

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$7,356	\$9,361	\$1,880	47	\$2,393	22	\$1.29	7
1982	\$7,494	\$9,933	\$1,910	47	\$2,532	23	\$1.30	7
1983	\$7,415	\$10,813	\$1,886	44	\$2,750	23	\$1.29	10
1984	\$8,259	\$11,444	\$2,092	43	\$2,899	26	\$1.29	9
1985	\$9,142	\$12,469	\$2,304	42	\$3,143	22	\$1.28	12
1986	\$9,377	\$13,097	\$2,352	39	\$3,285	25	\$1.31	13
1987	\$10,280	\$13,927	\$2,564	40	\$3,474	20	\$1.36	9
1988	\$10,866	\$14,354	\$2,702	40	\$3,569	19	\$1.36	9
1989	\$11,903	\$15,131	\$2,955	39	\$3,756	17	\$1.33	11
1990	\$12,440	\$17,358	\$3,075	41	\$4,291	12	\$1.41	6
1991	\$13,111	\$18,671	\$3,208	40	\$4,569	14	\$1.37	7
1992	\$13,708	\$20,550	\$3,311	39	\$4,963	14	\$1.39	7
1993	\$14,631	\$21,227	\$3,484	41	\$5,055	14	\$1.35	10
1994	\$16,039	\$22,160	\$3,775	40	\$5,216	14	\$1.34	10
1995	\$17,258	\$22,795	\$4,025	39	\$5,316	13	\$1.31	8
1996	\$18,191	\$23,548	\$4,208	40	\$5,448	14	\$1.33	9
1997	\$19,282	\$24,650	\$4,424	40	\$5,655	14	\$1.37	8
1998	\$20,379	\$25,347	\$4,636	41	\$5,767	15	\$1.39	8
1999	\$21,260	\$26,904	\$4,806	42	\$6,082	11	\$1.43	9
2000	\$22,496	\$29,250	\$5,059	43	\$6,578	8	\$1.50	7
2001	\$22,211	\$31,735	\$4,977	46	\$7,111	10	\$1.54	7
2002	\$21,201	\$34,292	\$4,738	42	\$7,663	9	\$1.58	7
2003	\$20,493	\$36,871	\$4,564	41	\$8,211	9	\$1.65	6
2004	\$21,554	\$39,047	\$4,777	41	\$8,654	9	\$1.67	5
2005	\$24,675	\$42,061	\$5,434	42	\$9,263	9	\$1.66	7

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,839	\$2,073	\$1,880	1	\$4,977	1	\$1.10	18
1982	\$2,063	\$1,937	\$1,910	1	\$4,384	1	\$0.85	41
1983	\$2,063	\$2,060	\$1,886	1	\$4,303	2	\$0.78	45
1984	\$2,193	\$2,321	\$2,092	1	\$4,574	1	\$0.91	36
1985	\$2,300	\$2,531	\$2,304	1	\$4,795	1	\$0.97	33
1986	\$2,159	\$2,719	\$2,352	3	\$5,023	1	\$1.13	23
1987	\$2,254	\$2,846	\$2,564	4	\$5,265	2	\$1.24	16
1988	\$2,295	\$2,664	\$2,702	7	\$4,921	4	\$1.16	22
1989	\$2,638	\$3,160	\$2,955	3	\$5,789	1	\$1.21	20
1990	\$2,871	\$3,280	\$3,075	3	\$5,945	1	\$1.11	23
1991	\$2,927	\$3,752	\$3,208	3	\$6,629	1	\$1.18	20
1992	\$2,937	\$4,124	\$3,311	3	\$7,060	1	\$1.26	14
1993	\$3,085	\$4,632	\$3,484	6	\$7,762	1	\$1.38	8
1994	\$3,311	\$4,497	\$3,775	6	\$7,466	1	\$1.30	12
1995	\$3,410	\$4,230	\$4,025	8	\$7,002	3	\$1.21	17
1996	\$3,520	\$4,378	\$4,208	9	\$7,206	3	\$1.27	15
1997	\$3,711	\$4,644	\$4,424	13	\$7,590	2	\$1.34	10
1998	\$3,890	\$4,769	\$4,636	17	\$7,714	3	\$1.36	11
1999	\$3,987	\$5,291	\$4,806	18	\$8,485	1	\$1.48	6
2000	\$4,306	\$5,963	\$5,059	17	\$9,513	1	\$1.57	5
2001	\$4,374	\$6,417	\$4,977	16	\$10,169	1	\$1.57	6
2002	\$4,229	\$7,562	\$4,738	16	\$11,844	1	\$1.74	4
2003	\$4,077	\$7,944	\$4,564	16	\$12,298	1	\$1.79	3
2004	\$4,226	\$8,445	\$4,777	18	\$12,902	1	\$1.84	2
2005	\$4,830	\$9,230	\$5,434	18	\$13,950	1	\$1.84	3

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$6,504	\$7,014	\$2,333	33	\$2,516	18	\$1.14	15
1982	\$6,631	\$7,728	\$2,311	34	\$2,693	15	\$1.19	14
1983	\$6,551	\$8,171	\$2,221	34	\$2,771	22	\$1.14	19
1984	\$7,544	\$9,175	\$2,479	28	\$3,016	17	\$1.18	17
1985	\$8,653	\$10,039	\$2,743	26	\$3,183	20	\$1.13	19
1986	\$9,376	\$11,403	\$2,861	26	\$3,480	16	\$1.18	19
1987	\$10,508	\$12,561	\$3,086	29	\$3,689	13	\$1.25	13
1988	\$11,175	\$12,248	\$3,183	30	\$3,489	22	\$1.18	21
1989	\$12,047	\$13,510	\$3,346	35	\$3,752	18	\$1.22	17
1990	\$12,410	\$15,154	\$3,383	34	\$4,131	14	\$1.29	13
1991	\$12,892	\$15,618	\$3,426	35	\$4,151	29	\$1.20	19
1992	\$13,425	\$16,767	\$3,457	35	\$4,317	32	\$1.17	19
1993	\$14,730	\$18,618	\$3,657	36	\$4,622	29	\$1.20	19
1994	\$16,802	\$18,809	\$4,000	35	\$4,478	35	\$1.11	20
1995	\$18,666	\$20,906	\$4,256	35	\$4,767	30	\$1.13	21
1996	\$20,793	\$21,951	\$4,571	35	\$4,826	29	\$1.11	21
1997	\$23,054	\$22,282	\$4,906	35	\$4,741	32	\$1.08	22
1998	\$25,491	\$24,120	\$5,259	35	\$4,977	31	\$1.10	23
1999	\$27,402	\$27,075	\$5,493	33	\$5,427	27	\$1.16	21
2000	\$30,259	\$29,282	\$5,897	33	\$5,707	26	\$1.17	21
2001	\$29,838	\$30,416	\$5,665	34	\$5,775	32	\$1.14	24
2002	\$28,315	\$34,761	\$5,235	37	\$6,426	29	\$1.20	23
2003	\$27,781	\$37,801	\$5,007	38	\$6,813	26	\$1.22	21
2004	\$30,521	\$41,979	\$5,350	35	\$7,359	24	\$1.23	20
2005	\$35,988	\$44,639	\$6,099	31	\$7,564	25	\$1.19	21

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

## Arkansas

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

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$4,039	\$4,900	\$1,764	49	\$2,139	37	\$1.25	8
1982	\$4,138	\$5,273	\$1,804	49	\$2,299	33	\$1.28	9
1983	\$4,052	\$6,095	\$1,759	49	\$2,647	27	\$1.37	7
1984	\$4,516	\$6,088	\$1,950	49	\$2,628	34	\$1.28	10
1985	\$4,912	\$6,873	\$2,112	49	\$2,956	31	\$1.35	10
1986	\$5,040	\$7,179	\$2,162	48	\$3,080	29	\$1.38	9
1987	\$5,490	\$7,316	\$2,346	48	\$3,127	32	\$1.37	8
1988	\$5,834	\$7,485	\$2,490	48	\$3,195	35	\$1.34	12
1989	\$6,293	\$7,987	\$2,683	48	\$3,405	34	\$1.34	10
1990	\$6,540	\$8,375	\$2,778	48	\$3,558	36	\$1.32	11
1991	\$6,901	\$9,166	\$2,904	48	\$3,857	35	\$1.29	11
1992	\$7,330	\$10,124	\$3,044	48	\$4,205	35	\$1.28	13
1993	\$7,915	\$10,893	\$3,236	48	\$4,453	32	\$1.29	14
1994	\$8,808	\$11,308	\$3,545	48	\$4,551	30	\$1.25	16
1995	\$9,550	\$11,768	\$3,782	45	\$4,660	32	\$1.22	16
1996	\$10,121	\$12,164	\$3,949	47	\$4,746	30	\$1.24	17
1997	\$10,600	\$12,593	\$4,087	48	\$4,855	30	\$1.29	15
1998	\$11,289	\$13,041	\$4,309	47	\$4,978	30	\$1.31	14
1999	\$11,788	\$13,706	\$4,456	47	\$5,181	33	\$1.33	13
2000	\$12,539	\$14,847	\$4,693	47	\$5,557	29	\$1.39	13
2001	\$12,402	\$16,659	\$4,613	48	\$6,197	24	\$1.46	11
2002	\$11,944	\$18,372	\$4,420	48	\$6,798	21	\$1.51	9
2003	\$11,638	\$18,340	\$4,280	48	\$6,744	28	\$1.43	14
2004	\$12,223	\$19,489	\$4,459	47	\$7,110	28	\$1.45	13
2005	\$13,926	\$20,387	\$5,030	47	\$7,364	30	\$1.41	14

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

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## California

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

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	69,956	69,416	2,896	7	2,873	11	1.04	26
1982	72,100	77,501	2,921	7	3,139	8	1.08	21
1983	71,008	86,364	2,815	8	3,424	10	1.08	23
1984	80,129	91,713	3,115	8	3,565	9	1.08	23
1985	89,735	97,814	3,413	7	3,720	11	1.03	27
1986	95,626	100,860	3,550	9	3,744	12	0.99	30
1987	108,831	100,753	3,942	8	3,649	14	0.94	35
1988	117,924	102,366	4,168	9	3,618	17	0.91	39
1989	129,221	109,125	4,451	9	3,759	16	0.90	42
1990	135,497	117,636	4,551	10	3,951	22	0.89	39
1991	137,071	128,639	4,517	12	4,240	23	0.89	39
1992	137,581	141,913	4,460	13	4,600	21	0.93	37
1993	143,298	149,383	4,593	13	4,788	21	0.95	33
1994	152,768	153,952	4,860	16	4,898	23	0.98	32
1995	163,140	153,831	5,156	15	4,861	27	0.94	38
1996	177,479	156,075	5,557	14	4,887	27	0.93	38
1997	195,099	160,884	6,027	14	4,970	26	0.92	37
1998	213,694	161,909	6,503	13	4,927	32	0.90	39
1999	235,772	168,676	7,065	11	5,055	34	0.87	41
2000	276,393	175,967	8,158	7	5,194	35	0.81	44
2001	265,608	188,758	7,718	9	5,485	36	0.82	42
2002	241,625	206,417	6,922	10	5,914	37	0.82	42
2003	233,626	219,706	6,608	11	6,214	37	0.79	43
2004	250,373	232,387	7,004	11	6,501	34	0.78	43
2005	289,627	242,023	8,028	9	6,709	38	0.78	43

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

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$8,222	\$7,481	\$2,776	12	\$2,526	16	\$0.94	34
1982	\$8,693	\$7,960	\$2,859	11	\$2,618	18	\$0.90	37
1983	\$8,371	\$8,902	\$2,687	12	\$2,857	17	\$0.91	33
1984	\$9,215	\$9,165	\$2,915	12	\$2,899	25	\$0.91	35
1985	\$10,004	\$9,796	\$3,127	12	\$3,062	24	\$0.91	38
1986	\$10,158	\$11,496	\$3,145	17	\$3,559	14	\$1.06	27
1987	\$10,933	\$12,301	\$3,359	20	\$3,779	12	\$1.15	21
1988	\$11,366	\$0	\$3,485	20	\$3,977	10	\$1.19	20
1989	\$12,395	\$14,163	\$3,788	20	\$4,328	10	\$1.21	19
1990	\$13,083	\$14,800	\$3,965	19	\$4,485	10	\$1.16	20
1991	\$13,938	\$16,651	\$4,139	17	\$4,945	10	\$1.15	22
1992	\$14,828	\$17,333	\$4,275	16	\$4,997	13	\$1.06	26
1993	\$16,390	\$18,317	\$4,573	15	\$5,110	12	\$1.02	28
1994	\$18,343	\$18,950	\$4,962	12	\$5,126	15	\$1.00	30
1995	\$19,947	\$19,062	\$5,248	13	\$5,015	24	\$0.95	34
1996	\$21,898	\$20,011	\$5,620	13	\$5,135	22	\$0.96	35
1997	\$24,300	\$19,629	\$6,084	12	\$4,915	28	\$0.91	39
1998	\$27,397	\$21,043	\$6,695	10	\$5,142	26	\$0.91	37
1999	\$30,048	\$21,940	\$7,157	10	\$5,225	31	\$0.88	38
2000	\$34,663	\$22,929	\$8,057	8	\$5,330	32	\$0.84	42
2001	\$34,320	\$24,377	\$7,794	8	\$5,536	35	\$0.82	41
2002	\$31,215	\$26,230	\$6,964	9	\$5,852	38	\$0.80	44
2003	\$29,326	\$28,874	\$6,467	15	\$6,368	32	\$0.84	39
2004	\$30,894	\$30,060	\$6,738	15	\$6,556	33	\$0.83	40
2005	\$35,880	\$31,173	\$7,721	15	\$6,708	39	\$0.81	41

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## Connecticut

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

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$10,713	\$10,411	\$3,429	2	\$3,332	6	\$1.01	29
1982	\$11,070	\$12,306	\$3,530	2	\$3,924	3	\$1.10	18
1983	\$10,887	\$12,105	\$3,449	2	\$3,835	7	\$0.96	30
1984	\$12,105	\$12,791	\$3,812	2	\$4,028	7	\$0.98	29
1985	\$13,511	\$13,452	\$4,228	2	\$4,209	7	\$0.92	37
1986	\$14,605	\$13,491	\$4,539	1	\$4,192	8	\$0.84	44
1987	\$16,896	\$13,600	\$5,213	1	\$4,196	8	\$0.81	45
1988	\$18,178	\$13,770	\$5,566	1	\$4,216	8	\$0.79	46
1989	\$19,468	\$15,817	\$5,934	1	\$4,821	6	\$0.86	43
1990	\$19,537	\$14,782	\$5,939	1	\$4,493	9	\$0.78	45
1991	\$19,624	\$16,561	\$5,946	1	\$5,018	9	\$0.79	45
1992	\$20,281	\$16,062	\$6,143	1	\$4,865	15	\$0.68	49
1993	\$21,632	\$16,550	\$6,541	1	\$5,004	17	\$0.66	49
1994	\$23,075	\$16,366	\$6,962	1	\$4,938	21	\$0.67	50
1995	\$24,939	\$17,505	\$7,507	1	\$5,269	16	\$0.68	50
1996	\$27,112	\$18,142	\$8,133	1	\$5,442	15	\$0.69	49
1997	\$30,143	\$18,124	\$9,008	1	\$5,416	17	\$0.67	50
1998	\$33,220	\$19,437	\$9,883	1	\$5,782	14	\$0.70	50
1999	\$34,676	\$19,644	\$10,256	1	\$5,810	17	\$0.70	49
2000	\$38,828	\$19,527	\$11,400	1	\$5,733	25	\$0.66	50
2001	\$38,981	\$22,760	\$11,371	1	\$6,639	15	\$0.67	49
2002	\$35,432	\$25,388	\$10,265	1	\$7,355	15	\$0.67	49
2003	\$33,499	\$28,595	\$9,636	1	\$8,226	8	\$0.69	46
2004	\$35,296	\$30,304	\$10,110	1	\$8,681	8	\$0.70	46
2005	\$40,314	\$30,774	\$11,522	1	\$8,795	13	\$0.69	48

