

USA **FACTS**

# Methodology

**Revenue**

April 18, 2017

This document describes in detail each line of government revenue depicted in the USAFacts reports and 10-K, and on USAFacts.org.

# Federal Revenue

Some revenue categories, such as the federal individual income tax, corporate income tax, and estate and gift taxes, are self-explanatory. Others require further explanation as discussed below.

The portion of individual income taxes from capital gains uses a Treasury estimate derived from returns with positive net capital gains by calendar year, with a 50-50 split for the fiscal year. (<https://www.treasury.gov/resource-center/tax-policy/tax-analysis/Documents/Taxes-Paid-on-Capital-Gains-for>Returns-with-Positive-Net-Capital-Gains.pdf>)

Social Security Taxes - includes FICA and SECA taxes paid to the Federal Old-Aged and Survivors Insurance (OASI) Trust Fund and the Federal Disability Insurance (DI) Trust Fund. These taxes are imposed on employers and employees with the base being a worker's earnings. Taxes are only levied up to the payroll tax cap, which was \$118,600 in 2014. The FICA Social Security tax rates in 2014 were 6.2% of taxable earnings on employers and 6.2% of taxable earnings on employees.

Railroad Retirement Taxes – includes employee and employer taxes paid to the Railroad Retirement Fund. Per IRS description: "Railroad employers are subject to a separate and distinct system of employment taxes from the Federal Insurance Contributions Act (FICA) and the Federal Unemployment Tax Act (FUTA) systems covering most other employers. Because this is a separate system for railroad employers, payments subject to railroad retirement taxes are specifically excepted from FICA, FUTA, and the Self-Employment Contributions Act (SECA)." (<https://www.irs.gov/businesses/railroad-retirement-tax-act-rrta-desk-guide-january-2009#2>)

Medicare Taxes – includes FICA and SECA taxes paid to the Hospital Insurance (HI) Trust Fund. These taxes are imposed on employers and employees with the base being a

worker's earnings. Unlike Social Security, Medicare taxes have been levied on all earnings since the cap on such taxes was removed in 1993. In 2014, the HI tax was 1.45% of taxable earnings on employers and 1.45% of taxable earnings on employees, plus an additional 0.9% tax on the earnings of workers on high-income tax returns.

Unemployment Insurance Taxes – includes taxes paid by employers (including governments acting as employers) for the unemployment insurance program that is jointly administered by the federal government and state governments. USAFacts classifies these taxes and the benefits they fund as federal.

Note: Payroll taxes includes payments by the federal, state, and local governments to relevant trust funds on behalf of employees. In other words, they are treated like any other private employer.

Excise Taxes – includes the following federal tax categories:

- Excise Taxes, Boat Safety, Aquatic Resources Trust Fund
- Excise Taxes, Sport Fish Restoration, Aquatic Resources Trust Fund
- Excise Taxes, Oil Spill Liability Trust Fund
- Transfer from the Trans-Alaska Pipeline Liability Fund
- Excise Taxes, Federal Aid to Wildlife Restoration Fund
- Recovery from Highway Trust Fund for Refunds of Taxes
- Recovery from Airport and Airway Trust Fund for Refunds of Taxes
- Recovery from Leaking Underground Storage Tank Trust Fund for Refunds of Taxes, EPA
- Land and Water Conservation Fund, Motorboat Fuels Tax
- Excise Taxes, Federal Aid to Wildlife Restoration Fund, Interior
- Tax on Fishing Rods, Creels, Reels, Artificial Lures, Baits and Flies
- Deposits, Internal Revenue Collections for Puerto Rico
- Aviation User Fees, Overflight Fees
- Climate Infrastructure Receipts
- Other Federal Fund Excise Taxes
- Windfall profit tax

