Notes on Section 2 (Composition of Federal Government Receipts)

Section 2 provides historical information on budget and off-budget receipts. Table 2.1 shows total receipts divided into five major categories; it also shows the split between on-budget and off-budget receipts. Table 2.2 shows the receipts by major category as percentages of total receipts, while Table 2.3 shows the same categories of receipts as percentages of the gross national product (GNP). Table 2.4 disaggregates two of the major receipts categories: social insurance taxes and contributions and excise taxes, and Table 2.5 disaggregates the "other receipts" category.

Beginning in 1984, social security benefits over specified levels became subject to income taxes, with amounts equal to the estimated accrued liabilities being transferred from the general fund to the social security funds. In prior budgets, the amounts transferred were accounted for as deductions from Federal income tax collections and as add-ons to social security trust fund social insurance taxes. These transactions have now been reclassified. The collections from the public are now included in Federal income taxes, and the transfer to social security is recorded as interfund payments from Federal funds and collections by the social security trust funds. This reclassification raises recorded Federal income taxes by over $2 billion and reduces social security trust fund social insurance taxes by equal amounts. It has no effect on total Federal Government receipts or outlays or on the on-budget or off-budget surpluses or deficits. Additionally, some social security beneficiaries are nonresident aliens and, hence, not subject to Federal income taxes. In these cases, 15% of social security benefits are now withheld from their pensions; these collections have been reclassified from social insurance to miscellaneous receipts, with interfund transactions rising by equal amounts.

For discussions of changes in budget coverage and in the measurement of GNP, see the notes in the Introduction section.

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Table 2.1 -- RECEIPTS BY SOURCE: 1940 - 1991
(in millions of dollars)

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions 1/			Excise Taxes 1/	Other 2/	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1940	892	1,197	1,785	(1,235)	(550)	1,977	698	6,548	(5,998)	(550)
1941	1,314	2,124	1,940	(1,252)	(688)	2,552	781	8,712	(8,024)	(688)
1942	3,263	4,719	2,452	(1,557)	(896)	3,399	801	14,634	(13,738)	(896)
1943	6,505	9,557	3,044	(1,913)	(1,130)	4,096	800	24,001	(22,871)	(1,130)
1944	19,705	14,838	3,473	(2,181)	(1,292)	4,759	972	43,747	(42,455)	(1,292)
1945	18,372	15,988	3,451	(2,141)	(1,310)	6,265	1,083	45,159	(43,849)	(1,310)
1946	16,098	11,883	3,115	(1,877)	(1,238)	6,998	1,202	39,296	(38,057)	(1,238)
1947	17,935	8,615	3,422	(1,963)	(1,459)	7,211	1,331	38,514	(37,055)	(1,459)
1948	19,315	9,678	3,751	(2,134)	(1,616)	7,356	1,461	41,560	(39,944)	(1,616)
1949	15,552	11,192	3,781	(2,091)	(1,690)	7,502	1,388	39,415	(37,724)	(1,690)
1950	15,755	10,449	4,338	(2,232)	(2,106)	7,550	1,351	39,443	(37,336)	(2,106)
1951	21,616	14,101	5,674	(2,554)	(3,120)	8,648	1,578	51,616	(48,496)	(3,120)
1952	27,934	21,226	6,445	(2,851)	(3,594)	8,852	1,710	66,167	(62,573)	(3,594)
1953	29,816	21,238	6,820	(2,723)	(4,097)	9,877	1,857	69,608	(65,511)	(4,097)
1954	29,542	21,101	7,208	(2,619)	(4,589)	9,945	1,905	69,701	(65,112)	(4,589)
1955	28,747	17,861	7,862	(2,781)	(5,081)	9,131	1,850	65,451	(60,370)	(5,081)
1956	32,188	20,880	9,320	(2,896)	(6,425)	9,929	2,270	74,587	(68,162)	(6,425)
1957	35,620	21,167	9,997	(3,208)	(6,789)	10,534	2,672	79,990	(73,201)	(6,789)
1958	34,724	20,074	11,239	(3,190)	(8,049)	10,638	2,961	79,636	(71,587)	(8,049)
1959	36,719	17,309	11,722	(3,427)	(8,296)	10,578	2,921	79,249	(70,953)	(8,296)
1960	40,715	21,494	14,683	(4,042)	(10,641)	11,676	3,923	92,492	(81,851)	(10,641)
1961	41,338	20,954	16,439	(4,331)	(12,109)	11,860	3,796	94,388	(82,279)	(12,109)
1962	45,571	20,523	17,046	(4,776)	(12,271)	12,534	4,001	99,676	(87,405)	(12,271)
1963	47,588	21,579	19,804	(5,629)	(14,175)	13,194	4,395	106,560	(92,385)	(14,175)
1964	48,697	23,493	21,963	(5,597)	(16,366)	13,731	4,731	112,613	(96,248)	(16,366)
1965	48,792	25,461	22,242	(5,519)	(16,723)	14,570	5,753	116,817	(100,094)	(16,723)
1966	55,446	30,073	25,546	(6,460)	(19,085)	13,062	6,708	130,835	(111,749)	(19,085)
1967	61,526	33,971	32,619	(8,217)	(24,401)	13,719	6,987	148,822	(124,420)	(24,401)
1968	68,726	28,665	33,923	(9,007)	(24,917)	14,079	7,580	152,973	(128,056)	(24,917)
1969	87,249	36,678	39,015	(10,062)	(28,953)	15,222	8,718	186,882	(157,928)	(28,953)
1970	90,412	32,829	44,362	(10,903)	(33,459)	15,705	9,499	192,807	(159,348)	(33,459)
1971	86,230	26,785	47,325	(11,481)	(35,845)	16,614	10,185	187,139	(151,294)	(35,845)
1972	94,737	32,166	52,574	(12,667)	(39,907)	15,477	12,355	207,309	(167,402)	(39,907)
1973	103,246	36,153	63,115	(17,031)	(46,084)	16,260	12,026	230,799	(184,715)	(46,084)
1974	118,952	38,620	75,071	(21,146)	(53,925)	16,844	13,737	263,224	(209,299)	(53,925)

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Table 2.1 -- RECEIPTS BY SOURCE: 1940 - 1991
(in millions of dollars)

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions 1/			Excise Taxes 1/	Other 2/	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1975	122,386	40,621	84,534	(22,077)	(62,458)	16,551	14,998	279,090	(216,633)	(62,458)
1976	131,603	41,409	90,769	(24,381)	(66,389)	16,963	17,317	298,060	(231,671)	(66,389)
TQ	38,801	8,460	25,219	(7,203)	(18,016)	4,473	4,279	81,232	(63,216)	(18,016)
1977	157,626	54,892	106,485	(29,668)	(76,817)	17,548	19,008	355,559	(278,741)	(76,817)
1978	180,988	59,952	120,967	(35,576)	(85,391)	18,376	19,278	399,561	(314,169)	(85,391)
1979	217,841	65,677	138,939	(40,945)	(97,994)	18,745	22,101	463,302	(365,309)	(97,994)
1980	244,069	64,600	157,803	(44,594)	(113,209)	24,329	26,311	517,112	(403,903)	(113,209)
1981	285,917	61,137	182,720	(52,545)	(130,176)	40,839	28,659	599,272	(469,097)	(130,176)
1982	297,744	49,207	201,498	(58,031)	(143,467)	36,311	33,006	617,766	(474,299)	(143,467)
1983	288,938	37,022	208,994	(61,674)	(147,320)	35,300	30,309	600,562	(453,242)	(147,320)
1984	298,415	56,893	239,376	(73,301)	(166,075)	37,361	34,412	666,457	(500,382)	(166,075)
1985	334,531	61,331	265,163	(78,992)	(186,171)	35,992	37,040	734,057	(547,886)	(186,171)
1986 estimate..	353,738	70,865	280,438	(82,500)	(197,938)	34,628	37,470	777,139	(579,201)	(197,938)
1987 estimate..	385,984	86,729	302,804	(88,529)	(214,275)	35,203	39,652	850,372	(636,097)	(214,275)
1988 estimate..	425,900	101,213	334,961	(92,132)	(242,829)	33,441	37,664	933,179	(690,350)	(242,829)
1989 estimate..	455,537	111,838	358,123	(94,469)	(263,654)	32,667	37,950	996,115	(732,461)	(263,654)
1990 estimate..	481,990	119,740	384,076	(97,928)	(286,148)	33,170	39,120	1,058,096	(771,948)	(286,148)
1991 estimate..	516,267	125,634	407,715	(102,279)	(305,436)	33,614	40,809	1,124,039	(818,603)	(305,436)

1/ See Table 2.4 for additonal details.
2/ See Table 2.5 for additonal details.

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Table 2.2 -- PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE: 1940 - 1991

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1940	13.6%	18.3%	27.3%	(18.9)%	(8.4)%	30.2%	10.7%	100.0%	(91.6)%	(8.4)%
1941	15.1	24.4	22.3	(14.4)	(7.9)	29.3	9.0	100.0	(92.1)	(7.9)
1942	22.3	32.2	16.8	(10.6)	(6.1)	23.2	5.5	100.0	(93.9)	(6.1)
1943	27.1	39.8	12.7	(8.0)	(4.7)	17.1	3.3	100.0	(95.3)	(4.7)
1944	45.0	33.9	7.9	(5.0)	(3.0)	10.9	2.2	100.0	(97.0)	(3.0)
1945	40.7	35.4	7.6	(4.7)	(2.9)	13.9	2.4	100.0	(97.1)	(2.9)
1946	41.0	30.2	7.9	(4.8)	(3.2)	17.8	3.1	100.0	(96.8)	(3.2)
1947	46.6	22.4	8.9	(5.1)	(3.8)	18.7	3.5	100.0	(96.2)	(3.8)
1948	46.5	23.3	9.0	(5.1)	(3.9)	17.7	3.5	100.0	(96.1)	(3.9)
1949	39.5	28.4	9.6	(5.3)	(4.3)	19.0	3.5	100.0	(95.7)	(4.3)
1950	39.9	26.5	11.0	(5.7)	(5.3)	19.1	3.4	100.0	(94.7)	(5.3)
1951	41.9	27.3	11.0	(4.9)	(6.0)	16.8	3.1	100.0	(94.0)	(6.0)
1952	42.2	32.1	9.7	(4.3)	(5.4)	13.4	2.6	100.0	(94.6)	(5.4)
1953	42.8	30.5	9.8	(3.9)	(5.9)	14.2	2.7	100.0	(94.1)	(5.9)
1954	42.4	30.3	10.3	(3.8)	(6.6)	14.3	2.7	100.0	(93.4)	(6.6)
1955	43.9	27.3	12.0	(4.2)	(7.8)	14.0	2.8	100.0	(92.2)	(7.8)
1956	43.2	28.0	12.5	(3.9)	(8.6)	13.3	3.0	100.0	(91.4)	(8.6)
1957	44.5	26.5	12.5	(4.0)	(8.5)	13.2	3.3	100.0	(91.5)	(8.5)
1958	43.6	25.2	14.1	(4.0)	(10.1)	13.4	3.7	100.0	(89.9)	(10.1)
1959	46.3	21.8	14.8	(4.3)	(10.5)	13.3	3.7	100.0	(89.5)	(10.5)
1960	44 0	23.2	15.9	(4.4)	(11.5)	12.6	4.2	100.0	(88.5)	(11.5)
1961	43.8	22.2	17.4	(4.6)	(12.8)	12.6	4.0	100.0	(87.2)	(12.8)
1962	45.7	20.6	17.1	(4.8)	(12.3)	12.6	4.0	100.0	(87.7)	(12.3)
1963	44.7	20.3	18.6	(5.3)	(13.3)	12.4	4.1	100.0	(86.7)	(13.3)
1964	43.2	20.9	19.5	(5.0)	(14.5)	12.2	4.2	100.0	(85.5)	(14.5)
1965	41.8	21.8	19.0	(4.7)	(14.3)	12.5	4.9	100.0	(85.7)	(14.3)
1966	42.4	23.0	19.5	(4.9)	(14.6)	10.0	5.1	100.0	(85.4)	(14.6)
1967	41.3	22.8	21.9	(5.5)	(16.4)	9.2	4.7	100.0	(83.6)	(16.4)
1968	44.9	18.7	22.2	(5.9)	(16.3)	9.2	5.0	100.0	(83.7)	(16.3)
1969	46.7	19.6	20.9	(5.4)	(15.5)	8.1	4.7	100.0	(84.5)	(15.5)
1970	46.9	17.0	23.0	(5.7)	(17.4)	8.1	4.9	100.0	(82.6)	(17.4)
1971	46.1	14.3	25.3	(6.1)	(19.2)	8.9	5.4	100.0	(80.8)	(19.2)
1972	45.7	15.5	25.4	(6.1)	(19.2)	7.5	6.0	100.0	(80.7)	(19.2)
1973	44.7	15.7	27.3	(7.4)	(20.0)	7.0	5.2	100.0	(80.0)	(20.0)
1974	45.2	14.7	28.5	(8.0)	(20.5)	6.4	5.2	100.0	(79.5)	(20.5)

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Table 2.2 -- PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE: 1940 - 1991

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1975	43.9%	14.6%	30.3%	(7.9)%	(22.4)%	5.9%	5.4%	100.0%	(77.6)%	(22.4)%
1976	44.2	13.9	30.5	(8.2)	(22.3)	5.7	5.8	100.0	(77.7)	(22.3)
TQ	47.8	10.4	31.0	(8.9)	(22.2)	5.5	5.3	100.0	(77.8)	(22.2)
1977	44.3	15.4	29.9	(8.3)	(21.6)	4.9	5.3	100.0	(78.4)	(21.6)
1978	45.3	15.0	30.3	(8.9)	(21.4)	4.6	4.8	100.0	(78.6)	(21.4)
1979	47.0	14.2	30.0	(8.8)	(21.2)	4.0	4.8	100.0	(78.8)	(21.2)
1980	47.2	12.5	30.5	(8.6)	(21.9)	4.7	5.1	100.0	(78.1)	(21.9)
1981	47 7	10.2	30.5	(8.8)	(21.7)	6.8	4.8	100.0	(78.3)	(21.7)
1982	48.2	8.0	32.6	(9.4)	(23.2)	5.9	5.3	100.0	(76.8)	(23.2)
1983	48.1	6.2	34.8	(10.3)	(24.5)	5.9	5.0	100.0	(75.5)	(24.5)
1984	44.8	8.5	35.9	(11.0)	(24.9)	5.6	5.2	100.0	(75.1)	(24.9)
1985	45.6	8.4	36.1	(10.8)	(25.4)	4.9	5.0	100.0	(74.6)	(25.4)
1986 estimate	45.5	9.1	36.1	(10.6)	(25.5)	4.5	4.8	100.0	(74.5)	(25.5)
1987 estimate	45.4	10.2	35.6	(10.4)	(25.2)	4.1	4.7	100.0	(74.8)	(25.2)
1988 estimate	45.6	10.8	35.9	(9.9)	(26.0)	3.6	4.0	100.0	(74.0)	(26.0)
1989 estimate	45.7	11.2	36.0	(9.5)	(26.5)	3.3	3.8	100.0	(73.5)	(26.5)
1990 estimate	45.6	11.3	36.3	(9.3)	(27.0)	3.1	3.7	100.0	(73.0)	(27.0)
1991 estimate	45.9	11.2	36.3	(9.1)	(27.2)	3.0	3.6	100.0	(72.8)	(27.2)

