

Forecasting Government Revenue and Expenditure in the U.S. Using Data on Age-Specific Utilization

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Abstract

Government finances depend on a vast array of variables, but there is a clear hierarchy among them, and forecasting requires a parsimonious treatment of complicated budget rules and behavior. The number of people paying taxes or receiving benefits and the intensity by which they do so are the most fundamental of these inputs. In this paper, we describe our approach to forecasting federal and state and local government finances using forecasts of the U.S. population by age and sex and measures of our assumptions about the intensity of program utilization by age and sex, or “age profiles” in common usage.

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1. Introduction

Budget forecasts are a vital component of fiscal planning for governments, and they are informative of general macroeconomic health. Government agencies such as the Congressional Budget Office, the Office of Management and Budget, and the Social Security Administration all produce fiscal forecasts of various kinds in order to inform policy, and academic researchers have produced their own forecasts to assess the sustainability of fiscal policy (Auerbach, Gokhale, and Kotlikoff, 1994; Lee and Tuljapurkar, 1998).

Another use of fiscal projections is to inform microeconomic or individual well-being. Individuals within a political unit receive transfers and pay taxes differently depending on their circumstances, and we would like to know the incidence of spending and taxation. A key goal of fiscal policy is to provide social safety nets through the redistribution of resources from the well-off to the needy. We know that the progressive income tax and means-tested public benefits accomplish this redistribution within cohorts, or within age groups. But another key channel of redistribution is between generations, or across age groups. In industrialized countries especially, the needs of economically vulnerable subpopulations, the very young and the very old, have increasingly been met through public support systems rather than more traditional family support systems. Mason et al. (2009) describe a new and ongoing effort to formally measure these age-specific net transfers in a panel of countries.

It is this latter pattern of age-specific utilization of tax and transfer programs that provides the backbone to our budget forecasting techniques. Although there are many other elements that determine government expenditures and revenues, not least among them being the potentially variable legislation governing their incidence, the primary determinants of fiscal flows are the population and its utilization. And though it is not the only determinant of use, need, or ability to pay, age is a key parameter in economic behavior (Modigliani and Brumberg, 1954). While we recognize that age profiles of program utilization will not remain constant over time, as policy, behavior, and lifetime resources all may fluctuate, we believe that a forecasting approach based on age profiles offers meaningful insights into future well-being.

In the sections that follow, we discuss our forecasting techniques in greater detail. First, we describe how we measure age-specific utilization using the Current Population Survey, a public dataset of individuals in households who report many types of taxes and transfers. Second, we lay out our parsimonious grouping of federal and state and local tax and spending programs in the U.S. into subsets with similar age-specific incidence.

2. Measuring age-specific utilization

Ideally, we would like to have detailed administrative data from all levels of government, such as individual tax returns, Social Security records, Medicare claims, and so on. Since such data do not exist, we elect instead to use a nationally representative data source, the

Current Population Survey (CPS), which in its annual March supplement asks a sample of households about their program usage and tax payments during the past year.

One member of the CPS household replies to each of these questions, which unfold in the following manner:

During 2004, did anyone in this household receive any SSI payments, that is, Supplemental Security Income?
How much did (name/you) receive in Supplemental Security Income payments in 2004?

Answers to the second part of the question form the basis of our age profiles of utilization, which we construct by distributing the nominal dollar amounts among members of the household in the manner appropriate to the particular program. Typically, we split totals equally among household members. To construct age profiles, we then take averages of these totals across individuals in the CPS grouped by sex and by age, typically in 5-year groups. The result is a pair of vectors, one for males and one for females, that express average program usage in dollars by age group. In theory, the product of each of these age profiles with the sex-specific vector of population by age should yield total program usage.

The natural difficulty with using self-reports is that individuals may not report the right amounts, of course. We have found that aggregated program totals in the CPS tend to understate significantly the total amounts of government taxes and transfers. Our solution to this problem is to scale our age profiles upward by a fixed proportion at each age, so that the product of the age profile and the population vector equals the total revenues or expenditures associated with that program in administrative data. Our primary source for these administrative control totals at the federal level are the federal budget documents. At the state and local level, we utilize two sources published by the U.S. Census Bureau: the *Statistical Abstract of the United States*, and the *Annual Survey of Government Finances*.

A second issue that arises is that institutionalized subpopulations, such as nursing home residents, are not covered by the Current Population Survey. Although most Medicaid spending is currently directed toward the noninstitutionalized needy, a significant part is absorbed by nursing home residents. To gauge their utilization, we use the *National Nursing Home Survey*.

3. Defining and measuring government fiscal activity

A key issue we must confront is how broadly to define government fiscal activity, and a related issue is which of sometimes several possible types of accounting schemes to use. This point is most salient in the case of state and local budgets, where fiscal accounting conventions tend not to be standard.

The U.S. federal budget documents, while extremely dense, offer a single standard: the unified budget framework. The National Income and Product Accounts (NIPA) measure government activity in a different way than the federal unified budget, because the goal of the NIPA is to measure gross income flows. An advantage of the unified federal budget over the NIPA is its explicit treatment of various trust funds, including Social Security, the various retirement trust funds, the federal highway trust fund, and so on, which are important elements of the government's intertemporal budget constraint.

In the cases of states and localities, which operate similar trust funds for state and local retirees and public utilities, there is considerably less clarity in accounting. Broadly speaking, there are 50 different accounting standards, although the Census Bureau applies a single methodology in its wide-reaching Annual Survey of Government Finances.

One approach we have taken (Lee and Edwards, 2001; 2002; Lee, Tuljapurkar, and Edwards, 2010) is to model only a subset of state and local fiscal activities. In theory and in practice, states and localities face different fiscal constraints than the federal government, and we exploit these differences to shrink our projection universe to a more manageable size. Fiscal policy at the state and local level is constrained by two key factors that do not similarly restrict federal policy. First, many states have balanced budget amendments in their state constitutions (Poterba and Rueben, 1999). Second, even if they did not face such statutory constraints on borrowing, states are atomistic players in international credit markets and thus have considerably less leeway to finance deficits at affordable rates. A related characteristic of states and localities is that they are quite numerous and therefore are in direct competition with one another. Since there are 50 states, corporations can avoid tax incidence simply by relocating.¹ We have argued that net transfers from corporations to states and localities must be essentially zero. Corporate income taxes and property taxes borne by corporations must be balanced by equal and offsetting transfers, or else corporations would have relocated. The upshot of these observations is that states and localities must prefund their public employees' retirement plans, must balance budgets in their utilities sectors, and do not collect any net taxes on corporations. We have often chosen to omit these components of state and local budgets from consideration in order to make forecasting more manageable.

Another feasible approach is to simply adopt a particular accounting system like the Census Bureau's or the NIPA, and then fashion a forecast around it. The National Transfers Accounts (NTA) project adopts the NIPA methodology in constructing measures of total age-based transfers, for example.

¹ In theory, this argument could also be made about individuals and state income taxes. But in practice, we see vastly different personal income tax rates across states, coupled with a reasonably stable population distribution. This suggests that individuals do not force states to competitively lower their personal income tax take to zero, whether because there is heterogeneity in personal resources and the ability to move, or for some other reason.

4. Taxonomies of fiscal activity

A. Based on Budget documents and Census Bureau estimates

In our published work (Lee and Edwards, 2001; 2002; Lee, Tuljapurkar, and Edwards, 2010), we have used the federal Budget and the Census Bureau's Survey of Government Finances to define and measure baseline levels of spending and taxes by program. Then we associate those programs with age profiles of usage derived from the CPS. Tables A1 and A2 present our itemization of federal spending and taxes in 1999, while Tables A3 and A4 do the same for state and local governments.

In each table, the third column presents the administrative control total for the fiscal category named in the second column, while the fourth column describes the age profile of utilization we have derived to describe the incidence of the tax or receipt of the expenditure in the cross section. Categories that do not have an obvious age profile include spending like debt servicing and public goods like military spending; they are listed at the bottom of the table and have an "NA" in the fourth column. The fifth column describes the age profile or technique we use to forecast temporal change in the category if it is different from the age profile of cross-sectional utilization. For example, Social Security benefits accrue based on prior contributions, so we do not forecast them using a simple age profile of benefit incidence. Medicare spending is based on a need that is more tightly associated with time until death rather than age (Miller, 2001), although an age profile approach with flat incidence past age 65 produces a roughly similar forecast. The system of unemployment insurance is designed to be roughly self-balancing over time, except as may reflect business cycle fluctuations; we therefore model both inflows and outflows as depending on the age profile of unemployment compensation. We model state and local property taxes, which are paid by property owners and renters, as rising over time with the demand for K-12 schooling, for which property taxes are the primary funding source.

Tables A5–A8 lists the age profiles of cross-sectional incidence associated with the programs in Tables A1–A4. We have scaled the age profiles so that they produce the control totals in Tables A1–A4 when applied to population counts by age and sex in 1999, which are listed in Table A9. Figure A1 displays the average age profile of spending and taxes in 1999 for both sexes combined, with the sex ratio in each age group as the weight.

B. Based on NIPA

We have also produced a set of age profiles using the NIPA tables for calendar year 2004, in order to have a set that are comparable to the NTA database. These 2004 age profiles are for both sexes combined in single years of age, and they cover the full array of government programs itemized in the NIPA tables. The age shapes of these profiles should be similar to the 1999 age profiles, but the 2004 profiles were based on NTA data rather than the aging database of various years' CPS age profiles we used for the 1999 profiles.