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,693	\$1,500	\$2,842	10	\$2,517	17	\$0.91	39
1982	\$1,729	\$1,544	\$2,889	9	\$2,580	21	\$0.87	38
1983	\$1,679	\$1,569	\$2,780	9	\$2,598	29	\$0.78	44
1984	\$1,855	\$1,635	\$3,041	9	\$2,680	32	\$0.80	46
1985	\$2,051	\$1,723	\$3,327	10	\$2,794	36	\$0.77	47
1986	\$2,190	\$1,786	\$3,503	10	\$2,857	42	\$0.74	46
1987	\$2,453	\$1,822	\$3,866	10	\$2,871	39	\$0.76	46
1988	\$2,629	\$2,088	\$4,077	10	\$3,237	31	\$0.84	43
1989	\$2,907	\$2,140	\$4,434	10	\$3,264	41	\$0.80	46
1990	\$3,035	\$2,198	\$4,552	9	\$3,297	42	\$0.75	47
1991	\$3,205	\$2,457	\$4,716	7	\$3,615	43	\$0.73	49
1992	\$3,313	\$2,741	\$4,787	8	\$3,961	41	\$0.73	47
1993	\$3,406	\$2,866	\$4,842	10	\$4,074	41	\$0.76	45
1994	\$3,644	\$2,995	\$5,099	11	\$4,190	40	\$0.80	43
1995	\$3,913	\$3,310	\$5,385	10	\$4,555	34	\$0.85	41
1996	\$4,258	\$3,408	\$5,769	10	\$4,617	36	\$0.85	42
1997	\$4,693	\$3,470	\$6,267	10	\$4,634	36	\$0.84	43
1998	\$5,081	\$3,556	\$6,682	11	\$4,677	38	\$0.85	43
1999	\$5,223	\$3,816	\$6,765	15	\$4,943	35	\$0.89	37
2000	\$5,825	\$3,962	\$7,434	14	\$5,056	39	\$0.88	38
2001	\$5,762	\$4,248	\$7,265	15	\$5,355	40	\$0.85	40
2002	\$5,530	\$4,766	\$6,886	13	\$5,935	35	\$0.83	40
2003	\$5,392	\$5,061	\$6,624	9	\$6,217	36	\$0.79	44
2004	\$5,736	\$5,253	\$6,947	12	\$6,361	39	\$0.77	44
2005	\$6,622	\$5,495	\$7,898	13	\$6,553	41	\$0.77	44

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.



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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$25,871	\$26,385	\$2,562	17	\$2,613	13	\$1.11	16
1982	\$27,160	\$29,368	\$2,611	18	\$2,823	12	\$1.14	16
1983	\$27,372	\$32,577	\$2,563	17	\$3,050	12	\$1.11	20
1984	\$31,183	\$33,223	\$2,843	16	\$3,029	16	\$1.05	26
1985	\$35,150	\$37,384	\$3,118	13	\$3,316	15	\$1.07	23
1986	\$38,664	\$39,537	\$3,336	12	\$3,412	18	\$1.01	29
1987	\$43,322	\$41,398	\$3,636	12	\$3,474	19	\$1.04	29
1988	\$46,856	\$42,997	\$3,832	13	\$3,516	20	\$1.02	29
1989	\$52,360	\$46,871	\$4,171	13	\$3,733	20	\$1.03	30
1990	\$54,358	\$51,587	\$4,203	15	\$3,988	19	\$1.06	30
1991	\$55,369	\$56,933	\$4,168	16	\$4,285	18	\$1.07	26
1992	\$57,299	\$63,446	\$4,219	17	\$4,672	19	\$1.08	24
1993	\$62,031	\$69,389	\$4,476	17	\$5,007	16	\$1.10	23
1994	\$68,042	\$70,153	\$4,805	18	\$4,954	18	\$1.06	25
1995	\$73,690	\$75,000	\$5,095	17	\$5,186	19	\$1.07	24
1996	\$81,237	\$79,614	\$5,498	15	\$5,389	16	\$1.08	23
1997	\$89,537	\$82,645	\$5,928	15	\$5,472	15	\$1.07	23
1998	\$97,709	\$83,708	\$6,340	16	\$5,432	22	\$1.05	27
1999	\$103,168	\$87,716	\$6,575	16	\$5,590	20	\$1.06	28
2000	\$113,345	\$92,882	\$7,094	16	\$5,813	23	\$1.08	26
2001	\$112,232	\$100,096	\$6,894	17	\$6,149	27	\$1.04	31
2002	\$106,278	\$104,826	\$6,402	18	\$6,315	32	\$0.99	33
2003	\$101,650	\$113,341	\$6,012	18	\$6,704	29	\$1.00	32
2004	\$113,842	\$121,934	\$6,592	16	\$7,060	29	\$0.96	34
2005	\$135,146	\$134,544	\$7,649	16	\$7,615	23	\$0.97	34

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)	State Rank (1 is highest)	
1981	\$11,392	\$12,197	\$2,054	38	\$2,199	33	\$1.08	21
1982	\$11,957	\$13,234	\$2,124	37	\$2,351	31	\$1.07	24
1983	\$12,118	\$14,802	\$2,123	36	\$2,593	31	\$1.05	26
1984	\$13,819	\$15,914	\$2,379	34	\$2,740	30	\$1.04	27
1985	\$15,770	\$17,546	\$2,659	29	\$2,958	30	\$1.01	28
1986	\$16,993	\$18,506	\$2,807	29	\$3,057	31	\$0.98	31
1987	\$19,199	\$19,166	\$3,108	27	\$3,103	34	\$0.99	31
1988	\$20,589	\$18,451	\$3,274	26	\$2,934	43	\$0.92	38
1989	\$22,307	\$20,149	\$3,492	29	\$3,155	42	\$0.94	36
1990	\$23,288	\$21,218	\$3,590	29	\$3,271	43	\$0.91	37
1991	\$24,282	\$24,015	\$3,669	29	\$3,629	42	\$0.92	37
1992	\$25,432	\$28,673	\$3,753	31	\$4,231	33	\$1.00	32
1993	\$27,783	\$30,377	\$4,005	29	\$4,378	35	\$0.98	32
1994	\$30,885	\$32,020	\$4,342	28	\$4,502	34	\$0.99	31
1995	\$33,727	\$33,414	\$4,629	26	\$4,586	33	\$0.96	33
1996	\$36,919	\$34,857	\$4,950	24	\$4,674	34	\$0.97	32
1997	\$40,237	\$35,930	\$5,267	23	\$4,703	33	\$0.97	32
1998	\$44,335	\$37,213	\$5,670	24	\$4,759	37	\$0.97	33
1999	\$47,227	\$39,415	\$5,903	24	\$4,927	37	\$0.98	33
2000	\$51,779	\$42,525	\$6,326	25	\$5,196	34	\$1.00	33
2001	\$51,376	\$47,376	\$6,134	25	\$5,656	34	\$1.02	33
2002	\$48,105	\$51,336	\$5,623	26	\$6,001	34	\$1.02	31
2003	\$45,863	\$51,910	\$5,264	29	\$5,958	42	\$0.98	34
2004	\$48,708	\$55,153	\$5,480	28	\$6,205	41	\$0.98	33
2005	\$55,952	\$59,846	\$6,160	29	\$6,589	40	\$1.01	32

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

## Hawaii

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

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,545	\$3,811	\$2,610	16	\$3,908	2	\$1.54	3
1982	\$2,576	\$3,505	\$2,602	19	\$3,541	6	\$1.35	6
1983	\$2,538	\$4,054	\$2,518	19	\$4,022	4	\$1.46	5
1984	\$2,772	\$4,232	\$2,706	21	\$4,132	5	\$1.46	4
1985	\$3,031	\$4,568	\$2,923	23	\$4,406	6	\$1.46	6
1986	\$3,247	\$4,643	\$3,096	19	\$4,427	5	\$1.37	11
1987	\$3,696	\$4,759	\$3,474	17	\$4,473	6	\$1.31	12
1988	\$4,032	\$4,957	\$3,744	16	\$4,603	5	\$1.27	14
1989	\$4,637	\$5,571	\$4,251	12	\$5,107	5	\$1.25	15
1990	\$5,157	\$5,634	\$4,651	8	\$5,081	5	\$1.10	24
1991	\$5,288	\$6,198	\$4,675	9	\$5,480	5	\$1.11	23
1992	\$5,301	\$6,636	\$4,597	11	\$5,755	5	\$1.13	21
1993	\$5,553	\$7,283	\$4,749	12	\$6,229	5	\$1.22	17
1994	\$5,810	\$7,644	\$4,908	14	\$6,457	5	\$1.29	13
1995	\$5,940	\$7,450	\$4,973	19	\$6,237	5	\$1.26	15
1996	\$6,062	\$7,990	\$5,043	23	\$6,647	5	\$1.38	7
1997	\$6,315	\$8,159	\$5,221	27	\$6,745	5	\$1.41	7
1998	\$6,488	\$8,449	\$5,342	32	\$6,958	5	\$1.47	6
1999	\$6,705	\$8,660	\$5,534	32	\$7,148	5	\$1.48	7
2000	\$7,314	\$9,036	\$6,036	30	\$7,458	6	\$1.46	8
2001	\$7,117	\$9,729	\$5,838	30	\$7,981	6	\$1.49	9
2002	\$6,847	\$10,475	\$5,565	27	\$8,514	6	\$1.50	10
2003	\$6,879	\$11,269	\$5,536	24	\$9,069	5	\$1.49	12
2004	\$7,362	\$12,187	\$5,862	21	\$9,704	5	\$1.51	10
2005	\$8,519	\$12,699	\$6,709	20	\$10,001	6	\$1.44	12

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,915	\$1,974	\$1,998	39	\$2,059	40	\$1.08	22
1982	\$1,886	\$2,176	\$1,943	46	\$2,241	37	\$1.17	15
1983	\$1,824	\$2,399	\$1,861	47	\$2,448	35	\$1.19	14
1984	\$2,023	\$2,496	\$2,046	46	\$2,525	39	\$1.18	18
1985	\$2,182	\$2,869	\$2,197	46	\$2,889	33	\$1.27	13
1986	\$2,208	\$3,005	\$2,228	47	\$3,032	32	\$1.31	12
1987	\$2,395	\$3,164	\$2,428	46	\$3,208	27	\$1.36	10
1988	\$2,569	\$3,407	\$2,606	44	\$3,457	24	\$1.39	8
1989	\$2,865	\$3,776	\$2,888	44	\$3,806	15	\$1.39	6
1990	\$3,071	\$3,823	\$3,047	42	\$3,793	28	\$1.28	14
1991	\$3,266	\$4,322	\$3,159	43	\$4,180	26	\$1.29	13
1992	\$3,509	\$4,741	\$3,297	41	\$4,455	28	\$1.25	15
1993	\$3,885	\$4,871	\$3,533	39	\$4,430	34	\$1.17	20
1994	\$4,320	\$4,958	\$3,803	39	\$4,364	36	\$1.12	19
1995	\$4,679	\$5,301	\$4,001	40	\$4,534	36	\$1.14	20
1996	\$5,036	\$5,489	\$4,208	39	\$4,587	37	\$1.15	19
1997	\$5,356	\$5,591	\$4,383	41	\$4,575	38	\$1.16	19
1998	\$5,656	\$5,978	\$4,538	44	\$4,796	36	\$1.22	19
1999	\$6,146	\$6,207	\$4,840	40	\$4,888	38	\$1.19	19
2000	\$6,955	\$7,012	\$5,376	38	\$5,420	31	\$1.22	19
2001	\$6,688	\$7,541	\$5,082	39	\$5,730	33	\$1.25	17
2002	\$6,248	\$8,378	\$4,668	44	\$6,259	33	\$1.32	16
2003	\$6,138	\$8,654	\$4,508	44	\$6,356	33	\$1.28	19
2004	\$6,620	\$8,968	\$4,771	42	\$6,462	36	\$1.23	21
2005	\$7,728	\$9,598	\$5,440	41	\$6,756	36	\$1.21	20

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$33,134	\$22,620	\$2,897	6	\$1,978	45	\$0.71	50
1982	\$33,280	\$23,616	\$2,912	8	\$2,066	45	\$0.70	48
1983	\$31,461	\$25,983	\$2,757	11	\$2,277	46	\$0.68	49
1984	\$34,497	\$25,506	\$3,023	10	\$2,235	48	\$0.66	49
1985	\$37,411	\$28,405	\$3,281	11	\$2,491	47	\$0.69	49
1986	\$38,753	\$30,149	\$3,402	11	\$2,647	46	\$0.70	48
1987	\$43,385	\$30,947	\$3,809	11	\$2,717	45	\$0.73	48
1988	\$45,811	\$31,962	\$4,022	11	\$2,806	46	\$0.74	48
1989	\$49,502	\$34,543	\$4,340	11	\$3,029	46	\$0.75	48
1990	\$51,178	\$37,162	\$4,473	11	\$3,248	45	\$0.74	49
1991	\$52,382	\$40,942	\$4,539	11	\$3,548	45	\$0.73	48
1992	\$54,081	\$44,808	\$4,637	10	\$3,842	45	\$0.72	48
1993	\$57,897	\$47,801	\$4,915	8	\$4,058	42	\$0.73	46
1994	\$63,608	\$49,049	\$5,351	8	\$4,126	42	\$0.74	46
1995	\$68,103	\$50,889	\$5,683	7	\$4,246	43	\$0.74	47
1996	\$73,018	\$51,586	\$6,045	6	\$4,271	45	\$0.75	48
1997	\$79,145	\$52,874	\$6,506	8	\$4,346	43	\$0.77	46
1998	\$85,867	\$54,443	\$7,009	6	\$4,444	43	\$0.78	46
1999	\$89,432	\$56,646	\$7,249	8	\$4,591	43	\$0.79	46
2000	\$97,366	\$60,046	\$7,839	10	\$4,834	43	\$0.81	45
2001	\$94,677	\$65,144	\$7,572	11	\$5,210	44	\$0.80	46
2002	\$87,718	\$70,276	\$6,974	8	\$5,587	43	\$0.77	46
2003	\$82,935	\$73,020	\$6,563	14	\$5,779	43	\$0.73	45
2004	\$86,948	\$76,828	\$6,848	14	\$6,051	45	\$0.74	45
2005	\$99,776	\$80,778	\$7,824	14	\$6,334	45	\$0.75	45