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Table 2.3 -- RECEIPTS BY SOURCE AS PERCENTAGES OF GNP: 1940 - 1991

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1940	0.9%	1.2%	1.9%	(1.3)%	(0 6)%	2.1%	0.7%	6.8%	(6.3)%	(0.6)%
1941	1.2	1.9	1.7	(1.1)	(0 6)	2.3	0.7	7.7	(7.1)	(0.6)
1942	2.3	3.3	1.7	(1.1)	(0.6)	2.4	0.6	10.3	(9.7)	(0.6)
1943	3.7	5.4	1.7	(1.1)	(0.6)	2.3	0.5	13.7	(13.0)	(0.6)
1944	9.8	7.3	1.7	(1.1)	(0.6)	2.4	0.5	21.7	(21.0)	(0.6)
1945	8.6	7.5	1.6	(1.0)	(0.6)	2.9	0.5	21.3	(20.6)	(0.6)
1946	7.6	5.6	1.5	(0.9)	(0.6)	3.3	0.6	18.5	(17.9)	(0.6)
1947	8.0	3.8	1.5	(0.9)	(0.6)	3.2	0.6	17.1	(16.5)	(0.6)
1948	7.8	3.9	1.5	(0.9)	(0 7)	3.0	0.6	16.7	(16.1)	(0.7)
1949	5.9	4.2	1.4	(0.8)	(0.6)	2.8	0.5	14.9	(14.3)	(0.6)
1950	5.9	3.9	1.6	(0.8)	(0.8)	2.8	0.5	14.8	(14.0)	(0.8)
1951	6.9	4.5	1.8	(0.8)	(1.0)	2.7	0.5	16.4	(15.4)	(1.0)
1952	8.2	6.2	1.9	(0.8)	(1.0)	2.6	0.5	19.3	(18.3)	(1.0)
1953	8.2	5.8	1.9	(0.7)	(1.1)	2.7	0.5	19.1	(17.9)	(1.1)
1954	8.0	5.7	2.0	(0.7)	(1.2)	2.7	0.5	18.9	(17.6)	(1.2)
1955	7.4	4.6	2.0	(0.7)	(1.3)	2.4	0.5	16.9	(15.6)	(1.3)
1956	7.7	5.0	2.2	(0.7)	(1.5)	2.4	0.5	17.8	(16.3)	(1.5)
1957	8.1	4.8	2.3	(0.7)	(1.5)	2.4	0.6	18.1	(16.6)	(1.5)
1958	7.7	4.5	2.5	(0.7)	(1.8)	2.4	0.7	17.7	(15.9)	(1.8)
1959	7.7	3.6	2.4	(0.7)	(1.7)	2.2	0.6	16.5	(14.8)	(1.7)
1960	8.0	4.2	2.9	(0.8)	(2.1)	2.3	0.8	18.2	(16.1)	(2.1)
1961	8.0	4.0	3.2	(0.8)	(2.3)	2.3	0.7	18.2	(15.9)	(2.3)
1962	8.2	3.7	3.1	(0.9)	(2.2)	2.3	0.7	17.9	(15.7)	(2.2)
1963	8.1	3.7	3.4	(1.0)	(2.4)	2.2	0.7	18.1	(15.7)	(2.4)
1964	7.7	3.7	3.5	(0.9)	(2.6)	2.2	0.8	17.9	(15.3)	(2.6)
1965	7.2	3.8	3.3	(0.8)	(2.5)	2.2	0.9	17.3	(14.9)	(2.5)
1966	7.5	4.1	3.4	(0.9)	(2.6)	1.8	0.9	17.7	(15.1)	(2.6)
1967	7.8	4.3	4.1	(1.0)	(3.1)	1.7	0.9	18.8	(15.7)	(3.1)
1968	8.1	3.4	4.0	(1.1)	(2.9)	1.7	0.9	17.9	(15.0)	(2.9)
1969	9.4	3.9	4.2	(1.1)	(3.1)	1.6	0.9	20.1	(17.0)	(3.1)
1970	9.1	3.3	4.5	(1.1)	(3.4)	1.6	1.0	19.5	(16.1)	(3.4)
1971	8.2	2.5	4.5	(1.1)	(3.4)	1.6	1.0	17.7	(14.3)	(3.4)
1972	8.2	2.8	4.6	(1.1)	(3.5)	1.3	1.1	18.0	(14.5)	(3.5)
1973	8.0	2.8	4.9	(1.3)	(3.6)	1.3	0.9	18.0	(14.4)	(3.6)
1974	8.4	2.7	5.3	(1.5)	(3.8)	1.2	1.0	18.6	(14.8)	(3.8)

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Table 2.3 -- RECEIPTS BY SOURCE AS PERCENTAGES OF GNP: 1940 - 1991

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1975	8.0%	2.7%	5.5%	(1.4)%	(4.1)%	1.1%	1.0%	18.3%	(14.2)%	(4.1)%
1976	7.7	2.4	5.3	(1.4)	(3.9)	1.0	1.0	17.5	(13.6)	(3.9)
TQ	8.6	1.9	5.6	(1.6)	(4.0)	1.0	1.0	18.1	(14.1)	(4.0)
1977	8.1	2.8	5.5	(1.5)	(4.0)	0.9	1.0	18.4	(14.4)	(4.0)
1978	8.3	2.8	5.6	(1.6)	(3.9)	0.8	0.9	18.4	(14.5)	(3.9)
1979	8.9	2.7	5.7	(1.7)	(4.0)	0.8	0.9	18.9	(14.9)	(4.0)
1980	9.1	2.4	5.9	(1.7)	(4.2)	0.9	1.0	19.4	(15.1)	(4.2)
1981	9.6	2.0	6.1	(1.8)	(4.4)	1.4	1.0	20.1	(15.7)	(4.4)
1982	9.5	1.6	6.4	(1.8)	(4.6)	1.2	1.1	19.7	(15.1)	(4.6)
1983	8.7	1.1	6.3	(1.9)	(4.4)	1.1	0.9	18.1	(13.6)	(4.4)
1984	8.1	1.5	6.5	(2.0)	(4.5)	1.0	0.9	18.0	(13.5)	(4.5)
1985	8.5	1.6	6.7	(2.0)	(4.7)	0.9	0.9	18.6	(13.9)	(4.7)
1986 estimate	8.4	1.7	6.7	(2.0)	(4.7)	0.8	0.9	18.5	(13.8)	(4.7)
1987 estimate	8.5	1.9	6.7	(2.0)	(4.7)	0.8	0.9	18.7	(14.0)	(4.7)
1988 estimate	8.7	2.1	6.8	(1.9)	(5.0)	0.7	0.8	19.0	(14.1)	(5.0)
1989 estimate	8.6	2.1	6.8	(1.8)	(5.0)	0.6	0.7	18.9	(13.9)	(5.0)
1990 estimate	8.6	2.1	6.8	(1.7)	(5.1)	0.6	0.7	18.8	(13.7)	(5.1)
1991 estimate	8.7	2.1	6.8	(1.7)	(5.1)	0.6	0.7	18.9	(13.7)	(5.1)

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1991
(in millions of dollars)

	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance:										
Federal funds	54	2	-1	-1	-2	-3	-3	-5	-5	-8
Trust funds (Off-Budget)	550	688	896	1,130	1,292	1,310	1,238	1,459	1,616	1,690
Railroad retirement/pension fund:										
Federal funds	1	23	29	-6	4	-24	-10	82	-201	-11
Trust funds	120	114	141	215	263	309	292	298	758	574
Total 1/	725	827	1,064	1,338	1,557	1,592	1,517	1,835	2,168	2,246
Unemployment insurance:										
Federal funds	111	103	126	167	190	194	190	196	206	220
Trust funds	904	953	1,172	1,310	1,454	1,375	1,126	1,133	1,138	985
Total	1,015	1,056	1,299	1,477	1,644	1,568	1,316	1,329	1,343	1,205
Other retirement contributions:										
Employees retirement -- employee contributions	44	56	88	227	270	289	280	256	236	326
Contributions for non-Federal employees	1	1	1	2	2	2	2	3	3	4
Total	45	57	89	229	272	291	282	259	239	330
Total social insurance taxes and contributions 1/	1,785	1,940	2,452	3,044	3,473	3,451	3,115	3,422	3,751	3,781
Excise Taxes										
Federal funds:										
Alcohol taxes	623	818	1,046	1,422	1,604	2,275	2,490	2,429	2,217	2,168
Tobacco taxes	606	691	779	913	986	929	1,156	1,231	1,297	1,319
Other	748	1,043	1,573	1,760	2,169	3,061	3,352	3,551	3,842	4,015
Total	1,977	2,552	3,399	4,096	4,759	6,265	6,998	7,211	7,356	7,502
Total excise taxes	1,977	2,552	3,399	4,096	4,759	6,265	6,998	7,211	7,356	7,502

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1991
(in millions of dollars)

	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance:										
Federal funds	-8	-10	-14	---	---	300	---	---	---	---
Trust funds (Off-Budget)	2,106	3,120	3,594	4,097	4,589	5,081	6,425	6,457	7,138	7,418
Disability insurance (Off-Budget)	---	---	---	---	---	---	---	332	911	878
Railroad retirement/pension fund:										
Federal funds	-*	3	*	*	-*	*	*	---	---	---
Trust funds	550	575	735	625	603	600	634	616	575	525
Total 1/	2,648	3,688	4,315	4,722	5,192	5,981	7,059	7,405	8,624	8,821
Unemployment insurance:										
Federal funds	224	231	257	274	283	278	322	328	333	321
Trust funds	1,108	1,378	1,455	1,401	1,278	1,172	1,368	1,623	1,601	1,810
Total	1,332	1,609	1,712	1,675	1,561	1,449	1,690	1,950	1,933	2,131
Other retirement contributions:										
Employees retirement -- employee contributions	354	373	413	418	450	426	566	636	673	760
Contributions for non-Federal employees	4	4	5	5	5	6	5	5	9	10
Total	358	377	418	423	455	431	571	642	682	770
Total social insurance taxes and contributions 1/	4,338	5,674	6,445	6,820	7,208	7,862	9,320	9,997	11,239	11,722
Excise Taxes										
Federal funds:										
Alcohol taxes	2,180	2,508	2,515	2,723	2,738	2,689	2,866	2,915	2,882	2,938
Tobacco taxes	1,326	1,378	1,562	1,652	1,578	1,568	1,607	1,669	1,728	1,798
Other	4,044	4,761	4,775	5,501	5,630	4,874	5,455	4,472	4,002	3,767
Total	7,550	8,648	8,852	9,877	9,945	9,131	9,929	9,055	8,612	8,504
Trust funds:										
Highways	---	---	---	---	---	---	---	1,479	2,026	2,074
Total	---	---	---	---	---	---	---	1,479	2,026	2,074
Total excise taxes	7,550	8,648	8,852	9,877	9,945	9,131	9,929	10,534	10,638	10,578

NOTE Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1991
(in millions of dollars)

	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance (Off-Budget)	9,671	11,104	11,267	13,117	15,242	15,567	17,556	22,197	22,265	25,484
Disability insurance (Off-Budget)	970	1,005	1,004	1,058	1,124	1,156	1,530	2,204	2,651	3,469
Hospital insurance	---	---	---	---	---	---	893	2,645	3,493	4,398
Railroad retirement/pension fund	607	571	564	572	593	636	683	776	814	885
Total 1/	11,248	12,679	12,835	14,746	16,959	17,358	20,662	27,823	29,224	34,236
Unemployment insurance:										
Federal funds	339	---	---	---	---	---	---	---	---	---
Trust funds	2,329	2,903	3,337	4,112	3,997	3,803	3,755	3,575	3,346	3,328
Total	2,667	2,903	3,337	4,112	3,997	3,803	3,755	3,575	3,346	3,328
Other retirement contributions:										
Employees retirement -- employee contributions	758	845	863	933	992	1,064	1,111	1,202	1,334	1,426
Contributions for non-Federal employees	10	12	12	13	15	16	18	19	20	24
Total	768	857	875	946	1,007	1,081	1,129	1,221	1,354	1,451
Total social insurance taxes and contributions 1/	14,683	16,439	17,046	19,804	21,963	22,242	25,546	32,619	33,923	39,015
Excise Taxes										
Federal funds:										
Alcohol taxes	3,127	3,146	3,268	3,366	3,499	3,689	3,720	3,980	4,189	4,447
Tobacco taxes	1,927	1,986	2,022	2,075	2,048	2,142	2,066	2,077	2,121	2,136
Other	4,084	3,931	4,295	4,474	4,664	5,081	3,358	3,221	3,391	4,002
Total	9,137	9,063	9,585	9,915	10,211	10,911	9,145	9,278	9,700	10,585
Trust funds:										
Highways	2,539	2,798	2,949	3,279	3,519	3,659	3,917	4,441	4,379	4,637
Total	2,539	2,798	2,949	3,279	3,519	3,659	3,917	4,441	4,379	4,637
Total excise taxes	11,676	11,860	12,534	13,194	13,731	14,570	13,062	13,719	14,079	15,222

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1991
(in millions of dollars)

	1970	1971	1972	1973	1974	1975	1976	TQ	1977	1978
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance (Off-Budget)	29,396	31,354	35,132	40,703	47,778	55,207	58,703	15,886	68,032	73,141
Disability insurance (Off-Budget)	4,063	4,490	4,775	5,381	6,147	7,250	7,686	2,130	8,786	12,250
Hospital insurance	4,755	4,874	5,205	7,603	10,551	11,252	11,987	3,457	13,474	16,668
Railroad retirement/pension fund	919	980	1,008	1,189	1,411	1,489	1,525	328	1,908	1,822
Total 1/	39,133	41,699	46,120	54,876	65,888	75,199	79,901	21,801	92,199	103,881
Unemployment insurance	3,464	3,674	4,357	6,051	6,837	6,771	8,054	2,698	11,312	13,850
Total	3,464	3,674	4,357	6,051	6,837	6,771	8,054	2,698	11,312	13,850
Other retirement contributions:										
Employees retirement -- employee contributions	1,735	1,916	2,058	2,146	2,302	2,513	2,760	707	2,915	3,174
Contributions for non-Federal employees	29	37	39	41	45	52	54	13	59	62
Total	1,765	1,952	2,097	2,187	2,347	2,565	2,814	720	2,974	3,237
Total social insurance taxes and contributions 1/	44,362	47,325	52,574	63,115	75,071	84,534	90,769	25,219	106,485	120,967
Excise Taxes										
Federal funds:										
Alcohol taxes	4,646	4,696	5,004	5,040	5,248	5,238	5,318	1,279	5,295	5,492
Tobacco taxes	2,093	2,205	2,205	2,274	2,435	2,312	2,484	622	2,393	2,444
Other	3,613	3,609	2,297	2,522	2,060	1,850	2,810	619	1,960	2,118
Total	10,352	10,510	9,506	9,836	9,743	9,400	10,612	2,520	9,648	10,054
Trust funds:										
Highways	5,354	5,542	5,322	5,665	6,260	6,188	5,413	1,676	6,709	6,904
Airport and airway	---	563	649	758	840	962	938	277	1,191	1,326
Black lung disability	---	---	---	---	---	---	---	---	---	92
Total	5,354	6,104	5,971	6,424	7,100	7,151	6,351	1,953	7,900	8,323
Total excise taxes	15,705	16,614	15,477	16,260	16,844	16,551	16,963	4,473	17,548	18,376