Mirroring the taxes in Appendix A, Tables B1–B4 itemize federal and state and local spending and taxes by program. Then Tables B5–B8 present the 2004 age profiles. Table B9 lists the 2004 U.S. population by age and sex.

As of this writing, we have not used these age profiles in our forecasts. But as a snapshot of age-related incidence of fiscal policy, they may be preferable to our 1999 profiles because they are more up to date, in addition to being compatible with the NIPA accounts.

5. Notable changes to fiscal policy since 1999 that we have not yet implemented

- We have not implemented the federal income tax cuts of 2001 and 2003, which definitely changed the level of taxes and possibly the age structure.
- Medicare Part D, the prescription drug benefit, came into effect in January 2006, and we have not yet updated our forecasts to include it.
- We have modeled none of the cyclical or structural changes to fiscal policy that have occurred as a result of or in response to the recession of 2008.

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Appendix A:

Data for 2004 derived from NIPA and NTA databases

Table A1. Federal spending by program during 1999 in millions of dollars

	Expenditures	1999 total in millions of dollars	Age profile of cross- sectional incidence	Age profile of temporal change, if different
1	OASDI (Social Security)	392,909	CPS receipt of OASDI per individual	<i>Complicated</i>
2	Federal retirement	44,691	CPS receipt of federal retirement per individual	
3	Military retirement	32,152	CPS receipt of military retirement per individual	
4	Railroad retirement	4,280	CPS receipt of railroad retirement per individual	
5	Hospital Insurance (HI, Medicare Part A)	131,501	CPS Medicare enrollment rate per individual	<i>Time until death</i>
6	Supplementary Medical Insurance (SMI, Medicare Part B)	61,190	CPS Medicare enrollment rate per individual	
7	Medicaid, institutionalized (nursing home) populations	27,515	NNHS receipt of Medicaid in a nursing home per individual	
8	Medicaid, other	82,546	CPS Medicaid enrollment rate per individual	
9	Supplemental Security Income (SSI)	28,457	CPS receipt of SSI per individual	
10	Unemployment Compensation	23,747	CPS receipt of UC per individual	
11	Earned Income Tax Credit (EITC)	25,643	CPS receipt of EITC per individual	
12	Public assistance (AFDC/TANF)	32,564	CPS receipt of AFDC / TANF per individual	
13	Public housing	4,467	CPS receipt of any public housing (0/1), split equally within household	
14	Rent subsidies	22,028	CPS receipt of any rent subsidies (0/1), split equally within household	
15	Food stamps	23,663	CPS receipt of food stamps, split equally within household	
16	Energy assistance	1,193	CPS receipt of energy assistance, split equally within household	
17	College education	1,008	CPS full-time college enrollment per individual	

18	K-12 education	17,110	CPS K-12 enrollment per individual
19	Direct student aid	11,488	CPS federal direct educational assistance per individual
20	School lunches	8,984	CPS school lunches, split equally among household members under 18
21	Incarceration	3,293	NA
22	Public goods (defense, etc.)	370,698	NA
23	Congestible goods	146,166	NA
24	Interest payments	227,380	NA
Total		1,724,671	

Notes: Data are for calendar-year 1999, consisting of weighted averages of the federal fiscal years 1999 and 2000. All data are taken from federal budget documents. Per budget scoring rules, SMI *net* expenditures are reported; gross expenditures were \$82.3 billion, while SMI user fees were about \$19 billion. Spending on public goods includes national defense, international affairs, health research, veterans benefits and services, and general science, space, and technology. Congestible goods are a residual category.

Table A2. Federal taxes by program during 1999 in millions of dollars

	Taxes	1999 total in millions of dollars	Age profile of cross- sectional incidence	Age profile of temporal change, if different
1	FICA payroll taxes for OASDI	471,115	CPS FICA taxes per individual	
2	FICA payroll taxes for HI	133,330	CPS FICA taxes per individual	
3	FUTA payroll taxes for Unemployment Insurance	26,907	CPS FICA taxes per individual	CPS Unemployment compensation per individual
4	Personal income taxes	878,933	CPS federal income taxes, split between spouses	
5	Corporate income taxes	186,609	NA	
6	Federal excise taxes	69,907	NA	
7	Other federal taxes	92,853	NA	
	Total	1,859,654		

Notes: Data are for calendar-year 1999, consisting of weighted averages of the federal fiscal years 1999 and 2000. All data are taken from federal budget documents. Federal excise taxes consist of taxes on alcohol, tobacco, fuels, telephone, airports, and several other categories. Other taxes are a residual category.

Table A3. State and local spending by program during 1999 in millions of dollars

	Expenditures	1999 total in millions of dollars	Age profile of cross- sectional incidence	Age profile of <i>temporal</i> change, if different
1	Medicaid, institutionalized (nursing home) populations	21,154	NNHS receipt of Medicaid in a nursing home per individual	
2	Medicaid, other	63,461	CPS Medicaid enrollment rate per individual	
3	Supplemental Security Income (SSI)	3,984	CPS receipt of SSI per individual	
4	Public Assistance (AFDC/TANF)	20,754	CPS receipt of AFDC / TANF per individual	
5	Food stamps	1,343	CPS receipt of food stamps, split equally within household	
6	Public colleges	60,141	CPS full-time college enrollment per individual	
7	K-12 education	314,659	CPS K-12 enrollment per individual	
8	Incarceration	46,496	NA	
9	Congestible goods	355,963	NA	
	Total	887,955		

Notes: Data are for all 50 states and their localities combined. Data are for calendar year 1999 and are taken from the *Statistical Abstract of the United States* and the *Annual Survey of Government Finances*.

Table A4. State and local taxes by program during 1999 in millions of dollars

	Expenditures	1999 total in millions of dollars	Age profile of cross- sectional incidence	Age profile of temporal change, if different
1	State personal income taxes	180,262	CPS state incomes taxes, split between spouses	
2	Property taxes, homeowners	105,120	CPS property taxes, split between spouses	CPS K-12 enrollment per individual
3	Property taxes, renters	35,415	CPS whether renting (0/1), split between spouses	CPS K-12 enrollment per individual
4	Sales taxes	198,003	CPS household income, split equally within household	
5	Other taxes	369,151	NA	
	Total	887,951		

Notes: Data are for all 50 states and their localities combined. Data are for calendar year 1999 and are taken from the *Statistical Abstract of the United States* and the *Annual Survey of Government Finances*.

Table A5. Age profiles of federal spending in 1999 dollars per capita

Age	OASDI		Federal retirement		Military retirement	
	Females	Males	Females	Males	Females	Males
0-4	0	0	0	0	0	0
5-9	0	0	0	0	0	0
10-14	0	0	0	0	0	0
15-19	242	250	0	0	0	0
20-24	41	37	0	0	0	8
25-29	116	66	0	0	0	0
30-34	180	128	2	1	0	0
35-39	227	219	0	5	2	9
40-44	246	254	2	22	1	146
45-49	254	340	8	65	8	467
50-54	313	455	36	149	0	713
55-59	558	809	101	476	76	943
60-64	2,724	3,435	232	1,239	29	939
65-69	6,910	9,625	347	1,585	0	704
70-74	8,113	10,851	405	2,171	16	651
75-79	8,913	12,401	362	1,948	3	729
80-84	9,065	11,798	265	1,405	89	297
85-89	8,741	10,669	153	868	0	208
90+	8,197	10,291	181	750	0	1,319

Age	Railroad retire		Medicare Part A		Medicare Part B	
	Females	Males	Females	Males	Females	Males
0-4	0	0	0	0	0	0
5-9	0	0	0	0	0	0
10-14	0	0	0	0	0	0
15-19	0	0	20	18	9	8
20-24	0	0	32	17	15	8
25-29	0	0	43	32	20	15
30-34	1	0	44	42	20	20
35-39	0	0	36	60	17	28
40-44	1	2	44	56	20	26
45-49	0	0	59	93	28	43
50-54	0	0	100	103	47	48
55-59	9	27	160	176	74	82
60-64	30	89	367	339	171	158
65-69	32	252	3,347	3,218	1,557	1,497
70-74	46	206	3,486	3,445	1,622	1,603
75-79	40	153	3,489	3,482	1,623	1,620
80-84	25	78	3,526	3,509	1,641	1,633
85-89	21	231	3,491	3,545	1,624	1,650
90+	0	142	3,528	3,482	1,642	1,620

Table A5 continued

Age	Medicaid, nursing		Medicaid, other		SSI	
	Females	Males	Females	Males	Females	Males
0-4	0	0	686	693	0	0
5-9	0	0	550	543	0	0
10-14	0	0	430	388	0	0
15-19	0	0	476	373	44	41
20-24	0	0	460	135	69	81
25-29	0	0	454	123	89	103
30-34	0	0	342	145	101	89
35-39	0	0	235	122	70	87
40-44	0	0	183	113	109	107
45-49	0	0	178	88	164	64
50-54	0	0	183	101	177	106
55-59	0	0	226	134	272	176
60-64	0	0	217	141	234	176
65-69	219	128	299	204	305	137
70-74	408	238	336	219	298	129
75-79	807	469	418	222	403	109
80-84	1,499	868	394	234	334	143
85-89	2,745	1,593	379	243	347	204
90+	4,533	2,632	526	256	695	24

