

Table 2.4—COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940-2002

(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	623	818	1,046	1,422	1,604	2,275	2,490	2,429	2,217	2,168
Tobacco	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

See footnotes at end of table.

Table 2.4—COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940–2002—Continued

(in millions of dollars)

	1950	1951	1952	1953	1954	1955	1956	1957	1958
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
Disability insurance (Off-Budget)								332	911
Railroad retirement/pension fund:									
Federal funds	–*	3	*	*	–*	*	*	.....	.....
Trust funds	550	575	735	625	603	600	634	616	575
Total ¹	2,648	3,688	4,315	4,722	5,192	5,981	7,059	7,405	8,624
Unemployment insurance:									
Federal funds	224	231	257	274	283	278	322	328	333
Trust funds	1,108	1,378	1,455	1,401	1,278	1,172	1,368	1,623	1,601
Total	1,332	1,609	1,712	1,675	1,561	1,449	1,690	1,950	1,933
Other retirement contributions:									
Employees retirement—employee contributions	354	373	413	418	450	426	566	636	673
Contributions for non-Federal employees	4	4	5	5	5	6	5	5	9
Total	358	377	418	423	455	431	571	642	682
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
Excise Taxes									
Federal funds:									
Alcohol	2,180	2,508	2,515	2,723	2,738	2,689	2,866	2,915	2,882
Tobacco	1,326	1,378	1,562	1,652	1,578	1,568	1,607	1,669	1,728
Other	4,044	4,761	4,775	5,501	5,630	4,874	5,455	4,472	4,002
Total	7,550	8,648	8,852	9,877	9,945	9,131	9,929	9,055	8,612
Trust funds:									
Highway								1,479	2,026
Total								1,479	2,026
Total excise taxes	7,550	8,648	8,852	9,877	9,945	9,131	9,929	10,534	10,638

See footnotes at end of table.

Table 2.4—COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940–2002—Continued

(in millions of dollars)

	1959	1960	1961	1962	1963	1964	1965	1966	1967
Social Insurance									
Employment taxes and contributions:									
Old-age and survivors insurance (Off-Budget)	7,418	9,671	11,104	11,267	13,117	15,242	15,567	17,556	22,197
Disability insurance (Off-Budget)	878	970	1,005	1,004	1,058	1,124	1,156	1,530	2,204
Hospital insurance								893	2,645
Railroad retirement/pension fund	525	607	571	564	572	593	636	683	776
Total ¹	8,821	11,248	12,679	12,835	14,746	16,959	17,358	20,662	27,823
Unemployment insurance:									
Federal funds	321	339							
Trust funds	1,810	2,329	2,903	3,337	4,112	3,997	3,803	3,755	3,575
Total	2,131	2,667	2,903	3,337	4,112	3,997	3,803	3,755	3,575
Other retirement contributions:									
Employees retirement—employee contributions	760	758	845	863	933	992	1,064	1,111	1,202
Contributions for non-Federal employees	10	10	12	12	13	15	16	18	19
Total	770	768	857	875	946	1,007	1,081	1,129	1,221
Total social insurance taxes and contributions ¹	11,722	14,683	16,439	17,046	19,804	21,963	22,242	25,546	32,619
Excise Taxes									
Federal funds:									
Alcohol	2,938	3,127	3,146	3,268	3,366	3,499	3,689	3,720	3,980
Tobacco	1,798	1,927	1,986	2,022	2,075	2,048	2,142	2,066	2,077
Other	3,767	4,084	3,931	4,295	4,474	4,664	5,081	3,358	3,221
Total	8,504	9,137	9,063	9,585	9,915	10,211	10,911	9,145	9,278
Trust funds:									
Highway	2,074	2,539	2,798	2,949	3,279	3,519	3,659	3,917	4,441
Total	2,074	2,539	2,798	2,949	3,279	3,519	3,659	3,917	4,441
Total excise taxes	10,578	11,676	11,860	12,534	13,194	13,731	14,570	13,062	13,719

See footnotes at end of table.