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1991
(in millions of dollars)

	1979	1980	1981	1982	1983	1984	1985	1986 est.	1987 est.	1988 est.
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance (Off-Budget)	83,410	96,581	117,757	122,840	128,972	150,312	169,822	180,574	195,474	221,575
Disability insurance (Off-Budget)	14,584	16,628	12,418	20,626	18,348	15,763	16,348	17,364	18,801	21,254
Hospital insurance	19,874	23,217	30,340	34,301	35,641	40,262	44,871	50,641	55,737	60,277
Railroad retirement/pension fund	2,190	2,323	2,457	2,917	2,805	3,321	2,213	2,170	2,346	2,338
Railroad social security equivalent account	---	---	---	---	---	---	1,391	1,365	1,383	1,444
Total 1/	120,058	138,748	162,973	180,686	185,766	209,658	234,646	252,114	273,741	306,888
Unemployment insurance	15,387	15,336	15,763	16,600	18,799	25,138	25,758	23,581	23,415	22,053
Other retirement contributions:										
Employees retirement -- employee contributions	3,428	3,660	3,908	4,140	4,351	4,494	4,672	4,653	5,532	5,884
Contributions for non-Federal employees	66	59	76	72	78	86	87	90	116	137
Total	3,494	3,719	3,984	4,212	4,429	4,580	4,759	4,743	5,648	6,020
Total social insurance taxes and contributions 1/	138,939	157,803	182,720	201,498	208,994	239,376	265,163	280,438	302,804	334,961
Excise Taxes										
Federal funds:										
Alcohol taxes	5,531	5,601	5,606	5,382	5,557	5,315	5,562	5,888	5,901	5,921
Tobacco taxes	2,492	2,443	2,581	2,537	4,136	4,660	4,779	4,594	4,600	4,619
Windfall profits	---	6,934	23,252	18,407	12,135	8,906	6,348	4,085	2,761	1,867
Other	1,785	585	2,689	2,344	2,258	3,398	2,408	2,859	2,971	1,452
Total	9,808	15,563	34,128	28,670	24,086	22,279	19,097	17,426	16,233	13,858
Trust funds:										
Highways	7,189	6,620	6,305	6,744	8,297	11,743	13,015	13,022	13,814	14,072
Airport and airway	1,526	1,874	21	133	2,165	2,499	2,851	2,954	3,247	3,462
Black lung disability	222	272	237	491	494	518	581	546	782	904
Inland waterway	---	---	20	30	29	39	40	51	52	56
Hazardous substances response	---	---	128	244	230	261	273	427	893	898
Post closure liability fund	---	---	---	---	---	9	7	---	---	---
Aquatic resources	---	---	---	---	---	12	126	203	182	190
Total	8,937	8,766	6,711	7,641	11,214	15,082	16,894	17,202	18,970	19,582
Total excise taxes	18,745	24,329	40,839	36,311	35,300	37,361	35,992	34,628	35,203	33,441

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1991
(in millions of dollars)

	1989 est.	1990 est.	1991 est.
Social Insurance			
Employment taxes and contributions:			
Old-age and survivors insurance (Off-Budget)	240,598	259,157	275,877
Disability insurance (Off-Budget)	23,056	26,991	29,559
Hospital insurance	64,292	68,521	72,608
Railroad retirement/pension fund	2,320	2,363	2,391
Railroad social security equivalent account	1,440	1,500	1,518
Total 1/	331,706	358,532	381,953
Unemployment insurance	20,418	19,567	19,560
Other retirement contributions:			
Employees retirement -- employee contributions	5,844	5,803	6,008
Contributions for non-Federal employees	155	174	194
Total	5,999	5,977	6,202
Total social insurance taxes and contributions 1/	358,123	384,076	407,715
Excise Taxes			
Federal funds:			
Alcohol taxes	5,926	5,949	5,969
Tobacco taxes	4,645	4,658	4,676
Windfall profits	1,462	1,317	1,045
Other	452	462	480
Total	12,484	12,386	12,170
Trust funds:			
Highways	14,329	14,619	14,968
Airport and airway	3,753	4,013	4,367
Black lung disability	942	980	1,014
Inland waterway	64	70	76
Hazardous substances response	900	899	810
Post closure liability fund	---	---	---
Aquatic resources	194	202	210
Total	20,182	20,784	21,444
Total excise taxes	32,667	33,170	33,614

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.5 -- COMPOSITION OF "OTHER RECEIPTS": 1940 - 1991
(in millions of dollars)

		Miscellaneous Receipts			Memorandum: Trust fund amounts included in "Other Receipts"	
	Estate and Gift Taxes	Customs Duties	Federal Reserve Deposits 1/	All Other	Total Other Receipts	Customs Duties	All Other
1940	353	331	---	14	698	---	---
1941	403	365	---	14	781	---	---
1942	420	369	---	11	801	---	---
1943	441	308	---	50	800	---	---
1944	507	417	---	48	972	---	---
1945	637	341	---	105	1,083	---	---
1946	668	424	---	109	1,202	---	---
1947	771	477	15	69	1,331	---	---
1948	890	403	100	68	1,461	---	---
1949	780	367	187	54	1,388	---	---
1950	698	407	192	55	1,351	---	---
1951	708	609	189	72	1,578	---	---
1952	818	533	278	81	1,710	---	---
1953	881	596	298	81	1,857	---	---
1954	934	542	341	88	1,905	---	27
1955	924	585	251	90	1,850	---	27
1956	1,161	682	287	140	2,270	---	27
1957	1,365	735	434	139	2,672	---	28
1958	1,393	782	664	123	2,961	---	27
1959	1,333	925	491	171	2,921	---	27
1960	1,606	1,105	1,093	119	3,923	---	27
1961	1,896	982	788	130	3,796	---	39
1962	2,016	1,142	718	125	4,001	---	54
1963	2,167	1,205	828	194	4,395	---	16
1964	2,394	1,252	947	139	4,731	---	22
1965	2,716	1,442	1,372	222	5.753	---	56
1966	3,066	1,767	1,713	163	6,708	---	29
1967	2,978	1,901	1,805	302	6,987	---	29
1968	3,051	2,038	2,091	400	7,580	---	44
1969	3,491	2,319	2,662	247	8,718	---	15
1970	3,644	2,430	3,266	158	9,499	---	17
1971	3,735	2,591	3,533	325	10,185	---	20
1972	5,436	3,287	3,252	380	12,355	---	23
1973	4,917	3,188	3,495	425	12,026	---	24
1974	5,035	3,334	4,845	523	13,737	---	36

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Table 2.5 -- COMPOSITION OF "OTHER RECEIPTS": 1940 - 1991
(in millions of dollars)

			Miscellaneous Receipts			Memorandum: Trust fund amounts included in "Other Receipts"	
	Estate and Gift Taxes	Customs Duties	Federal Reserve Deposits 1/	All Other	Total Other Receipts	Customs Duties	All Other
1975	4,611	3,676	5,777	935	14,998	---	40
1976	5,216	4,074	5,451	2,576	17,317	---	33
TQ	1,455	1,212	1,500	111	4,279	---	8
1977	7,327	5,150	5,908	623	19,008	---	42
1978	5,285	6,573	6,641	778	19,278	---	39
1979	5,411	7,439	8,327	925	22,101	---	43
1980	6,389	7,174	11,767	981	26,311	---	54
1981	6,787	8,083	12,834	956	28,659	60	75
1982	7,991	8,854	15,186	975	33,006	30	100
1983	6,053	8,655	14,492	1,108	30,309	30	109
1984	6,010	11,370	15,684	1,347	34,412	30	126
1985	6,422	12,079	17,059	1,480	37,040	30	145
1986 estimate	6,073	12,404	16,532	2,461	37,470	30	162
1987 estimate	5,661	12,937	16,560	4,494	39,652	30	165
1988 estimate	5,362	13,612	16,657	2,033	37,664	30	167
1989 estimate	5,084	14,118	16,641	2,107	37,950	30	176
1990 estimate	5,436	14,688	16,834	2,162	39,120	30	188
1991 estimate	5,808	15,364	17,432	2,205	40,809	30	201

1/ Deposits of Earnings by the Federal Reserve System.

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Notes on Section 2 (Composition of Federal Government Receipts)

Section 2 provides historical information on budget and off-budget receipts. Table 2.1 shows total receipts divided into five major categories; it also shows the split between on-budget and off-budget receipts. Table 2.2 shows the receipts by major category as percentages of total receipts, while Table 2.3 shows the same categories of receipts as percentages of the gross national product (GNP). Table 2.4 disaggregates two of the major receipts categories: social insurance taxes and contributions and excise taxes, and Table 2.5 disaggregates the "other receipts" category.

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Table 2.1 -- RECEIPTS BY SOURCE: 1934 - 1992
(in millions of dollars)

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions 1/			Excise Taxes 1/	Other 2/	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1934	420	364	30	(30)	(---)	1,354	412	2,955	(2,955)	(---)
1935	527	529	31	(31)	(---)	1,439	535	3,609	(3,609)	(---)
1936	674	719	52	(52)	(---)	1,631	752	3,923	(3,923)	(---)
1937	1,092	1,038	580	(315)	(265)	1,876	776	5,387	(5,122)	(265)
1938	1,286	1,287	1,541	(1,154)	(387)	1,863	760	6,751	(6,364)	(387)
1939	1,029	1,127	1,593	(1,090)	(503)	1,871	663	6,295	(5,792)	(503)
1940	892	1,197	1,785	(1,235)	(550)	1,977	698	6,548	(5,998)	(550)
1941	1,314	2,124	1,940	(1,252)	(688)	2,552	781	8,712	(8,024)	(688)
1942	3,263	4,719	2,452	(1,557)	(896)	3,399	801	14,634	(13,738)	(896)
1943	6,505	9,557	3,044	(1,913)	(1,130)	4,096	800	24,001	(22,871)	(1,130)
1944	19,705	14,838	3,473	(2,181)	(1,292)	4,759	972	43,747	(42,455)	(1,292)
1945	18,372	15,988	3,451	(2,141)	(1,310)	6,265	1,083	45,159	(43,849)	(1,310)
1946	16,098	11,883	3,115	(1,877)	(1,238)	6,998	1,202	39,296	(38,057)	(1,238)
1947	17,935	8,615	3,422	(1,963)	(1,459)	7,211	1,331	38,514	(37,055)	(1,459)
1948	19,315	9,678	3,751	(2,134)	(1,616)	7,356	1,461	41,560	(39,944)	(1,616)
1949	15,552	11,192	3,781	(2,091)	(1,690)	7,502	1,388	39,415	(37,724)	(1,690)
1950	15,755	10,449	4,338	(2,232)	(2,106)	7,550	1,351	39,443	(37,336)	(2,106)
1951	21,616	14,101	5,674	(2,554)	(3,120)	8,648	1,578	51,616	(48,496)	(3,120)
1952	27,934	21,226	6,445	(2,851)	(3,594)	8,852	1,710	66,167	(62,573)	(3,594)
1953	29,816	21,238	6,820	(2,723)	(4,097)	9,877	1,857	69,608	(65,511)	(4,097)
1954	29,542	21,101	7,208	(2,619)	(4,589)	9,945	1,905	69,701	(65,112)	(4,589)
1955	28,747	17,861	7,862	(2,781)	(5,081)	9,131	1,850	65,451	(60,370)	(5,081)
1956	32,188	20,880	9,320	(2,896)	(6,425)	9,929	2,270	74,587	(68,162)	(6,425)
1957	35,620	21,167	9,997	(3,208)	(6,789)	10,534	2,672	79,990	(73,201)	(6,789)
1958	34,724	20,074	11,239	(3,190)	(8,049)	10,638	2,961	79,636	(71,587)	(8,049)
1959	36,719	17,309	11,722	(3,427)	(8,296)	10,578	2,921	79,249	(70,953)	(8,296)
1960	40,715	21,494	14,683	(4,042)	(10,641)	11,676	3,923	92,492	(81,851)	(10,641)
1961	41,338	20,954	16,439	(4,331)	(12,109)	11,860	3,796	94,388	(82,279)	(12,109)
1962	45,571	20,523	17,046	(4,776)	(12,271)	12,534	4,001	99,676	(87,405)	(12,271)
1963	47,588	21,579	19,804	(5,629)	(14,175)	13,194	4,395	106,560	(92,385)	(14,175)
1964	48,697	23,493	21,963	(5,597)	(16,366)	13,731	4,731	112,613	(96,248)	(16,366)
1965	48,792	25,461	22,242	(5,519)	(16,723)	14,570	5,753	116,817	(100,094)	(16,723)
1966	55,446	30,073	25,546	(6,460)	(19,085)	13,062	6,708	130,835	(111,749)	(19,085)
1967	61,526	33,971	32,619	(8,217)	(24,401)	13,719	6,987	148,822	(124,420)	(24,401)
1968	68,726	28,665	33,923	(9,007)	(24,917)	14,079	7,580	152,973	(128,056)	(24,917)
1969	87,249	36,678	39,015	(10,062)	(28,953)	15,222	8,718	186,882	(157,928)	(28,953)

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Table 2.1 -- RECEIPTS BY SOURCE: 1934 - 1992
(in millions of dollars)

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions 1/			Excise Taxes 1/	Other 2/	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1970	90,412	32,829	44,362	(10,903)	(33,459)	15,705	9,499	192,807	(159,348)	(33,459)
1971	86,230	26,785	47,325	(11,481)	(35,845)	16,614	10,185	187,139	(151,294)	(35,845)
1972	94,737	32,166	52,574	(12,667)	(39,907)	15,477	12,355	207,309	(167,402)	(39,907)
1973	103,246	36,153	63,115	(17,031)	(46,084)	16,260	12,026	230,799	(184,715)	(46,084)
1974	118,952	38,620	75,071	(21,146)	(53,925)	16,844	13,737	263,224	(209,299)	(53,925)
1975	122,386	40,621	84,534	(22,077)	(62,458)	16,551	14,998	279,090	(216,633)	(62,458)
1976	131,603	41,409	90,769	(24,381)	(66,389)	16,963	17,317	298,060	(231,671)	(66,389)
TQ	38,801	8,460	25,219	(7,203)	(18,016)	4,473	4,279	81,232	(63,216)	(18,016)
1977	157,626	54,892	106,485	(29,668)	(76,817)	17,548	19,008	355,559	(278,741)	(76,817)
1978	180,988	59,952	120,967	(35,576)	(85,391)	18,376	19,278	399,561	(314,169)	(85,391)
1979	217,841	65,677	138,939	(40,945)	(97,994)	18,745	22,101	463,302	(365,309)	(97,994)
1980	244,069	64,600	157,803	(44,594)	(113,209)	24,329	26,311	517,112	(403,903)	(113,209)
1981	285,917	61,137	182,720	(52,545)	(130,176)	40,839	28,659	599,272	(469,097)	(130,176)
1982	297,744	49,207	201,498	(58,031)	(143,467)	36,311	33,006	617,766	(474,299)	(143,467)
1983	288,938	37,022	208,994	(61,674)	(147,320)	35,300	30,309	600,562	(453,242)	(147,320)
1984	298,415	56,893	239,376	(73,301)	(166,075)	37,361	34,412	666,457	(500,382)	(166,075)
1985	334,531	61,331	265,163	(78,992)	(186,171)	35,992	37,040	734,057	(547,886)	(186,171)
1986	348,959	63,143	283,901	(83,673)	(200,228)	32,919	40,168	769,091	(568,862)	(200,228)
1987 estimate..	364,002	104,761	301,460	(87,442)	(214,018)	32,602	39,565	842,390	(628,372)	(214,018)
1988 estimate..	392,821	117,207	333,184	(91,086)	(242,098)	33,406	39,954	916,571	(674,473)	(242,098)
1989 estimate..	417,340	128,594	357,242	(93,837)	(263,405)	32,868	40,153	976,197	(712,792)	(263,405)
1990 estimate..	450,847	139,771	383,987	(97,337)	(286,650)	33,654	40,036	1,048,295	(761,645)	(286,650)
1991 estimate..	488,959	149,183	409,926	(102,182)	(307,744)	34,309	40,778	1,123,155	(815,411)	(307,744)
1992 estimate..	523,725	160,481	431,239	(105,980)	(325,259)	35,152	40,611	1,191,208	(865,949)	(325,259)

1/ See Table 2.4 for additonal details.
2/ See Table 2.5 for additonal details.