Age	Unemployment		EITC		AFDC/TANF	
	Females	Males	Females	Males	Females	Males
0-4	0	0	0	0	0	0
5-9	0	0	0	0	0	0
10-14	0	0	0	0	0	0
15-19	0	0	22	9	172	58
20-24	0	0	180	131	513	41
25-29	0	0	237	205	679	33
30-34	1	0	261	213	573	65
35-39	0	3	224	185	317	54
40-44	1	8	188	163	254	46
45-49	2	26	107	142	147	52
50-54	28	69	76	109	118	24
55-59	39	284	51	69	86	52
60-64	86	614	18	55	54	22
65-69	177	812	15	28	20	22
70-74	210	1,297	4	10	15	8
75-79	156	1,081	0	10	39	2
80-84	77	926	0	6	5	22
85-89	120	217	0	0	8	7
90+	134	702	0	0	28	13

Table A5 continued

Age	Public housing		Rent subsidies		Food stamps	
	Females	Males	Females	Males	Females	Males
0-4	19	22	110	108	198	211
5-9	17	16	101	78	185	177
10-14	14	13	71	62	152	135
15-19	14	11	61	67	128	106
20-24	18	10	107	53	122	57
25-29	18	8	82	44	132	47
30-34	14	9	92	49	111	54
35-39	12	6	56	22	85	39
40-44	6	6	66	38	61	38
45-49	9	3	75	33	62	28
50-54	16	7	55	33	50	34
55-59	23	5	64	38	54	38
60-64	24	11	144	22	49	29
65-69	41	16	202	70	41	22
70-74	53	20	249	67	45	15
75-79	72	20	219	151	38	17
80-84	78	32	370	72	49	23
85-89	69	37	281	80	49	40
90+	58	41	255	43	36	51

Age	Energy assistance		College education		K-12 education	
	Females	Males	Females	Males	Females	Males
0-4	6	5	0	0	0	0
5-9	6	5	0	0	346	346
10-14	5	4	0	0	283	283
15-19	5	4	21	17	229	245
20-24	4	2	35	37	2	3
25-29	4	2	0	0	0	0
30-34	4	3	0	0	0	0
35-39	3	2	0	0	0	0
40-44	3	2	0	0	0	0
45-49	5	1	0	0	0	0
50-54	4	2	0	0	0	0
55-59	7	3	0	0	0	0
60-64	6	2	0	0	0	0
65-69	7	5	0	0	0	0
70-74	8	4	0	0	0	0
75-79	16	3	0	0	0	0
80-84	13	4	0	0	0	0
85-89	14	2	0	0	0	0
90+	17	12	0	0	0	0

Table A5 continued

Age	Direct student aid		School lunches		Incarceration	
	Females	Males	Females	Males	Females	Males
0-4	0	0	0	0	12	12
5-9	0	0	167	162	12	12
10-14	0	0	199	201	12	12
15-19	114	108	87	99	12	12
20-24	270	289	0	0	12	12
25-29	94	79	0	0	12	12
30-34	54	38	0	0	12	12
35-39	41	23	0	0	12	12
40-44	35	27	0	0	12	12
45-49	20	8	0	0	12	12
50-54	5	2	0	0	12	12
55-59	4	4	0	0	12	12
60-64	0	0	0	0	12	12
65-69	0	1	0	0	12	12
70-74	0	0	0	0	12	12
75-79	0	0	0	0	12	12
80-84	0	0	0	0	12	12
85-89	0	0	0	0	12	12
90+	0	0	0	0	12	12

Age	Public goods		Congestible goods		Interest payments	
	Females	Males	Females	Males	Females	Males
0-4	1,365	1,365	538	538	837	837
5-9	1,365	1,365	538	538	837	837
10-14	1,365	1,365	538	538	837	837
15-19	1,365	1,365	538	538	837	837
20-24	1,365	1,365	538	538	837	837
25-29	1,365	1,365	538	538	837	837
30-34	1,365	1,365	538	538	837	837
35-39	1,365	1,365	538	538	837	837
40-44	1,365	1,365	538	538	837	837
45-49	1,365	1,365	538	538	837	837
50-54	1,365	1,365	538	538	837	837
55-59	1,365	1,365	538	538	837	837
60-64	1,365	1,365	538	538	837	837
65-69	1,365	1,365	538	538	837	837
70-74	1,365	1,365	538	538	837	837
75-79	1,365	1,365	538	538	837	837
80-84	1,365	1,365	538	538	837	837
85-89	1,365	1,365	538	538	837	837
90+	1,365	1,365	538	538	837	837

Notes: Data are per-capita taxes or transfers derived from the Current Population Survey March Demographic Supplement, scaled so that the summed product of the age profiles with the population by age and sex equals the control totals shown in Table A1.

Table A6. Age profiles of federal taxes in 1999 dollars per capita

Age	OASDI taxes		HI taxes		Unemployment taxes	
	Females	Males	Females	Males	Females	Males
0-4	0	0	0	0	0	0
5-9	0	0	0	0	0	0
10-14	0	0	0	0	0	0
15-19	225	273	64	77	0	0
20-24	1,155	1,535	327	434	0	0
25-29	1,909	3,139	540	888	0	0
30-34	2,013	3,980	570	1,126	1	0
35-39	2,188	4,435	619	1,255	0	3
40-44	2,309	4,674	653	1,323	1	9
45-49	2,218	4,899	628	1,387	2	29
50-54	1,959	4,669	554	1,321	31	78
55-59	1,488	3,938	421	1,115	44	322
60-64	894	2,843	253	805	97	695
65-69	305	1,207	86	342	201	920
70-74	148	585	42	166	238	1,470
75-79	97	281	28	80	177	1,225
80-84	56	191	16	54	87	1,049
85-89	5	73	1	21	136	246
90+	27	280	8	79	152	796

Age	Fed income taxes		Corporate income tax		Federal excise taxes	
	Females	Males	Females	Males	Females	Males
0-4	0	0	687	687	257	257
5-9	0	0	687	687	257	257
10-14	0	0	687	687	257	257
15-19	177	192	687	687	257	257
20-24	1,405	1,534	687	687	257	257
25-29	3,316	3,667	687	687	257	257
30-34	4,193	4,692	687	687	257	257
35-39	5,237	5,553	687	687	257	257
40-44	6,223	6,748	687	687	257	257
45-49	6,563	7,451	687	687	257	257
50-54	6,088	7,478	687	687	257	257
55-59	5,656	6,960	687	687	257	257
60-64	3,592	5,287	687	687	257	257
65-69	2,052	3,145	687	687	257	257
70-74	1,612	2,559	687	687	257	257
75-79	1,219	2,140	687	687	257	257
80-84	898	1,684	687	687	257	257
85-89	728	1,015	687	687	257	257
90+	891	2,446	687	687	257	257

Table A6 continued**Other federal tax**

Age	Females	Males
0-4	342	342
5-9	342	342
10-14	342	342
15-19	342	342
20-24	342	342
25-29	342	342
30-34	342	342
35-39	342	342
40-44	342	342
45-49	342	342
50-54	342	342
55-59	342	342
60-64	342	342
65-69	342	342
70-74	342	342
75-79	342	342
80-84	342	342
85-89	342	342
90+	342	342

Table A7. Age profiles of state and local spending in 1999 dollars per capita
Medicaid, nursing Medicaid, other SSI

Age	Medicaid, nursing		Medicaid, other		SSI	
	Females	Males	Females	Males	Females	Males
0-4	0	0	527	532	0	0
5-9	0	0	423	417	0	0
10-14	0	0	330	298	0	0
15-19	0	0	366	287	6	6
20-24	0	0	354	104	10	11
25-29	0	0	349	94	12	14
30-34	0	0	263	112	14	12
35-39	0	0	180	94	10	12
40-44	0	0	141	87	15	15
45-49	0	0	137	68	23	9
50-54	0	0	141	78	25	15
55-59	0	0	174	103	38	25
60-64	0	0	167	108	33	25
65-69	169	98	230	157	43	19
70-74	314	183	258	168	42	18
75-79	621	361	321	171	56	15
80-84	1,152	668	303	180	47	20
85-89	2,110	1,225	292	187	49	29
90+	3,485	2,024	405	197	97	3

Age	AFDC/TANF		Food stamps		Public colleges	
	Females	Males	Females	Males	Females	Males
0-4	0	0	11	12	0	0
5-9	0	0	10	10	0	0
10-14	0	0	9	8	0	0
15-19	110	37	7	6	1,240	997
20-24	327	26	7	3	2,105	2,177
25-29	433	21	7	3	0	0
30-34	365	41	6	3	0	0
35-39	202	35	5	2	0	0
40-44	162	29	3	2	0	0
45-49	94	33	4	2	0	0
50-54	75	15	3	2	0	0
55-59	55	33	3	2	0	0
60-64	34	14	3	2	0	0
65-69	12	14	2	1	0	0
70-74	9	5	3	1	0	0
75-79	25	1	2	1	0	0
80-84	3	14	3	1	0	0
85-89	5	4	3	2	0	0
90+	18	9	2	3	0	0