Table 2.4—COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940–2002—Continued

(in millions of dollars)

	1968	1969	1970	1971	1972	1973	1974	1975	1976
Social Insurance									
Employment taxes and contributions:									
Old-age and survivors insurance (Off-Budget)	22,265	25,484	29,396	31,354	35,132	40,703	47,778	55,207	58,703
Disability insurance (Off-Budget)	2,651	3,469	4,063	4,490	4,775	5,381	6,147	7,250	7,686
Hospital insurance	3,493	4,398	4,755	4,874	5,205	7,603	10,551	11,252	11,987
Railroad retirement/pension fund	814	885	919	980	1,008	1,189	1,411	1,489	1,525
Total ¹	29,224	34,236	39,133	41,699	46,120	54,876	65,888	75,199	79,901
Unemployment insurance:									
Trust funds	3,346	3,328	3,464	3,674	4,357	6,051	6,837	6,771	8,054
Total	3,346	3,328	3,464	3,674	4,357	6,051	6,837	6,771	8,054
Other retirement contributions:									
Employees retirement—employee contributions	1,334	1,426	1,735	1,916	2,058	2,146	2,302	2,513	2,760
Contributions for non-Federal employees	20	24	29	37	39	41	45	52	54
Total	1,354	1,451	1,765	1,952	2,097	2,187	2,347	2,565	2,814
Total social insurance taxes and contributions ¹	33,923	39,015	44,362	47,325	52,574	63,115	75,071	84,534	90,769
Excise Taxes									
Federal funds:									
Alcohol	4,189	4,447	4,646	4,696	5,004	5,040	5,248	5,238	5,318
Tobacco	2,121	2,136	2,093	2,205	2,205	2,274	2,435	2,312	2,484
Other	3,391	4,002	3,613	3,609	2,297	2,522	2,060	1,850	2,810
Total	9,700	10,585	10,352	10,510	9,506	9,836	9,743	9,400	10,612
Trust funds:									
Highway	4,379	4,637	5,354	5,542	5,322	5,665	6,260	6,188	5,413
Airport and airway				563	649	758	840	962	938
Total	4,379	4,637	5,354	6,104	5,971	6,424	7,100	7,151	6,351
Total excise taxes	14,079	15,222	15,705	16,614	15,477	16,260	16,844	16,551	16,963

See footnotes at end of table.

Table 2.4—COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940–2002—Continued

(in millions of dollars)

	TQ	1977	1978	1979	1980	1981	1982	1983	1984
Social Insurance									
Employment taxes and contributions:									
Old-age and survivors insurance (Off-Budget)	15,886	68,032	73,141	83,410	96,581	117,757	122,840	128,972	150,312
Disability insurance (Off-Budget)	2,130	8,786	12,250	14,584	16,628	12,418	20,626	18,348	15,763
Hospital insurance	3,457	13,474	16,668	19,874	23,217	30,340	34,301	35,641	40,262
Railroad retirement/pension fund	328	1,908	1,822	2,190	2,323	2,457	2,917	2,805	3,321
Total ¹	21,801	92,199	103,881	120,058	138,748	162,973	180,686	185,766	209,658
Unemployment insurance:									
Trust funds	2,698	11,312	13,850	15,387	15,336	15,763	16,600	18,799	25,138
Total	2,698	11,312	13,850	15,387	15,336	15,763	16,600	18,799	25,138
Other retirement contributions:									
Employees retirement—employee contributions	707	2,915	3,174	3,428	3,660	3,908	4,140	4,351	4,494
Contributions for non-Federal employees	13	59	62	66	59	76	72	78	86
Total	720	2,974	3,237	3,494	3,719	3,984	4,212	4,429	4,580
Total social insurance taxes and contributions ¹	25,219	106,485	120,967	138,939	157,803	182,720	201,498	208,994	239,376
Excise Taxes									
Federal funds:									
Alcohol	1,279	5,295	5,492	5,531	5,601	5,606	5,382	5,557	5,315
Tobacco	622	2,393	2,444	2,492	2,443	2,581	2,537	4,136	4,660
Crude oil windfall profit					6,934	23,252	18,407	12,135	8,906
Telephone									2,035
Other	619	1,960	2,118	1,785	585	2,689	2,344	2,258	1,363
Total	2,520	9,648	10,054	9,808	15,563	34,128	28,670	24,086	22,279
Trust funds:									
Highway	1,676	6,709	6,904	7,189	6,620	6,305	6,744	8,297	11,743
Airport and airway	277	1,191	1,326	1,526	1,874	21	133	2,165	2,499
Black lung disability			92	222	272	237	491	494	518
Inland waterway						20	30	29	39
Hazardous substance superfund						128	244	230	261
Post-closure liability (hazardous waste)									9
Aquatic resources									12
Total	1,953	7,900	8,323	8,937	8,766	6,711	7,641	11,214	15,082
Total excise taxes	4,473	17,548	18,376	18,745	24,329	40,839	36,311	35,300	37,361