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Table 2.2 -- PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE: 1934 - 1992

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1934	14.2%	12.3%	1.0%	(1.0)%	(---)%	45.8%	13.9%	100.0%	(100.0)%	(---)%
1935	14.6	14.7	0.9	(0.9)	(---)	39.9	14.8	100.0	(100.0)	(---)
1936	17.2	18.3	1.3	(1.3)	(---)	41.6	19.2	100.0	(100.0)	(---)
1937	20.3	19.3	10.8	(5.8)	(4.9)	34.8	14.4	100.0	(95.1)	(4.9)
1938	19.0	19.1	22.8	(17.1)	(5.7)	27.6	11.3	100.0	(94.3)	(5.7)
1939	16.3	17.9	25.3	(17.3)	(8.0)	29.7	10.5	100.0	(92.0)	(8.0)
1940	13.6	18.3	27.3	(18.9)	(8.4)	30.2	10.7	100.0	(91.6)	(8.4)
1941	15.1	24.4	22.3	(14.4)	(7.9)	29.3	9.0	100.0	(92.1)	(7.9)
1942	22.3	32.2	16.8	(10.6)	(6.1)	23.2	5.5	100.0	(93.9)	(6.1)
1943	27.1	39.8	12.7	(8.0)	(4.7)	17.1	3.3	100.0	(95.3)	(4.7)
1944	45.0	33.9	7.9	(5.0)	(3.0)	10.9	2.2	100.0	(97.0)	(3.0)
1945	40.7	35.4	7.6	(4.7)	(2.9)	13.9	2.4	100.0	(97.1)	(2.9)
1946	41.0	30.2	7.9	(4.8)	(3.2)	17.8	3.1	100.0	(96.8)	(3.2)
1947	46.6	22.4	8.9	(5.1)	(3.8)	18.7	3.5	100.0	(96.2)	(3.8)
1948	46.5	23.3	9.0	(5.1)	(3.9)	17.7	3.5	100.0	(96.1)	(3.9)
1949	39.5	28.4	9.6	(5.3)	(4.3)	19.0	3.5	100.0	(95.7)	(4.3)
1950	39.9	26.5	11.0	(5.7)	(5.3)	19.1	3.4	100.0	(94.7)	(5.3)
1951	41.9	27.3	11.0	(4.9)	(6.0)	16.8	3.1	100.0	(94.0)	(6.0)
1952	42.2	32.1	9.7	(4.3)	(5.4)	13.4	2.6	100.0	(94.6)	(5.4)
1953	42.8	30.5	9.8	(3.9)	(5.9)	14.2	2.7	100.0	(94.1)	(5.9)
1954	42.4	30.3	10.3	(3.8)	(6.6)	14.3	2.7	100.0	(93.4)	(6.6)
1955	43.9	27.3	12.0	(4.2)	(7.8)	14.0	2.8	100.0	(92.2)	(7.8)
1956	43.2	28.0	12.5	(3.9)	(8.6)	13.3	3.0	100.0	(91.4)	(8.6)
1957	44.5	26.5	12.5	(4.0)	(8.5)	13.2	3.3	100.0	(91.5)	(8.5)
1958	43.6	25.2	14.1	(4.0)	(10.1)	13.4	3.7	100.0	(89.9)	(10.1)
1959	46.3	21.8	14.8	(4.3)	(10.5)	13.3	3.7	100.0	(89.5)	(10.5)
1960	44.0	23.2	15.9	(4.4)	(11.5)	12.6	4.2	100.0	(88.5)	(11.5)
1961	43.8	22.2	17.4	(4.6)	(12.8)	12.6	4.0	100.0	(87.2)	(12.8)
1962	45.7	20.6	17.1	(4.8)	(12.3)	12.6	4.0	100.0	(87.7)	(12.3)
1963	44.7	20.3	18.6	(5.3)	(13.3)	12.4	4.1	100.0	(86.7)	(13.3)
1964	43.2	20.9	19.5	(5.0)	(14.5)	12.2	4.2	100.0	(85.5)	(14.5)
1965	41.8	21.8	19.0	(4.7)	(14.3)	12.5	4.9	100.0	(85.7)	(14.3)
1966	42.4	23.0	19.5	(4.9)	(14.6)	10.0	5.1	100.0	(85.4)	(14.6)
1967	41.3	22.8	21.9	(5.5)	(16.4)	9.2	4.7	100.0	(83.6)	(16.4)
1968	44.9	18.7	22.2	(5.9)	(16.3)	9.2	5.0	100.0	(83.7)	(16.3)
1969	46.7	19.6	20.9	(5.4)	(15.5)	8.1	4.7	100.0	(84.5)	(15.5)

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Table 2.2 -- PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE: 1934 - 1992

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1970	46.9%	17.0%	23.0%	(5.7)%	(17.4)%	8.1%	4.9%	100.0%	(82.6)%	(17.4)%
1971	46.1	14.3	25.3	(6.1)	(19.2)	8.9	5.4	100.0	(80.8)	(19.2)
1972	45.7	15.5	25.4	(6.1)	(19.2)	7.5	6.0	100.0	(80.7)	(19.2)
1973	44.7	15.7	27.3	(7.4)	(20.0)	7.0	5.2	100.0	(80.0)	(20.0)
1974	45.2	14.7	28.5	(8.0)	(20.5)	6.4	5.2	100.0	(79.5)	(20.5)
1975	43.9	14.6	30.3	(7.9)	(22.4)	5.9	5.4	100.0	(77.6)	(22.4)
1976	44.2	13.9	30.5	(8.2)	(22.3)	5.7	5.8	100.0	(77.7)	(22.3)
TQ	47.8	10.4	31.0	(8.9)	(22.2)	5.5	5.3	100.0	(77.8)	(22.2)
1977	44.3	15.4	29.9	(8.3)	(21.6)	4.9	5.3	100.0	(78.4)	(21.6)
1978	45.3	15.0	30.3	(8.9)	(21.4)	4.6	4.8	100.0	(78.6)	(21.4)
1979	47.0	14.2	30.0	(8.8)	(21.2)	4.0	4.8	100.0	(78.8)	(21.2)
1980	47.2	12.5	30.5	(8.6)	(21.9)	4.7	5.1	100.0	(78.1)	(21.9)
1981	47.7	10.2	30.5	(8.8)	(21.7)	6.8	4.8	100.0	(78.3)	(21.7)
1982	48.2	8.0	32.6	(9.4)	(23.2)	5.9	5.3	100.0	(76.8)	(23.2)
1983	48.1	6.2	34.8	(10.3)	(24.5)	5.9	5.0	100.0	(75.5)	(24.5)
1984	44.8	8.5	35.9	(11.0)	(24.9)	5.6	5.2	100.0	(75.1)	(24.9)
1985	45.6	8.4	36.1	(10.8)	(25.4)	4.9	5.0	100.0	(74.6)	(25.4)
1986	45.4	8.2	36.9	(10.9)	(26.0)	4.3	5.2	100.0	(74.0)	(26.0)
1987 estimate	43.2	12.4	35.8	(10.4)	(25.4)	3.9	4.7	100.0	(74.6)	(25.4)
1988 estimate	42.9	12.8	36.4	(9.9)	(26.4)	3.6	4.4	100.0	(73.6)	(26.4)
1989 estimate	42.8	13.2	36.6	(9.6)	(27.0)	3.4	4.1	100.0	(73.0)	(27.0)
1990 estimate	43.0	13.3	36.6	(9.3)	(27.3)	3.2	3.8	100.0	(72.7)	(27.3)
1991 estimate	43.5	13.3	36.5	(9.1)	(27.4)	3.1	3.6	100.0	(72.6)	(27.4)
1992 estimate	44.0	13.5	36.2	(8.9)	(27.3)	3.0	3.4	100.0	(72.7)	(27.3)

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Table 2.3 -- RECEIPTS BY SOURCE AS PERCENTAGES OF GNP: 1934 - 1992

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1934	0.7%	0.6%	*%	(*)%	(---)%	2.2%	0.7%	4.9%	(4.9)%	(---)%
1935	0.8	0.8	*	(*)	(---)	2.1	0.8	5.2	(5.2)	(---)
1936	0.9	0.9	0.1	(0.1)	(---)	2.1	1.0	5.0	(5.0)	(---)
1937	1.3	1.2	0.7	(0.4)	(0.3)	2.2	0.9	6.2	(5.9)	(0.3)
1938	1.5	1.5	1.7	(1.3)	(0.4)	2.1	0.9	7.6	(7.2)	(0.4)
1939	1.2	1.3	1.8	(1.2)	(0.6)	2.1	0.8	7.1	(6.6)	(0.6)
1940	0.9	1.2	1.9	(1.3)	(0.6)	2.1	0.7	6.8	(6.3)	(0.6)
1941	1.2	1.9	1.7	(1.1)	(0.6)	2.3	0.7	7.7	(7.1)	(0.6)
1942	2.3	3.3	1.7	(1.1)	(0.6)	2.4	0.6	10.3	(9.7)	(0.6)
1943	3.7	5.4	1.7	(1.1)	(0.6)	2.3	0.5	13.7	(13.0)	(0.6)
1944	9.8	7.3	1.7	(1.1)	(0.6)	2.4	0.5	21.7	(21.0)	(0.6)
1945	8.6	7.5	1.6	(1.0)	(0.6)	2.9	0.5	21.3	(20.6)	(0.6)
1946	7.6	5.6	1.5	(0.9)	(0.6)	3.3	0.6	18.5	(17.9)	(0.6)
1947	8.0	3.9	1.5	(0.9)	(0.7)	3.2	0.6	17.2	(16.6)	(0.7)
1948	7.8	3.9	1.5	(0.9)	(0.7)	3.0	0.6	16.8	(16.1)	(0.7)
1949	5.9	4.2	1.4	(0.8)	(0.6)	2.8	0.5	14.9	(14.3)	(0.6)
1950	5.9	3.9	1.6	(0.8)	(0.8)	2.8	0.5	14.8	(14.0)	(0.8)
1951	6.9	4.5	1.8	(0.8)	(1.0)	2.7	0.5	16.4	(15.4)	(1.0)
1952	8.2	6.2	1.9	(0.8)	(1.0)	2.6	0.5	19.3	(18.3)	(1.0)
1953	8.2	5.8	1.9	(0.7)	(1.1)	2.7	0.5	19.0	(17.9)	(1.1)
1954	8.0	5.7	2.0	(0.7)	(1.2)	2.7	0.5	18.9	(17.6)	(1.2)
1955	7.4	4.6	2.0	(0.7)	(1.3)	2.4	0.5	16.9	(15.6)	(1.3)
1956	7.7	5.0	2.2	(0.7)	(1.5)	2.4	0.5	17.8	(16.3)	(1.5)
1957	8.1	4.8	2.3	(0.7)	(1.5)	2.4	0.6	18.2	(16.6)	(1.5)
1958	7.7	4.5	2.5	(0.7)	(1.8)	2.4	0.7	17.7	(15.9)	(1.8)
1959	7.6	3.6	2.4	(0.7)	(1.7)	2.2	0.6	16.5	(14.7)	(1.7)
1960	8.0	4.2	2.9	(0.8)	(2.1)	2.3	0.8	18.3	(16.2)	(2.1)
1961	8.0	4.0	3.2	(0.8)	(2.3)	2.3	0.7	18.2	(15.9)	(2.3)
1962	8.2	3.7	3.1	(0.9)	(2.2)	2.2	0.7	17.9	(15.7)	(2.2)
1963	8.1	3.7	3.4	(1.0)	(2.4)	2.2	0.7	18.1	(15.7)	(2.4)
1964	7.7	3.7	3.5	(0.9)	(2.6)	2.2	0.8	17.9	(15.3)	(2.6)
1965	7.3	3.8	3.3	(0.8)	(2.5)	2.2	0.9	17.4	(14.9)	(2.5)
1966	7.5	4.1	3.5	(0.9)	(2.6)	1.8	0.9	17.7	(15.1)	(2.6)
1967	7.7	4.3	4.1	(1.0)	(3.1)	1.7	0.9	18.7	(15.7)	(3.1)
1968	8.1	3.4	4.0	(1.1)	(2.9)	1.7	0.9	18.0	(15.1)	(2.9)
1969	9.4	3.9	4.2	(1.1)	(3.1)	1.6	0.9	20.1	(17.0)	(3.1)

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Table 2.3 -- RECEIPTS BY SOURCE AS PERCENTAGES OF GNP: 1934 - 1992