Table A7 continued

Age	K-12 education		Incarceration		Congestible goods	
	Females	Males	Females	Males	Females	Males
0-4	0	0	171	171	1,311	1,311
5-9	6,364	6,366	171	171	1,311	1,311
10-14	5,212	5,202	171	171	1,311	1,311
15-19	4,206	4,504	171	171	1,311	1,311
20-24	44	60	171	171	1,311	1,311
25-29	0	0	171	171	1,311	1,311
30-34	0	0	171	171	1,311	1,311
35-39	0	0	171	171	1,311	1,311
40-44	0	0	171	171	1,311	1,311
45-49	0	0	171	171	1,311	1,311
50-54	0	0	171	171	1,311	1,311
55-59	0	0	171	171	1,311	1,311
60-64	0	0	171	171	1,311	1,311
65-69	0	0	171	171	1,311	1,311
70-74	0	0	171	171	1,311	1,311
75-79	0	0	171	171	1,311	1,311
80-84	0	0	171	171	1,311	1,311
85-89	0	0	171	171	1,311	1,311
90+	0	0	171	171	1,311	1,311

Table A8. Age profiles of state and local taxes in 1999 dollars per capita

Age	State income taxes		Property tax home		Property tax rent	
	Females	Males	Females	Males	Females	Males
0-4	0	0	0	0	0	0
5-9	0	0	0	0	0	0
10-14	0	0	0	0	0	0
15-19	28	34	8	5	38	19
20-24	295	314	63	44	258	191
25-29	720	789	249	211	306	277
30-34	915	1,002	415	406	258	229
35-39	1,116	1,174	558	537	210	182
40-44	1,290	1,381	636	621	182	153
45-49	1,360	1,563	752	729	153	134
50-54	1,197	1,520	750	751	134	124
55-59	1,096	1,346	742	729	124	105
60-64	694	1,019	693	701	124	96
65-69	394	574	690	684	134	96
70-74	307	461	665	678	153	86
75-79	237	391	700	688	182	96
80-84	183	331	593	622	229	124
85-89	157	212	555	626	258	143
90+	186	465	451	599	249	201

Age	Sales taxes		Other state taxes	
	Females	Males	Females	Males
0-4	862	905	1,360	1,360
5-9	818	860	1,360	1,360
10-14	795	831	1,360	1,360
15-19	739	756	1,360	1,360
20-24	817	783	1,360	1,360
25-29	912	880	1,360	1,360
30-34	1,016	991	1,360	1,360
35-39	956	921	1,360	1,360
40-44	854	817	1,360	1,360
45-49	693	655	1,360	1,360
50-54	563	526	1,360	1,360
55-59	497	460	1,360	1,360
60-64	505	445	1,360	1,360
65-69	497	415	1,360	1,360
70-74	421	332	1,360	1,360
75-79	319	215	1,360	1,360
80-84	216	125	1,360	1,360
85-89	105	52	1,360	1,360
90+	48	17	1,360	1,360

Table A9. The U.S. population by age and sex in 1999

Age	Females	Males
0-4	9,276,077	9,705,092
5-9	9,745,302	10,213,378
10-14	9,459,206	9,930,103
15-19	9,555,002	10,111,143
20-24	8,758,035	9,082,300
25-29	9,246,197	9,151,103
30-34	10,046,706	9,868,111
35-39	11,346,399	11,235,369
40-44	11,145,546	10,949,704
45-49	9,724,383	9,366,618
50-54	8,272,386	7,833,211
55-59	6,594,295	6,091,236
60-64	5,494,715	4,920,675
65-69	5,143,117	4,357,161
70-74	4,930,484	3,861,296
75-79	4,245,787	3,028,673
80-84	2,988,372	1,792,008
85-89	1,768,727	830,784
90+	1,089,232	341,367
Total	271,499,300	

Notes: Data are from the Human Mortality Database (2006).

Appendix B:

Data for 2004 derived from NIPA and NTA databases

Table B1. Federal spending by program during 2004 in millions of dollars

	Federal Expenditures	2004 total in millions of \$
1	Consumption and Gross investment (primarily national defense)	827.6
2	OASDI	485.9
3	Medicare	303.3
4	Unemployment insurance	36.4
5	Railroad retirement	34.3
6	Workers' compensation	2.5
7	Veterans benefits	32.1
8	Food stamp benefits	25.8
9	Supplemental security income	32.1
10	Earned income credit	41.9
11	<i>Education</i>	<i>36.5</i>
12	<i>Medicaid (total)</i>	<i>177.6</i>
13	<i>Institutionalized (35%)</i>	<i>62.2</i>
14	<i>Other</i>	<i>115.4</i>
15	<i>State Child Health Insurance Program (SCHIP)</i>	<i>4.7</i>
16	<i>Other medical transfers</i>	<i>5.4</i>
17	<i>WIC and CSFP</i>	<i>4.9</i>
18	<i>Child nutrition</i>	<i>11.2</i>
19	<i>Family support and TANF</i>	<i>21.5</i>
20	<i>Home energy assistance</i>	<i>1.9</i>
21	<i>Child care and development block grants, Foster care and adoption, Child care entitlement</i>	<i>11.2</i>
22	<i>Housing assistance</i>	<i>27.8</i>
23	<i>Other grants-in-aid to states</i>	<i>45.6</i>
24	Transfers to the rest of the world	28.9
25	Interest payments, domestic	131.7
26	Interest payments, rest of the world	89.7
27	Other federal expenditures (including capital transactions)	31.6
	TOTAL FEDERAL EXPENDITURES	2,452.1
	Addendum: Federal expenditures net of grants-in-aid to state and local governments	2,103.8
	Federal net lending or net borrowing (-)	-452.6

Notes: Data are for calendar-year 2004 and derived from NIPA. Italicized data are grants-in-aid to states.

Table B2. Federal taxes by program during 2004 in millions of dollars

	Federal Receipts	2004 total in millions of \$
1	Personal income taxes	801.8
2	Excise taxes	94.0
3	Corporate income taxes	217.4
4	OASDI payroll taxes	568.5
5	Medicare part A (HI)	151.9
6	Medicare part B (SMI)	31.2
7	Unemployment insurance	40.2
8	Workers' compensation	2.5
9	Taxes from the rest of the world	9.2
10	Other federal taxes	82.7
	TOTAL FEDERAL RECEIPTS	1,999.4

Notes: Data are for calendar-year 2004 and derived from NIPA.

Table B3. State and local spending by program during 2004 in millions of dollars

	State and Local Expenditures	2004 total in millions of \$
1	Consumption and Gross investment (not including education)	812.2
2	Elementary and secondary education	472.2
3	Higher education	103.9
4	Benefits from government social insurance (Workers' comp and Temporary disability)	15.7
5	Medicaid (total)	289.2
6	Institutionalized (35%)	101.2
7	Other	188.0
8	State Child Health Insurance Program (SCHIP)	2.0
9	Other medical transfers	8.5
10	Family support and TANF	18.5
11	Supplemental security income	5.2
12	Energy assistance	2.2
13	Other family assistance (WIC, foster care, adoption assistance)	14.8
14	Education (scholarships, stipends, etc.)	16.8
15	Interest payments	88.9
16	Other state and local expenditures (including capital transactions)	-115.5
	TOTAL STATE AND LOCAL EXPENDITURES	1,734.6

Notes: Data are for calendar-year 2004 and derived from NIPA. Italicized data are grants-in-aid to states.

Table B4. State and local taxes by program during 2004 in millions of dollars

	State and Local Receipts	2004 total in millions of \$
1	Personal income taxes	224.0
2	Property taxes	328.7
3	Sales taxes	370.4
4	Corporate income taxes	41.5
5	Contributions for government social insurance (Workers' comp and Temporary disability)	19.7
6	Income receipts on assets	77.1
7	Federal grants-in-aid	348.3
8	Other receipts	223.9
	TOTAL STATE AND LOCAL RECEIPTS	1,633.6

Notes: Data are for calendar-year 2004 and derived from NIPA.