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$13,027	\$10,223	\$2,376	31	\$1,864	49	\$0.81	46
1982	\$12,981	\$11,072	\$2,373	32	\$2,024	47	\$0.84	43
1983	\$12,345	\$12,085	\$2,263	31	\$2,215	48	\$0.83	43
1984	\$13,433	\$13,037	\$2,462	29	\$2,389	45	\$0.89	38
1985	\$14,558	\$14,375	\$2,667	28	\$2,633	44	\$0.92	36
1986	\$14,933	\$14,374	\$2,737	31	\$2,635	47	\$0.89	38
1987	\$16,451	\$14,691	\$3,009	31	\$2,687	47	\$0.91	39
1988	\$17,385	\$14,807	\$3,168	31	\$2,699	49	\$0.90	40
1989	\$19,019	\$16,069	\$3,448	30	\$2,913	49	\$0.90	41
1990	\$19,799	\$17,031	\$3,568	30	\$3,069	50	\$0.88	40
1991	\$20,504	\$19,046	\$3,660	31	\$3,400	49	\$0.88	40
1992	\$21,336	\$20,179	\$3,770	28	\$3,565	50	\$0.83	41
1993	\$23,018	\$22,351	\$4,022	27	\$3,906	47	\$0.87	40
1994	\$25,469	\$22,044	\$4,406	26	\$3,814	50	\$0.82	41
1995	\$27,077	\$23,028	\$4,639	25	\$3,945	49	\$0.84	42
1996	\$28,591	\$24,250	\$4,852	28	\$4,115	46	\$0.89	40
1997	\$30,723	\$25,398	\$5,170	30	\$4,274	44	\$0.92	38
1998	\$33,170	\$26,157	\$5,539	29	\$4,368	45	\$0.93	35
1999	\$34,297	\$27,013	\$5,684	29	\$4,477	45	\$0.94	35
2000	\$36,418	\$28,743	\$5,989	31	\$4,727	44	\$0.99	34
2001	\$35,531	\$32,198	\$5,808	31	\$5,263	43	\$1.02	34
2002	\$33,508	\$34,200	\$5,451	31	\$5,563	45	\$0.98	34
2003	\$32,330	\$35,525	\$5,229	30	\$5,746	46	\$0.95	36
2004	\$33,537	\$37,918	\$5,396	31	\$6,101	44	\$0.98	32
2005	\$38,081	\$42,347	\$6,088	32	\$6,770	35	\$1.05	30

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$7,141	\$5,031	\$2,455	26	\$1,729	50	\$0.77	48
1982	\$7,025	\$5,501	\$2,428	27	\$1,901	50	\$0.82	44
1983	\$6,521	\$6,549	\$2,268	29	\$2,278	45	\$0.91	32
1984	\$6,959	\$6,333	\$2,432	32	\$2,213	50	\$0.89	39
1985	\$7,291	\$7,645	\$2,570	34	\$2,695	41	\$1.04	24
1986	\$7,439	\$8,345	\$2,655	33	\$2,979	35	\$1.11	25
1987	\$8,209	\$8,881	\$2,960	33	\$3,202	29	\$1.14	22
1988	\$8,600	\$9,697	\$3,107	34	\$3,503	21	\$1.21	19
1989	\$9,289	\$9,871	\$3,354	34	\$3,563	28	\$1.15	23
1990	\$9,659	\$10,117	\$3,476	32	\$3,641	34	\$1.10	25
1991	\$9,999	\$10,403	\$3,579	32	\$3,724	40	\$1.02	29
1992	\$10,236	\$11,521	\$3,639	33	\$4,095	36	\$1.05	28
1993	\$10,701	\$12,249	\$3,778	34	\$4,325	36	\$1.08	26
1994	\$11,660	\$12,940	\$4,095	34	\$4,545	32	\$1.09	22
1995	\$12,401	\$13,008	\$4,331	34	\$4,543	35	\$1.06	26
1996	\$13,253	\$13,415	\$4,607	34	\$4,663	35	\$1.08	24
1997	\$14,360	\$13,542	\$4,972	34	\$4,689	34	\$1.06	24
1998	\$15,292	\$14,562	\$5,273	34	\$5,021	29	\$1.12	21
1999	\$15,835	\$15,708	\$5,434	35	\$5,391	28	\$1.18	20
2000	\$16,732	\$14,761	\$5,718	36	\$5,045	41	\$1.11	24
2001	\$16,226	\$17,420	\$5,536	37	\$5,943	31	\$1.20	21
2002	\$15,397	\$18,839	\$5,247	36	\$6,420	30	\$1.21	21
2003	\$14,943	\$17,550	\$5,082	34	\$5,969	41	\$1.04	30
2004	\$15,694	\$19,473	\$5,319	36	\$6,599	32	\$1.11	25
2005	\$17,830	\$20,345	\$6,019	37	\$6,867	32	\$1.10	24

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$6,320	\$5,596	\$2,655	15	\$2,351	25	\$0.92	37
1982	\$6,462	\$6,587	\$2,696	15	\$2,748	14	\$1.02	26
1983	\$6,150	\$7,127	\$2,550	18	\$2,955	14	\$1.02	28
1984	\$6,622	\$8,157	\$2,734	18	\$3,368	11	\$1.17	19
1985	\$7,145	\$8,638	\$2,945	21	\$3,560	12	\$1.16	18
1986	\$7,246	\$8,757	\$2,980	22	\$3,602	13	\$1.15	21
1987	\$7,934	\$8,760	\$3,249	21	\$3,587	15	\$1.14	23
1988	\$8,348	\$8,995	\$3,396	22	\$3,660	15	\$1.13	24
1989	\$9,058	\$9,223	\$3,667	23	\$3,734	19	\$1.08	26
1990	\$9,277	\$9,606	\$3,742	22	\$3,875	24	\$1.07	28
1991	\$9,642	\$10,602	\$3,865	22	\$4,250	21	\$1.07	28
1992	\$9,970	\$11,413	\$3,950	22	\$4,522	25	\$1.05	27
1993	\$10,511	\$11,959	\$4,121	24	\$4,689	27	\$1.06	27
1994	\$11,388	\$12,400	\$4,423	25	\$4,816	26	\$1.07	24
1995	\$11,947	\$12,471	\$4,602	27	\$4,804	28	\$1.05	27
1996	\$12,744	\$12,359	\$4,880	26	\$4,733	31	\$1.03	28
1997	\$13,845	\$12,647	\$5,264	25	\$4,809	31	\$1.02	27
1998	\$14,844	\$13,453	\$5,592	26	\$5,068	28	\$1.07	24
1999	\$15,424	\$14,520	\$5,768	27	\$5,430	26	\$1.12	24
2000	\$16,664	\$14,282	\$6,197	26	\$5,311	33	\$1.07	30
2001	\$16,255	\$16,713	\$6,020	26	\$6,190	25	\$1.15	23
2002	\$15,250	\$17,496	\$5,624	25	\$6,452	28	\$1.12	24
2003	\$14,655	\$18,208	\$5,380	26	\$6,684	30	\$1.10	25
2004	\$15,268	\$19,131	\$5,581	27	\$6,994	30	\$1.11	24
2005	\$17,434	\$20,492	\$6,350	27	\$7,463	28	\$1.12	22

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.



## Kentucky

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

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$7,119	\$7,430	\$1,942	45	\$2,026	43	\$1.06	23
1982	\$7,342	\$8,034	\$1,995	42	\$2,183	41	\$1.07	23
1983	\$7,017	\$8,852	\$1,901	43	\$2,398	40	\$1.11	21
1984	\$7,672	\$9,369	\$2,076	44	\$2,535	38	\$1.13	20
1985	\$8,236	\$9,722	\$2,229	45	\$2,631	45	\$1.11	21
1986	\$8,421	\$12,516	\$2,282	44	\$3,392	19	\$1.41	7
1987	\$9,261	\$10,367	\$2,513	43	\$2,814	42	\$1.14	24
1988	\$9,720	\$10,686	\$2,641	43	\$2,903	44	\$1.14	23
1989	\$10,704	\$12,443	\$2,910	42	\$3,383	35	\$1.21	18
1990	\$11,145	\$13,711	\$3,020	44	\$3,716	32	\$1.25	16
1991	\$11,602	\$15,447	\$3,123	44	\$4,158	28	\$1.28	14
1992	\$12,075	\$15,809	\$3,216	43	\$4,210	34	\$1.20	18
1993	\$12,885	\$16,878	\$3,390	42	\$4,441	33	\$1.22	18
1994	\$14,033	\$17,349	\$3,655	43	\$4,518	33	\$1.20	18
1995	\$15,004	\$19,433	\$3,869	43	\$5,011	25	\$1.28	13
1996	\$15,957	\$19,742	\$4,079	43	\$5,047	25	\$1.28	13
1997	\$17,257	\$21,245	\$4,375	43	\$5,386	20	\$1.33	12
1998	\$18,553	\$22,467	\$4,665	40	\$5,649	16	\$1.36	10
1999	\$19,359	\$22,374	\$4,828	41	\$5,580	21	\$1.32	14
2000	\$20,751	\$24,472	\$5,135	42	\$6,055	17	\$1.38	14
2001	\$20,496	\$25,873	\$5,045	41	\$6,368	21	\$1.38	14
2002	\$19,452	\$28,880	\$4,763	41	\$7,072	17	\$1.45	12
2003	\$18,673	\$31,153	\$4,545	42	\$7,583	16	\$1.52	9
2004	\$19,434	\$31,714	\$4,701	44	\$7,672	18	\$1.48	11
2005	\$22,003	\$34,653	\$5,283	45	\$8,321	18	\$1.51	9

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$10,179	\$10,401	\$2,386	30	\$2,439	20	\$1.03	27
1982	\$10,524	\$9,889	\$2,428	28	\$2,281	34	\$0.90	36
1983	\$9,836	\$10,328	\$2,243	33	\$2,355	43	\$0.88	37
1984	\$10,354	\$10,692	\$2,354	35	\$2,430	43	\$0.93	33
1985	\$10,824	\$12,042	\$2,457	37	\$2,733	39	\$1.03	26
1986	\$10,224	\$12,372	\$2,320	43	\$2,807	43	\$1.14	22
1987	\$10,604	\$11,821	\$2,432	45	\$2,711	46	\$1.13	25
1988	\$10,845	\$12,682	\$2,521	47	\$2,947	42	\$1.21	18
1989	\$11,662	\$14,544	\$2,736	47	\$3,413	33	\$1.30	13
1990	\$12,228	\$15,330	\$2,891	46	\$3,625	35	\$1.27	15
1991	\$12,941	\$16,541	\$3,048	46	\$3,896	33	\$1.22	16
1992	\$13,280	\$18,707	\$3,101	45	\$4,368	30	\$1.29	11
1993	\$14,063	\$20,488	\$3,262	47	\$4,753	23	\$1.36	9
1994	\$15,457	\$21,470	\$3,562	46	\$4,947	19	\$1.35	8
1995	\$16,508	\$22,526	\$3,777	46	\$5,154	20	\$1.35	7
1996	\$17,661	\$22,048	\$4,019	45	\$5,018	26	\$1.29	12
1997	\$19,144	\$23,451	\$4,336	44	\$5,311	22	\$1.32	14
1998	\$20,183	\$22,951	\$4,550	43	\$5,174	25	\$1.28	16
1999	\$20,162	\$24,558	\$4,525	46	\$5,512	23	\$1.38	11
2000	\$21,312	\$25,995	\$4,771	46	\$5,819	22	\$1.42	11
2001	\$21,220	\$27,864	\$4,753	47	\$6,241	23	\$1.43	13
2002	\$20,227	\$29,990	\$4,526	47	\$6,711	25	\$1.45	13
2003	\$19,242	\$31,646	\$4,297	47	\$7,066	25	\$1.49	11
2004	\$19,166	\$32,954	\$4,267	49	\$7,336	25	\$1.57	8
2005	\$20,563	\$39,628	\$4,565	49	\$8,798	12	\$1.78	4

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,186	\$2,758	\$1,931	46	\$2,437	21	\$1.30	6
1982	\$2,248	\$3,221	\$1,979	44	\$2,836	11	\$1.43	4
1983	\$2,243	\$3,076	\$1,963	41	\$2,692	25	\$1.23	13
1984	\$2,502	\$3,342	\$2,170	40	\$2,899	27	\$1.26	12
1985	\$2,765	\$3,995	\$2,381	39	\$3,441	13	\$1.38	9
1986	\$3,012	\$3,742	\$2,578	35	\$3,203	27	\$1.17	20
1987	\$3,464	\$4,109	\$2,933	34	\$3,479	18	\$1.21	17
1988	\$3,762	\$4,025	\$3,137	33	\$3,357	28	\$1.12	25
1989	\$4,118	\$4,061	\$3,387	33	\$3,340	38	\$1.05	27
1990	\$4,149	\$4,956	\$3,377	35	\$4,033	18	\$1.23	18
1991	\$4,159	\$5,647	\$3,365	36	\$4,570	13	\$1.33	10
1992	\$4,215	\$6,629	\$3,405	37	\$5,354	8	\$1.48	4
1993	\$4,460	\$6,695	\$3,593	38	\$5,393	9	\$1.42	6
1994	\$4,840	\$6,678	\$3,895	37	\$5,374	10	\$1.35	7
1995	\$5,107	\$6,649	\$4,108	37	\$5,348	12	\$1.30	9
1996	\$5,412	\$6,819	\$4,338	37	\$5,465	13	\$1.32	11
1997	\$5,910	\$7,250	\$4,715	36	\$5,785	10	\$1.33	11
1998	\$6,364	\$7,472	\$5,058	36	\$5,939	9	\$1.33	13
1999	\$6,596	\$7,456	\$5,215	37	\$5,895	15	\$1.30	15
2000	\$7,420	\$7,853	\$5,820	34	\$6,160	16	\$1.26	18
2001	\$7,389	\$8,189	\$5,754	32	\$6,377	20	\$1.23	20
2002	\$6,924	\$9,205	\$5,350	33	\$7,112	16	\$1.30	17
2003	\$6,610	\$9,966	\$5,067	36	\$7,639	15	\$1.37	15
2004	\$6,836	\$10,865	\$5,210	38	\$8,280	12	\$1.44	14
2005	\$7,728	\$11,365	\$5,868	38	\$8,629	15	\$1.41	13