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1970	9.1%	3.3%	4.5%	(1.1)%	(3.4)%	1.6%	1.0%	19.5%	(16.1)%	(3.4)%
1971	8.2	2.5	4.5	(1.1)	(3.4)	1.6	1.0	17.7	(14.3)	(3.4)
1972	8.2	2.8	4.6	(1.1)	(3.5)	1.3	1.1	18.0	(14.5)	(3.5)
1973	8.1	2.8	4.9	(1.3)	(3.6)	1.3	0.9	18.0	(14.4)	(3.6)
1974	8.4	2.7	5.3	(1.5)	(3.8)	1.2	1.0	18.6	(14.8)	(3.8)
1975	8.0	2.7	5.6	(1.5)	(4.1)	1.1	1.0	18.3	(14.2)	(4.1)
1976	7.7	2.4	5.3	(1.4)	(3.9)	1.0	1.0	17.6	(13.6)	(3.9)
TQ	8.6	1.9	5.6	(1.6)	(4.0)	1.0	1.0	18.1	(14.1)	(4.0)
1977	8.2	2.8	5.5	(1.5)	(4.0)	0.9	1.0	18.4	(14.4)	(4.0)
1978	8.3	2.8	5.6	(1.6)	(3.9)	0.8	0.9	18.4	(14.5)	(3 9)
1979	8.9	2.7	5.7	(1.7)	(4.0)	0.8	0.9	18.9	(14.9)	(4.0)
1980	9.1	2.4	5.9	(1.7)	(4.2)	0.9	1.0	19.4	(15.1)	(4.2)
1981	9.6	2.0	6.1	(1.8)	(4.4)	1.4	1.0	20.1	(15.7)	(4.4)
1982	9.5	1.6	6.4	(1.8)	(4.6)	1.2	1.1	19.7	(15.1)	(4.6)
1983	8.7	1.1	6.3	(1.9)	(4.4)	1.1	0.9	18.1	(13.6)	(4.4)
1984	8.1	1.5	6.5	(2.0)	(4.5)	1.0	0.9	18.1	(13.6)	(4.5)
1985	8.5	1.6	6.7	(2.0)	(4.7)	0.9	0.9	18.6	(13.9)	(4.7)
1986	8.4	1.5	6.8	(2.0)	(4.8)	0.8	1.0	18.5	(13.7)	(4.8)
1987 estimate	8.2	2.4	6.8	(2.0)	(4.8)	0.7	0.9	19.1	(14.2)	(4.8)
1988 estimate	8.3	2.5	7.0	(1.9)	(5.1)	0.7	0.8	19.4	(14.3)	(5.1)
1989 estimate	8.2	2.5	7.0	(1.8)	(5.2)	0.6	0.8	19.2	(14.0)	(5.2)
1990 estimate	8.3	2.6	7.1	(1.8)	(5.3)	0.6	0.7	19.3	(14.0)	(5.3)
1991 estimate	8.4	2.6	7.1	(1.8)	(5.3)	0.6	0.7	19.4	(14.1)	(5.3)
1992 estimate	8.5	2.6	7.0	(1.7)	(5.3)	0.6	0.7	19.4	(14.1)	(5.3)

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1992
(in millions of dollars)

	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance:										
Federal funds	54	2	-1	-1	-2	-3	-3	-5	-5	-8
Trust funds (Off-Budget)	550	688	896	1,130	1,292	1,310	1,238	1,459	1,616	1,690
Railroad retirement/pension fund:										
Federal funds	1	23	29	-6	4	-24	-10	82	-201	-11
Trust funds	120	114	141	215	263	309	292	298	758	574
Total 1/	725	827	1,064	1,338	1,557	1,592	1,517	1,835	2,168	2,246
Unemployment insurance:										
Federal funds	111	103	126	167	190	194	190	196	206	220
Trust funds	904	953	1,172	1,310	1,454	1,375	1,126	1,133	1,138	985
Total	1,015	1,056	1,299	1,477	1,644	1,568	1,316	1,329	1,343	1,205
Other retirement contributions:										
Employees retirement -- employee contributions	44	56	88	227	270	289	280	256	236	326
Contributions for non-Federal employees	1	1	1	2	2	2	2	3	3	4
Total	45	57	89	229	272	291	282	259	239	330
Total social insurance taxes and contributions 1/	1,785	1,940	2,452	3,044	3,473	3,451	3,115	3,422	3,751	3,781
Excise Taxes										
Federal funds:										
Alcohol taxes	623	818	1,046	1,422	1,604	2,275	2,490	2,429	2,217	2,168
Tobacco taxes	606	691	779	913	986	929	1,156	1,231	1,297	1,319
Other	748	1,043	1,573	1,760	2,169	3,061	3,352	3,551	3,842	4,015
Total	1,977	2,552	3,399	4,096	4,759	6,265	6,998	7,211	7,356	7,502
Total excise taxes	1,977	2,552	3,399	4,096	4,759	6,265	6,998	7,211	7,356	7,502

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1992
(in millions of dollars)

	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance:										
Federal funds	-8	-10	-14	---	---	300	---	---	---	---
Trust funds (Off-Budget)	2,106	3,120	3,594	4,097	4,589	5,081	6,425	6,457	7,138	7,418
Disability insurance (Off-Budget)	---	---	---	---	---	---	---	332	911	878
Railroad retirement/pension fund:										
Federal funds	-*	3	*	*	-*	*	*	---	---	---
Trust funds	550	575	735	625	603	600	634	616	575	525
Total 1/	2,648	3,688	4,315	4,722	5,192	5,981	7,059	7,405	8,624	8,821
Unemployment insurance:										
Federal funds	224	231	257	274	283	278	322	328	333	321
Trust funds	1,108	1,378	1,455	1,401	1,278	1,172	1,368	1,623	1,601	1,810
Total	1,332	1,609	1,712	1,675	1,561	1,449	1,690	1,950	1,933	2,131
Other retirement contributions:										
Employees retirement -- employee contributions	354	373	413	418	450	426	566	636	673	760
Contributions for non-Federal employees	4	4	5	5	5	6	5	5	9	10
Total	358	377	418	423	455	431	571	642	682	770
Total social insurance taxes and contributions 1/	4,338	5,674	6,445	6,820	7,208	7,862	9,320	9,997	11,239	11,722
Excise Taxes										
Federal funds:										
Alcohol taxes	2,180	2,508	2,515	2,723	2,738	2,689	2,866	2,915	2,882	2,938
Tobacco taxes	1,326	1,378	1,562	1,652	1,578	1,568	1,607	1,669	1,728	1,798
Other	4,044	4,761	4,775	5,501	5,630	4,874	5,455	4,472	4,002	3,767
Total	7,550	8,648	8,852	9,877	9,945	9,131	9,929	9,055	8,612	8,504
Trust funds:										
Highways	---	---	---	---	---	---	---	1,479	2,026	2,074
Total	---	---	---	---	---	---	---	1,479	2,026	2,074
Total excise taxes	7,550	8,648	8,852	9,877	9,945	9,131	9,929	10,534	10,638	10,578

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1992
(in millions of dollars)

	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance (Off-Budget)	9,671	11,104	11,267	13,117	15,242	15,567	17,556	22,197	22,265	25,484
Disability insurance (Off-Budget)	970	1,005	1,004	1,058	1,124	1,156	1,530	2,204	2,651	3,469
Hospital insurance	---	---	---	---	---	---	893	2,645	3,493	4,398
Railroad retirement/pension fund	607	571	564	572	593	636	683	776	814	885
Total 1/	11,248	12,679	12,835	14,746	16,959	17,358	20,662	27,823	29,224	34,236
Unemployment insurance:										
Federal funds	339	---	---	---	---	---	---	---	---	---
Trust funds	2,329	2,903	3,337	4,112	3,997	3,803	3,755	3,575	3,346	3,328
Total	2,667	2,903	3,337	4,112	3,997	3,803	3,755	3,575	3,346	3,328
Other retirement contributions:										
Employees retirement -- employee contributions	758	845	863	933	992	1,064	1,111	1,202	1,334	1,426
Contributions for non-Federal employees	10	12	12	13	15	16	18	19	20	24
Total	768	857	875	946	1,007	1,081	1,129	1,221	1,354	1,451
Total social insurance taxes and contributions 1/	14,683	16,439	17,046	19,804	21,963	22,242	25,546	32,619	33,923	39,015
Excise Taxes										
Federal funds:										
Alcohol taxes	3,127	3,146	3,268	3,366	3,499	3,689	3,720	3,980	4,189	4,447
Tobacco taxes	1,927	1,986	2,022	2,075	2,048	2,142	2,066	2,077	2,121	2,136
Other	4,084	3,931	4,295	4,474	4,664	5,081	3,358	3,221	3,391	4,002
Total	9,137	9,063	9,585	9,915	10,211	10,911	9,145	9,278	9,700	10,585
Trust funds:										
Highways	2,539	2,798	2,949	3,279	3,519	3,659	3,917	4,441	4,379	4,637
Total	2,539	2,798	2,949	3,279	3,519	3,659	3,917	4,441	4,379	4,637
Total excise taxes	11,676	11,860	12,534	13,194	13,731	14,570	13,062	13,719	14,079	15,222

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1992
(in millions of dollars)

	1970	1971	1972	1973	1974	1975	1976	TQ	1977	1978
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance (Off-Budget)	29,396	31,354	35,132	40,703	47,778	55,207	58,703	15,886	68,032	73,141
Disability insurance (Off-Budget)	4,063	4,490	4,775	5,381	6,147	7,250	7,686	2,130	8,786	12,250
Hospital insurance	4,755	4,874	5,205	7,603	10,551	11,252	11,987	3,457	13,474	16,668
Railroad retirement/pension fund	919	980	1,008	1,189	1,411	1,489	1,525	328	1,908	1,822
Total 1/	39,133	41,699	46,120	54,876	65,888	75,199	79,901	21,801	92,199	103,881
Unemployment insurance	3,464	3,674	4,357	6,051	6,837	6,771	8,054	2,698	11,312	13,850
Other retirement contributions:										
Employees retirement -- employee contributions	1,735	1,916	2,058	2,146	2,302	2,513	2,760	707	2,915	3,174
Contributions for non-Federal employees	29	37	39	41	45	52	54	13	59	62
Total	1,765	1,952	2,097	2,187	2,347	2,565	2,814	720	2,974	3,237
Total social insurance taxes and contributions 1/	44,362	47,325	52,574	63,115	75,071	84,534	90,769	25,219	106,485	120,967
Excise Taxes										
Federal funds:										
Alcohol taxes	4,646	4,696	5,004	5,040	5,248	5,238	5,318	1,279	5,295	5,492
Tobacco taxes	2,093	2,205	2,205	2,274	2,435	2,312	2,484	622	2,393	2,444
Other	3,613	3,609	2,297	2,522	2,060	1,850	2,810	619	1,960	2,118
Total	10,352	10,510	9,506	9,836	9,743	9,400	10,612	2,520	9,648	10,054
Trust funds:										
Highways	5,354	5,542	5,322	5,665	6,260	6,188	5,413	1,676	6,709	6,904
Airport and airway	---	563	649	758	840	962	938	277	1,191	1,326
Black lung disability	---	---	---	---	---	---	---	---	---	92
Total	5,354	6,104	5,971	6,424	7,100	7,151	6,351	1,953	7,900	8,323
Total excise taxes	15,705	16,614	15,477	16,260	16,844	16,551	16,963	4,473	17,548	18,376

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1992
(in millions of dollars)

	1979	1980	1981	1982	1983	1984	1985	1986	1987 est.	1988 est.
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance (Off-Budget)	83,410	96,581	117,757	122,840	128,972	150,312	169,822	182,518	195,241	220,913
Disability insurance (Off-Budget)	14,584	16,628	12,418	20,626	18,348	15,763	16,348	17,711	18,777	21,185
Hospital insurance	19,874	23,217	30,340	34,301	35,641	40,262	44,871	51,335	55,811	61,652
Railroad retirement/pension fund	2,190	2,323	2,457	2,917	2,805	3,321	2,213	2,103	2,106	2,318
Railroad social security equivalent account	---	---	---	---	---	---	1,391	1,395	1,313	1,370
Total 1/	120,058	138,748	162,973	180,686	185,766	209,658	234,646	255,062	273,248	307,438
Unemployment insurance	15,387	15,336	15,763	16,600	18,799	25,138	25,758	24,098	23,781	22,246
Other retirement contributions:										
Employees retirement -- employee contributions	3,428	3,660	3,908	4,140	4,351	4,494	4,672	4,645	4,332	3,394
Contributions for non-Federal employees	66	59	76	72	78	86	87	96	99	106
Total	3,494	3,719	3,984	4,212	4,429	4,580	4,759	4,742	4,431	3,500
Total social insurance taxes and contributions 1/	138,939	157,803	182,720	201,498	208,994	239,376	265,163	283,901	301,460	333,184
Excise Taxes										
Federal funds:										
Alcohol taxes	5,531	5,601	5,606	5,382	5,557	5,315	5,562	5,828	5,910	5,886
Tobacco taxes	2,492	2,443	2,581	2,537	4,136	4,660	4,779	4,589	4,787	4,557
Windfall profits	---	6,934	23,252	18,407	12,135	8,906	6,348	2,251	-30	---
Other	1,785	585	2,689	2,344	2,258	3,398	2,408	3,385	3,444	1,785
Total	9,808	15,563	34,128	28,670	24,086	22,279	19,097	16,053	14,111	12,228
Trust funds:										
Highways	7,189	6,620	6,305	6,744	8,297	11,743	13,015	13,363	13,651	15,063
Airport and airway	1,526	1,874	21	133	2,165	2,499	2,851	2,736	3,126	3,450
Black lung disability	222	272	237	491	494	518	581	547	608	1,012
Inland waterway	---	---	20	30	29	39	40	40	45	48
Hazardous substances response	---	---	128	244	230	261	273	15	713	1,136
Post closure liability fund	---	---	---	---	---	9	7	-*	---	---
Aquatic resources	---	---	---	---	---	12	126	165	181	178
Total	8,937	8,766	6,711	7,641	11,214	15,082	16,894	16,866	18,324	20,888
Total excise taxes	18,745	24,329	40,839	36,311	35,300	37,361	35,992	32,919	32,435	33,116

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1992
(in millions of dollars)

	1989 est.	1990 est.	1991 est.	1992 est.
Social Insurance				
Employment taxes and contributions:				
Old-age and survivors insurance (Off-Budget)	240,371	259,615	277,963	293,776
Disability insurance (Off-Budget)	23,034	27,035	29,781	31,483
Hospital insurance	66,485	71,052	75,711	79,941
Railroad retirement/pension fund	2,473	2,498	2,505	2,500
Railroad social security equivalent account	1,389	1,412	1,418	1,409
Total 1/	333,752	361,612	387,378	409,109
Unemployment insurance	20,154	19,124	19,346	18,978
Other retirement contributions:				
Employees retirement -- employee contributions	3,221	3,127	3,069	3,011
Contributions for non-Federal employees	116	125	133	141
Total	3,337	3,251	3,202	3,152
Total social insurance taxes and contributions 1/	357,242	383,987	409,926	431,239
Excise Taxes				
Federal funds:				
Alcohol taxes	5,869	5,880	5,889	5,906
Tobacco taxes	4,552	4,470	4,410	4,410
Other	671	728	760	775
Total	11,092	11,078	11,059	11,091
Trust funds:				
Highways	15,303	15,664	16,006	16,352
Airport and airway	3,715	4,043	4,420	4,810
Black lung disability	1,028	1,062	1,054	1,070
Inland waterway	49	54	65	75
Hazardous substances response	1,196	1,249	1,299	1,351
Post closure liability fund	---	---	---	---
Aquatic resources	184	191	197	204
Total	21,476	22,264	23,041	23,861
Total excise taxes	32,567	33,342	34,100	34,952

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.5 -- COMPOSITION OF "OTHER RECEIPTS": 1940 - 1992
(in millions of dollars)