- Tobacco Excise Tax
- Alcohol Excise Tax
- Telephone Excise Tax
- Transportation Fuels Tax
- Excise Tax on High Cost Employer-Sponsored Plans
- Fee on Health Insurance Providers
- Tax on Indoor Tanning Services
- Excise Tax on Medical Device Manufacturers
- Ozone Depleting Chemicals Tax
- Excise Taxes for Tobacco Assessments, Tobacco Trust Fund
- Fee on Branded Prescription Pharmaceutical Manufacturers and Importers, SMI
- Deposits, Vaccine Injury Compensation Trust Fund
- Transfer from General Fund, Black Lung Benefits Revenue Act Taxes
- Excise Taxes, Hazardous Substance Superfund
- Post-closure liability trust fund, Transfer from General fund
- Transfer from the General Fund Amounts Equivalent to Taxes, Leaking Underground Storage Tank Trust Fund
- Transportation Trust Fund, Deposits (Highway Account)
- Transportation Trust Fund, Deposits (Mass Transit Account)
- Excise Taxes, Airport and Airway Trust Fund
- 21st Century Clean Transportation Plan Receipts
- Transfer from General Fund, Inland Waterways Revenue Act Taxes
- Fees on Health Insurance and Self-insured Health Plans, PCORTF
- Penalties on Employers Who Do not Offer Health Coverage or Delay Eligibility for New Employees
- Penalties on Individuals Who Do not Have Health Coverage

Customs Duties - includes general customs duties that are deposited into the Treasury, as well as specific customs duties such as those on imported wool and agricultural products.

Federal Reserve earnings – includes the net earnings of the Federal Reserve System that are deposited into the Treasury. Per the Federal Reserve’s description: “The (Federal) Reserve

Banks are required by law to transfer net earnings to the US Treasury, after providing for all necessary expenses of the Reserve Banks, legally required dividend payments, and maintaining a limited balance in a surplus fund.”

([https://www.federalreserve.gov/faqs/about\\_14986.htm](https://www.federalreserve.gov/faqs/about_14986.htm))

Other Taxes – includes the following taxes:

- Federal tax withheld from payments to non-resident aliens, Army
- Federal tax withheld from payments to non-resident aliens, Air Force
- Miscellaneous taxes, not otherwise classified, Navy
- Federal tax withheld from payments to non-resident aliens
- Miscellaneous Taxes, not Otherwise Classified
- Deposits, Duties, and Taxes, Puerto Rico
- Hydraulic mining in California, tax, debris reservoirs
- Universal Service Fund

Sales of Government Resources – includes offsetting receipts in the outlays portion of the budget from the following categories: Rents and Royalties on the Outer Continental Shelf (OMB functional category 953), Sales of Major Assets (OMB functional category 954), and Other undistributed offsetting receipts (OMB functional category 959). Rents and Royalties on the Outer Continental Shelf (953) constitute a large source of nontax income that is a windfall to the government. Since there are no major government programs that give rise to this income, it would be inappropriate to offset it against outlays in any function. Thus, the collections are undistributed. Sales of major assets (954) are large returns the government receives from the such sales, the proceeds of which are recorded as such rather than in any major function.

Other undistributed offsetting receipts (959) - includes the following outlay categories, all related to spectrum auctions and licensing: Spectrum License User Fees, Auction Receipts, Digital Television Transition and Public Safety Fund, Spectrum Auction Subsidy Fund, Spectrum Relocation Receipts, TV Broadcaster Relocation Fund Receipts, Spectrum Auction Receipts, and the Public Safety Trust Fund.

Other Non-Tax Revenues – includes revenue from a variety of sources, including the following:

- Fees from Jukebox, Satellite and Cable Television for Operating Costs, Copyright Office
- Fees for Independent Counsel, Tax Court Independent Counsel, US Tax Court
- Referees' Salary and Expense Fund
- Filing Fees, US Courts, Judiciary
- Fees, Registry Administration, Judiciary
- License Fees and Defaults, Perishable Agricultural Commodities Act Fund
- 1990 Food, Agricultural Quarantine Inspection Fees
- Fees, North Pacific Fisher Observer Fund
- Fees, Fishing Vessel and Gear Damage Compensation Fund
- Fees, Fishermen's Contingency Fund
- Fees, Foreign Fishing Observer's Fund
- Permit Title Registration Fees, Limited Access System Administration Fund
- Access Fees, Western Pacific Sustainable Fisheries Fund
- Fees, North Pacific Fishery Observer Fund
- Contributions, Host National Support for US Relocation Activities
- Contributions from Japan, Support for US Relocation to Guam Activities
- Receipts, Risk Adjustment Program
- Deposits, Collections for Child Support
- Contributions, Transitional Reinsurance Program
- FHI Trust Fund, Civil Penalties and Damages
- Coal mining reclamation fees
- Abandoned Mine Reclamation Fund, Reclamation Fees
- Civil Penalties, Office of Surface Mining Reclamation and Enforcement
- Hardrock Reclamation Fees
- Migratory Bird Hunting Stamps
- National Indian Gaming Commission, Gaming Activity Fees
- Fines, Penalties, and Forfeitures from Migratory Bird Treaty Act, North American Wetlands Conservation Fund

- Indian Tribal Funds, Fines, Penalties, and Forfeitures, (including George C. Edgeter, Contributions for Advancement)
- Breached bond penalties
- Registration Fees, DEA
- Fines, Penalties, and Forfeitures, Crime Victims Fund
- Forfeited Cash and Proceeds from the Sale of Forfeited Property, Assets Forfeiture Fund
- Fees for bankruptcy oversight, US trustees system
- Immigration Legalization, Justice
- Immigration User Fee, Justice (Governmental Receipt)
- Immigration examinations fee, TCJ (Governmental Receipt)
- Fines, Penalties, and Forfeitures, Domestic Trafficking Victims' Fund
- Longshoremen's and Harbor Workers Compensation Act, Receipts, Special Workers'
- Workmen's Compensation Act within District of Columbia, Receipts, Special Workers'
- Immigration, Passport, and Consular Fees
- Proceeds from Exercise of Warrants, Air Transportation Stabilization Board
- Patent, trademark, and copyright fees
- Registration, Filing, and Transaction Fees
- Registration, Filing, and Transaction Fees, SEC
- Charges for Expenses, Settlement of International Claims
- Filing Fees, P.L. 109-171, Title X
- Transitional Reinsurance Contributions to the General Fund
- Fees for Legal and Judicial Services, not Otherwise Classified
- Miscellaneous Fees for Regulatory and Judicial Services, not Otherwise Classified
- Fines, Penalties, and Forfeitures, Agricultural Laws
- Fines, Penalties, and Forfeitures, Economic Stabilization Laws
- Fines, Penalties, and Forfeitures, Immigration and Labor Laws
- Fines, Penalties, and Forfeitures, Customs, Commerce, and Antitrust Laws
- Fines, Penalties, and Forfeitures, Narcotic Prohibition and Alcohol Laws
- Forfeitures of Unclaimed Money and Property
- Fines, Penalties, and Forfeitures, Federal Coal Mine Health and Safety Laws
- Fines, Penalties, and Forfeitures, not Otherwise Classified

- Recoveries under Military Occupation
- User Fees for IRS
- Premiums, Terrorism Risk Insurance Program
- Refunds of Moneys Erroneously Received and Recovered (20X1807)
- Collections from Reimbursement State and Local Law Enforcements Agencies, IRS
- Sallie Mae Assessments
- Enrolled Agent Fee Increase, IRS Miscellaneous Retained Fees
- Tax Preparer Registration Fees, IRS Miscellaneous Retained Fees
- GSE Assessments, Hope Reserve Fund
- Antidumping and Countervailing Duties, Continued Dumping and Subsidy Offset
- Proceeds from the Sale of Forfeited or Seized Property or Monetary Instruments, Customs Forfeiture Fund
- Forfeited Monetary Assets
- Forfeited Cash and Proceeds from Sale of Forfeited Property, Treasury Forfeiture Fund
- Confiscated Iraqi Assets
- Administrative and Civil Penalties, Gulf Coast Restoration Trust Fund
- Recovery of beneficiary overpayments from SSI program (Governmental Receipt)
- Licenses under Federal Power Act, Improvements of Navigable Waters
- Licenses under Federal Power Act from Public Lands and National Forests, Payment to States (37 1/2%)
- Energy Security Reserve
- Assessments, Decontamination and Decommissioning Fund
- Registration, PMN, Other Services
- Exxon Valdez settlement fund
- Fines and Penalties, and Miscellaneous, Hazardous Substance Superfund
- Breached Bond Penalties
- Immigration Fees, Border Security Act
- Temporary L-1 Visa Fee Increase
- Temporary H-1B Visa Fee Increase
- Fees, fines and penalties, Offshore Oil Pollution Comp. Fund
- Oil Pollution Fund, DOT
- Fees, Deepwater Port Liability Fund, DOT