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$12,197	\$14,362	\$2,868	9	\$3,377	5	\$1.19	13
1982	\$12,526	\$15,505	\$2,928	6	\$3,625	5	\$1.21	12
1983	\$12,334	\$18,036	\$2,865	5	\$4,189	3	\$1.30	8
1984	\$14,111	\$18,783	\$3,242	4	\$4,316	3	\$1.23	14
1985	\$15,550	\$20,807	\$3,533	4	\$4,728	3	\$1.25	14
1986	\$16,424	\$21,686	\$3,675	6	\$4,853	3	\$1.23	15
1987	\$18,551	\$23,186	\$4,081	7	\$5,100	3	\$1.25	14
1988	\$19,978	\$23,745	\$4,310	6	\$5,123	3	\$1.22	16
1989	\$21,954	\$25,041	\$4,661	6	\$5,317	3	\$1.18	21
1990	\$22,755	\$27,281	\$4,759	6	\$5,705	4	\$1.21	19
1991	\$23,344	\$29,811	\$4,812	6	\$6,146	3	\$1.22	17
1992	\$23,854	\$32,481	\$4,859	6	\$6,616	3	\$1.25	17
1993	\$25,235	\$33,829	\$5,088	7	\$6,821	4	\$1.25	15
1994	\$27,419	\$35,791	\$5,473	7	\$7,144	2	\$1.27	15
1995	\$28,939	\$37,089	\$5,721	6	\$7,332	2	\$1.27	14
1996	\$30,770	\$37,110	\$6,032	7	\$7,274	2	\$1.25	16
1997	\$33,861	\$38,869	\$6,580	5	\$7,553	3	\$1.24	16
1998	\$36,049	\$41,593	\$6,942	8	\$8,010	2	\$1.30	15
1999	\$37,921	\$42,339	\$7,234	9	\$8,077	3	\$1.28	16
2000	\$42,135	\$45,365	\$7,954	9	\$8,564	3	\$1.27	16
2001	\$42,548	\$48,244	\$7,934	6	\$8,996	5	\$1.24	18
2002	\$40,876	\$53,995	\$7,533	5	\$9,951	4	\$1.28	19
2003	\$39,709	\$57,646	\$7,233	5	\$10,500	3	\$1.30	18
2004	\$42,648	\$64,726	\$7,696	4	\$11,680	3	\$1.37	16
2005	\$49,178	\$66,720	\$8,812	4	\$11,956	3	\$1.30	18

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$15,609	\$16,575	\$2,708	14	\$2,875	10	\$1.09	20
1982	\$16,432	\$18,015	\$2,848	13	\$3,122	10	\$1.08	22
1983	\$16,515	\$20,252	\$2,851	6	\$3,496	9	\$1.06	25
1984	\$18,500	\$21,422	\$3,173	5	\$3,674	8	\$1.06	25
1985	\$20,622	\$23,167	\$3,513	5	\$3,946	9	\$1.04	25
1986	\$22,149	\$24,937	\$3,756	4	\$4,229	6	\$1.03	28
1987	\$25,399	\$25,513	\$4,285	3	\$4,304	7	\$1.00	30
1988	\$27,103	\$25,079	\$4,541	3	\$4,202	9	\$0.95	34
1989	\$28,842	\$28,474	\$4,802	4	\$4,740	8	\$1.03	29
1990	\$28,817	\$30,257	\$4,786	5	\$5,025	6	\$1.06	29
1991	\$29,079	\$32,487	\$4,831	5	\$5,397	6	\$1.07	27
1992	\$29,939	\$33,700	\$4,968	4	\$5,592	6	\$1.02	31
1993	\$32,067	\$34,852	\$5,298	3	\$5,758	7	\$0.99	31
1994	\$34,989	\$35,290	\$5,749	3	\$5,798	8	\$0.97	33
1995	\$37,864	\$35,822	\$6,177	3	\$5,844	7	\$0.92	39
1996	\$41,178	\$36,136	\$6,674	3	\$5,857	7	\$0.91	39
1997	\$45,429	\$37,086	\$7,310	3	\$5,968	7	\$0.90	40
1998	\$49,349	\$37,208	\$7,883	3	\$5,943	8	\$0.89	40
1999	\$53,108	\$38,820	\$8,422	3	\$6,156	9	\$0.87	39
2000	\$63,795	\$40,860	\$10,044	2	\$6,433	14	\$0.80	46
2001	\$62,344	\$44,221	\$9,748	3	\$6,914	14	\$0.80	44
2002	\$55,238	\$47,484	\$8,597	3	\$7,390	13	\$0.82	43
2003	\$51,857	\$51,265	\$8,055	3	\$7,963	11	\$0.83	40
2004	\$54,761	\$53,120	\$8,507	3	\$8,252	13	\$0.82	42
2005	\$63,003	\$55,830	\$9,792	3	\$8,677	14	\$0.82	40

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$23,140	\$18,337	\$2,511	23	\$1,990	44	\$0.81	47
1982	\$22,662	\$18,738	\$2,480	25	\$2,050	46	\$0.80	46
1983	\$21,723	\$19,995	\$2,396	23	\$2,206	49	\$0.76	46
1984	\$24,510	\$20,298	\$2,709	20	\$2,243	47	\$0.73	48
1985	\$27,783	\$22,221	\$3,063	18	\$2,450	48	\$0.71	48
1986	\$29,209	\$23,402	\$3,205	16	\$2,567	48	\$0.71	47
1987	\$31,916	\$23,348	\$3,479	16	\$2,545	50	\$0.74	47
1988	\$33,173	\$23,651	\$3,602	19	\$2,568	50	\$0.74	47
1989	\$35,886	\$26,109	\$3,882	19	\$2,824	50	\$0.77	47
1990	\$36,728	\$29,433	\$3,951	20	\$3,166	46	\$0.81	44
1991	\$37,449	\$31,968	\$3,993	21	\$3,409	48	\$0.80	44
1992	\$38,420	\$36,137	\$4,062	21	\$3,820	46	\$0.83	42
1993	\$41,239	\$37,238	\$4,330	21	\$3,910	46	\$0.80	43
1994	\$46,453	\$38,635	\$4,847	17	\$4,031	46	\$0.79	45
1995	\$50,084	\$39,567	\$5,187	14	\$4,097	47	\$0.77	45
1996	\$52,939	\$39,633	\$5,436	17	\$4,070	47	\$0.78	44
1997	\$56,346	\$41,236	\$5,752	18	\$4,209	47	\$0.82	44
1998	\$60,808	\$41,986	\$6,181	18	\$4,268	46	\$0.83	44
1999	\$63,562	\$44,128	\$6,430	17	\$4,464	46	\$0.84	44
2000	\$67,768	\$46,851	\$6,816	20	\$4,713	45	\$0.87	40
2001	\$64,983	\$51,722	\$6,504	20	\$5,177	45	\$0.90	37
2002	\$60,473	\$55,910	\$6,030	20	\$5,575	44	\$0.88	38
2003	\$57,751	\$57,870	\$5,740	20	\$5,752	44	\$0.85	38
2004	\$58,972	\$60,488	\$5,846	22	\$5,997	46	\$0.87	38
2005	\$66,326	\$64,787	\$6,568	23	\$6,415	43	\$0.92	37

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$10,313	\$8,470	\$2,513	22	\$1,990	39	\$0.86	41
1982	\$10,470	\$9,019	\$2,537	22	\$2,050	40	\$0.86	39
1983	\$10,078	\$10,126	\$2,435	21	\$2,206	36	\$0.87	38
1984	\$11,202	\$10,592	\$2,697	23	\$2,243	37	\$0.88	43
1985	\$12,340	\$11,757	\$2,954	20	\$2,450	35	\$0.90	39
1986	\$13,077	\$12,431	\$3,114	18	\$2,567	37	\$0.89	39
1987	\$14,672	\$13,227	\$3,470	18	\$2,545	31	\$0.93	37
1988	\$15,577	\$13,840	\$3,639	17	\$2,568	32	\$0.94	36
1989	\$17,097	\$14,437	\$3,951	17	\$2,824	39	\$0.90	38
1990	\$17,858	\$14,954	\$4,080	17	\$3,166	41	\$0.87	41
1991	\$18,486	\$16,532	\$4,175	15	\$3,409	39	\$0.85	41
1992	\$19,421	\$17,033	\$4,333	15	\$3,820	48	\$0.77	44
1993	\$20,690	\$18,122	\$4,556	16	\$3,910	45	\$0.79	44
1994	\$22,731	\$18,641	\$4,945	13	\$4,031	45	\$0.79	44
1995	\$24,504	\$19,015	\$5,272	12	\$4,097	48	\$0.78	44
1996	\$26,944	\$18,994	\$5,733	12	\$4,070	48	\$0.76	46
1997	\$29,016	\$20,006	\$6,108	11	\$4,209	46	\$0.80	45
1998	\$31,689	\$20,440	\$6,601	12	\$4,268	47	\$0.81	45
1999	\$33,483	\$21,897	\$6,892	13	\$4,464	44	\$0.83	45
2000	\$36,900	\$23,013	\$7,501	13	\$4,713	47	\$0.83	43
2001	\$36,301	\$24,959	\$7,300	13	\$5,177	47	\$0.80	45
2002	\$33,988	\$27,056	\$6,777	15	\$5,575	47	\$0.77	45
2003	\$33,352	\$27,580	\$6,604	12	\$5,752	49	\$0.68	47
2004	\$35,296	\$28,791	\$6,941	13	\$5,997	49	\$0.68	48
2005	\$40,578	\$31,067	\$7,928	11	\$6,415	48	\$0.72	46

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

## Mississippi

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

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$4,191	\$6,477	\$1,653	50	\$2,555	15	\$1.56	2
1982	\$4,314	\$6,723	\$1,690	50	\$2,634	16	\$1.54	3
1983	\$4,085	\$7,715	\$1,592	50	\$3,008	13	\$1.73	2
1984	\$4,464	\$8,279	\$1,733	50	\$3,215	13	\$1.77	2
1985	\$4,824	\$7,807	\$1,866	50	\$3,019	26	\$1.54	4
1986	\$4,876	\$8,475	\$1,881	50	\$3,269	26	\$1.66	2
1987	\$5,276	\$8,725	\$2,037	50	\$3,369	25	\$1.67	3
1988	\$5,575	\$9,895	\$2,159	50	\$3,832	13	\$1.82	2
1989	\$6,082	\$9,343	\$2,361	50	\$3,627	23	\$1.59	3
1990	\$6,308	\$10,202	\$2,447	50	\$3,958	21	\$1.64	2
1991	\$6,594	\$11,377	\$2,542	50	\$4,386	16	\$1.67	2
1992	\$6,928	\$13,528	\$2,647	50	\$5,168	9	\$1.84	2
1993	\$7,538	\$13,085	\$2,847	50	\$4,943	18	\$1.63	2
1994	\$8,455	\$14,029	\$3,154	50	\$5,234	12	\$1.61	2
1995	\$9,121	\$14,251	\$3,361	50	\$5,250	17	\$1.54	3
1996	\$9,621	\$15,184	\$3,509	50	\$5,538	11	\$1.61	2
1997	\$10,247	\$15,091	\$3,700	50	\$5,448	16	\$1.56	4
1998	\$10,987	\$15,346	\$3,927	50	\$5,485	20	\$1.54	4
1999	\$11,436	\$16,564	\$4,052	50	\$5,869	16	\$1.60	4
2000	\$12,015	\$18,389	\$4,225	50	\$6,467	13	\$1.73	3
2001	\$11,894	\$20,277	\$4,167	50	\$7,104	11	\$1.82	3
2002	\$11,386	\$21,311	\$3,979	50	\$7,448	11	\$1.83	3
2003	\$10,989	\$21,741	\$3,827	50	\$7,572	17	\$1.82	2
2004	\$11,271	\$22,338	\$3,903	50	\$7,735	17	\$1.82	3
2005	\$12,434	\$26,181	\$4,281	50	\$9,014	10	\$2.02	2

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.



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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$11,453	\$15,130	\$2,323	34	\$3,069	8	\$1.36	5
1982	\$11,855	\$16,544	\$2,405	30	\$3,356	7	\$1.40	5
1983	\$11,557	\$19,055	\$2,339	25	\$3,857	6	\$1.51	4
1984	\$12,756	\$20,334	\$2,568	25	\$4,093	6	\$1.53	3
1985	\$13,991	\$22,422	\$2,802	25	\$4,490	5	\$1.55	3
1986	\$14,605	\$20,894	\$2,911	24	\$4,164	9	\$1.37	10
1987	\$15,997	\$21,063	\$3,169	25	\$4,172	9	\$1.35	11
1988	\$16,590	\$21,559	\$3,269	27	\$4,248	7	\$1.36	10
1989	\$17,910	\$23,564	\$3,517	28	\$4,627	9	\$1.39	7
1990	\$18,387	\$24,420	\$3,591	28	\$4,769	7	\$1.37	9
1991	\$19,018	\$26,497	\$3,685	28	\$5,135	8	\$1.37	8
1992	\$19,732	\$26,221	\$3,791	27	\$5,037	12	\$1.25	16
1993	\$21,029	\$29,432	\$4,000	30	\$5,598	8	\$1.33	11
1994	\$23,076	\$31,297	\$4,345	27	\$5,893	7	\$1.35	9
1995	\$24,589	\$31,541	\$4,583	28	\$5,879	6	\$1.29	12
1996	\$26,260	\$35,321	\$4,847	30	\$6,519	6	\$1.40	6
1997	\$28,255	\$31,833	\$5,167	31	\$5,821	9	\$1.24	17
1998	\$30,347	\$32,730	\$5,506	30	\$5,938	10	\$1.24	17
1999	\$31,408	\$33,474	\$5,657	30	\$6,029	12	\$1.24	17
2000	\$33,895	\$35,730	\$6,058	29	\$6,386	15	\$1.27	17
2001	\$33,307	\$39,229	\$5,912	29	\$6,963	13	\$1.30	16
2002	\$31,175	\$42,347	\$5,497	30	\$7,467	10	\$1.33	15
2003	\$29,696	\$43,874	\$5,206	31	\$7,691	14	\$1.34	16
2004	\$30,820	\$45,730	\$5,367	34	\$7,963	15	\$1.34	18
2005	\$35,171	\$48,273	\$6,078	34	\$8,342	17	\$1.32	17

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,792	\$1,778	\$2,256	35	\$2,238	32	\$1.06	25
1982	\$1,821	\$1,861	\$2,271	35	\$2,321	32	\$1.06	25
1983	\$1,727	\$2,205	\$2,128	35	\$2,717	24	\$1.18	16
1984	\$1,849	\$2,377	\$2,257	38	\$2,902	24	\$1.27	11
1985	\$1,935	\$2,775	\$2,354	40	\$3,376	14	\$1.43	8
1986	\$1,912	\$2,821	\$2,343	40	\$3,458	17	\$1.47	5
1987	\$2,043	\$2,887	\$2,531	41	\$3,576	16	\$1.49	5
1988	\$2,132	\$2,929	\$2,661	42	\$3,655	16	\$1.47	6
1989	\$2,356	\$3,303	\$2,946	40	\$4,130	13	\$1.51	5
1990	\$2,429	\$3,421	\$3,037	43	\$4,276	13	\$1.48	4
1991	\$2,576	\$3,745	\$3,190	41	\$4,639	11	\$1.46	4
1992	\$2,718	\$4,141	\$3,308	40	\$5,039	11	\$1.46	5
1993	\$2,959	\$4,408	\$3,523	40	\$5,248	10	\$1.43	5
1994	\$3,218	\$4,613	\$3,755	41	\$5,382	9	\$1.43	5
1995	\$3,389	\$4,829	\$3,883	42	\$5,533	11	\$1.46	6
1996	\$3,555	\$4,972	\$4,023	44	\$5,626	8	\$1.49	4
1997	\$3,761	\$5,236	\$4,231	45	\$5,890	8	\$1.54	5
1998	\$4,036	\$5,480	\$4,526	45	\$6,145	7	\$1.55	3
1999	\$4,195	\$6,251	\$4,681	44	\$6,975	7	\$1.70	2
2000	\$4,533	\$5,920	\$5,025	44	\$6,563	9	\$1.57	6
2001	\$4,552	\$6,630	\$5,027	42	\$7,322	8	\$1.61	5
2002	\$4,365	\$6,974	\$4,800	39	\$7,670	8	\$1.60	6
2003	\$4,320	\$7,092	\$4,719	39	\$7,747	13	\$1.53	8
2004	\$4,577	\$7,494	\$4,954	39	\$8,110	14	\$1.52	9
2005	\$5,228	\$7,814	\$5,605	39	\$8,378	16	\$1.47	11