	Estate and Gift Taxes	Customs Duties	Miscellaneous Receipts: Federal Reserve Deposits 1/	Miscellaneous Receipts: All Other	Total Other Receipts	Memorandum: Trust fund amounts included in "Other Receipts": Customs Duties	Memorandum: Trust fund amounts included in "Other Receipts": All Other
1940	353	331	---	14	698	---	---
1941	403	365	---	14	781	---	---
1942	420	369	---	11	801	---	---
1943	441	308	---	50	800	---	---
1944	507	417	---	48	972	---	---
1945	637	341	---	105	1,083	---	---
1946	668	424	---	109	1,202	---	---
1947	771	477	15	69	1,331	---	---
1948	890	403	100	68	1,461	---	---
1949	780	367	187	54	1,388	---	---
1950	698	407	192	55	1,351	---	---
1951	708	609	189	72	1,578	---	---
1952	818	533	278	81	1,710	---	---
1953	881	596	298	81	1,857	---	---
1954	934	542	341	88	1,905	---	27
1955	924	585	251	90	1,850	---	27
1956	1,161	682	287	140	2,270	---	27
1957	1,365	735	434	139	2,672	---	28
1958	1,393	782	664	123	2,961	---	27
1959	1,333	925	491	171	2,921	---	27
1960	1,606	1,105	1,093	119	3,923	---	27
1961	1,896	982	788	130	3,796	---	39
1962	2,016	1,142	718	125	4,001	---	54
1963	2,167	1,205	828	194	4,395	---	16
1964	2,394	1,252	947	139	4,731	---	22
1965	2,716	1,442	1,372	222	5,753	---	56
1966	3,066	1,767	1,713	163	6,708	---	29
1967	2,978	1,901	1,805	302	6,987	---	29
1968	3,051	2,038	2,091	400	7,580	---	44
1969	3,491	2,319	2,662	247	8,718	---	15
1970	3,644	2,430	3,266	158	9,499	---	17
1971	3,735	2,591	3,533	325	10,185	---	20
1972	5,436	3,287	3,252	380	12,355	---	23
1973	4,917	3,188	3,495	425	12,026	---	24
1974	5,035	3,334	4,845	523	13,737	---	36

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Table 2.5 -- COMPOSITION OF "OTHER RECEIPTS": 1940 - 1992
(in millions of dollars)

			Miscellaneous Receipts			Memorandum: Trust fund amounts included in "Other Receipts"	
	Estate and Gift Taxes	Customs Duties	Federal Reserve Deposits 1/	All Other	Total Other Receipts	Customs Duties	All Other
1975	4,611	3,676	5,777	935	14,998	---	40
1976	5,216	4,074	5,451	2,576	17,317	---	33
TQ	1,455	1,212	1,500	111	4,279	---	8
1977	7,327	5,150	5,908	623	19,008	---	42
1978	5,285	6,573	6,641	778	19,278	---	39
1979	5,411	7,439	8,327	925	22,101	---	43
1980	6,389	7,174	11,767	981	26,311	---	54
1981	6,787	8,083	12,834	956	28,659	60	75
1982	7,991	8,854	15,186	975	33,006	30	100
1983	6,053	8,655	14,492	1,108	30,309	30	109
1984	6,010	11,370	15,684	1,347	34,412	30	126
1985	6,422	12,079	17,059	1,480	37,040	30	145
1986	6,958	13,323	18,374	1,513	40,168	30	156
1987 estimate	5,998	13,828	15,822	3,917	39,565	30	197
1988 estimate	5,817	14,523	15,450	4,164	39,954	30	208
1989 estimate	4,958	15,460	15,771	3,964	40,153	30	199
1990 estimate	4,411	16,229	16,077	3,319	40,036	30	207
1991 estimate	3,872	17,022	16,513	3,371	40,778	30	220
1992 estimate	3,327	17,854	16,045	3,385	40,611	30	231

1/ Deposits of Earnings by the Federal Reserve System.

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Notes on Section 2 (Composition of Federal Government Receipts)

Section 2 provides historical information on budget and off-budget receipts. Table 2.1 shows total receipts divided into five major categories; it also shows the split between on-budget and off-budget receipts. Table 2.2 shows the receipts by major category as percentages of total receipts, while Table 2.3 shows the same categories of receipts as percentages of the gross national product (GNP). Table 2.4 disaggregates two of the major receipts categories: social insurance taxes and contributions and excise taxes, and Table 2.5 disaggregates the "other receipts" category. While the focus of the section is on total Federal receipts, auxiliary data shows the amounts of trust fund money in each category, so it is possible to readily identify the Federal fund - trust fund splits.

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Table 2.1 -- RECEIPTS BY SOURCE: 1934 - 1993
(in millions of dollars)

	Individual Income Taxes	Corporation Income Taxes 3/	Social Insurance Taxes and Contributions 1/			Excise Taxes 1/	Other 2/	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1934	420	364	30	(30)	(---)	1,354	412	2,955	(2,955)	(---)
1935	527	529	31	(31)	(---)	1,439	535	3,609	(3,609)	(---)
1936	674	719	52	(52)	(---)	1,631	752	3,923	(3,923)	(---)
1937	1,092	1,038	580	(315)	(265)	1,876	776	5,387	(5,122)	(265)
1938	1,286	1,287	1,541	(1,154)	(387)	1,863	760	6,751	(6,364)	(387)
1939	1,029	1,127	1,593	(1,090)	(503)	1,871	663	6,295	(5,792)	(503)
1940	892	1,197	1,785	(1,235)	(550)	1,977	698	6,548	(5,998)	(550)
1941	1,314	2,124	1,940	(1,252)	(688)	2,552	781	8,712	(8,024)	(688)
1942	3,263	4,719	2,452	(1,557)	(896)	3,399	801	14,634	(13,738)	(896)
1943	6,505	9,557	3,044	(1,913)	(1,130)	4,096	800	24,001	(22,871)	(1,130)
1944	19,705	14,838	3,473	(2,181)	(1,292)	4,759	972	43,747	(42,455)	(1,292)
1945	18,372	15,988	3,451	(2,141)	(1,310)	6,265	1,083	45,159	(43,849)	(1,310)
1946	16,098	11,883	3,115	(1,877)	(1,238)	6,998	1,202	39,296	(38,057)	(1,238)
1947	17,935	8,615	3,422	(1,963)	(1,459)	7,211	1,331	38,514	(37,055)	(1,459)
1948	19,315	9,678	3,751	(2,134)	(1,616)	7,356	1,461	41,560	(39,944)	(1,616)
1949	15,552	11,192	3,781	(2,091)	(1,690)	7,502	1,388	39,415	(37,724)	(1,690)
1950	15,755	10,449	4,338	(2,232)	(2,106)	7,550	1,351	39,443	(37,336)	(2,106)
1951	21,616	14,101	5,674	(2,554)	(3,120)	8,648	1,578	51,616	(48,496)	(3,120)
1952	27,934	21,226	6,445	(2,851)	(3,594)	8,852	1,710	66,167	(62,573)	(3,594)
1953	29,816	21,238	6,820	(2,723)	(4,097)	9,877	1,857	69,608	(65,511)	(4,097)
1954	29,542	21,101	7,208	(2,619)	(4,589)	9,945	1,905	69,701	(65,112)	(4,589)
1955	28,747	17,861	7,862	(2,781)	(5,081)	9,131	1,850	65,451	(60,370)	(5,081)
1956	32,188	20,880	9,320	(2,896)	(6,425)	9,929	2,270	74,587	(68,162)	(6,425)
1957	35,620	21,167	9,997	(3,208)	(6,789)	10,534	2,672	79,990	(73,201)	(6,789)
1958	34,724	20,074	11,239	(3,190)	(8,049)	10,638	2,961	79,636	(71,587)	(8,049)
1959	36,719	17,309	11,722	(3,427)	(8,296)	10,578	2,921	79,249	(70,953)	(8,296)
1960	40,715	21,494	14,683	(4,042)	(10,641)	11,676	3,923	92,492	(81,851)	(10,641)
1961	41,338	20,954	16,439	(4,331)	(12,109)	11,860	3,796	94,388	(82,279)	(12,109)
1962	45,571	20,523	17,046	(4,776)	(12,271)	12,534	4,001	99,676	(87,405)	(12,271)
1963	47,588	21,579	19,804	(5,629)	(14,175)	13,194	4,395	106,560	(92,385)	(14,175)
1964	48,697	23,493	21,963	(5,597)	(16,366)	13,731	4,731	112,613	(96,248)	(16,366)
1965	48,792	25,461	22,242	(5,519)	(16,723)	14,570	5,753	116,817	(100,094)	(16,723)
1966	55,446	30,073	25,546	(6,460)	(19,085)	13,062	6,708	130,835	(111,749)	(19,085)
1967	61,526	33,971	32,619	(8,217)	(24,401)	13,719	6,987	148,822	(124,420)	(24,401)
1968	68,726	28,665	33,923	(9,007)	(24,917)	14,079	7,580	152,973	(128,056)	(24,917)
1969	87,249	36,678	39,015	(10,062)	(28,953)	15,222	8,718	186,882	(157,928)	(28,953)

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Table 2.1 -- RECEIPTS BY SOURCE: 1934 - 1993
(in millions of dollars)

	Individual Income Taxes	Corporation Income Taxes 3/	Social Insurance Taxes and Contributions 1/			Excise Taxes 1/	Other 2/	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1970	90,412	32,829	44,362	(10,903)	(33,459)	15,705	9,499	192,807	(159,348)	(33,459)
1971	86,230	26,785	47,325	(11,481)	(35,845)	16,614	10,185	187,139	(151,294)	(35,845)
1972	94,737	32,166	52,574	(12,667)	(39,907)	15,477	12,355	207,309	(167,402)	(39,907)
1973	103,246	36,153	63,115	(17,031)	(46,084)	16,260	12,026	230,799	(184,715)	(46,084)
1974	118,952	38,620	75,071	(21,146)	(53,925)	16,844	13,737	263,224	(209,299)	(53,925)
1975	122,386	40,621	84,534	(22,077)	(62,458)	16,551	14,998	279,090	(216,633)	(62,458)
1976	131,603	41,409	90,769	(24,381)	(66,389)	16,963	17,317	298,060	(231,671)	(66,389)
TQ	38,801	8,460	25,219	(7,203)	(18,016)	4,473	4,279	81,232	(63,216)	(18,016)
1977	157,626	54,892	106,485	(29,668)	(76,817)	17,548	19,008	355,559	(278,741)	(76,817)
1978	180,988	59,952	120,967	(35,576)	(85,391)	18,376	19,278	399,561	(314,169)	(85,391)
1979	217,841	65,677	138,939	(40,945)	(97,994)	18,745	22,101	463,302	(365,309)	(97,994)
1980	244,069	64,600	157,803	(44,594)	(113,209)	24,329	26,311	517,112	(403,903)	(113,209)
1981	285,917	61,137	182,720	(52,545)	(130,176)	40,839	28,659	599,272	(469,097)	(130,176)
1982	297,744	49,207	201,498	(58,031)	(143,467)	36,311	33,006	617,766	(474,299)	(143,467)
1983	288,938	37,022	208,994	(61,674)	(147,320)	35,300	30,309	600,562	(453,242)	(147,320)
1984	298,415	56,893	239,376	(73,301)	(166,075)	37,361	34,412	666,457	(500,382)	(166,075)
1985	334,531	61,331	265,163	(78,992)	(186,171)	35,992	37,040	734,057	(547,886)	(186,171)
1986	348,959	63,143	283,901	(83,673)	(200,228)	32,919	40,168	769,091	(568,862)	(200,228)
1987	392,557	83,926	303,318	(89,916)	(213,402)	32,457	41,884	854,143	(640,741)	(213,402)
1988 estimate	393,395	105,567	331,513	(91,614)	(239,899)	35,342	43,346	909,163	(669,264)	(239,899)
1989 estimate	412,353	117,704	354,565	(96,084)	(258,481)	35,213	44,839	964,674	(706,193)	(258,481)
1990 estimate	448,926	129,341	382,511	(100,136)	(282,375)	36,105	47,208	1,044,091	(761,716)	(282,375)
1991 estimate	490,484	140,552	409,960	(104,004)	(305,956)	34,716	48,695	1,124,407	(818,451)	(305,956)
1992 estimate	524,378	148,835	433,041	(108,132)	(324,909)	34,096	49,574	1,189,924	(865,015)	(324,909)
1993 estimate	557,520	153,786	460,177	(113,446)	(346,731)	34,727	51,861	1,258,071	(911,340)	(346,731)

1/ See Table 2.4 for additonal details.
2/ See Table 2.5 for additonal details.
3/ Beginning in 1987, includes trust fund receipts for the hazardous substance superfund. The trust fund amounts are as follows:
(in millions of dollars)
1987: 196; 1988: 333; 1989: 377; 1990: 423; 1991: 463; 1992: 499; 1993: 535.

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Table 2.2 -- PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE: 1934 - 1993

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1934	14.2%	12.3%	1.0%	(1.0)%	(---)%	45.8%	13.9%	100.0%	(100.0)%	(---)%
1935	14.6	14.7	0.9	(0.9)	(---)	39.9	14.8	100.0	(100.0)	(---)
1936	17.2	18.3	1.3	(1.3)	(---)	41.6	19.2	100.0	(100.0)	(---)
1937	20.3	19.3	10.8	(5.8)	(4.9)	34.8	14.4	100.0	(95.1)	(4.9)
1938	19.0	19.1	22.8	(17.1)	(5.7)	27.6	11.3	100.0	(94.3)	(5.7)
1939	16.3	17.9	25.3	(17.3)	(8.0)	29.7	10.5	100.0	(92.0)	(8.0)
1940	13.6	18.3	27.3	(18.9)	(8.4)	30.2	10.7	100.0	(91.6)	(8.4)
1941	15.1	24.4	22.3	(14.4)	(7.9)	29.3	9.0	100.0	(92.1)	(7.9)
1942	22.3	32.2	16.8	(10.6)	(6.1)	23.2	5.5	100.0	(93.9)	(6.1)
1943	27.1	39.8	12.7	(8.0)	(4.7)	17.1	3.3	100.0	(95.3)	(4.7)
1944	45.0	33.9	7.9	(5.0)	(3.0)	10.9	2.2	100.0	(97.0)	(3.0)
1945	40.7	35.4	7.6	(4.7)	(2.9)	13.9	2.4	100.0	(97.1)	(2.9)
1946	41.0	30.2	7.9	(4.8)	(3.2)	17.8	3.1	100.0	(96.8)	(3.2)
1947	46.6	22.4	8.9	(5.1)	(3.8)	18.7	3.5	100.0	(96.2)	(3.8)
1948	46.5	23.3	9.0	(5.1)	(3.9)	17.7	3.5	100.0	(96.1)	(3.9)
1949	39.5	28.4	9.6	(5.3)	(4.3)	19.0	3.5	100.0	(95.7)	(4.3)
1950	39.9	26.5	11.0	(5.7)	(5.3)	19.1	3.4	100.0	(94.7)	(5.3)
1951	41.9	27.3	11.0	(4.9)	(6.0)	16.8	3.1	100.0	(94.0)	(6.0)
1952	42.2	32.1	9.7	(4.3)	(5.4)	13.4	2.6	100.0	(94.6)	(5.4)
1953	42.8	30.5	9.8	(3.9)	(5.9)	14.2	2.7	100.0	(94.1)	(5.9)
1954	42.4	30.3	10.3	(3.8)	(6.6)	14.3	2.7	100.0	(93.4)	(6.6)
1955	43.9	27.3	12.0	(4.2)	(7.8)	14.0	2.8	100.0	(92.2)	(7.8)
1956	43.2	28.0	12.5	(3.9)	(8.6)	13.3	3.0	100.0	(91.4)	(8.6)
1957	44.5	26.5	12.5	(4.0)	(8.5)	13.2	3.3	100.0	(91.5)	(8.5)
1958	43.6	25.2	14.1	(4.0)	(10.1)	13.4	3.7	100.0	(89.9)	(10.1)
1959	46.3	21.8	14.8	(4.3)	(10.5)	13.3	3.7	100.0	(89.5)	(10.5)
1960	44.0	23.2	15.9	(4.4)	(11.5)	12.6	4.2	100.0	(88.5)	(11.5)
1961	43.8	22.2	17.4	(4.6)	(12.8)	12.6	4.0	100.0	(87.2)	(12.8)
1962	45.7	20.6	17.1	(4.8)	(12.3)	12.6	4.0	100.0	(87.7)	(12.3)
1963	44.7	20.3	18.6	(5.3)	(13.3)	12.4	4.1	100.0	(86.7)	(13.3)
1964	43.2	20.9	19.5	(5.0)	(14.5)	12.2	4.2	100.0	(85.5)	(14.5)
1965	41.8	21.8	19.0	(4.7)	(14.3)	12.5	4.9	100.0	(85.7)	(14.3)
1966	42.4	23.0	19.5	(4.9)	(14.6)	10.0	5.1	100.0	(85.4)	(14.6)
1967	41.3	22.8	21.9	(5.5)	(16.4)	9.2	4.7	100.0	(83.6)	(16.4)
1968	44.9	18.7	22.2	(5.9)	(16.3)	9.2	5.0	100.0	(83.7)	(16.3)
1969	46.7	19.6	20.9	(5.4)	(15.5)	8.1	4.7	100.0	(84.5)	(15.5)