- Electronic System for Travel Authorization (ESTA) Fees
- Electronic Visa Update System Fees
- Fines and Penalties, OSLTF
- Proceeds of the Sales of Unclaimed Abandoned, Seized Goods
- Interstate Land Sales Fund
- Mobile home inspection and monitoring
- Miscellaneous Fees and Charges, Consolidated Fee Fund
- Forfeited Cash and Proceeds from Sale of Forfeited Property Special Forfeiture Fund
- Fines and Forfeitures, Armed Forces Retirement Home
- Licenses under Federal Power Act, Improvements of Navigable Waters, Maintenance and Operation of Dams, Etc.
- Users Fees, Inland Waterways Trust Fund
- Practice registration fees, Court of Veterans Appeals
- District of Columbia Court Fees
- Fines and Fees, District of Columbia Crime Victims Compensation Fund
- Risk-Based Assessments, Orderly Liquidation Fund
- Registry Fees, Appraisal Subcommittee, Federal Institution Examination Council
- Incremental Registry Fees (Dodd-Frank Act) Appraisal Subcommittee
- Registration Fees, Securities and Exchange Commission Reserve Fund
- Monetary Sanctions, Investor Protection Fund
- Christopher Columbus scholarship fund, surcharges from sale of CC coins
- Premiums, Combined Fund and 1992 Plan, UMWA
- Transfers from UMWA Pension Plan, Combined Benefit Fund, UMWA
- Accounting Support Fees, Public Company Accounting Oversight Board
- Registration Fees, Public Company Accounting Oversight Board
- Accounting Support Fees, Standard Setting Body
- Contributions, Federal Home Loan Banks, Affordable Housing Program
- Fees, Electric Reliability Organization
- FHFA, Fees on GSEs for Administrative Expenses
- Membership Fees, NARAB
- Assessments, SIPC
- Fees, Travel Promotion Fund
- Penalties and Fines, Consumer Financial Protection

- Other Federal fund miscellaneous receipts
- Trust fund miscellaneous receipts

Source for OMB functional definitions: <http://www.gao.gov/new.items/d05734sp.pdf>

# State and Local Revenue

## Tax Revenue

Individual income tax – Equivalent to Census Code T40 (individual income taxes): Taxes on individuals measured by net income and taxes on special types of income (e.g., interest, dividends, income from intangible property, etc.). For local governments, includes wages, salaries, and other compensation, earned by both residents and nonresidents, that are subject to tax collections by the reporting government. Also includes reductions for any refunds of taxes from gross collections, even if they were recorded as tax revenue in a previous fiscal year.

Corporate income tax – Equivalent to Census Code T41 (corporation net income taxes): Taxes on corporations and unincorporated businesses (when taxed separately from individual income), measured by net income. Includes taxes on corporations in general and those on specific kinds of corporations, such as financial institutions. Also includes reductions for any refunds of taxes from gross collections, even if they were recorded as tax revenue in a previous fiscal year.

General sales tax – Equivalent to Census Code T09 (General Sales and Gross Receipts Taxes): Taxes on goods and services, measured on the basis of the volume or value of their transfer, upon gross receipts or gross income therefrom, or as an amount per unit sold

(gallon, package, etc.); and related taxes based upon use, storage, production, importation, or consumption of goods and services. Includes licenses levied at more than minor rates. Taxes applicable with only specified exceptions (e.g., food and prescribed medicines) to sales of all types of goods and services or to all gross receipts, whether at a single rate or at classified rates; and sales-use taxes.