See footnotes at end of table.

Table 2.4—COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940–2002—Continued

(in millions of dollars)

	1985	1986	1987	1988	1989	1990	1991	1992	1993
Social Insurance									
Employment taxes and contributions:									
Old-age and survivors insurance (Off-Budget)	169,822	182,518	194,541	220,337	240,595	255,031	265,503	273,137	281,735
Disability insurance (Off-Budget)	16,348	17,711	18,860	21,154	23,071	26,625	28,382	29,289	30,199
Hospital insurance	44,871	51,335	55,992	59,859	65,396	68,556	72,842	79,108	81,224
Railroad retirement/pension fund	2,213	2,103	2,220	2,326	2,391	2,292	2,371	2,449	2,367
Railroad social security equivalent account	1,391	1,395	1,414	1,417	1,407	1,387	1,428	1,508	1,414
Total ¹	234,646	255,062	273,028	305,093	332,859	353,891	370,526	385,491	396,939
Unemployment insurance:									
Trust funds	25,758	24,098	25,575	24,584	22,011	21,635	20,922	23,410	26,556
Total	25,758	24,098	25,575	24,584	22,011	21,635	20,922	23,410	26,556
Other retirement contributions:									
Employees retirement—employee contributions	4,672	4,645	4,613	4,537	4,428	4,405	4,459	4,683	4,709
Contributions for non-Federal employees	87	96	102	122	119	117	108	105	96
Total	4,759	4,742	4,715	4,658	4,546	4,522	4,568	4,788	4,805
Total social insurance taxes and contributions ¹	265,163	283,901	303,318	334,335	359,416	380,047	396,016	413,689	428,300
Excise Taxes									
Federal funds:									
Alcohol	5,562	5,828	5,971	5,709	5,661	5,695	7,364	8,011	7,583
Tobacco	4,779	4,589	4,763	4,616	4,378	4,081	4,706	5,049	5,875
Crude oil windfall profit	6,348	2,251	.....	.....	.....	.....	.....	.....	.....
Telephone	2,147	2,339	2,522	2,610	2,791	2,995	3,094	3,146	3,320
Ozone depleting chemicals/products .....	.....	.....	.....	.....	.....	360	562	637	854
Transportation fuels .....	.....	.....	.....	.....	.....	.....	2,780	3,512	3,340
Other	261	1,046	1,588	3,250	317	2,460	-231	1,481	3,550
Total	19,097	16,053	14,844	16,185	13,147	15,591	18,275	21,836	24,522
Trust funds:									
Highway	13,015	13,363	13,032	14,114	15,628	13,867	16,979	16,733	18,039
Airport and airway	2,851	2,736	3,060	3,189	3,664	3,700	4,910	4,645	3,262
Black lung disability	581	547	572	594	563	665	652	626	634
Inland waterway	40	40	48	48	47	63	60	70	79
Hazardous substance superfund	273	15	635	698	883	818	810	818	826
Post-closure liability (hazardous waste)	7	-*	-1	-9	-1	-1	.....	.....	.....
Oil spill liability .....	.....	.....	.....	.....	.....	143	254	295	229
Aquatic resources	126	165	194	208	187	218	260	271	276
Leaking underground storage tank .....	.....	.....	73	125	168	122	123	157	153
Vaccine injury compensation .....	.....	.....	.....	74	99	159	81	118	38
Total	16,894	16,866	17,613	19,042	21,239	19,754	24,127	23,733	23,535
Total excise taxes	35,992	32,919	32,457	35,227	34,386	35,345	42,402	45,569	48,057

See footnotes at end of table.