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Table 2.2 -- PERCENTAGE COMPOSITION OF RECEIPTS BY SOURCE: 1934 - 1993

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1970	46.9%	17.0%	23.0%	(5.7)%	(17.4)%	8.1%	4.9%	100.0%	(82.6)%	(17.4)%
1971	46.1	14.3	25.3	(6.1)	(19.2)	8.9	5.4	100.0	(80.8)	(19.2)
1972	45.7	15.5	25.4	(6.1)	(19.2)	7.5	6.0	100.0	(80.7)	(19.2)
1973	44.7	15.7	27.3	(7.4)	(20.0)	7.0	5.2	100.0	(80.0)	(20.0)
1974	45.2	14.7	28.5	(8.0)	(20.5)	6.4	5.2	100.0	(79.5)	(20.5)
1975	43.9	14.6	30.3	(7.9)	(22.4)	5.9	5.4	100.0	(77.6)	(22.4)
1976	44.2	13.9	30.5	(8.2)	(22.3)	5.7	5.8	100.0	(77.7)	(22.3)
TQ	47.8	10.4	31.0	(8.9)	(22.2)	5.5	5.3	100.0	(77.8)	(22.2)
1977	44.3	15.4	29.9	(8.3)	(21.6)	4.9	5.3	100.0	(78.4)	(21.6)
1978	45.3	15.0	30.3	(8.9)	(21.4)	4.6	4.8	100.0	(78.6)	(21.4)
1979	47.0	14.2	30.0	(8.8)	(21.2)	4.0	4.8	100.0	(78.8)	(21.2)
1980	47.2	12.5	30.5	(8.6)	(21.9)	4.7	5.1	100.0	(78.1)	(21.9)
1981	47.7	10.2	30.5	(8.8)	(21.7)	6.8	4.8	100.0	(78.3)	(21.7)
1982	48.2	8.0	32.6	(9.4)	(23.2)	5.9	5.3	100.0	(76.8)	(23.2)
1983	48.1	6.2	34.8	(10.3)	(24.5)	5.9	5.0	100.0	(75.5)	(24.5)
1984	44.8	8.5	35.9	(11.0)	(24.9)	5.6	5.2	100.0	(75.1)	(24.9)
1985	45.6	8.4	36.1	(10.8)	(25.4)	4.9	5.0	100.0	(74.6)	(25.4)
1986	45.4	8.2	36.9	(10.9)	(26.0)	4.3	5.2	100.0	(74.0)	(26.0)
1987	46.0	9.8	35.5	(10.5)	(25.0)	3.8	4.9	100.0	(75.0)	(25.0)
1988 estimate	43.3	11.6	36.5	(10.1)	(26.4)	3.9	4.8	100.0	(73.6)	(26.4)
1989 estimate	42.7	12.2	36.8	(10.0)	(26.8)	3.7	4.6	100.0	(73.2)	(26.8)
1990 estimate	43.0	12.4	36.6	(9.6)	(27.0)	3.5	4.5	100.0	(73.0)	(27.0)
1991 estimate	43.6	12.5	36.5	(9.2)	(27.2)	3.1	4.3	100.0	(72.8)	(27.2)
1992 estimate	44.1	12.5	36.4	(9.1)	(27.3)	2.9	4.2	100.0	(72.7)	(27.3)
1993 estimate	44.3	12.2	36.6	(9.0)	(27.6)	2.8	4.1	100.0	(72.4)	(27.6)

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Table 2.3 -- RECEIPTS BY SOURCE AS PERCENTAGES OF GNP: 1934 - 1993

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1934	0.7%	0.6%	*%	(*)%	(---)%	2.2%	0.7%	4.9%	(4.9)%	(---)%
1935	0.8	0.8	*	(*)	(---)	2.1	0.8	5.2	(5.2)	(---)
1936	0.9	0.9	0.1	(0.1)	(---)	2.1	1.0	5.0	(5.0)	(---)
1937	1.3	1.2	0.7	(0.4)	(0.3)	2.2	0.9	6.2	(5.9)	(0.3)
1938	1.5	1.5	1.7	(1.3)	(0.4)	2.1	0.9	7.6	(7.2)	(0.4)
1939	1.2	1.3	1.8	(1.2)	(0.6)	2.1	0.8	7.1	(6.6)	(0.6)
1940	0.9	1.2	1.9	(1.3)	(0.6)	2.1	0.7	6.8	(6.3)	(0.6)
1941	1.2	1.9	1.7	(1.1)	(0.6)	2.3	0.7	7.7	(7.1)	(0.6)
1942	2.3	3.3	1.7	(1.1)	(0.6)	2.4	0.6	10.3	(9.7)	(0.6)
1943	3.7	5.4	1.7	(1.1)	(0.6)	2.3	0.5	13.7	(13.0)	(0.6)
1944	9.8	7.3	1.7	(1.1)	(0.6)	2.4	0.5	21.7	(21.0)	(0.6)
1945	8.6	7.5	1.6	(1.0)	(0.6)	2.9	0.5	21.3	(20.6)	(0.6)
1946	7.6	5.6	1.5	(0.9)	(0.6)	3.3	0.6	18.5	(17.9)	(0.6)
1947	8.0	3.9	1.5	(0.9)	(0.7)	3.2	0.6	17.2	(16.6)	(0.7)
1948	7.8	3.9	1.5	(0.9)	(0.7)	3.0	0.6	16.8	(16.1)	(0.7)
1949	5.9	4.2	1.4	(0.8)	(0.6)	2.8	0.5	14.9	(14.3)	(0.6)
1950	5.9	3.9	1.6	(0.8)	(0.8)	2.8	0.5	14.8	(14.0)	(0.8)
1951	6.9	4.5	1.8	(0.8)	(1.0)	2.7	0.5	16.4	(15.4)	(1.0)
1952	8.2	6.2	1.9	(0.8)	(1.0)	2.6	0.5	19.3	(18.3)	(1.0)
1953	8.2	5.8	1.9	(0.7)	(1.1)	2.7	0.5	19.0	(17.9)	(1.1)
1954	8.0	5.7	2.0	(0.7)	(1.2)	2.7	0.5	18.9	(17.6)	(1.2)
1955	7.4	4.6	2.0	(0.7)	(1.3)	2.4	0.5	16.9	(15.6)	(1.3)
1956	7.7	5.0	2.2	(0.7)	(1.5)	2.4	0.5	17.8	(16.3)	(1.5)
1957	8.1	4.8	2.3	(0.7)	(1.5)	2.4	0.6	18.2	(16.6)	(1.5)
1958	7.7	4.5	2.5	(0.7)	(1.8)	2.4	0.7	17.7	(15.9)	(1.8)
1959	7.6	3.6	2.4	(0.7)	(1.7)	2.2	0.6	16.5	(14.7)	(1.7)
1960	8.0	4.2	2.9	(0.8)	(2.1)	2.3	0.8	18.3	(16.2)	(2.1)
1961	8.0	4.0	3.2	(0.8)	(2.3)	2.3	0.7	18.2	(15.9)	(2.3)
1962	8.2	3.7	3.1	(0.9)	(2.2)	2.2	0.7	17.9	(15.7)	(2.2)
1963	8.1	3.7	3.4	(1.0)	(2.4)	2.2	0.7	18.1	(15.7)	(2.4)
1964	7.7	3.7	3.5	(0.9)	(2.6)	2.2	0.8	17.9	(15.3)	(2.6)
1965	7.3	3.8	3.3	(0.8)	(2.5)	2.2	0.9	17.4	(14.9)	(2.5)
1966	7.5	4.1	3.5	(0.9)	(2.6)	1.8	0.9	17.7	(15.1)	(2.6)
1967	7.7	4.3	4.1	(1.0)	(3.1)	1.7	0.9	18.7	(15.7)	(3.1)
1968	8.1	3.4	4.0	(1.1)	(2.9)	1.7	0.9	18.0	(15.1)	(2.9)
1969	9.4	3.9	4.2	(1.1)	(3.1)	1.6	0.9	20.1	(17.0)	(3.1)

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Table 2.3 -- RECEIPTS BY SOURCE AS PERCENTAGES OF GNP: 1934 - 1993

	Individual Income Taxes	Corporation Income Taxes	Social Insurance Taxes and Contributions			Excise Taxes	Other	Total Receipts		
			Total	(On-Budget)	(Off-Budget)			Total	(On-Budget)	(Off-Budget)
1970	9.1%	3.3%	4.5%	(1.1)%	(3.4)%	1.6%	1.0%	19.5%	(16.1)%	(3.4)%
1971	8.2	2.5	4.5	(1.1)	(3.4)	1.6	1.0	17.7	(14.3)	(3.4)
1972	8.2	2.8	4.6	(1.1)	(3.5)	1.3	1.1	18.0	(14.5)	(3.5)
1973	8.1	2.8	4.9	(1.3)	(3.6)	1.3	0.9	18.0	(14.4)	(3.6)
1974	8.4	2.7	5.3	(1.5)	(3.8)	1.2	1.0	18.6	(14.8)	(3.8)
1975	8.0	2.7	5.6	(1.5)	(4.1)	1.1	1.0	18.3	(14.2)	(4.1)
1976	7.7	2.4	5.3	(1.4)	(3.9)	1.0	1.0	17.6	(13.6)	(3.9)
TQ	8.6	1.9	5.6	(1.6)	(4.0)	1.0	1.0	18.1	(14.1)	(4.0)
1977	8.2	2.8	5.5	(1.5)	(4.0)	0.9	1.0	18.4	(14.4)	(4.0)
1978	8.3	2.8	5.6	(1.6)	(3.9)	0.8	0.9	18.4	(14.5)	(3.9)
1979	8.9	2.7	5.7	(1.7)	(4.0)	0.8	0.9	18.9	(14.9)	(4.0)
1980	9.1	2.4	5.9	(1.7)	(4.2)	0.9	1.0	19.4	(15.1)	(4.2)
1981	9.6	2.0	6.1	(1.8)	(4.4)	1.4	1.0	20.1	(15.7)	(4.4)
1982	9.5	1.6	6.4	(1.8)	(4.6)	1.2	1.1	19.7	(15.1)	(4.6)
1983	8.7	1.1	6.3	(1.9)	(4.4)	1.1	0.9	18.1	(13.6)	(4.4)
1984	8.1	1.5	6.5	(2.0)	(4.5)	1.0	0.9	18.1	(13.6)	(4.5)
1985	8.5	1.6	6.7	(2.0)	(4.7)	0.9	0.9	18.6	(13.9)	(4.7)
1986	8.3	1.5	6.8	(2.0)	(4.8)	0.8	1.0	18.3	(13.6)	(4.8)
1987	8.9	1.9	6.9	(2.0)	(4.8)	0.7	1.0	19.4	(14.5)	(4.8)
1988 estimate	8.4	2.2	7.0	(1.9)	(5.1)	0.8	0.9	19.3	(14.2)	(5.1)
1989 estimate	8.2	2.3	7.1	(1.9)	(5.1)	0.7	0.9	19.2	(14.1)	(5.1)
1990 estimate	8.3	2.4	7.1	(1.9)	(5.2)	0.7	0.9	19.4	(14.1)	(5.2)
1991 estimate	8.5	2.4	7.1	(1.8)	(5.3)	0.6	0.8	19.5	(14.2)	(5.3)
1992 estimate	8.6	2.4	7.1	(1.8)	(5.3)	0.6	0.8	19.4	(14.1)	(5.3)
1993 estimate	8.6	2.4	7.1	(1.8)	(5.4)	0.5	0.8	19.5	(14.1)	(5.4)

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1993
(in millions of dollars)

	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance:										
Federal funds	54	2	-1	-1	-2	-3	-3	-5	-5	-8
Trust funds (Off-Budget)	550	688	896	1,130	1,292	1,310	1,238	1,459	1,616	1,690
Railroad retirement/pension fund:										
Federal funds	1	23	29	-6	4	-24	-10	82	-201	-11
Trust funds	120	114	141	215	263	309	292	298	758	574
Total 1/	725	827	1,064	1,338	1,557	1,592	1,517	1,835	2,168	2,246
Unemployment insurance:										
Federal funds	111	103	126	167	190	194	190	196	206	220
Trust funds	904	953	1,172	1,310	1,454	1,375	1,126	1,133	1,138	985
Total	1,015	1,056	1,299	1,477	1,644	1,568	1,316	1,329	1,343	1,205
Other retirement contributions:										
Employees retirement -- employee contributions	44	56	88	227	270	289	280	256	236	326
Contributions for non-Federal employees	1	1	1	2	2	2	2	3	3	4
Total	45	57	89	229	272	291	282	259	239	330
Total social insurance taxes and contributions 1/	1,785	1,940	2,452	3,044	3,473	3,451	3,115	3,422	3,751	3,781
Excise Taxes										
Federal funds:										
Alcohol taxes	623	818	1,046	1,422	1,604	2,275	2,490	2,429	2,217	2,168
Tobacco taxes	606	691	779	913	986	929	1,156	1,231	1,297	1,319
Other	748	1,043	1,573	1,760	2,169	3,061	3,352	3,551	3,842	4,015
Total	1,977	2,552	3,399	4,096	4,759	6,265	6,998	7,211	7,356	7,502
Total excise taxes	1,977	2,552	3,399	4,096	4,759	6,265	6,998	7,211	7,356	7,502

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1993
(in millions of dollars)