Table B5. Age profiles of federal spending in 2004 dollars per capita

Table B6. Age profiles of federal taxes in 2004 dollars per capita

Table B7. Age profiles of state and local spending in 2004 dollars per capita

Table B8. Age profiles of state and local taxes in 2004 dollars per capita

Table B5. Age profiles of federal spending in 2004 dollars per capita

Age	Consumption and Gross investment (primarily national defense)	OASDI	Medicare	Unemployment insurance	Railroad retirement	Workers' compensation	Veterans benefits	Food stamp benefits	Supplemental security income
0	2,818	0	0	0	0	0	0	216	0
1	2,818	0	0	0	0	0	0	210	0
2	2,818	0	0	0	0	0	0	205	0
3	2,818	0	0	0	0	0	0	200	0
4	2,818	0	0	0	0	0	0	194	0
5	2,818	0	0	0	0	0	0	189	0
6	2,818	0	0	0	0	0	0	181	0
7	2,818	0	0	0	0	0	0	173	0
8	2,818	0	0	0	0	0	0	165	0
9	2,818	0	0	0	0	0	0	157	0
10	2,818	0	0	0	0	0	0	149	0
11	2,818	46	0	0	0	0	0	143	0
12	2,818	93	0	0	0	0	0	136	0
13	2,818	139	0	0	0	0	0	130	0
14	2,818	186	0	0	0	0	0	124	0
15	2,818	232	0	0	0	0	5	117	4
16	2,818	196	0	0	0	0	1	114	14
17	2,818	160	0	3	0	0	3	111	49
18	2,818	124	0	6	0	0	3	108	7
19	2,818	88	105	22	0	1	4	105	16
20	2,818	52	105	46	0	3	3	102	8
21	2,818	62	105	68	0	1	6	102	23
22	2,818	72	105	108	0	2	5	101	11
23	2,818	81	105	126	0	3	11	101	20
24	2,818	91	105	149	0	1	13	101	9
25	2,818	101	105	165	0	4	9	100	15
26	2,818	112	105	223	6	8	16	98	4
27	2,818	124	105	162	0	4	12	95	51
28	2,818	136	105	161	0	6	22	93	29
29	2,818	148	105	184	3	9	21	90	54
30	2,818	159	105	189	2	10	18	88	87
31	2,818	175	105	245	2	13	22	84	53
32	2,818	190	105	205	0	8	19	81	25
33	2,818	205	105	186	4	13	5	78	32
34	2,818	220	105	199	0	11	21	75	24
35	2,818	236	105	229	1	8	40	72	60
36	2,818	245	105	203	5	11	49	69	69
37	2,818	253	105	206	7	15	30	66	50
38	2,818	262	105	207	3	15	51	64	39
39	2,818	271	105	254	0	18	39	61	14
40	2,818	280	105	253	2	15	48	59	79
41	2,818	289	105	251	4	9	83	57	116
42	2,818	299	105	219	5	16	76	55	80
43	2,818	308	105	227	8	19	54	54	30
44	2,818	317	105	231	22	21	74	52	82
45	2,818	327	293	214	2	24	133	50	28
46	2,818	352	293	219	10	20	124	50	102
47	2,818	377	293	265	12	17	152	50	90
48	2,818	401	293	236	21	18	148	50	41
49	2,818	426	293	268	25	15	148	50	70
50	2,818	451	293	250	50	12	219	50	120
51	2,818	501	293	258	69	15	297	50	171
52	2,818	551	293	198	120	25	286	50	140
53	2,818	600	293	195	126	14	270	50	151
54	2,818	650	293	207	181	22	301	50	114
55	2,818	700	733	182	262	20	229	50	121
56	2,818	1,196	733	176	210	22	351	50	189
57	2,818	1,693	733	285	292	20	204	49	172
58	2,818	2,189	733	197	417	20	120	49	144
59	2,818	2,685	733	158	417	15	248	48	283
60	2,818	3,181	733	197	557	15	178	48	205
61	2,818	4,244	733	135	618	22	287	45	254
62	2,818	5,306	733	322	467	20	169	43	257
63	2,818	6,369	733	216	763	18	248	41	259
64	2,818	7,431	733	121	735	15	374	38	220
65	2,818	8,493	5,457	52	678	11	365	36	271
66	2,818	8,679	5,457	40	641	4	420	36	234
67	2,818	8,865	5,457	64	696	8	355	36	311
68	2,818	9,051	5,457	38	618	6	461	36	364
69	2,818	9,237	5,457	53	673	6	316	36	250
70	2,818	9,423	5,457	22	726	7	242	37	346
71	2,818	9,601	5,457	24	750	4	326	36	420
72	2,818	9,779	5,457	51	580	10	243	36	425
73	2,818	9,957	5,457	32	455	0	370	35	315
74	2,818	10,135	5,457	5	510	4	299	35	408
75	2,818	10,313	8,434	21	466	6	434	34	545
76	2,818	10,308	8,434	23	486	0	430	35	547
77	2,818	10,303	8,434	15	538	3	457	35	657
78	2,818	10,297	8,434	5	424	6	453	36	580
79	2,818	10,292	8,434	15	434	1	682	37	627
80	2,818	10,287	8,434	2	339	3	609	38	449
81	2,818	10,225	8,434	38	346	0	468	39	448
82	2,818	10,163	8,434	17	280	4	309	40	784
83	2,818	10,102	8,434	0	400	0	416	40	823
84	2,818	10,040	8,434	5	418	0	425	41	807
85	2,818	9,978	9,856	0	282	0	255	42	614
86	2,818	9,733	9,856	0	405	0	209	43	667
87	2,818	9,487	9,856	14	267	0	207	43	653
88	2,818	9,242	9,856	0	226	0	217	43	565
89	2,818	8,997	9,856	0	253	0	151	44	285
90	2,818	8,751	9,856	0	284	0	122	44	683

Table B5. Age profiles of federal spending in 2004 dollars per capita

Age	Earned income credit	Education	Medicaid: Institutionalized (35%)	Medicaid: Other	State Child Health Insurance Program (SCHIP)	Other medical transfers	WIC and CSFP	Child nutrition	Family support and TANF
0	154	0	0	272	61	5	19	0	0
1	156	0	0	272	61	5	22	40	0
2	170	0	0	272	61	5	23	79	0
3	162	0	0	272	61	5	23	119	0
4	168	0	0	272	61	5	22	158	0
5	172	470	0	272	61	5	23	198	0
6	186	549	0	272	61	5	26	206	0
7	206	554	0	272	61	5	27	214	0
8	206	556	0	272	61	5	27	222	0
9	201	557	0	272	61	5	28	230	0
10	212	557	0	272	61	5	28	238	0
11	217	558	0	272	61	5	27	214	13
12	215	558	0	272	61	5	28	189	26
13	214	557	0	272	61	5	27	165	40
14	221	556	0	272	61	5	28	140	53
15	222	552	0	272	61	5	26	116	66
16	235	539	0	272	61	5	24	93	88
17	226	512	0	272	61	5	21	70	111
18	217	318	0	272	61	5	21	46	133
19	199	246	0	284	0	7	21	23	156
20	207	211	0	284	0	7	23	0	178
21	210	184	0	284	0	7	22	0	185
22	219	148	0	284	0	7	20	0	192
23	252	111	0	284	0	7	28	0	199
24	245	92	0	284	0	7	27	0	205
25	250	76	0	284	0	7	25	0	212
26	224	67	0	284	0	7	23	0	205
27	231	59	0	284	0	7	24	0	199
28	228	54	0	284	0	7	22	0	192
29	230	48	0	284	0	7	20	0	185
30	224	43	0	284	0	7	20	0	178
31	211	40	0	284	0	7	21	0	169
32	194	37	0	284	0	7	22	0	160
33	204	33	0	284	0	7	20	0	151
34	206	32	0	284	0	7	20	0	142
35	187	29	0	284	0	7	18	0	133
36	177	0	0	284	0	7	16	0	126
37	170	0	0	284	0	7	15	0	119
38	163	0	0	284	0	7	14	0	111
39	169	0	0	284	0	7	16	0	104
40	156	0	0	284	0	7	16	0	97
41	153	0	0	284	0	7	13	0	89
42	133	0	0	284	0	7	14	0	82
43	121	0	0	284	0	7	12	0	74
44	128	0	0	284	0	7	13	0	67
45	118	0	0	281	0	8	11	0	59
46	103	0	0	281	0	8	11	0	56
47	96	0	0	281	0	8	9	0	53
48	85	0	0	281	0	8	11	0	50
49	78	0	0	281	0	8	9	0	47
50	73	0	0	281	0	8	8	0	44
51	69	0	0	281	0	8	9	0	44
52	65	0	0	281	0	8	9	0	43
53	61	0	0	281	0	8	8	0	43
54	56	0	0	281	0	8	9	0	42
55	50	0	0	420	0	16	8	0	42
56	54	0	0	420	0	16	8	0	38
57	47	0	0	420	0	16	7	0	34
58	40	0	0	420	0	16	12	0	30
59	44	0	0	420	0	16	11	0	27
60	38	0	0	420	0	16	13	0	23
61	37	0	0	420	0	16	11	0	20
62	43	0	0	420	0	16	8	0	18
63	37	0	0	420	0	16	9	0	15
64	41	0	0	420	0	16	8	0	13
65	38	0	286	497	0	67	7	0	10
66	30	0	348	497	0	67	11	0	9
67	27	0	296	497	0	67	6	0	9
68	24	0	386	497	0	67	7	0	8
69	23	0	447	497	0	67	7	0	7
70	21	0	473	497	0	67	5	0	7
71	24	0	500	497	0	67	6	0	7
72	23	0	584	497	0	67	7	0	7
73	19	0	657	497	0	67	7	0	6
74	16	0	734	497	0	67	6	0	6
75	12	0	1,053	1,094	0	109	6	0	6
76	13	0	986	1,094	0	109	7	0	7
77	18	0	1,068	1,094	0	109	6	0	7
78	14	0	1,302	1,094	0	109	6	0	7
79	10	0	1,598	1,094	0	109	5	0	7
80	15	0	1,594	1,094	0	109	4	0	8
81	13	0	1,908	1,094	0	109	5	0	7
82	11	0	2,393	1,094	0	109	4	0	7
83	6	0	2,778	1,094	0	109	3	0	6
84	7	0	3,250	1,094	0	109	6	0	6
85	16	0	3,454	3,314	0	167	8	0	6
86	16	0	4,082	3,314	0	167	3	0	6
87	10	0	4,494	3,314	0	167	2	0	6
88	9	0	5,615	3,314	0	167	2	0	7
89	13	0	5,889	3,314	0	167	2	0	7
90	10	0	10,040	3,314	0	167	7	0	8

