	\$45,964	\$36,960	\$7,696	9	\$6,189	26	\$0.91	38
2002	\$42,903	\$40,223	\$7,093	7	\$6,650	27	\$0.90	37
2003	\$41,206	\$43,368	\$6,792	7	\$7,148	24	\$0.90	37
2004	\$43,591	\$44,841	\$7,128	7	\$7,333	26	\$0.88	37

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**West Virginia**  
**Federal Taxes Paid vs. Federal Spending Received\***  
1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$3,837	\$4,149	\$1,965	42	\$2,125	38	\$1.09	19
1982	\$3,977	\$4,162	\$2,039	40	\$2,134	44	\$1.02	28
1983	\$3,636	\$4,732	\$1,868	46	\$2,431	38	\$1.14	18
1984	\$3,829	\$4,826	\$1,982	48	\$2,498	40	\$1.18	17
1985	\$4,049	\$5,017	\$2,118	48	\$2,624	46	\$1.17	17
1986	\$4,060	\$5,409	\$2,150	49	\$2,864	41	\$1.26	14
1987	\$4,353	\$5,325	\$2,335	49	\$2,857	41	\$1.25	15
1988	\$4,525	\$5,861	\$2,463	49	\$3,190	36	\$1.34	11
1989	\$4,786	\$6,223	\$2,641	49	\$3,433	32	\$1.36	9
1990	\$4,949	\$6,726	\$2,756	49	\$3,745	31	\$1.39	7
1991	\$5,185	\$7,633	\$2,885	49	\$4,247	22	\$1.43	5
1992	\$5,343	\$8,276	\$2,961	49	\$4,586	22	\$1.44	6
1993	\$5,659	\$9,120	\$3,118	49	\$5,025	15	\$1.52	4
1994	\$6,079	\$9,282	\$3,341	49	\$5,101	16	\$1.49	4
1995	\$6,379	\$10,208	\$3,500	49	\$5,600	10	\$1.59	2
1996	\$6,650	\$10,066	\$3,648	49	\$5,522	12	\$1.56	3
1997	\$6,960	\$10,298	\$3,824	49	\$5,658	13	\$1.58	3
1998	\$7,267	\$10,719	\$4,001	49	\$5,901	11	\$1.63	2
1999	\$7,525	\$11,135	\$4,151	49	\$6,143	10	\$1.65	3
2000	\$7,930	\$11,751	\$4,385	48	\$6,498	12	\$1.69	4
2001	\$7,899	\$12,554	\$4,381	49	\$6,963	13	\$1.71	4
2002	\$7,841	\$13,362	\$4,346	49	\$7,407	12	\$1.67	5
2003	\$7,436	\$14,226	\$4,120	49	\$7,882	12	\$1.76	4
2004	\$7,685	\$15,183	\$4,248	49	\$8,393	11	\$1.83	3

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Wisconsin Federal Taxes Paid vs. Federal Spending Received\* 1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$11,607	\$9,051	\$2,459	26	\$1,917	47	\$0.82	44
1982	\$11,431	\$9,275	\$2,418	29	\$1,962	49	\$0.82	44
1983	\$10,750	\$10,552	\$2,276	27	\$2,234	47	\$0.85	39
1984	\$11,959	\$10,854	\$2,527	26	\$2,294	46	\$0.85	45
1985	\$12,993	\$11,457	\$2,739	27	\$2,415	49	\$0.83	45
1986	\$13,564	\$12,186	\$2,853	27	\$2,564	49	\$0.84	43
1987	\$15,147	\$12,192	\$3,174	24	\$2,555	49	\$0.83	44
1988	\$16,195	\$13,127	\$3,366	23	\$2,728	48	\$0.86	42
1989	\$17,422	\$14,617	\$3,594	25	\$3,015	47	\$0.90	39
1990	\$18,127	\$15,152	\$3,705	25	\$3,097	49	\$0.86	42
1991	\$18,795	\$16,340	\$3,797	24	\$3,301	50	\$0.83	43
1992	\$19,688	\$18,050	\$3,930	23	\$3,603	49	\$0.82	43
1993	\$21,056	\$19,013	\$4,153	22	\$3,750	49	\$0.82	42
1994	\$23,133	\$19,635	\$4,517	22	\$3,834	49	\$0.82	42
1995	\$24,707	\$19,839	\$4,777	22	\$3,836	50	\$0.80	43
1996	\$26,499	\$20,095	\$5,078	21	\$3,851	50	\$0.81	43
1997	\$28,676	\$21,167	\$5,455	22	\$4,026	49	\$0.84	42
1998	\$30,906	\$21,913	\$5,843	21	\$4,142	48	\$0.86	42
1999	\$32,267	\$22,757	\$6,061	21	\$4,274	48	\$0.88	39
2000	\$34,949	\$24,308	\$6,516	21	\$4,532	48	\$0.91	37
2001	\$34,188	\$26,681	\$6,334	22	\$4,943	49	\$0.90	39
2002	\$32,509	\$28,845	\$5,986	21	\$5,311	49	\$0.86	39
2003	\$31,142	\$30,237	\$5,725	21	\$5,559	48	\$0.83	39
2004	\$32,786	\$31,554	\$6,000	21	\$5,775	48	\$0.82	39