Other sales tax – Equivalent to the sum of Census Codes T10 (alcoholic-beverages sales tax), T11 (amusement sales tax), T12 (insurance premiums sales tax), T13 (motor fuels sales tax), T14 (pari-mutuel sales tax), T15 (public-utilities sales tax), T16 (tobacco-products sales tax), and T19 (other selective sales and gross receipts taxes). General category defined as: Taxes imposed on the sale of particular commodities or services or on gross receipts of particular businesses separately and apart from general sales or gross receipts taxes; and licenses measured by sales or gross receipts and producing more than minor amounts of revenue.

Property tax – Equivalent to Census Code T01 (Property Taxes): Taxes imposed on ownership of property and measured by its value. There are three types of property taxes, all having in common the use of value as a basis for the tax: (1) General property taxes, relating to property as a whole, taxed at a single rate or at classified rates according to the class of property. Property refers to real property (e.g., land and structures) as well as personal property; personal property can be either tangible (e.g., automobiles and boats) or intangible (e.g., bank accounts and stocks and bonds). (2) Special property taxes, levied on selected types of property (e.g., oil and gas properties, house trailers, motor vehicles, and intangibles) and subject to rates not directly related to general property tax rates. (3) Taxes based on income produced by property as a measure of its value on the assessment date, including: Penalties and interest on delinquent property taxes; proceeds of tax sales and tax redemptions, up to the amount of taxes due plus penalties and interest (reporting excess amounts retained by the taxing government at Miscellaneous General Revenue, NEC, code U99, and excluding any amounts held for or returned to original property owner(s)). For governments collecting taxes as agents for another, includes any commissions, fees, or other items representing collection expenses retained from tax proceeds.

Estate and gift tax – Equivalent to Census Code T50 (death and gift taxes): Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift (e.g., inheritance and estate taxes).

Severance taxes – Equivalent to Census Code T53 (severance taxes): Taxes imposed distinctively on removal (severance) of natural resources (e.g., oil, gas, coal, other minerals, timber, fish, etc.) from land or water and measured by the value or quantity of products removed or sold.

Licenses – Equivalent to the sum of Census Codes T20 (alcohol-beverages license), T21 (amusements license), T22 (corporations in general license), T23 (hunting and fishing license), T24 (motor-vehicles license), T25 (motor-vehicle operators license), T27 (public-utilities license), T28 (occupation and business license, NEC), and T29 (other license taxes). Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege. Can be levied at a flat rate or by such bases as capital stock or surplus, number of business units, or capacity. Generally, includes taxes on property levied on some basis other than assessed value (e.g., on corporate stock or bank deposits). Also includes fees related to licensing activities as well as license taxes producing substantial revenues.

Other taxes – Equivalent to the sum of Census Codes T51 (documentary and stock transfer taxes), T99 (taxes, NEC), and U01 (special assessments). Census Code T51 (documentary and stock transfer taxes): Taxes on the recording, registration, and transfer of documents, such as mortgages, deeds, and securities. Code T99 (taxes, NEC): Taxes not listed separately or provided for in categories above, such as taxes on land at a specified rate per acre (rather than on assessed value). Census code U01 (special assessments revenue): Compulsory contributions and reimbursements from owners of property who benefit from specific public improvements; and impact fees to fund extension of water, sewer, roads, and other infrastructure facilities in new developments. These contributions and reimbursements are designed to defray all or part of the cost of such improvements, either directly or through payment of principal and interest on debt issued to finance them. Generally, special assessments are apportioned according to assumed benefits to the property affected by the improvements. They cover not only general improvements – such as street paving, sidewalks, highway construction, sewer lines, drainage and irrigation projects – but also utility improvements, such as water lines.