Table B5. Age profiles of federal spending in 2004 dollars per capita

Age	Home energy assistance	Child care entitlement	Housing assistance	Other grants-in-aid to states	Transfers to the rest of the world	Interest payments, domestic	Other federal expenditures (including capital transactions)	TOTAL FEDERAL EXPENDITURE RES	Federal expenditures net of grants-in-aid to state and local government
0	3	44	75	155	98	0	108	4,028	3,394
1	4	50	75	155	98	0	108	4,075	3,391
2	3	53	75	155	98	0	108	4,126	3,399
3	4	53	75	155	98	0	108	4,153	3,386
4	3	51	75	155	98	0	108	4,189	3,386
5	4	53	75	155	98	0	108	4,701	3,385
6	4	59	75	155	98	0	108	4,803	3,391
7	5	61	75	155	98	0	108	4,832	3,404
8	6	61	75	155	98	0	108	4,835	3,396
9	6	64	75	155	98	0	108	4,835	3,383
10	7	65	75	155	98	0	108	4,849	3,385
11	5	62	75	155	98	0	108	4,877	3,430
12	6	63	75	155	98	0	108	4,906	3,469
13	5	62	75	155	98	0	108	4,931	3,508
14	7	64	75	155	98	0	108	4,972	3,555
15	6	59	75	155	98	0	108	4,998	3,605
16	5	56	82	155	98	0	108	4,966	3,585
17	5	48	90	155	98	1	108	4,926	3,577
18	4	49	97	155	98	8	108	4,661	3,498
19	4	48	105	155	98	8	108	4,621	3,572
20	5	53	112	155	98	24	108	4,602	3,574
21	8	50	105	155	98	26	108	4,625	3,627
22	5	46	97	155	98	49	108	4,649	3,696
23	5	63	90	155	98	47	108	4,713	3,771
24	7	61	82	155	98	136	108	4,794	3,874
25	6	57	75	155	98	118	108	4,786	3,891
26	4	53	75	155	98	104	108	4,796	3,924
27	5	55	75	155	98	132	108	4,803	3,941
28	6	50	75	155	98	183	108	4,830	3,986
29	5	45	75	155	98	214	108	4,905	4,082
30	7	47	75	155	98	201	108	4,922	4,107
31	6	48	75	155	98	235	108	4,972	4,169
32	6	50	75	155	98	218	108	4,865	4,070
33	7	45	75	155	98	343	108	4,977	4,200
34	6	45	75	155	98	287	108	4,939	4,174
35	6	42	75	155	98	333	108	5,043	4,295
36	5	36	75	155	98	379	108	5,039	4,337
37	4	35	75	155	98	417	108	5,038	4,345
38	4	32	75	155	98	409	108	5,024	4,342
39	5	37	75	155	98	396	108	5,034	4,351
40	9	36	75	155	98	475	108	5,173	4,495
41	5	31	67	155	98	474	108	5,217	4,565
42	6	31	60	155	98	482	108	5,131	4,494
43	5	27	52	155	98	558	108	5,125	4,508
44	6	30	45	155	98	459	108	5,122	4,517
45	5	26	37	155	98	559	108	5,357	4,773
46	5	24	37	155	98	620	108	5,495	4,916
47	7	21	37	155	98	616	108	5,564	4,991
48	4	25	37	155	98	637	108	5,527	4,955
49	5	21	37	155	98	584	108	5,547	4,982
50	7	18	37	155	98	875	108	5,976	5,417
51	4	20	45	155	98	656	108	5,969	5,402
52	5	20	52	155	98	839	108	6,164	5,590
53	5	18	60	155	98	679	108	6,041	5,464
54	5	20	67	155	98	792	108	6,279	5,690
55	6	17	75	155	98	995	108	7,104	6,365
56	5	17	82	155	98	973	108	7,719	6,978
57	6	16	90	155	98	1,066	108	8,328	7,585
58	7	28	97	155	98	968	108	8,665	7,900
59	9	24	105	155	98	1,208	108	9,631	8,865
60	7	30	112	155	98	1,013	108	9,965	9,189
61	7	25	119	155	98	858	108	11,031	10,258
62	7	18	127	155	98	880	108	12,032	11,264
63	9	20	134	155	98	948	108	13,433	12,655
64	10	17	142	155	98	879	108	14,392	13,612
65	8	16	149	155	98	1,215	108	20,835	19,640
66	6	26	157	155	98	1,121	108	20,965	19,688
67	9	13	164	155	98	1,317	108	21,375	20,160
68	6	15	172	155	98	1,395	108	21,787	20,475
69	6	15	179	155	98	1,259	108	21,716	20,335
70	11	11	187	155	98	1,242	108	21,958	20,546
71	12	14	202	155	98	1,165	108	22,290	20,832
72	17	16	217	155	98	1,020	108	22,214	20,649
73	16	15	231	155	98	1,246	108	22,559	20,909
74	12	13	246	155	98	1,267	108	22,896	21,160
75	8	13	261	155	98	1,263	108	27,258	24,552
76	7	15	261	155	98	1,247	108	27,190	24,548
77	12	13	261	155	98	1,246	108	27,457	24,730
78	15	14	261	155	98	1,206	108	27,444	24,480
79	17	12	261	155	98	1,227	108	28,041	24,782
80	11	10	261	155	98	1,241	108	27,688	24,441
81	17	12	276	155	98	1,621	108	28,241	24,657
82	15	9	291	155	98	1,465	108	28,608	24,531
83	14	6	306	155	98	1,184	108	28,902	24,430
84	15	14	321	155	98	1,375	108	29,548	24,577
85	11	18	336	155	98	1,154	108	32,691	25,222
86	20	7	329	155	98	1,334	108	33,370	25,286
87	12	5	321	155	98	1,252	108	33,291	24,815
88	19	5	314	155	98	1,649	108	34,431	24,833
89	16	5	306	155	98	1,153	108	33,637	23,775
90	49	15	299	155	98	1,272	108	38,102	24,048

Table B6. Age profiles of federal taxes in 2004 dollars per capita

Age	Personal income taxes	Excise taxes	Corporate income taxes	OASDI payroll taxes	Medicare part A (HI)	Medicare part B (SMI)	Unemployment insurance	Workers' compensation	Taxes from the rest of the world	Other federal taxes	TOTAL FEDERAL RECEIPTS
0	0	88	0	0	0	0	0	0	31	282	401
1	0	114	0	0	0	0	0	0	31	282	427
2	0	117	0	0	0	0	0	0	31	282	430
3	0	119	0	0	0	0	0	0	31	282	432
4	0	123	0	0	0	0	0	0	31	282	436
5	0	132	0	0	0	0	0	0	31	282	445
6	0	143	0	0	0	0	0	0	31	282	456
7	0	153	0	0	0	0	0	0	31	282	466
8	0	160	0	0	0	0	0	0	31	282	473
9	0	174	0	0	0	0	0	0	31	282	487
10	0	176	0	0	0	0	0	0	31	282	488
11	0	193	0	0	0	0	19	1	31	282	526
12	0	200	0	0	0	0	37	2	31	282	552
13	0	215	0	0	0	0	56	3	31	282	587
14	0	217	0	0	0	0	74	5	31	282	609
15	30	231	86	36	10	2	93	6	31	282	805
16	65	249	75	116	31	6	112	7	31	282	974
17	105	261	104	216	58	12	132	8	31	282	1,209
18	208	264	72	437	117	24	152	9	31	282	1,595
19	449	249	67	791	211	43	171	11	31	282	2,305
20	641	265	110	1,019	272	56	191	12	31	282	2,878
21	805	271	107	1,198	320	66	196	12	31	282	3,287
22	935	278	124	1,425	381	78	201	12	31	282	3,747
23	1,308	307	127	1,759	470	97	206	13	31	282	4,598
24	1,715	320	195	1,977	528	108	211	13	31	282	5,381
25	2,177	335	236	2,362	631	130	216	13	31	282	6,414
26	2,531	341	201	2,653	709	146	217	14	31	282	7,123
27	2,741	363	249	2,780	743	153	218	14	31	282	7,573
28	2,954	357	279	2,967	793	163	219	14	31	282	8,058
29	3,133	371	289	3,051	815	167	221	14	31	282	8,374
30	3,439	376	315	3,125	835	172	222	14	31	282	8,810
31	3,609	365	387	3,284	877	180	222	14	31	282	9,252
32	4,068	378	380	3,438	919	189	223	14	31	282	9,921
33	3,832	370	400	3,312	885	182	223	14	31	282	9,531
34	3,636	364	435	3,338	892	183	224	14	31	282	9,399
35	4,111	340	560	3,494	934	192	225	14	31	282	10,183
36	4,081	353	579	3,392	906	186	225	14	31	282	10,050
37	4,236	358	642	3,522	941	193	226	14	31	282	10,444
38	4,516	360	652	3,577	956	196	227	14	31	282	10,811
39	4,411	349	708	3,527	943	194	228	14	31	282	10,687
40	4,584	372	688	3,635	971	199	229	14	31	282	11,006
41	4,900	383	674	3,689	986	202	228	14	31	282	11,390
42	4,616	357	737	3,694	987	203	228	14	31	282	11,149
43	4,961	370	753	3,752	1,002	206	227	14	31	282	11,598
44	4,839	363	786	3,707	991	203	226	14	31	282	11,443
45	5,024	370	863	3,682	984	202	226	14	31	282	11,676
46	5,517	386	1,068	3,781	1,010	208	223	14	31	282	12,520
47	5,625	391	1,076	3,763	1,005	207	220	14	31	282	12,614
48	5,821	408	959	3,872	1,035	213	218	14	31	282	12,851
49	5,631	419	919	3,714	992	204	215	13	31	282	12,420
50	6,143	415	1,296	3,758	1,004	206	212	13	31	282	13,360
51	6,311	438	1,137	3,856	1,030	212	206	13	31	282	13,514
52	6,109	438	1,304	3,723	995	204	200	12	31	282	13,298
53	5,751	455	1,165	3,666	979	201	194	12	31	282	12,736
54	5,954	429	1,406	3,562	952	195	188	12	31	282	13,012
55	5,989	438	1,368	3,371	901	185	182	11	31	282	12,759
56	5,890	415	1,595	3,245	867	178	171	11	31	282	12,684
57	5,980	421	1,676	3,186	851	175	159	10	31	282	12,771
58	4,999	453	1,537	2,821	754	155	147	9	31	282	11,188
59	4,945	446	1,807	2,790	745	153	135	8	31	282	11,342
60	4,368	390	1,705	2,706	723	149	123	8	31	282	10,486
61	4,238	436	1,666	2,462	658	135	111	7	31	282	10,024
62	3,853	395	1,589	2,150	575	118	98	6	31	282	9,096
63	3,739	380	1,753	1,830	489	100	85	5	31	282	8,694
64	3,224	407	1,642	1,500	401	82	72	4	31	282	7,646
65	2,911	374	2,174	1,163	311	64	59	4	31	282	7,371
66	2,723	410	1,916	990	264	54	54	3	31	282	6,727
67	2,955	406	2,285	922	246	51	48	3	31	282	7,230
68	2,625	397	2,421	711	190	39	43	3	31	282	6,742
69	2,397	407	2,210	633	169	35	38	2	31	282	6,204
70	2,281	382	2,226	681	182	37	32	2	31	282	6,136
71	1,668	383	2,048	491	131	27	30	2	31	282	5,094
72	1,601	385	1,966	437	117	24	27	2	31	282	4,871
73	1,852	379	2,081	469	125	26	25	2	31	282	5,271
74	1,560	362	2,169	355	95	19	22	1	31	282	4,896
75	1,465	357	2,071	311	83	17	20	1	31	282	4,638
76	1,422	359	2,041	226	60	12	18	1	31	282	4,453
77	1,170	378	2,053	236	63	13	16	1	31	282	4,243
78	1,366	345	2,205	210	56	12	15	1	31	282	4,522
79	1,335	368	2,035	196	52	11	13	1	31	282	4,323
80	1,138	336	2,080	157	42	9	11	1	31	282	4,086
81	1,657	362	2,328	209	56	11	10	1	31	282	4,946
82	1,357	323	2,503	165	44	9	8	1	31	282	4,721
83	1,058	326	1,867	167	45	9	7	0	31	282	3,792
84	1,092	463	1,881	147	39	8	6	0	31	282	3,950
85	710	328	1,938	63	17	3	4	0	31	282	3,375
86	1,251	353	2,215	65	17	4	6	0	31	282	4,226
87	752	365	1,874	68	18	4	8	1	31	282	3,402
88	1,474	307	2,433	101	27	6	10	1	31	282	4,671
89	805	302	1,826	136	36	7	12	1	31	282	3,439
90	811	323	1,794	92	25	5	14	1	31	282	3,376