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$3,733	\$3,202	\$2,367	32	\$2,030	42	\$0.91	38
1982	\$3,784	\$3,504	\$2,393	31	\$2,216	38	\$0.95	32
1983	\$3,585	\$4,110	\$2,264	30	\$2,595	30	\$1.04	27
1984	\$3,883	\$4,119	\$2,446	31	\$2,595	35	\$1.02	28
1985	\$4,155	\$4,736	\$2,620	32	\$2,987	28	\$1.11	20
1986	\$4,264	\$5,211	\$2,704	32	\$3,305	24	\$1.18	18
1987	\$4,653	\$5,331	\$2,967	32	\$3,399	23	\$1.19	20
1988	\$4,938	\$5,935	\$3,145	32	\$3,780	14	\$1.27	15
1989	\$5,365	\$5,771	\$3,408	31	\$3,666	22	\$1.16	22
1990	\$5,604	\$6,086	\$3,547	31	\$3,852	25	\$1.13	21
1991	\$5,836	\$6,441	\$3,665	30	\$4,045	31	\$1.08	24
1992	\$6,042	\$6,941	\$3,758	30	\$4,317	31	\$1.07	25
1993	\$6,422	\$7,645	\$3,959	31	\$4,713	24	\$1.12	21
1994	\$6,967	\$7,439	\$4,259	31	\$4,548	31	\$1.06	27
1995	\$7,519	\$7,461	\$4,550	29	\$4,515	38	\$1.01	30
1996	\$8,116	\$7,591	\$4,861	27	\$4,547	39	\$1.00	30
1997	\$8,720	\$7,838	\$5,180	29	\$4,656	35	\$1.02	28
1998	\$9,405	\$8,268	\$5,554	28	\$4,882	34	\$1.05	28
1999	\$9,813	\$8,844	\$5,764	28	\$5,195	32	\$1.09	25
2000	\$10,504	\$9,617	\$6,138	27	\$5,620	27	\$1.15	23
2001	\$10,193	\$10,784	\$5,934	27	\$6,278	22	\$1.19	22
2002	\$9,527	\$11,583	\$5,523	29	\$6,714	24	\$1.20	22
2003	\$9,295	\$11,000	\$5,359	27	\$6,342	34	\$1.06	28
2004	\$9,774	\$11,795	\$5,603	26	\$6,761	31	\$1.08	26
2005	\$11,261	\$12,785	\$6,415	26	\$7,283	31	\$1.10	25

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,620	\$2,178	\$3,129	5	\$2,601	14	\$0.85	43
1982	\$2,620	\$2,289	\$3,001	5	\$2,622	17	\$0.85	40
1983	\$2,594	\$2,608	\$2,892	4	\$2,908	16	\$0.85	42
1984	\$2,886	\$2,807	\$3,140	6	\$3,054	15	\$0.88	41
1985	\$3,219	\$3,085	\$3,408	8	\$3,266	17	\$0.88	41
1986	\$3,507	\$3,723	\$3,604	8	\$3,825	10	\$0.98	33
1987	\$3,971	\$3,461	\$3,921	9	\$3,418	21	\$0.88	41
1988	\$4,498	\$3,429	\$4,235	8	\$3,228	33	\$0.79	45
1989	\$5,056	\$3,955	\$4,507	8	\$3,526	29	\$0.83	44
1990	\$5,589	\$4,183	\$4,658	7	\$3,486	38	\$0.76	46
1991	\$5,977	\$4,968	\$4,679	8	\$3,889	34	\$0.78	46
1992	\$6,438	\$5,428	\$4,813	7	\$4,058	37	\$0.74	45
1993	\$7,280	\$5,780	\$5,214	4	\$4,140	39	\$0.70	47
1994	\$8,212	\$6,082	\$5,559	4	\$4,117	43	\$0.71	48
1995	\$9,092	\$6,665	\$5,825	4	\$4,270	42	\$0.73	48
1996	\$10,349	\$7,514	\$6,291	4	\$4,567	38	\$0.78	45
1997	\$11,376	\$7,115	\$6,539	6	\$4,090	48	\$0.73	48
1998	\$12,700	\$7,573	\$6,936	9	\$4,136	49	\$0.75	48
1999	\$13,953	\$8,013	\$7,289	7	\$4,186	50	\$0.74	47
2000	\$15,465	\$8,633	\$7,742	12	\$4,322	50	\$0.77	47
2001	\$15,275	\$9,630	\$7,356	12	\$4,638	50	\$0.75	47
2002	\$14,647	\$10,737	\$6,810	14	\$4,992	50	\$0.71	47
2003	\$14,677	\$11,637	\$6,602	13	\$5,234	50	\$0.66	49
2004	\$16,836	\$12,769	\$7,289	6	\$5,529	50	\$0.62	49
2005	\$20,135	\$14,089	\$8,417	6	\$5,889	50	\$0.65	49

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,369	\$2,226	\$2,538	18	\$2,385	23	\$0.97	30
1982	\$2,502	\$2,463	\$2,648	16	\$2,607	20	\$0.97	30
1983	\$2,556	\$2,679	\$2,674	13	\$2,804	20	\$0.89	36
1984	\$2,915	\$2,903	\$2,998	11	\$2,986	20	\$0.91	37
1985	\$3,363	\$3,133	\$3,391	9	\$3,159	21	\$0.85	44
1986	\$3,784	\$2,973	\$3,717	5	\$2,920	39	\$0.69	49
1987	\$4,349	\$3,042	\$4,154	5	\$2,905	37	\$0.70	49
1988	\$4,715	\$3,198	\$4,384	5	\$2,973	40	\$0.71	49
1989	\$5,027	\$3,402	\$4,574	7	\$3,095	45	\$0.73	49
1990	\$4,954	\$3,607	\$4,461	12	\$3,248	44	\$0.75	48
1991	\$4,963	\$3,936	\$4,469	13	\$3,544	46	\$0.74	47
1992	\$5,125	\$4,362	\$4,593	12	\$3,909	43	\$0.74	46
1993	\$5,484	\$4,145	\$4,868	9	\$3,679	50	\$0.65	50
1994	\$5,943	\$4,621	\$5,216	9	\$4,056	44	\$0.73	47
1995	\$6,391	\$4,890	\$5,539	9	\$4,238	45	\$0.75	46
1996	\$6,991	\$5,049	\$5,973	8	\$4,314	44	\$0.75	47
1997	\$7,735	\$5,057	\$6,523	7	\$4,265	45	\$0.74	47
1998	\$8,495	\$5,278	\$7,068	5	\$4,392	44	\$0.76	47
1999	\$9,069	\$5,389	\$7,446	6	\$4,424	47	\$0.73	48
2000	\$10,521	\$5,805	\$8,512	4	\$4,697	46	\$0.71	48
2001	\$10,278	\$6,317	\$8,196	5	\$5,038	46	\$0.71	48
2002	\$9,336	\$6,937	\$7,351	6	\$5,462	46	\$0.70	48
2003	\$8,894	\$7,349	\$6,932	6	\$5,728	47	\$0.67	48
2004	\$9,389	\$7,959	\$7,251	7	\$6,146	42	\$0.69	47
2005	\$10,649	\$8,331	\$8,162	8	\$6,386	44	\$0.71	47

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$23,205	\$16,163	\$3,135	4	\$2,183	36	\$0.72	49
1982	\$24,437	\$17,530	\$3,291	3	\$2,361	29	\$0.69	49
1983	\$24,413	\$18,562	\$3,273	3	\$2,489	34	\$0.59	50
1984	\$27,115	\$20,360	\$3,614	3	\$2,713	31	\$0.65	50
1985	\$30,358	\$22,016	\$4,019	3	\$2,915	32	\$0.64	50
1986	\$32,360	\$22,302	\$4,253	2	\$2,931	38	\$0.59	50
1987	\$36,906	\$23,031	\$4,819	2	\$3,007	36	\$0.62	50
1988	\$39,588	\$23,984	\$5,140	2	\$3,114	37	\$0.63	50
1989	\$42,086	\$26,044	\$5,450	2	\$3,372	36	\$0.66	50
1990	\$42,767	\$28,465	\$5,516	2	\$3,671	33	\$0.68	50
1991	\$43,137	\$31,114	\$5,529	2	\$3,988	32	\$0.66	50
1992	\$44,609	\$34,680	\$5,673	2	\$4,410	29	\$0.66	50
1993	\$46,565	\$36,257	\$5,871	2	\$4,571	30	\$0.67	48
1994	\$50,047	\$36,839	\$6,257	2	\$4,606	29	\$0.68	49
1995	\$53,690	\$37,920	\$6,656	2	\$4,701	31	\$0.68	49
1996	\$57,943	\$38,467	\$7,124	2	\$4,730	32	\$0.69	50
1997	\$63,383	\$39,862	\$7,728	2	\$4,860	29	\$0.71	49
1998	\$69,179	\$40,415	\$8,365	2	\$4,887	33	\$0.71	49
1999	\$73,718	\$41,204	\$8,837	2	\$4,940	36	\$0.70	50
2000	\$83,130	\$43,654	\$9,878	3	\$5,187	36	\$0.69	49
2001	\$83,003	\$46,285	\$9,778	2	\$5,453	38	\$0.65	50
2002	\$76,560	\$50,673	\$8,944	2	\$5,920	36	\$0.61	50
2003	\$72,846	\$53,679	\$8,452	2	\$6,228	35	\$0.57	50
2004	\$75,382	\$55,264	\$8,700	2	\$6,378	38	\$0.57	50
2005	\$86,112	\$58,617	\$9,902	2	\$6,740	37	\$0.61	50

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,739	\$4,978	\$2,064	37	\$3,752	3	\$1.84	1
1982	\$2,872	\$5,246	\$2,118	38	\$3,869	4	\$1.81	1
1983	\$2,786	\$5,376	\$2,009	39	\$3,877	5	\$1.78	1
1984	\$3,045	\$6,131	\$2,158	41	\$4,345	2	\$1.94	1
1985	\$3,359	\$6,572	\$2,344	41	\$4,586	4	\$1.90	1
1986	\$3,407	\$7,092	\$2,339	41	\$4,869	2	\$2.03	1
1987	\$3,674	\$7,366	\$2,492	44	\$4,995	4	\$2.04	1
1988	\$3,840	\$8,685	\$2,581	45	\$5,839	2	\$2.33	1
1989	\$4,176	\$8,184	\$2,783	45	\$5,454	2	\$2.03	1
1990	\$4,368	\$8,696	\$2,879	47	\$5,732	3	\$2.03	1
1991	\$4,656	\$9,479	\$3,010	47	\$6,128	4	\$2.00	1
1992	\$4,846	\$10,504	\$3,057	47	\$6,625	2	\$2.08	1
1993	\$5,321	\$11,296	\$3,272	45	\$6,946	2	\$2.04	1
1994	\$5,930	\$11,255	\$3,549	47	\$6,736	4	\$1.87	1
1995	\$6,394	\$11,826	\$3,737	48	\$6,912	4	\$1.85	1
1996	\$6,779	\$12,141	\$3,887	48	\$6,960	4	\$1.85	1
1997	\$7,258	\$12,454	\$4,102	47	\$7,039	4	\$1.83	1
1998	\$7,670	\$12,959	\$4,288	48	\$7,244	4	\$1.85	1
1999	\$7,968	\$13,616	\$4,416	48	\$7,546	4	\$1.89	1
2000	\$7,852	\$14,484	\$4,318	49	\$7,966	5	\$2.08	1
2001	\$9,156	\$16,609	\$5,003	43	\$9,076	4	\$1.93	1
2002	\$8,568	\$17,481	\$4,632	46	\$9,451	5	\$2.01	1
2003	\$8,090	\$18,736	\$4,321	46	\$10,008	4	\$2.17	1
2004	\$8,545	\$19,864	\$4,510	46	\$10,483	4	\$2.18	1
2005	\$9,891	\$20,604	\$5,153	46	\$10,733	4	\$2.03	1

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$48,641	\$43,574	\$2,768	13	\$2,480	19	\$0.93	35
1982	\$50,656	\$45,986	\$2,881	10	\$2,615	19	\$0.90	35
1983	\$50,018	\$50,106	\$2,832	7	\$2,837	18	\$0.85	39
1984	\$55,358	\$53,393	\$3,122	7	\$3,011	18	\$0.89	40
1985	\$61,085	\$56,773	\$3,436	6	\$3,193	19	\$0.86	43
1986	\$65,378	\$59,448	\$3,668	7	\$3,335	21	\$0.83	45
1987	\$73,525	\$60,252	\$4,117	6	\$3,374	24	\$0.83	44
1988	\$78,614	\$60,677	\$4,386	4	\$3,385	27	\$0.81	44
1989	\$84,762	\$65,143	\$4,716	5	\$3,625	24	\$0.83	45
1990	\$86,944	\$69,900	\$4,827	4	\$3,881	23	\$0.83	43
1991	\$87,871	\$77,277	\$4,856	4	\$4,270	20	\$0.84	42
1992	\$90,151	\$86,414	\$4,949	5	\$4,744	17	\$0.86	40
1993	\$95,508	\$88,781	\$5,207	5	\$4,840	19	\$0.84	41
1994	\$101,498	\$89,449	\$5,505	5	\$4,851	24	\$0.85	40
1995	\$107,385	\$94,664	\$5,802	5	\$5,115	22	\$0.87	40
1996	\$116,356	\$95,798	\$6,265	5	\$5,158	20	\$0.86	41
1997	\$126,903	\$98,138	\$6,808	4	\$5,265	24	\$0.86	41
1998	\$136,418	\$99,979	\$7,283	4	\$5,338	24	\$0.87	41
1999	\$144,289	\$103,393	\$7,654	5	\$5,485	25	\$0.87	42
2000	\$158,806	\$110,459	\$8,371	6	\$5,823	21	\$0.88	39
2001	\$162,238	\$116,528	\$8,507	4	\$6,110	28	\$0.81	43
2002	\$148,654	\$128,996	\$7,763	4	\$6,736	23	\$0.82	41
2003	\$140,423	\$137,898	\$7,306	4	\$7,174	23	\$0.82	42
2004	\$147,454	\$143,903	\$7,649	5	\$7,465	23	\$0.82	41
2005	\$168,710	\$144,876	\$8,737	5	\$7,503	26	\$0.79	42

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.