	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance:										
Federal funds	-8	-10	-14	---	---	300	---	---	---	---
Trust funds (Off-Budget)	2,106	3,120	3,594	4,097	4,589	5,081	6,425	6,457	7,138	7,418
Disability insurance (Off-Budget)	---	---	---	---	---	---	---	332	911	878
Railroad retirement/pension fund:										
Federal funds	-*	3	*	*	-*	*	*	---	---	---
Trust funds	550	575	735	625	603	600	634	616	575	525
Total 1/	2,648	3,688	4,315	4,722	5,192	5,981	7,059	7,405	8,624	8,821
Unemployment insurance:										
Federal funds	224	231	257	274	283	278	322	328	333	321
Trust funds	1,108	1,378	1,455	1,401	1,278	1,172	1,368	1,623	1,601	1,810
Total	1,332	1,609	1,712	1,675	1,561	1,449	1,690	1,950	1,933	2,131
Other retirement contributions:										
Employees retirement -- employee contributions	354	373	413	418	450	426	566	636	673	760
Contributions for non-Federal employees	4	4	5	5	5	6	5	5	9	10
Total	358	377	418	423	455	431	571	642	682	770
Total social insurance taxes and contributions 1/	4,338	5,674	6,445	6,820	7,208	7,862	9,320	9,997	11,239	11,722
Excise Taxes										
Federal funds:										
Alcohol taxes	2,180	2,508	2,515	2,723	2,738	2,689	2,866	2,915	2,882	2,938
Tobacco taxes	1,326	1,378	1,562	1,652	1,578	1,568	1,607	1,669	1,728	1,798
Other	4,044	4,761	4,775	5,501	5,630	4,874	5,455	4,472	4,002	3,767
Total	7,550	8,648	8,852	9,877	9,945	9,131	9,929	9,055	8,612	8,504
Trust funds:										
Highways	---	---	---	---	---	---	---	1,479	2,026	2,074
Total	---	---	---	---	---	---	---	1,479	2,026	2,074
Total excise taxes	7,550	8,648	8,852	9,877	9,945	9,131	9,929	10,534	10,638	10,578

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
* $500 thousand or less.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1993
(in millions of dollars)

	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance (Off-Budget)	9,671	11,104	11,267	13,117	15,242	15,567	17,556	22,197	22,265	25,484
Disability insurance (Off-Budget)	970	1,005	1,004	1,058	1,124	1,156	1,530	2,204	2,651	3,469
Hospital insurance	---	---	---	---	---	---	893	2,645	3,493	4,398
Railroad retirement/pension fund	607	571	564	572	593	636	683	776	814	885
Total 1/	11,248	12,679	12,835	14,746	16,959	17,358	20,662	27,823	29,224	34,236
Unemployment insurance:										
Federal funds	339	---	---	---	---	---	---	---	---	---
Trust funds	2,329	2,903	3,337	4,112	3,997	3,803	3,755	3,575	3,346	3,328
Total	2,667	2,903	3,337	4,112	3,997	3,803	3,755	3,575	3,346	3,328
Other retirement contributions:										
Employees retirement -- employee contributions	758	845	863	933	992	1,064	1,111	1,202	1,334	1,426
Contributions for non-Federal employees	10	12	12	13	15	16	18	19	20	24
Total	768	857	875	946	1,007	1,081	1,129	1,221	1,354	1,451
Total social insurance taxes and contributions 1/	14,683	16,439	17,046	19,804	21,963	22,242	25,546	32,619	33,923	39,015
Excise Taxes										
Federal funds:										
Alcohol taxes	3,127	3,146	3,268	3,366	3,499	3,689	3,720	3,980	4,189	4,447
Tobacco taxes	1,927	1,986	2,022	2,075	2,048	2,142	2,066	2,077	2,121	2,136
Other	4,084	3,931	4,295	4,474	4,664	5,081	3,358	3,221	3,391	4,002
Total	9,137	9,063	9,585	9,915	10,211	10,911	9,145	9,278	9,700	10,585
Trust funds:										
Highways	2,539	2,798	2,949	3,279	3,519	3,659	3,917	4,441	4,379	4,637
Total	2,539	2,798	2,949	3,279	3,519	3,659	3,917	4,441	4,379	4,637
Total excise taxes	11,676	11,860	12,534	13,194	13,731	14,570	13,062	13,719	14,079	15,222

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1993
(in millions of dollars)

	1970	1971	1972	1973	1974	1975	1976	TQ	1977	1978
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance (Off-Budget)	29,396	31,354	35,132	40,703	47,778	55,207	58,703	15,886	68,032	73,141
Disability insurance (Off-Budget)	4,063	4,490	4,775	5,381	6,147	7,250	7,686	2,130	8,786	12,250
Hospital insurance	4,755	4,874	5,205	7,603	10,551	11,252	11,987	3,457	13,474	16,668
Railroad retirement/pension fund	919	980	1,008	1,189	1,411	1,489	1,525	328	1,908	1,822
Total 1/	39,133	41,699	46,120	54,876	65,888	75,199	79,901	21,801	92,199	103,881
Unemployment insurance	3,464	3,674	4,357	6,051	6,837	6,771	8,054	2,698	11,312	13,850
Other retirement contributions:										
Employees retirement -- employee contributions	1,735	1,916	2,058	2,146	2,302	2,513	2,760	707	2,915	3,174
Contributions for non-Federal employees	29	37	39	41	45	52	54	13	59	62
Total	1,765	1,952	2,097	2,187	2,347	2,565	2,814	720	2,974	3,237
Total social insurance taxes and contributions 1/	44,362	47,325	52,574	63,115	75,071	84,534	90,769	25,219	106,485	120,967
Excise Taxes										
Federal funds:										
Alcohol taxes	4,646	4,696	5,004	5,040	5,248	5,238	5,318	1,279	5,295	5,492
Tobacco taxes	2,093	2,205	2,205	2,274	2,435	2,312	2,484	622	2,393	2,444
Other	3,613	3,609	2,297	2,522	2,060	1,850	2,810	619	1,960	2,118
Total	10,352	10,510	9,506	9,836	9,743	9,400	10,612	2,520	9,648	10,054
Trust funds:										
Highways	5,354	5,542	5,322	5,665	6,260	6,188	5,413	1,676	6,709	6,904
Airport and airway	---	563	649	758	840	962	938	277	1,191	1,326
Black lung disability	---	---	---	---	---	---	---	---	---	92
Total	5,354	6,104	5,971	6,424	7,100	7,151	6,351	1,953	7,900	8,323
Total excise taxes	15,705	16,614	15,477	16,260	16,844	16,551	16,963	4,473	17,548	18,376

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1993
(in millions of dollars)

	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988 est.
Social Insurance										
Employment taxes and contributions:										
Old-age and survivors insurance (Off-Budget)	83,410	96,581	117,757	122,840	128,972	150,312	169,822	182,518	194,541	218,890
Disability insurance (Off-Budget)	14,584	16,628	12,418	20,626	18,348	15,763	16,348	17,711	18,861	21,009
Hospital insurance	19,874	23,217	30,340	34,301	35,641	40,262	44,871	51,335	55,992	59,718
Railroad retirement/pension fund	2,190	2,323	2,457	2,917	2,805	3,321	2,213	2,103	2,220	2,178
Railroad social security equivalent account	---	---	---	---	---	---	1,391	1,395	1,414	1,274
Total 1/	120,058	138,748	162,973	180,686	185,766	209,658	234,646	255,062	273,028	303,069
Unemployment insurance	15,387	15,336	15,763	16,600	18,799	25,138	25,758	24,098	25,575	23,727
Other retirement contributions:										
Employees retirement -- employee contributions	3,428	3,660	3,908	4,140	4,351	4,494	4,672	4,645	4,613	4,619
Contributions for non-Federal employees	66	59	76	72	78	86	87	96	102	99
Total	3,494	3,719	3,984	4,212	4,429	4,580	4,759	4,742	4,715	4,717
Total social insurance taxes and contributions 1/	138,939	157,803	182,720	201,498	208,994	239,376	265,163	283,901	303,318	331,513
Excise Taxes										
Federal funds:										
Alcohol taxes	5,531	5,601	5,606	5,382	5,557	5,315	5,562	5,828	5,971	6,020
Tobacco taxes	2,492	2,443	2,581	2,537	4,136	4,660	4,779	4,589	4,763	4,651
Windfall profits	---	6,934	23,252	18,407	12,135	8,906	6,348	2,251	---	---
Other	1,785	585	2,689	2,344	2,258	3,398	2,408	3,385	4,110	5,078
Total	9,808	15,563	34,128	28,670	24,086	22,279	19,097	16,053	14,844	15,749
Trust funds:										
Highways	7,189	6,620	6,305	6,744	8,297	11,743	13,015	13,363	13,032	14,332
Airport and airway	1,526	1,874	21	133	2,165	2,499	2,851	2,736	3,060	3,382
Black lung disability	222	272	237	491	494	518	581	547	572	578
Inland waterway	---	---	20	30	29	39	40	40	48	49
Hazardous substances response	---	---	128	244	230	261	273	15	635	875
Post-closure liability fund	---	---	---	---	---	9	7	-*	-1	-19
Aquatic resources	---	---	---	---	---	12	126	165	194	199
Leaking underground storage fund	---	---	---	---	---	---	---	---	73	130
Vaccine injury compensation fund	---	---	---	---	---	---	---	---	---	67
Total	8,937	8,766	6,711	7,641	11,214	15,082	16,894	16,866	17,613	19,593
Total excise taxes	18,745	24,329	40,839	36,311	35,300	37,361	35,992	32,919	32,457	35,342

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
1/ On-budget and off-budget.

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Table 2.4 -- COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-1993
(in millions of dollars)

	1989 est.	1990 est.	1991 est.	1992 est.	1993 est.
Social Insurance					
Employment taxes and contributions:					
Old-age and survivors insurance (Off-Budget)	235,872	255,742	276,344	293,471	313,178
Disability insurance (Off-Budget)	22,609	26,633	29,612	31,438	33,553
Hospital insurance	65,020	70,245	75,518	80,122	85,412
Railroad retirement/pension fund	2,136	2,074	2,039	2,014	1,990
Railroad social security equivalent account	1,244	1,229	1,214	1,197	1,177
Total 1/	326,880	355,922	384,727	408,242	435,311
Unemployment insurance	22,989	21,904	20,513	20,070	20,136
Other retirement contributions:					
Employees retirement -- employee contributions	4,594	4,580	4,613	4,620	4,619
Contributions for non-Federal employees	101	104	107	109	111
Total	4,695	4,684	4,720	4,729	4,730
Total social insurance taxes and contributions 1/	354,565	382,511	409,960	433,041	460,177
Excise Taxes					
Federal funds:					
Alcohol taxes	6,219	6,307	6,373	6,437	6,503
Tobacco taxes	4,580	4,524	4,487	4,454	4,425
Other	4,490	4,796	2,858	1,555	1,591
Total	15,289	15,627	13,718	12,446	12,519
Trust funds:					
Highways	14,298	14,498	14,671	14,887	15,043
Airport and airway	3,658	3,967	4,362	4,772	5,174
Black lung disability	603	619	640	664	687
Inland waterway	50	56	67	78	90
Hazardous substances response	900	915	926	943	964
Post-closure liability fund	---	---	---	---	---
Aquatic resources	194	202	209	216	223
Leaking underground storage fund	131	132	34	---	---
Vaccine injury compensation fund	89	89	89	89	27
Total	19,924	20,478	20,998	21,650	22,208
Total excise taxes	35,213	36,105	34,716	34,096	34,727

NOTE: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.
1/ On-budget and off-budget.

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Table 2.5 -- COMPOSITION OF "OTHER RECEIPTS": 1940 - 1993
(in millions of dollars)

	Estate and Gift Taxes	Customs Duties	Miscellaneous Receipts: Federal Reserve Deposits 1/	Miscellaneous Receipts: All Other	Total Other Receipts	Memorandum: Trust fund amounts included in "Other Receipts": Customs Duties	Memorandum: Trust fund amounts included in "Other Receipts": All Other
1940	353	331	---	14	698	---	---
1941	403	365	---	14	781	---	---
1942	420	369	---	11	801	---	---
1943	441	308	---	50	800	---	---
1944	507	417	---	48	972	---	---
1945	637	341	---	105	1,083	---	---
1946	668	424	---	109	1,202	---	---
1947	771	477	15	69	1,331	---	---
1948	890	403	100	68	1,461	---	---
1949	780	367	187	54	1,388	---	---
1950	698	407	192	55	1,351	---	---
1951	708	609	189	72	1,578	---	---
1952	818	533	278	81	1,710	---	---
1953	881	596	298	81	1,857	---	---
1954	934	542	341	88	1,905	---	27
1955	924	585	251	90	1,850	---	27
1956	1,161	682	287	140	2,270	---	27
1957	1,365	735	434	139	2,672	---	28
1958	1,393	782	664	123	2,961	---	27
1959	1,333	925	491	171	2,921	---	27
1960	1,606	1,105	1,093	119	3,923	---	27
1961	1,896	982	788	130	3,796	---	39
1962	2,016	1,142	718	125	4,001	---	54
1963	2,167	1,205	828	194	4,395	---	16
1964	2,394	1,252	947	139	4,731	---	22
1965	2,716	1,442	1,372	222	5,753	---	56
1966	3,066	1,767	1,713	163	6,708	---	29
1967	2,978	1,901	1,805	302	6,987	---	29
1968	3,051	2,038	2,091	400	7,580	---	44
1969	3,491	2,319	2,662	247	8,718	---	15
1970	3,644	2,430	3,266	158	9,499	---	17
1971	3,735	2,591	3,533	325	10,185	---	20
1972	5,436	3,287	3,252	380	12,355	---	23
1973	4,917	3,188	3,495	425	12,026	---	24
1974	5,035	3,334	4,845	523	13,737	---	36

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Table 2.5 -- COMPOSITION OF "OTHER RECEIPTS": 1940 - 1993
(in millions of dollars)

			Miscellaneous Receipts			Memorandum: Trust fund amounts included in "Other Receipts"	
	Estate and Gift Taxes	Customs Duties	Federal Reserve Deposits 1/	All Other	Total Other Receipts	Customs Duties	All Other
1975	4,611	3,676	5,777	935	14,998	---	40
1976	5,216	4,074	5,451	2,576	17,317	---	33
TQ	1,455	1,212	1,500	111	4,279	---	8
1977	7,327	5,150	5,908	623	19,008	---	42
1978	5,285	6,573	6,641	778	19,278	---	39
1979	5,411	7,439	8,327	925	22,101	---	43
1980	6,389	7,174	11,767	981	26,311	---	54
1981	6,787	8,083	12,834	956	28,659	60	75
1982	7,991	8,854	15,186	975	33,006	30	100
1983	6,053	8,655	14,492	1,108	30,309	30	109
1984	6,010	11,370	15,684	1,347	34,412	30	126
1985	6,422	12,079	17,059	1,480	37,040	30	145
1986	6,958	13,327	18,374	1,510	40,168	30	156
1987	7,493	15,085	16,817	2,490	41,884	70	177
1988 estimate	7,567	16,399	16,053	3,327	43,346	195	186
1989 estimate	7,795	17,224	16,421	3,398	44,839	219	193
1990 estimate	8,006	18,310	17,443	3,449	47,208	234	189
1991 estimate	8,190	19,218	18,190	3,097	48,695	246	194
1992 estimate	8,233	20,321	17,853	3,167	49,574	259	201
1993 estimate	8,258	22,321	18,041	3,240	51,861	274	209

1/ Deposits of Earnings by the Federal Reserve System.

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