Table B7. Age profiles of state and local spending in 2004 dollars per capita

Age	Consumption and Gross investment (not including education)	Elementary and secondary education	Higher education	government social insurance (Workers' comp and Temporary disability)	Medicaid: Institutionalized (35%)	Medicaid: Other	State Child Health Insurance Program (SCHIP)	Other medical transfers
0	2,766	0	0	0	0	443	26	8
1	2,766	0	0	0	0	443	26	8
2	2,766	0	0	0	0	443	26	8
3	2,766	0	0	0	0	443	26	8
4	2,766	0	0	0	0	443	26	8
5	2,766	7,334	0	0	0	443	26	8
6	2,766	8,562	0	0	0	443	26	8
7	2,766	8,640	0	0	0	443	26	8
8	2,766	8,662	0	0	0	443	26	8
9	2,766	8,679	0	0	0	443	26	8
10	2,766	8,691	0	0	0	443	26	8
11	2,766	8,701	0	0	0	443	26	8
12	2,766	8,693	0	0	0	443	26	8
13	2,766	8,686	0	0	0	443	26	8
14	2,766	8,673	0	0	0	443	26	8
15	2,766	8,606	0	0	0	443	26	8
16	2,766	8,402	0	0	0	443	26	8
17	2,766	7,979	0	1	0	443	26	8
18	2,766	4,963	0	2	0	443	26	8
19	2,766	0	4,123	6	0	462	0	10
20	2,766	0	3,537	21	0	462	0	10
21	2,766	0	3,084	5	0	462	0	10
22	2,766	0	2,469	12	0	462	0	10
23	2,766	0	1,864	19	0	462	0	10
24	2,766	0	1,534	9	0	462	0	10
25	2,766	0	1,278	22	0	462	0	10
26	2,766	0	1,116	49	0	462	0	10
27	2,766	0	989	25	0	462	0	10
28	2,766	0	901	35	0	462	0	10
29	2,766	0	805	58	0	462	0	10
30	2,766	0	720	63	0	462	0	10
31	2,766	0	669	79	0	462	0	10
32	2,766	0	624	48	0	462	0	10
33	2,766	0	560	81	0	462	0	10
34	2,766	0	533	71	0	462	0	10
35	2,766	0	492	52	0	462	0	10
36	2,766	0	0	70	0	462	0	10
37	2,766	0	0	97	0	462	0	10
38	2,766	0	0	92	0	462	0	10
39	2,766	0	0	113	0	462	0	10
40	2,766	0	0	96	0	462	0	10
41	2,766	0	0	54	0	462	0	10
42	2,766	0	0	101	0	462	0	10
43	2,766	0	0	122	0	462	0	10
44	2,766	0	0	132	0	462	0	10
45	2,766	0	0	151	0	458	0	13
46	2,766	0	0	123	0	458	0	13
47	2,766	0	0	106	0	458	0	13
48	2,766	0	0	111	0	458	0	13
49	2,766	0	0	97	0	458	0	13
50	2,766	0	0	73	0	458	0	13
51	2,766	0	0	95	0	458	0	13
52	2,766	0	0	154	0	458	0	13
53	2,766	0	0	88	0	458	0	13
54	2,766	0	0	137	0	458	0	13
55	2,766	0	0	124	0	683	0	25
56	2,766	0	0	136	0	683	0	25
57	2,766	0	0	124	0	683	0	25
58	2,766	0	0	126	0	683	0	25
59	2,766	0	0	95	0	683	0	25
60	2,766	0	0	93	0	683	0	25
61	2,766	0	0	137	0	683	0	25
62	2,766	0	0	123	0	683	0	25
63	2,766	0	0	112	0	683	0	25
64	2,766	0	0	96	0	683	0	25
65	2,766	0	0	72	466	809	0	105
66	2,766	0	0	27	567	809	0	105
67	2,766	0	0	49	482	809	0	105
68	2,766	0	0	41	629	809	0	105
69	2,766	0	0	37	729	809	0	105
70	2,766	0	0	45	770	809	0	105
71	2,766	0	0	24	815	809	0	105
72	2,766	0	0	64	951	809	0	105
73	2,766	0	0	2	1,070	809	0	105
74	2,766	0	0	27	1,196	809	0	105
75	2,766	0	0	38	1,714	1,782	0	173
76	2,766	0	0	3	1,606	1,782	0	173
77	2,766	0	0	19	1,739	1,782	0	173
78	2,766	0	0	36	2,120	1,782	0	173
79	2,766	0	0	6	2,601	1,782	0	173
80	2,766	0	0	19	2,596	1,782	0	173
81	2,766	0	0	2	3,106	1,782	0	173
82	2,766	0	0	28	3,896	1,782	0	173
83	2,766	0	0	3	4,523	1,782	0	173
84	2,766	0	0	2	5,292	1,782	0	173
85	2,766	0	0	0	5,624	5,397	0	264
86	2,766	0	0	0	6,647	5,397	0	264
87	2,766	0	0	0	7,317	5,397	0	264
88	2,766	0	0	0	9,143	5,397	0	264
89	2,766	0	0	0	9,590	5,397	0	264
90	2,766	0	0	3	16,348	5,397	0	264