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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$11,797	\$11,189	\$1,986	41	\$1,884	48	\$0.97	31
1982	\$12,185	\$11,951	\$2,030	41	\$1,991	48	\$0.96	31
1983	\$12,155	\$12,874	\$2,005	40	\$2,124	50	\$0.90	35
1984	\$13,974	\$13,626	\$2,275	37	\$2,218	49	\$0.88	42
1985	\$15,651	\$15,005	\$2,512	35	\$2,408	50	\$0.88	42
1986	\$16,685	\$15,746	\$2,646	34	\$2,498	50	\$0.86	42
1987	\$18,631	\$16,598	\$2,919	35	\$2,600	48	\$0.90	40
1988	\$20,005	\$17,743	\$3,096	35	\$2,746	47	\$0.93	37
1989	\$22,243	\$19,106	\$3,399	32	\$2,920	48	\$0.91	37
1990	\$22,820	\$20,573	\$3,437	33	\$3,099	48	\$0.92	36
1991	\$23,619	\$23,570	\$3,497	33	\$3,490	47	\$0.95	33
1992	\$24,889	\$26,172	\$3,623	34	\$3,810	47	\$0.95	33
1993	\$26,947	\$27,352	\$3,846	33	\$3,904	48	\$0.92	37
1994	\$29,769	\$28,739	\$4,163	33	\$4,019	47	\$0.93	39
1995	\$32,224	\$30,692	\$4,411	33	\$4,201	46	\$0.95	36
1996	\$34,679	\$33,370	\$4,648	33	\$4,472	42	\$1.01	29
1997	\$38,078	\$34,592	\$4,999	33	\$4,541	39	\$1.01	30
1998	\$41,642	\$35,744	\$5,359	31	\$4,600	40	\$1.01	31
1999	\$43,883	\$37,482	\$5,545	31	\$4,736	41	\$1.02	31
2000	\$47,634	\$41,414	\$5,920	32	\$5,147	37	\$1.07	28
2001	\$46,843	\$44,602	\$5,734	33	\$5,460	37	\$1.07	30
2002	\$44,051	\$48,180	\$5,317	34	\$5,815	39	\$1.06	28
2003	\$42,933	\$51,766	\$5,117	33	\$6,170	38	\$1.06	27
2004	\$45,854	\$55,233	\$5,393	33	\$6,496	35	\$1.06	29
2005	\$52,547	\$59,162	\$6,084	33	\$6,850	33	\$1.08	27

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,666	\$1,510	\$2,530	19	\$2,292	27	\$0.96	32
1982	\$1,690	\$1,640	\$2,535	23	\$2,460	26	\$1.00	28
1983	\$1,531	\$2,130	\$2,268	28	\$3,157	11	\$1.29	9
1984	\$1,619	\$2,275	\$2,382	33	\$3,348	12	\$1.38	7
1985	\$1,695	\$2,691	\$2,501	36	\$3,970	8	\$1.57	2
1986	\$1,683	\$2,818	\$2,507	38	\$4,197	7	\$1.65	3
1987	\$1,794	\$3,002	\$2,705	37	\$4,526	5	\$1.73	2
1988	\$1,784	\$2,881	\$2,716	39	\$4,387	6	\$1.70	3
1989	\$1,901	\$3,090	\$2,931	41	\$4,764	7	\$1.72	2
1990	\$1,995	\$2,945	\$3,117	38	\$4,603	8	\$1.53	3
1991	\$2,092	\$3,273	\$3,289	38	\$5,144	7	\$1.55	3
1992	\$2,168	\$3,499	\$3,401	38	\$5,488	7	\$1.53	3
1993	\$2,314	\$3,696	\$3,614	37	\$5,771	6	\$1.53	3
1994	\$2,495	\$3,876	\$3,875	38	\$6,020	6	\$1.54	3
1995	\$2,605	\$3,779	\$4,026	38	\$5,840	8	\$1.47	5
1996	\$2,771	\$3,605	\$4,265	38	\$5,548	10	\$1.37	8
1997	\$2,896	\$4,204	\$4,456	38	\$6,469	6	\$1.58	3
1998	\$3,073	\$4,139	\$4,742	38	\$6,387	6	\$1.52	5
1999	\$3,200	\$4,578	\$4,960	38	\$7,097	6	\$1.62	3
2000	\$3,421	\$5,246	\$5,329	39	\$8,172	4	\$1.77	2
2001	\$3,382	\$5,957	\$5,304	38	\$9,343	3	\$1.90	2
2002	\$3,254	\$6,437	\$5,129	38	\$10,148	3	\$1.96	2
2003	\$3,199	\$5,726	\$5,054	37	\$9,048	6	\$1.66	5
2004	\$3,375	\$6,035	\$5,315	37	\$9,503	6	\$1.65	6
2005	\$3,829	\$6,608	\$6,031	36	\$10,408	5	\$1.68	6

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)	State Rank (1 is highest)	
1981	\$26,682	\$22,015	\$2,473	25	\$2,040	41	\$0.86	42
1982	\$26,477	\$24,214	\$2,460	26	\$2,249	36	\$0.91	34
1983	\$25,084	\$26,237	\$2,335	26	\$2,442	37	\$0.91	34
1984	\$27,693	\$25,671	\$2,579	24	\$2,391	44	\$0.86	44
1985	\$30,211	\$28,707	\$2,814	24	\$2,674	43	\$0.89	40
1986	\$30,988	\$31,823	\$2,888	25	\$2,965	36	\$0.96	35
1987	\$34,447	\$31,207	\$3,204	23	\$2,902	38	\$0.93	36
1988	\$35,852	\$33,521	\$3,323	24	\$3,107	38	\$0.99	31
1989	\$38,650	\$36,313	\$3,572	26	\$3,356	37	\$1.01	31
1990	\$39,897	\$38,349	\$3,675	26	\$3,533	37	\$1.00	31
1991	\$41,032	\$41,783	\$3,756	25	\$3,824	37	\$0.98	31
1992	\$42,257	\$43,843	\$3,839	25	\$3,983	39	\$0.94	34
1993	\$45,180	\$46,355	\$4,076	25	\$4,182	38	\$0.94	34
1994	\$49,297	\$47,411	\$4,425	24	\$4,256	38	\$0.94	38
1995	\$52,363	\$50,516	\$4,679	24	\$4,514	39	\$0.97	32
1996	\$55,332	\$50,601	\$4,926	25	\$4,505	41	\$0.97	33
1997	\$59,341	\$50,998	\$5,266	24	\$4,526	41	\$0.97	33
1998	\$63,412	\$52,099	\$5,610	25	\$4,609	39	\$0.97	32
1999	\$66,054	\$53,772	\$5,830	26	\$4,746	40	\$0.98	32
2000	\$69,481	\$57,387	\$6,118	28	\$5,053	40	\$1.03	32
2001	\$67,499	\$61,801	\$5,929	28	\$5,428	39	\$1.03	32
2002	\$63,423	\$65,978	\$5,559	28	\$5,783	40	\$1.01	32
2003	\$60,305	\$69,902	\$5,275	28	\$6,115	39	\$1.01	31
2004	\$62,501	\$73,195	\$5,456	29	\$6,390	37	\$1.02	31
2005	\$70,304	\$77,881	\$6,130	30	\$6,791	34	\$1.05	31

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$7,743	\$7,027	\$2,513	21	\$2,281	30	\$0.93	36
1982	\$8,324	\$7,233	\$2,619	17	\$2,276	35	\$0.85	42
1983	\$7,772	\$7,783	\$2,377	24	\$2,381	41	\$0.85	41
1984	\$8,210	\$8,405	\$2,498	27	\$2,557	36	\$0.95	31
1985	\$8,654	\$9,111	\$2,642	30	\$2,782	37	\$1.00	32
1986	\$8,278	\$9,750	\$2,541	37	\$2,993	33	\$1.12	24
1987	\$8,572	\$10,069	\$2,661	38	\$3,126	33	\$1.21	18
1988	\$8,783	\$10,762	\$2,764	37	\$3,387	26	\$1.28	13
1989	\$9,493	\$11,272	\$3,009	37	\$3,573	26	\$1.25	14
1990	\$9,898	\$11,963	\$3,143	37	\$3,799	26	\$1.24	17
1991	\$10,228	\$13,120	\$3,228	39	\$4,140	30	\$1.24	15
1992	\$10,416	\$14,502	\$3,246	42	\$4,519	26	\$1.30	10
1993	\$10,926	\$15,022	\$3,368	44	\$4,630	28	\$1.29	13
1994	\$11,834	\$15,464	\$3,615	44	\$4,724	27	\$1.28	14
1995	\$12,445	\$16,132	\$3,770	47	\$4,886	26	\$1.30	11
1996	\$13,246	\$16,843	\$3,975	46	\$5,055	24	\$1.32	10
1997	\$14,225	\$17,396	\$4,228	46	\$5,170	25	\$1.33	13
1998	\$15,098	\$18,250	\$4,444	46	\$5,372	23	\$1.36	9
1999	\$15,597	\$19,298	\$4,548	45	\$5,628	19	\$1.41	10
2000	\$16,959	\$20,758	\$4,915	45	\$6,017	18	\$1.44	10
2001	\$17,306	\$22,712	\$4,997	44	\$6,557	17	\$1.43	12
2002	\$16,336	\$24,355	\$4,690	43	\$6,993	19	\$1.46	11
2003	\$15,819	\$25,254	\$4,519	43	\$7,215	21	\$1.45	13
2004	\$17,130	\$26,644	\$4,869	40	\$7,573	21	\$1.41	15
2005	\$19,572	\$27,637	\$5,532	40	\$7,811	22	\$1.36	15

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$6,405	\$5,255	\$2,410	29	\$1,977	46	\$0.88	40
1982	\$6,241	\$5,740	\$2,341	33	\$2,153	43	\$0.94	33
1983	\$5,958	\$6,212	\$2,243	32	\$2,339	44	\$0.94	31
1984	\$6,543	\$6,545	\$2,457	30	\$2,458	42	\$0.96	30
1985	\$7,056	\$7,198	\$2,641	31	\$2,695	42	\$1.00	31
1986	\$7,442	\$7,409	\$2,776	30	\$2,764	44	\$0.97	34
1987	\$8,254	\$7,532	\$3,061	30	\$2,793	43	\$0.97	34
1988	\$8,909	\$8,237	\$3,262	29	\$3,016	39	\$1.00	30
1989	\$9,981	\$8,685	\$3,593	25	\$3,126	43	\$0.96	34
1990	\$10,617	\$9,855	\$3,734	23	\$3,467	39	\$0.98	32
1991	\$11,158	\$10,640	\$3,832	23	\$3,655	41	\$0.94	36
1992	\$11,544	\$11,696	\$3,879	24	\$3,930	42	\$0.94	36
1993	\$12,548	\$12,422	\$4,123	23	\$4,082	40	\$0.93	36
1994	\$13,799	\$13,113	\$4,443	23	\$4,222	39	\$0.95	34
1995	\$14,908	\$13,640	\$4,705	23	\$4,305	41	\$0.95	35
1996	\$16,372	\$14,246	\$5,067	22	\$4,409	43	\$0.95	36
1997	\$18,028	\$14,665	\$5,480	21	\$4,457	42	\$0.94	35
1998	\$19,094	\$15,141	\$5,716	23	\$4,533	42	\$0.97	34
1999	\$20,253	\$15,759	\$5,986	22	\$4,658	42	\$0.97	34
2000	\$22,354	\$16,568	\$6,532	22	\$4,841	42	\$0.97	35
2001	\$21,450	\$18,440	\$6,193	24	\$5,324	41	\$0.99	35
2002	\$20,034	\$19,843	\$5,706	24	\$5,651	42	\$0.97	35
2003	\$19,378	\$21,253	\$5,456	25	\$5,984	40	\$0.97	35
2004	\$20,693	\$21,871	\$5,777	23	\$6,106	43	\$0.93	36
2005	\$23,583	\$22,792	\$6,503	24	\$6,285	46	\$0.93	36

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$29,857	\$27,422	\$2,517	20	\$2,312	26	\$0.95	33
1982	\$30,187	\$29,628	\$2,548	21	\$2,501	24	\$0.97	29
1983	\$28,774	\$33,289	\$2,430	22	\$2,812	19	\$1.01	29
1984	\$31,923	\$32,413	\$2,701	22	\$2,742	29	\$0.94	32
1985	\$34,603	\$35,227	\$2,937	22	\$2,990	27	\$0.96	34
1986	\$35,870	\$37,453	\$3,045	20	\$3,179	28	\$0.98	32
1987	\$40,183	\$38,053	\$3,404	19	\$3,224	26	\$0.97	33
1988	\$42,958	\$39,569	\$3,629	18	\$3,343	29	\$0.97	32
1989	\$46,556	\$41,580	\$3,925	18	\$3,506	30	\$0.96	35
1990	\$47,995	\$45,117	\$4,035	18	\$3,793	27	\$0.97	33
1991	\$49,130	\$49,740	\$4,107	20	\$4,158	27	\$0.98	32
1992	\$50,463	\$56,201	\$4,194	19	\$4,671	20	\$1.02	30
1993	\$53,655	\$58,229	\$4,433	19	\$4,811	20	\$1.00	29
1994	\$57,814	\$60,051	\$4,757	19	\$4,941	20	\$1.01	29
1995	\$61,192	\$64,609	\$5,020	18	\$5,300	14	\$1.05	28
1996	\$64,727	\$64,610	\$5,299	19	\$5,289	18	\$1.04	26
1997	\$69,336	\$65,980	\$5,671	19	\$5,397	19	\$1.05	25
1998	\$74,213	\$67,439	\$6,063	20	\$5,509	18	\$1.05	26
1999	\$77,505	\$69,996	\$6,322	19	\$5,710	18	\$1.06	29
2000	\$83,805	\$73,745	\$6,824	19	\$6,005	19	\$1.07	29
2001	\$82,148	\$79,379	\$6,682	19	\$6,457	18	\$1.08	29
2002	\$77,289	\$85,602	\$6,276	19	\$6,951	20	\$1.07	27
2003	\$74,200	\$90,350	\$6,011	19	\$7,319	19	\$1.07	26
2004	\$77,542	\$94,900	\$6,268	19	\$7,671	19	\$1.07	27
2005	\$87,940	\$99,503	\$7,093	19	\$8,025	20	\$1.07	28