Table 2.4—COMPOSITION OF SOCIAL INSURANCE TAXES AND CONTRIBUTIONS AND OF EXCISE TAXES: 1940–2002—Continued

(in millions of dollars)

	1994	1995	1996	1997 estimate	1998 estimate	1999 estimate	2000 estimate	2001 estimate	2002 estimate
Social Insurance									
Employment taxes and contributions:									
Old-age and survivors insurance (Off-Budget)	302,607	284,091	311,869	334,139	349,435	366,905	382,988	399,730	418,751
Disability insurance (Off-Budget)	32,419	66,988	55,623	54,764	55,509	58,291	63,908	67,887	71,114
Hospital insurance	90,062	96,024	104,997	109,180	114,167	119,975	126,291	132,381	138,908
Railroad retirement/pension fund	2,323	2,424	2,362	2,384	2,375	2,365	2,353	2,338	2,321
Railroad social security equivalent account	1,399	1,518	1,510	1,496	1,486	1,486	1,483	1,480	1,477
Total ¹	428,810	451,045	476,361	501,963	522,972	549,022	577,023	603,816	632,571
Unemployment insurance:									
Trust funds	28,004	28,878	28,584	29,465	30,539	31,806	32,826	33,697	35,841
Total	28,004	28,878	28,584	29,465	30,539	31,806	32,826	33,697	35,841
Other retirement contributions:									
Employees retirement—employee contributions	4,563	4,461	4,389	4,266	4,206	4,340	4,490	4,597	4,616
Contributions for non-Federal employees	98	89	80	72	66	61	56	51	47
Total	4,661	4,550	4,469	4,338	4,272	4,401	4,546	4,648	4,663
Total social insurance taxes and contributions ¹	461,475	484,473	509,414	535,766	557,783	585,229	614,395	642,161	673,075
Excise Taxes									
Federal funds:									
Alcohol	7,539	7,216	7,220	7,171	7,119	7,058	6,996	6,933	6,875
Tobacco	5,691	5,878	5,795	5,694	5,661	5,626	5,594	5,563	5,535
Telephone	3,526	3,794	4,234	4,485	4,746	5,007	5,276	5,576	5,901
Ozone depleting chemicals/products	761	616	320	113	47	25	9	.....	.....
Transportation fuels	9,402	8,491	7,468	7,669	7,835	8,025	7,856	8,054	8,209
Aviation user fees .....	.....	.....	.....	.....	300	8,904	8,862	9,099	9,342
Other	4,307	946	410	1,036	1,969	1,950	1,881	1,721	1,717
Total	31,226	26,941	25,447	26,168	27,677	36,595	36,474	36,946	37,579
Trust funds:									
Highway	16,668	22,611	24,651	24,882	24,715	25,317	25,829	26,570	27,061
Airport and airway	5,189	5,534	2,369	4,823	6,391	.....	.....	.....	.....
Black lung disability	567	608	614	604	613	626	639	652	665
Inland waterway	88	103	108	117	121	125	130	135	140
Hazardous substance superfund	807	867	313	147	881	900	915	929	943
Oil spill liability	48	211	34	34	296	299	303	306	309
Aquatic resources	301	306	315	324	331	338	345	353	360
Leaking underground storage tank	152	165	48	23	162	171	174	178	181
Vaccine injury compensation	179	138	115	125	52	125	125	125	125
Total	23,999	30,543	28,567	31,079	33,562	27,901	28,460	29,248	29,784
Total excise taxes	55,225	57,484	54,014	57,247	61,239	64,496	64,934	66,194	67,363

* \$500 thousand or less.

¹ On-budget and off-budget.

Note: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.