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

## Wyoming

### Federal Taxes Paid vs. Federal Spending Received\*

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,566	\$1,568	\$3,215	3	\$3,219	7	\$1.02	28
1982	\$1,578	\$1,091	\$3,139	4	\$2,170	42	\$0.68	50
1983	\$1,408	\$1,228	\$2,765	10	\$2,411	39	\$0.72	47
1984	\$1,471	\$1,471	\$2,905	13	\$2,906	23	\$0.92	34
1985	\$1,549	\$1,552	\$3,092	14	\$3,098	23	\$0.94	35
1986	\$1,491	\$1,523	\$3,002	21	\$3,067	30	\$0.95	36
1987	\$1,492	\$1,535	\$3,098	28	\$3,187	30	\$1.06	28
1988	\$1,546	\$1,626	\$3,303	25	\$3,474	23	\$1.11	26
1989	\$1,689	\$1,716	\$3,671	22	\$3,730	21	\$1.09	25
1990	\$1,787	\$1,850	\$3,928	21	\$4,067	17	\$1.08	26
1991	\$1,882	\$1,939	\$4,110	19	\$4,235	25	\$1.00	30
1992	\$1,933	\$2,128	\$4,161	20	\$4,581	23	\$1.02	29
1993	\$2,077	\$2,214	\$4,406	20	\$4,697	26	\$0.99	30
1994	\$2,243	\$2,344	\$4,687	21	\$4,899	22	\$1.03	28
1995	\$2,359	\$2,492	\$4,875	21	\$5,149	21	\$1.08	23
1996	\$2,605	\$2,504	\$5,344	18	\$5,137	21	\$1.03	27
1997	\$2,872	\$2,612	\$5,872	16	\$5,340	21	\$1.03	26
1998	\$3,123	\$2,748	\$6,367	14	\$5,603	17	\$1.06	25
1999	\$3,395	\$2,931	\$6,907	12	\$5,963	14	\$1.06	29
2000	\$3,863	\$3,221	\$7,828	11	\$6,527	11	\$1.06	30
2001	\$3,702	\$3,588	\$7,496	11	\$7,266	9	\$1.10	27
2002	\$3,394	\$3,666	\$6,821	13	\$7,368	14	\$1.07	27
2003	\$3,332	\$4,226	\$6,680	9	\$8,472	7	\$1.14	23
2004	\$3,557	\$4,393	\$7,105	8	\$8,775	7	\$1.11	26

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.

**District of Columbia**  
**Federal Taxes Paid vs. Federal Spending Received\***  
**1981-Present**

Year	Total Dollars (\$millions)		Dollars Per Capita			Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)	
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received			State Rank (1 is highest)
1981	\$2,019	\$12,442	\$3,162		\$19,485	-	\$6.20	-
1982	\$2,059	\$11,089	\$3,243		\$17,467	-	\$5.38	-
1983	\$2,006	\$12,115	\$3,169		\$19,143	-	\$5.90	-
1984	\$2,258	\$12,866	\$3,567		\$20,321	-	\$5.62	-
1985	\$2,458	\$13,613	\$3,876		\$21,463	-	\$5.48	-
1986	\$2,570	\$14,436	\$4,032		\$22,650	-	\$5.55	-
1987	\$2,848	\$14,530	\$4,469		\$22,801	-	\$5.12	-
1988	\$2,968	\$15,257	\$4,696		\$24,139	-	\$5.19	-
1989	\$3,262	\$16,162	\$5,213		\$25,829	-	\$5.03	-
1990	\$3,363	\$17,686	\$5,513		\$28,992	-	\$5.29	-
1991	\$3,368	\$19,610	\$5,595		\$32,576	-	\$5.79	-
1992	\$3,413	\$20,341	\$5,704		\$33,993	-	\$5.87	-
1993	\$3,781	\$20,718	\$6,346		\$34,770	-	\$5.39	-
1994	\$4,068	\$22,061	\$6,887		\$37,344	-	\$5.39	-
1995	\$4,057	\$21,912	\$6,962		\$37,604	-	\$5.39	-
1996	\$4,241	\$22,678	\$7,382		\$39,480	-	\$5.38	-
1997	\$4,516	\$23,125	\$7,938		\$40,649	-	\$5.21	-
1998	\$4,883	\$24,041	\$8,629		\$42,486	-	\$5.07	-
1999	\$5,105	\$26,232	\$8,972		\$46,105	-	\$5.30	-
2000	\$5,784	\$27,418	\$10,128		\$48,006	-	\$4.93	-
2001	\$5,846	\$30,953	\$10,213		\$54,076	-	\$5.40	-
2002	\$5,523	\$33,500	\$9,688		\$58,767	-	\$6.02	-
2003	\$5,205	\$34,750	\$9,145		\$61,055	-	\$6.52	-
	\$5,536	\$37,630	\$9,801		\$66,622	-	\$6.64	-

\* During fiscal years in which the federal government runs deficits some spending is financed through borrowing. This creates implicit tax liabilities for states that must be repaid eventually. To incorporate these implicit tax liabilities into the analysis, the following adjustment was made to state tax burdens: First, the total federal tax burden is increased by the size of the federal deficit. Next, this total burden is allocated among states based on each state's proportion of the actual federal tax burden. Finally, adjusted spending-per-dollar-of-tax ratios are calculated by dividing actual expenditures by the adjusted tax figure, effectively making figures deficit neutral.

Source: Tax Foundation Special Report No. 139, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2004.