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,322	\$2,581	\$2,437	28	\$2,709	12	\$1.15	14
1982	\$2,380	\$2,628	\$2,495	24	\$2,755	13	\$1.10	19
1983	\$2,339	\$2,824	\$2,447	20	\$2,955	15	\$1.06	24
1984	\$2,608	\$2,981	\$2,715	19	\$3,104	14	\$1.07	24
1985	\$2,882	\$3,092	\$2,980	19	\$3,197	18	\$1.01	29
1986	\$3,137	\$3,223	\$3,216	15	\$3,305	23	\$0.95	37
1987	\$3,567	\$3,453	\$3,615	13	\$3,500	17	\$0.98	32
1988	\$3,863	\$3,567	\$3,884	12	\$3,586	18	\$0.97	33
1989	\$4,155	\$3,828	\$4,157	14	\$3,830	14	\$0.99	32
1990	\$4,171	\$4,335	\$4,152	16	\$4,315	11	\$1.07	27
1991	\$4,177	\$4,671	\$4,138	18	\$4,627	12	\$1.08	25
1992	\$4,263	\$5,151	\$4,212	18	\$5,089	10	\$1.10	23
1993	\$4,505	\$5,298	\$4,440	18	\$5,222	11	\$1.08	25
1994	\$4,773	\$5,450	\$4,699	20	\$5,366	11	\$1.11	21
1995	\$5,024	\$5,789	\$4,941	20	\$5,694	9	\$1.14	19
1996	\$5,285	\$5,718	\$5,181	20	\$5,606	9	\$1.13	20
1997	\$5,792	\$5,892	\$5,655	20	\$5,753	11	\$1.12	20
1998	\$6,282	\$6,050	\$6,101	19	\$5,875	12	\$1.11	22
1999	\$6,499	\$6,250	\$6,260	20	\$6,021	13	\$1.12	23
2000	\$7,196	\$6,879	\$6,865	18	\$6,563	10	\$1.15	22
2001	\$7,235	\$6,994	\$6,847	18	\$6,619	16	\$1.08	28
2002	\$6,888	\$7,505	\$6,461	17	\$7,040	18	\$1.06	30
2003	\$6,701	\$8,036	\$6,244	17	\$7,488	18	\$1.06	29
2004	\$7,028	\$8,245	\$6,520	17	\$7,649	20	\$1.03	30
2005	\$7,969	\$8,423	\$7,414	17	\$7,836	21	\$1.00	33

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$5,791	\$6,964	\$1,828	48	\$2,198	34	\$1.21	10
1982	\$5,932	\$7,566	\$1,853	48	\$2,364	28	\$1.24	11
1983	\$5,890	\$8,351	\$1,825	48	\$2,587	32	\$1.25	11
1984	\$6,654	\$8,947	\$2,039	47	\$2,742	28	\$1.24	13
1985	\$7,373	\$9,808	\$2,237	44	\$2,976	29	\$1.25	15
1986	\$7,781	\$9,944	\$2,335	42	\$2,984	34	\$1.19	17
1987	\$8,702	\$10,383	\$2,581	39	\$3,080	35	\$1.20	19
1988	\$9,257	\$10,934	\$2,719	38	\$3,212	34	\$1.22	17
1989	\$10,191	\$12,312	\$2,958	38	\$3,573	27	\$1.25	16
1990	\$10,808	\$13,832	\$3,097	40	\$3,963	20	\$1.29	12
1991	\$11,244	\$15,062	\$3,165	42	\$4,239	24	\$1.29	12
1992	\$11,560	\$16,170	\$3,204	44	\$4,482	27	\$1.29	12
1993	\$12,361	\$16,466	\$3,384	43	\$4,508	31	\$1.24	16
1994	\$13,594	\$17,197	\$3,679	42	\$4,654	28	\$1.23	17
1995	\$14,743	\$17,839	\$3,944	41	\$4,773	29	\$1.20	18
1996	\$15,760	\$18,354	\$4,164	41	\$4,850	28	\$1.21	18
1997	\$17,030	\$18,962	\$4,430	39	\$4,933	27	\$1.21	18
1998	\$18,508	\$19,900	\$4,740	39	\$5,097	27	\$1.22	18
1999	\$19,498	\$20,952	\$4,923	39	\$5,290	29	\$1.24	18
2000	\$20,820	\$22,323	\$5,190	41	\$5,565	28	\$1.28	15
2001	\$20,549	\$24,708	\$5,072	40	\$6,099	30	\$1.32	15
2002	\$19,587	\$26,103	\$4,788	40	\$6,381	31	\$1.30	18
2003	\$18,862	\$28,038	\$4,565	40	\$6,785	27	\$1.34	17
2004	\$19,897	\$30,051	\$4,758	43	\$7,186	27	\$1.36	17
2005	\$22,711	\$32,044	\$5,364	43	\$7,568	24	\$1.35	16

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.



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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,353	\$1,577	\$1,963	43	\$2,287	29	\$1.25	9
1982	\$1,356	\$1,678	\$1,964	45	\$2,431	27	\$1.30	8
1983	\$1,305	\$1,926	\$1,884	45	\$2,782	21	\$1.40	6
1984	\$1,427	\$2,056	\$2,050	45	\$2,953	21	\$1.43	6
1985	\$1,519	\$2,312	\$2,175	47	\$3,312	16	\$1.53	5
1986	\$1,588	\$2,454	\$2,280	45	\$3,523	15	\$1.54	4
1987	\$1,758	\$2,660	\$2,526	42	\$3,822	11	\$1.58	4
1988	\$1,858	\$2,691	\$2,664	41	\$3,857	12	\$1.54	5
1989	\$2,019	\$2,928	\$2,897	43	\$4,200	11	\$1.55	4
1990	\$2,167	\$2,861	\$3,109	39	\$4,105	16	\$1.38	8
1991	\$2,313	\$3,159	\$3,295	37	\$4,500	15	\$1.36	9
1992	\$2,447	\$3,380	\$3,444	36	\$4,757	16	\$1.31	9
1993	\$2,676	\$3,669	\$3,717	35	\$5,097	13	\$1.31	12
1994	\$2,885	\$3,802	\$3,960	36	\$5,218	13	\$1.31	11
1995	\$3,038	\$3,865	\$4,127	36	\$5,250	18	\$1.30	10
1996	\$3,232	\$3,867	\$4,360	36	\$5,218	19	\$1.28	14
1997	\$3,504	\$4,216	\$4,711	37	\$5,669	12	\$1.34	9
1998	\$3,762	\$4,326	\$5,046	37	\$5,802	13	\$1.33	12
1999	\$3,998	\$4,943	\$5,336	36	\$6,597	8	\$1.44	8
2000	\$4,292	\$5,141	\$5,689	37	\$6,814	7	\$1.45	9
2001	\$4,218	\$5,820	\$5,568	36	\$7,683	7	\$1.53	8
2002	\$4,016	\$6,315	\$5,286	35	\$8,312	7	\$1.57	8
2003	\$3,866	\$6,202	\$5,067	35	\$8,128	10	\$1.49	10
2004	\$4,189	\$6,602	\$5,450	30	\$8,589	10	\$1.47	12
2005	\$4,840	\$7,481	\$6,256	28	\$9,669	7	\$1.53	8

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$9,196	\$10,907	\$1,991	40	\$2,361	24	\$1.21	12
1982	\$9,557	\$11,751	\$2,059	39	\$2,532	22	\$1.20	13
1983	\$9,480	\$12,521	\$2,036	38	\$2,689	26	\$1.15	17
1984	\$10,559	\$13,610	\$2,256	39	\$2,908	22	\$1.19	15
1985	\$11,554	\$13,553	\$2,454	38	\$2,879	34	\$1.09	22
1986	\$12,125	\$15,917	\$2,562	36	\$3,363	20	\$1.22	16
1987	\$13,651	\$15,300	\$2,861	36	\$3,206	28	\$1.12	26
1988	\$14,691	\$15,705	\$3,053	36	\$3,263	30	\$1.09	28
1989	\$15,929	\$16,978	\$3,287	36	\$3,503	31	\$1.10	24
1990	\$16,466	\$18,300	\$3,371	36	\$3,747	30	\$1.12	22
1991	\$17,278	\$21,193	\$3,491	34	\$4,283	19	\$1.16	21
1992	\$18,360	\$22,772	\$3,651	32	\$4,528	24	\$1.11	22
1993	\$19,995	\$24,102	\$3,909	32	\$4,711	25	\$1.09	24
1994	\$22,134	\$25,221	\$4,250	32	\$4,843	25	\$1.08	23
1995	\$23,971	\$26,611	\$4,520	31	\$5,018	23	\$1.07	25
1996	\$25,706	\$27,520	\$4,766	32	\$5,102	23	\$1.09	22
1997	\$27,526	\$28,855	\$5,024	32	\$5,267	23	\$1.12	21
1998	\$29,600	\$30,539	\$5,331	33	\$5,500	19	\$1.16	20
1999	\$30,717	\$30,982	\$5,464	34	\$5,511	24	\$1.15	22
2000	\$32,601	\$33,588	\$5,732	35	\$5,906	20	\$1.20	20
2001	\$32,313	\$36,795	\$5,634	35	\$6,415	19	\$1.23	19
2002	\$30,930	\$39,276	\$5,353	32	\$6,798	22	\$1.22	20
2003	\$30,155	\$42,602	\$5,179	32	\$7,316	20	\$1.25	20
2004	\$31,682	\$45,441	\$5,395	32	\$7,738	16	\$1.27	19
2005	\$35,872	\$48,288	\$6,041	35	\$8,132	19	\$1.27	19

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$40,786	\$32,851	\$2,786	11	\$2,244	31	\$0.81	45
1982	\$43,333	\$33,400	\$2,854	12	\$2,200	39	\$0.73	47
1983	\$41,571	\$36,956	\$2,657	15	\$2,362	42	\$0.72	48
1984	\$45,721	\$39,275	\$2,868	14	\$2,463	41	\$0.76	47
1985	\$50,000	\$44,065	\$3,085	15	\$2,719	40	\$0.79	46
1986	\$49,039	\$47,343	\$2,974	23	\$2,871	40	\$0.88	41
1987	\$51,767	\$47,504	\$3,117	26	\$2,861	40	\$0.93	38
1988	\$54,408	\$49,485	\$3,267	28	\$2,971	41	\$0.94	35
1989	\$59,091	\$55,233	\$3,523	27	\$3,293	40	\$0.98	33
1990	\$62,227	\$58,236	\$3,662	27	\$3,427	40	\$0.94	35
1991	\$64,775	\$65,182	\$3,741	26	\$3,765	38	\$0.94	34
1992	\$67,458	\$71,084	\$3,818	26	\$4,023	38	\$0.93	38
1993	\$72,727	\$76,357	\$4,027	26	\$4,228	37	\$0.94	35
1994	\$79,455	\$78,934	\$4,303	29	\$4,275	37	\$0.94	37
1995	\$85,799	\$83,863	\$4,549	30	\$4,447	40	\$0.95	37
1996	\$93,351	\$86,783	\$4,851	29	\$4,509	40	\$0.95	37
1997	\$102,776	\$88,898	\$5,233	26	\$4,526	40	\$0.94	36
1998	\$115,056	\$92,206	\$5,738	22	\$4,598	41	\$0.92	36
1999	\$121,157	\$98,488	\$5,922	23	\$4,814	39	\$0.94	36
2000	\$134,820	\$106,671	\$6,465	23	\$5,115	38	\$0.95	36
2001	\$135,116	\$112,701	\$6,357	22	\$5,302	42	\$0.92	36
2002	\$125,811	\$123,442	\$5,808	23	\$5,699	41	\$0.93	36
2003	\$122,630	\$140,451	\$5,564	23	\$6,372	31	\$0.98	33
2004	\$127,454	\$141,858	\$5,684	25	\$6,327	40	\$0.95	35
2005	\$146,932	\$148,683	\$6,437	25	\$6,514	42	\$0.94	35

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$2,937	\$3,441	\$1,953	44	\$2,289	28	\$1.21	11
1982	\$3,070	\$3,824	\$1,984	43	\$2,471	25	\$1.25	10
1983	\$3,038	\$4,138	\$1,916	42	\$2,609	28	\$1.23	12
1984	\$3,399	\$4,840	\$2,104	42	\$2,996	19	\$1.37	8
1985	\$3,680	\$4,970	\$2,247	43	\$3,035	25	\$1.31	11
1986	\$3,778	\$5,501	\$2,279	46	\$3,318	22	\$1.41	6
1987	\$4,057	\$5,705	\$2,423	47	\$3,407	22	\$1.45	7
1988	\$4,261	\$5,750	\$2,527	46	\$3,409	25	\$1.41	7
1989	\$4,664	\$6,142	\$2,741	46	\$3,609	25	\$1.38	8
1990	\$5,031	\$6,521	\$2,917	45	\$3,781	29	\$1.32	10
1991	\$5,393	\$6,788	\$3,051	45	\$3,840	36	\$1.21	18
1992	\$5,637	\$7,229	\$3,093	46	\$3,966	40	\$1.17	20
1993	\$6,161	\$7,535	\$3,272	46	\$4,002	44	\$1.12	22
1994	\$6,973	\$7,682	\$3,585	45	\$3,950	48	\$1.06	26
1995	\$7,722	\$8,486	\$3,860	44	\$4,241	44	\$1.08	22
1996	\$8,517	\$8,153	\$4,146	42	\$3,968	49	\$0.99	31
1997	\$9,221	\$8,478	\$4,377	42	\$4,024	50	\$1.01	29
1998	\$9,857	\$8,752	\$4,575	42	\$4,062	50	\$1.03	30
1999	\$10,499	\$9,294	\$4,785	43	\$4,236	49	\$1.04	30
2000	\$11,635	\$10,043	\$5,209	40	\$4,497	49	\$1.06	31
2001	\$11,372	\$11,394	\$4,994	45	\$5,004	48	\$1.11	25
2002	\$10,771	\$12,303	\$4,650	45	\$5,311	49	\$1.11	26
2003	\$10,530	\$13,500	\$4,484	45	\$5,749	45	\$1.14	24
2004	\$11,245	\$13,684	\$4,675	45	\$5,690	48	\$1.07	28
2005	\$13,134	\$14,823	\$5,311	44	\$5,994	49	\$1.07	29

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,074	\$1,129	\$2,088	36	\$2,195	35	\$1.10	17
1982	\$1,103	\$1,220	\$2,128	36	\$2,354	30	\$1.11	17
1983	\$1,095	\$1,340	\$2,096	37	\$2,566	33	\$1.09	22
1984	\$1,226	\$1,395	\$2,332	36	\$2,653	33	\$1.08	22
1985	\$1,383	\$1,454	\$2,613	33	\$2,748	38	\$1.00	30
1986	\$1,513	\$1,435	\$2,838	28	\$2,692	45	\$0.88	40
1987	\$1,727	\$1,474	\$3,206	22	\$2,736	44	\$0.88	42
1988	\$1,899	\$1,550	\$3,470	21	\$2,832	45	\$0.87	41
1989	\$2,085	\$1,737	\$3,751	21	\$3,126	44	\$0.90	39
1990	\$2,094	\$1,778	\$3,719	24	\$3,158	47	\$0.89	38
1991	\$2,103	\$2,028	\$3,705	27	\$3,573	44	\$0.94	35
1992	\$2,154	\$2,208	\$3,768	29	\$3,862	44	\$0.94	35
1993	\$2,314	\$2,317	\$4,014	28	\$4,019	43	\$0.92	38
1994	\$2,498	\$2,410	\$4,290	30	\$4,139	41	\$0.94	35
1995	\$2,627	\$2,664	\$4,470	32	\$4,533	37	\$1.03	29
1996	\$2,837	\$2,784	\$4,789	31	\$4,699	33	\$1.04	25
1997	\$3,092	\$2,757	\$5,185	28	\$4,623	37	\$1.01	31
1998	\$3,349	\$2,899	\$5,585	27	\$4,835	35	\$1.03	29
1999	\$3,541	\$3,168	\$5,867	25	\$5,248	30	\$1.07	26
2000	\$3,854	\$3,364	\$6,332	24	\$5,527	30	\$1.09	25
2001	\$3,812	\$3,739	\$6,228	23	\$6,108	29	\$1.11	26
2002	\$3,622	\$4,111	\$5,885	22	\$6,680	26	\$1.11	25
2003	\$3,441	\$4,443	\$5,568	22	\$7,189	22	\$1.15	23
2004	\$3,564	\$4,633	\$5,747	24	\$7,470	22	\$1.16	22
2005	\$4,085	\$4,645	\$6,568	22	\$7,468	27	\$1.08	26