## Non-Tax Revenue

Sales of government resources – Equivalent to the sum of Census Codes U11, U40, U41, A56 and A59. Census Code A11 (sale of property): Amounts received from sale of real property, buildings, improvements to them, land easements, rights-of-way, and other capital assets (buses, automobiles, etc.), including proceeds from sale of operating and non-operating property of utilities. Census Code U40 (rents): Revenue from allowing temporary possession of government-owned buildings, land, or other fixed properties, such as from grazing fees, timberland leases, rental of unused land or property (including non-operating property of a government utility), and revenue from leases (or lease bonus payments) of land relating to natural resource exploration and production. Census Code U41 (royalties): Compensation or portion of proceeds received by a state or local government for granting the privilege of using or developing property or operating under a right, primarily those related to natural resources, such as oil, gas, and mineral rights. Census code A56 (charges for state forestry): Sale of timber, nursery stock, and other products from state forests; and reimbursements for forest fire suppression services. Census code A59 (charges for natural resources, other): Sale of minerals and other natural products (other than forestry products) from public lands.

Earnings on investments – Equivalent to the sum Census Codes Y12, X08, and Y52. Census Code Y12 (earnings on investments for workers' compensation systems): Interest earnings on investment securities, deposits, and other interest-bearing accounts, including accrued interest on investment securities sold; dividends; recorded profits on investment transactions (minus any recorded losses); rentals; and other earnings on investments. Census Code X08 (total earnings on investments for public employee retirement systems): Total earnings on investments, net of losses, as summed from all the earnings codes defined below. Includes interest earnings, dividends, recorded profits on investment transactions (minus any recorded losses), rentals, and other earnings on investments. Includes unrealized gains (and losses), as reported for accounting purposes. Census code Y52 (earnings on investments – social insurance trusts): Interest earnings on investment securities, deposits, and other interest-bearing accounts, including accrued interest on investment securities sold; dividends; recorded profits on investment transactions (minus any recorded losses); rentals; and other earnings on investments.

Other non-tax revenue – Equivalent to the sum of Census Codes U21, U30, U50, and U99. U30 (Fines and Forfeits): Revenue from penalties imposed for violations of law; civil penalties (e.g., for violating court orders); court fees if levied upon conviction of a crime or violation; court-ordered restitutions to crime victims where government actually collects the monies; and forfeits of deposits held for performance guarantees or against loss or damage (such as forfeited bail and collateral). U50 (donations from private sources): Gifts of cash or securities from private individuals or corporations. U99 (general revenue, NEC): Recovery of losses charged off in a prior fiscal year; insurance adjustments; payments-in-lieu-of-taxes from private sources; voluntary contributions or reimbursements to defray construction costs of capital improvement projects such as in joint state construction projects; premiums on bonds issued; revenues from sponsorship agreements; unemployment compensation contributions from employers for servicing debt issued to cover deficits in these trust funds; recoveries of expenditures made in a prior fiscal year; receipts from escheats and other unclaimed monies; recorded profits from sale of investments; and any other receipts within the definition of general revenue but not classifiable as a Tax, Intergovernmental Revenue, or Current Charge.

Intergovernmental revenue from federal government (net) – Includes all Federal Intergovernmental Revenue (Census Codes B01 through B94) less Census code E73, S74 and S89. Census codes B01 through B94 are defined as: Amounts received directly from the Federal Government. For states, this includes Federal grants and aid, payments-in-lieu-of-taxes on Federal property, reimbursements for state activities, and revenue received but later transmitted through the state to local governments. Census Code E73 is state and local government payments to the federal government for the Medicare Trust Fund. Census Codes S74 and S89 are state and local government payments to the federal government for other purposes.

References to this Census documentation:

[http://www2.census.gov/govs/pubs/classification/2006\\_classification\\_manual.pdf](http://www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf)

# Combined Revenue

Combined revenue is calculated by adding together federal and state & local revenues and subtracting from the total the intragovernmental transfers from federal to state and local governments.

## Required Notices

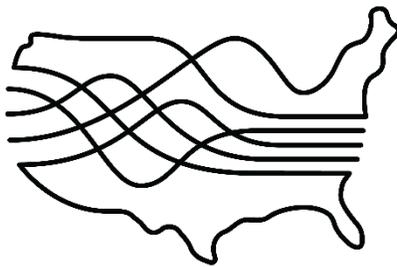
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