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$13,596	\$19,094	\$2,505	24	\$3,518	4	\$1.43	4
1982	\$14,257	\$22,339	\$2,601	20	\$4,076	2	\$1.54	2
1983	\$14,255	\$25,253	\$2,570	16	\$4,553	1	\$1.61	3
1984	\$15,799	\$24,252	\$2,809	17	\$4,312	4	\$1.44	5
1985	\$17,566	\$26,980	\$3,083	16	\$4,736	2	\$1.45	7
1986	\$18,733	\$28,039	\$3,237	13	\$4,845	4	\$1.41	8
1987	\$21,305	\$31,392	\$3,610	14	\$5,319	1	\$1.48	6
1988	\$22,950	\$35,698	\$3,818	14	\$5,939	1	\$1.59	4
1989	\$25,287	\$32,096	\$4,146	16	\$5,262	4	\$1.32	12
1990	\$26,051	\$36,521	\$4,207	14	\$5,897	2	\$1.42	5
1991	\$26,867	\$39,394	\$4,278	14	\$6,273	2	\$1.42	6
1992	\$27,740	\$41,325	\$4,344	14	\$6,471	4	\$1.38	8
1993	\$29,730	\$44,752	\$4,584	14	\$6,900	3	\$1.41	7
1994	\$32,157	\$45,868	\$4,893	15	\$6,979	3	\$1.40	6
1995	\$34,045	\$51,487	\$5,119	16	\$7,741	1	\$1.51	4
1996	\$36,780	\$50,688	\$5,464	16	\$7,531	1	\$1.42	5
1997	\$39,467	\$53,178	\$5,796	17	\$7,809	1	\$1.44	6
1998	\$43,725	\$55,885	\$6,353	14	\$8,119	1	\$1.42	7
1999	\$47,484	\$58,168	\$6,807	14	\$8,339	2	\$1.38	12
2000	\$52,087	\$62,808	\$7,359	15	\$8,873	2	\$1.39	12
2001	\$52,192	\$71,312	\$7,279	14	\$9,945	2	\$1.47	10
2002	\$50,215	\$74,548	\$6,914	11	\$10,265	2	\$1.44	14
2003	\$48,963	\$82,454	\$6,659	8	\$11,213	2	\$1.53	7
2004	\$52,202	\$90,638	\$7,009	10	\$12,169	2	\$1.58	7
2005	\$60,185	\$95,097	\$7,981	10	\$12,610	2	\$1.51	10

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

# Washington

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

1981-Present

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$12,108	\$12,540	\$2,877	8	\$2,980	9	\$1.06	24
1982	\$12,073	\$13,390	\$2,830	14	\$3,139	9	\$1.09	20
1983	\$11,461	\$15,279	\$2,669	14	\$3,558	8	\$1.18	15
1984	\$12,396	\$14,811	\$2,861	15	\$3,418	10	\$1.12	21
1985	\$13,467	\$16,670	\$3,070	17	\$3,801	10	\$1.18	16
1986	\$14,334	\$16,874	\$3,229	14	\$3,801	11	\$1.10	26
1987	\$16,175	\$17,619	\$3,585	15	\$3,905	10	\$1.11	27
1988	\$17,337	\$18,306	\$3,758	15	\$3,968	11	\$1.10	27
1989	\$19,581	\$19,520	\$4,149	15	\$4,136	12	\$1.05	28
1990	\$21,408	\$20,090	\$4,401	13	\$4,130	15	\$0.95	34
1991	\$22,793	\$21,769	\$4,563	10	\$4,358	17	\$0.90	38
1992	\$24,009	\$24,183	\$4,683	9	\$4,717	18	\$0.89	39
1993	\$25,277	\$25,115	\$4,815	11	\$4,784	22	\$0.89	39
1994	\$27,362	\$26,822	\$5,113	10	\$5,012	17	\$0.94	36
1995	\$29,200	\$28,831	\$5,353	11	\$5,286	15	\$0.97	31
1996	\$31,958	\$29,563	\$5,761	11	\$5,329	17	\$0.96	34
1997	\$35,537	\$30,488	\$6,291	9	\$5,398	18	\$0.95	34
1998	\$40,265	\$31,229	\$7,008	7	\$5,435	21	\$0.91	38
1999	\$45,606	\$32,156	\$7,830	4	\$5,521	22	\$0.84	43
2000	\$49,822	\$33,923	\$8,452	5	\$5,755	24	\$0.85	41
2001	\$46,888	\$36,960	\$7,848	7	\$6,186	26	\$0.89	39
2002	\$43,263	\$40,223	\$7,149	7	\$6,647	27	\$0.89	37
2003	\$41,676	\$43,368	\$6,815	7	\$7,092	24	\$0.89	37
2004	\$43,645	\$44,841	\$7,055	8	\$7,248	26	\$0.89	37
2005	\$49,682	\$46,338	\$7,923	12	\$7,390	29	\$0.88	38

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$3,835	\$4,149	\$1,964	42	\$2,125	38	\$1.10	19
1982	\$3,975	\$4,162	\$2,038	40	\$2,134	44	\$1.02	27
1983	\$3,630	\$4,732	\$1,865	46	\$2,431	38	\$1.15	18
1984	\$3,822	\$4,826	\$1,978	48	\$2,498	40	\$1.18	16
1985	\$4,043	\$5,017	\$2,114	48	\$2,624	46	\$1.17	17
1986	\$4,052	\$5,409	\$2,146	49	\$2,864	41	\$1.27	14
1987	\$4,346	\$5,325	\$2,332	49	\$2,857	41	\$1.25	15
1988	\$4,513	\$5,861	\$2,456	49	\$3,190	36	\$1.35	11
1989	\$4,784	\$6,223	\$2,640	49	\$3,433	32	\$1.36	9
1990	\$4,948	\$6,726	\$2,755	49	\$3,745	31	\$1.39	7
1991	\$5,182	\$7,633	\$2,883	49	\$4,247	22	\$1.43	5
1992	\$5,348	\$8,276	\$2,963	49	\$4,586	22	\$1.44	6
1993	\$5,654	\$9,120	\$3,116	49	\$5,025	15	\$1.52	4
1994	\$6,085	\$9,282	\$3,344	49	\$5,101	16	\$1.49	4
1995	\$6,386	\$10,208	\$3,503	49	\$5,600	10	\$1.59	2
1996	\$6,650	\$10,066	\$3,648	49	\$5,522	12	\$1.56	3
1997	\$6,961	\$10,298	\$3,825	49	\$5,658	13	\$1.58	2
1998	\$7,279	\$10,719	\$4,007	49	\$5,901	11	\$1.63	2
1999	\$7,756	\$11,135	\$4,278	49	\$6,143	10	\$1.60	5
2000	\$8,297	\$11,751	\$4,588	48	\$6,497	12	\$1.61	4
2001	\$8,285	\$12,554	\$4,595	49	\$6,963	12	\$1.63	4
2002	\$7,880	\$13,362	\$4,369	49	\$7,409	12	\$1.66	5
2003	\$7,538	\$14,226	\$4,170	49	\$7,870	12	\$1.73	4
2004	\$7,806	\$15,183	\$4,312	48	\$8,387	11	\$1.79	4
2005	\$8,815	\$16,087	\$4,861	48	\$8,872	11	\$1.76	5

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.



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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$11,557	\$9,051	\$2,448	27	\$1,917	47	\$0.82	44
1982	\$11,475	\$9,275	\$2,427	29	\$1,962	49	\$0.82	45
1983	\$10,763	\$10,552	\$2,279	27	\$2,234	47	\$0.85	40
1984	\$11,946	\$10,854	\$2,525	26	\$2,294	46	\$0.85	45
1985	\$12,981	\$11,457	\$2,736	27	\$2,415	49	\$0.83	45
1986	\$13,560	\$12,186	\$2,852	27	\$2,564	49	\$0.84	43
1987	\$15,133	\$12,192	\$3,171	24	\$2,555	49	\$0.83	43
1988	\$16,184	\$13,127	\$3,364	23	\$2,728	48	\$0.86	42
1989	\$17,428	\$14,617	\$3,595	24	\$3,015	47	\$0.90	40
1990	\$18,125	\$15,152	\$3,705	25	\$3,097	49	\$0.86	42
1991	\$18,799	\$16,340	\$3,798	24	\$3,301	50	\$0.83	43
1992	\$19,691	\$18,050	\$3,930	23	\$3,603	49	\$0.82	43
1993	\$21,067	\$19,013	\$4,155	22	\$3,750	49	\$0.81	42
1994	\$23,157	\$19,635	\$4,522	22	\$3,834	49	\$0.82	42
1995	\$24,729	\$19,839	\$4,781	22	\$3,836	50	\$0.80	43
1996	\$26,517	\$20,095	\$5,081	21	\$3,851	50	\$0.81	43
1997	\$28,707	\$21,167	\$5,461	22	\$4,026	49	\$0.84	42
1998	\$30,989	\$21,913	\$5,858	21	\$4,142	48	\$0.86	42
1999	\$32,432	\$22,757	\$6,092	21	\$4,274	48	\$0.87	40
2000	\$35,082	\$24,308	\$6,540	21	\$4,532	48	\$0.90	37
2001	\$34,361	\$26,681	\$6,366	21	\$4,943	49	\$0.89	38
2002	\$32,516	\$28,845	\$5,988	21	\$5,312	48	\$0.86	39
2003	\$31,257	\$30,237	\$5,725	21	\$5,538	48	\$0.82	41
2004	\$32,535	\$31,554	\$5,925	20	\$5,747	47	\$0.83	39
2005	\$36,961	\$33,749	\$6,695	21	\$6,113	47	\$0.86	39

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita				Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received	State Rank (1 is highest)		
1981	\$1,567	\$1,568	\$3,218	3	\$3,219	7	\$1.02	28
1982	\$1,580	\$1,091	\$3,144	4	\$2,170	42	\$0.68	50
1983	\$1,408	\$1,228	\$2,765	10	\$2,411	39	\$0.72	47
1984	\$1,470	\$1,471	\$2,904	13	\$2,906	23	\$0.92	34
1985	\$1,549	\$1,552	\$3,092	14	\$3,098	23	\$0.94	35
1986	\$1,489	\$1,523	\$2,998	21	\$3,067	30	\$0.96	36
1987	\$1,495	\$1,535	\$3,105	28	\$3,187	30	\$1.06	28
1988	\$1,544	\$1,626	\$3,299	25	\$3,474	23	\$1.11	26
1989	\$1,689	\$1,716	\$3,672	22	\$3,730	21	\$1.09	25
1990	\$1,788	\$1,850	\$3,930	21	\$4,067	17	\$1.08	26
1991	\$1,882	\$1,939	\$4,111	19	\$4,235	25	\$1.00	30
1992	\$1,933	\$2,128	\$4,161	20	\$4,581	23	\$1.02	29
1993	\$2,079	\$2,214	\$4,411	20	\$4,697	26	\$0.99	30
1994	\$2,241	\$2,344	\$4,683	21	\$4,899	22	\$1.04	28
1995	\$2,357	\$2,492	\$4,871	21	\$5,149	21	\$1.08	23
1996	\$2,609	\$2,504	\$5,353	18	\$5,137	21	\$1.03	27
1997	\$2,875	\$2,612	\$5,878	16	\$5,340	21	\$1.03	26
1998	\$3,113	\$2,748	\$6,348	15	\$5,603	17	\$1.06	25
1999	\$3,393	\$2,931	\$6,903	12	\$5,963	14	\$1.06	27
2000	\$3,846	\$3,221	\$7,791	11	\$6,526	11	\$1.08	27
2001	\$3,760	\$3,588	\$7,610	10	\$7,262	9	\$1.09	27
2002	\$3,438	\$3,666	\$6,906	12	\$7,365	14	\$1.06	29
2003	\$3,313	\$4,226	\$6,614	10	\$8,437	7	\$1.16	22
2004	\$3,542	\$4,393	\$7,020	9	\$8,707	7	\$1.13	23
2005	\$4,209	\$4,782	\$8,286	7	\$9,414	8	\$1.11	23

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

Source: Tax Foundation Special Report No. 158, "Federal Tax Burdens and Spending by State," and U.S. Census Bureau's Consolidated Federal Funds Report for 2005.

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

Year	Total Dollars (\$millions)		Dollars Per Capita			Federal Spending Received Per Dollar of Tax Paid	State Rank (1 is highest)	
	Federal Taxes Paid to Washington, D.C.	Federal Spending Received	Federal Taxes Paid to Washington, D.C.	State Rank (1 is highest)	Federal Spending Received			State Rank (1 is highest)
1981	\$2,058	\$12,442	\$3,223		\$19,485	-	\$6.08	-
1982	\$2,099	\$11,089	\$3,307		\$17,467	-	\$5.28	-
1983	\$2,036	\$12,115	\$3,217		\$19,143	-	\$5.80	-
1984	\$2,289	\$12,866	\$3,615		\$20,321	-	\$5.54	-
1985	\$2,495	\$13,613	\$3,934		\$21,463	-	\$5.39	-
1986	\$2,608	\$14,436	\$4,092		\$22,650	-	\$5.47	-
1987	\$2,885	\$14,530	\$4,527		\$22,801	-	\$5.05	-
1988	\$3,006	\$15,257	\$4,755		\$24,139	-	\$5.12	-
1989	\$3,257	\$16,162	\$5,205		\$25,829	-	\$5.03	-
1990	\$3,359	\$17,686	\$5,506		\$28,992	-	\$5.30	-
1991	\$3,378	\$19,610	\$5,612		\$32,576	-	\$5.77	-
1992	\$3,414	\$20,341	\$5,705		\$33,993	-	\$5.87	-
1993	\$3,739	\$20,718	\$6,275		\$34,770	-	\$5.46	-
1994	\$4,065	\$22,061	\$6,881		\$37,344	-	\$5.40	-
1995	\$4,059	\$21,912	\$6,967		\$37,604	-	\$5.39	-
1996	\$4,245	\$22,678	\$7,390		\$39,480	-	\$5.38	-
1997	\$4,544	\$23,125	\$7,987		\$40,649	-	\$5.18	-
1998	\$4,899	\$24,041	\$8,658		\$42,486	-	\$5.05	-
1999	\$5,142	\$26,232	\$9,038		\$46,105	-	\$5.25	-
2000	\$5,801	\$27,418	\$10,163		\$48,031	-	\$4.90	-
2001	\$5,972	\$30,953	\$10,372		\$53,759	-	\$5.28	-
2002	\$5,783	\$33,500	\$9,996		\$57,906	-	\$5.74	-
2003	\$5,477	\$34,750	\$9,479		\$60,138	-	\$6.18	-
2004	\$5,843	\$37,630	\$10,089		\$64,974	-	\$6.28	-
2005	\$6,735	\$37,859	\$11,582		\$65,109	-	\$5.55	-

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