Table B7. Age profiles of state and local spending in 2004 dollars per capita

Age	Family support and TANF	Supplemental security income	Energy assistance	Other family assistance (WIC, foster care, adoption assistance)	Education (scholarships, stipends, etc.)	Interest payments	Other state and local expenditures (including capital transactions)	TOTAL STATE AND LOCAL EXPENDITURE RES	
0	0	0	0	4	58	0	0	-393	2,911
1	0	0	0	5	66	0	0	-393	2,920
2	0	0	0	4	70	0	0	-393	2,923
3	0	0	0	4	70	0	0	-393	2,924
4	0	0	0	4	68	0	0	-393	2,921
5	0	0	0	5	70	0	0	-393	10,258
6	0	0	0	5	78	0	0	-393	11,494
7	0	0	0	6	80	0	0	-393	11,575
8	0	0	0	7	81	0	0	-393	11,599
9	0	0	0	7	85	0	0	-393	11,620
10	0	0	0	8	86	0	0	-393	11,633
11	11	0	0	6	81	0	0	-393	11,650
12	23	0	0	7	83	0	0	-393	11,655
13	34	0	0	6	82	0	0	-393	11,657
14	45	0	0	8	85	0	0	-393	11,661
15	57	1	0	6	78	5	0	-393	11,602
16	76	2	0	6	74	6	0	-393	11,415
17	96	8	0	5	64	12	0	-393	11,014
18	115	1	0	5	64	184	6	-393	8,190
19	134	3	0	5	63	460	5	-393	7,643
20	154	1	0	5	70	408	17	-393	7,058
21	159	4	0	9	66	384	17	-393	6,573
22	165	2	0	6	60	344	33	-393	5,936
23	171	3	0	6	84	289	32	-393	5,313
24	177	1	0	9	81	257	92	-393	5,005
25	182	2	0	6	75	224	80	-393	4,715
26	177	1	0	5	70	180	70	-393	4,512
27	171	8	0	6	73	176	89	-393	4,381
28	165	5	0	7	66	115	124	-393	4,263
29	159	9	0	5	59	131	144	-393	4,216
30	153	14	0	8	62	96	136	-393	4,097
31	146	9	0	7	63	81	159	-393	4,056
32	138	4	0	7	66	69	147	-393	3,948
33	130	5	0	8	60	66	232	-393	3,987
34	122	4	0	7	60	57	194	-393	3,893
35	114	10	0	7	55	33	225	-393	3,833
36	108	11	0	5	47	34	256	-393	3,377
37	102	8	0	5	46	33	282	-393	3,417
38	96	6	0	5	43	33	276	-393	3,395
39	90	2	0	6	49	31	267	-393	3,402
40	83	13	0	10	48	24	321	-393	3,439
41	77	19	0	6	41	31	320	-393	3,392
42	70	13	0	6	41	28	326	-393	3,430
43	64	5	0	6	36	28	377	-393	3,482
44	57	13	0	7	39	23	310	-393	3,427
45	51	5	0	6	34	28	378	-393	3,497
46	48	16	0	6	32	23	418	-393	3,510
47	46	15	0	8	28	21	416	-393	3,483
48	43	7	0	4	33	20	430	-393	3,493
49	41	11	0	6	28	20	394	-393	3,441
50	38	19	0	8	24	11	591	-393	3,608
51	38	28	0	5	27	17	443	-393	3,495
52	37	23	0	6	27	7	567	-393	3,664
53	37	24	0	6	23	10	458	-393	3,490
54	36	18	0	6	26	7	535	-393	3,610
55	36	20	0	7	23	12	671	-393	3,974
56	33	31	0	5	23	9	657	-393	3,973
57	29	28	0	7	20	4	720	-393	4,014
58	26	23	0	8	37	6	653	-393	3,960
59	23	46	0	11	32	4	816	-393	4,107
60	20	33	0	8	39	4	684	-393	3,961
61	17	41	0	8	33	9	579	-393	3,905
62	15	42	0	8	24	3	594	-393	3,889
63	13	42	0	10	27	3	640	-393	3,927
64	11	36	0	12	23	2	593	-393	3,853
65	9	44	0	9	21	1	820	-393	4,728
66	8	38	0	7	35	6	757	-393	4,730
67	8	50	0	10	17	0	889	-393	4,793
68	7	59	0	7	20	2	941	-393	4,992
69	6	40	0	7	20	4	850	-393	4,980
70	6	56	0	13	14	2	838	-393	5,031
71	6	68	0	14	18	4	786	-393	5,020
72	6	69	0	19	21	2	688	-393	5,106
73	6	51	0	18	20	3	841	-393	5,296
74	5	66	0	14	17	6	855	-393	5,473
75	5	88	0	9	17	4	852	-393	7,055
76	6	89	0	8	20	7	842	-393	6,907
77	6	106	0	14	17	0	841	-393	7,069
78	6	94	0	18	18	2	814	-393	7,434
79	6	102	0	20	15	0	828	-393	7,906
80	7	73	0	13	13	0	838	-393	7,885
81	6	73	0	19	15	0	1,094	-393	8,643
82	6	127	0	17	12	0	989	-393	9,402
83	6	133	0	16	8	1	799	-393	9,815
84	5	131	0	18	18	0	928	-393	10,721
85	5	99	0	13	24	0	779	-393	14,577
86	5	108	0	23	10	0	900	-393	15,727
87	6	106	0	14	6	1	845	-393	16,328
88	6	92	0	22	7	0	1,113	-393	18,415
89	6	46	0	18	6	0	778	-393	18,478
90	7	111	0	57	20	0	859	-393	25,437

Table B8. Age profiles of state and local taxes in 2004 dollars per capita

Age	Personal income taxes	Property taxes	Sales taxes	Corporate income taxes	Contributions for Workers' comp and Temporary disability	Income receipts on assets	Other receipts	TOTAL STATE AND LOCAL RECEIPTS
0	0	0	347	0	0	263	762	1,372
1	0	0	449	0	0	263	762	1,474
2	0	0	460	0	0	263	762	1,485
3	0	0	470	0	0	263	762	1,495
4	0	0	486	0	0	263	762	1,511
5	0	0	520	0	0	263	762	1,545
6	0	0	562	0	0	263	762	1,587
7	0	0	605	0	0	263	762	1,630
8	0	0	631	0	0	263	762	1,656
9	0	0	684	0	0	263	762	1,709
10	0	0	692	0	0	263	762	1,717
11	0	0	760	0	9	263	762	1,794
12	0	0	787	0	18	263	762	1,830
13	0	0	846	0	27	263	762	1,898
14	0	0	856	0	36	263	762	1,917
15	8	10	908	16	45	263	762	2,013
16	18	11	982	14	55	263	762	2,105
17	29	21	1,030	20	65	263	762	2,190
18	58	47	1,039	14	74	263	762	2,257
19	125	48	980	13	84	263	762	2,275
20	179	50	1,045	21	94	263	762	2,413
21	225	68	1,068	20	96	263	762	2,502
22	261	135	1,097	24	98	263	762	2,640
23	365	212	1,209	24	101	263	762	2,937
24	479	258	1,261	37	103	263	762	3,164
25	608	389	1,322	45	106	263	762	3,496
26	707	423	1,342	38	106	263	762	3,642
27	766	661	1,430	48	107	263	762	4,037
28	825	692	1,407	53	108	263	762	4,110
29	875	902	1,460	55	108	263	762	4,426
30	961	857	1,481	60	109	263	762	4,492
31	1,008	1,293	1,438	74	109	263	762	4,947
32	1,136	1,272	1,488	73	109	263	762	5,104
33	1,070	1,288	1,458	76	109	263	762	5,027
34	1,016	1,266	1,433	83	110	263	762	4,932
35	1,149	1,302	1,341	107	110	263	762	5,034
36	1,140	1,480	1,391	111	110	263	762	5,257
37	1,183	1,548	1,409	122	111	263	762	5,399
38	1,262	1,620	1,417	124	111	263	762	5,560
39	1,232	1,642	1,377	135	112	263	762	5,522
40	1,281	1,572	1,464	131	112	263	762	5,586
41	1,369	1,837	1,509	129	112	263	762	5,981
42	1,290	1,807	1,407	141	112	263	762	5,781
43	1,386	1,842	1,458	144	111	263	762	5,966
44	1,352	1,832	1,431	150	111	263	762	5,901
45	1,403	1,778	1,457	165	111	263	762	5,939
46	1,541	1,939	1,523	204	109	263	762	6,341
47	1,571	1,965	1,540	205	108	263	762	6,415
48	1,626	1,872	1,606	183	107	263	762	6,419
49	1,573	1,957	1,652	175	105	263	762	6,487
50	1,716	2,134	1,635	247	104	263	762	6,861
51	1,763	2,142	1,724	217	101	263	762	6,972
52	1,707	2,107	1,724	249	98	263	762	6,910
53	1,607	2,155	1,795	222	95	263	762	6,899
54	1,663	2,264	1,692	268	92	263	762	7,005
55	1,673	2,066	1,726	261	89	263	762	6,841
56	1,645	2,125	1,637	304	84	263	762	6,820
57	1,671	2,155	1,660	320	78	263	762	6,908
58	1,397	2,331	1,786	293	72	263	762	6,904
59	1,381	2,106	1,756	345	66	263	762	6,680
60	1,220	2,101	1,538	326	61	263	762	6,271
61	1,184	2,054	1,718	318	54	263	762	6,353
62	1,076	1,783	1,555	303	48	263	762	5,790
63	1,045	2,147	1,498	335	42	263	762	6,091
64	901	1,973	1,604	313	35	263	762	5,852
65	813	1,918	1,472	415	29	263	762	5,672
66	761	1,930	1,615	366	26	263	762	5,723
67	825	2,049	1,599	436	24	263	762	5,958
68	733	2,119	1,563	462	21	263	762	5,924
69	670	2,061	1,604	422	18	263	762	5,800
70	637	2,320	1,504	425	16	263	762	5,927
71	466	2,227	1,510	391	15	263	762	5,634
72	447	1,987	1,517	375	13	263	762	5,365
73	517	2,150	1,495	397	12	263	762	5,597
74	436	1,994	1,425	414	11	263	762	5,304
75	409	1,799	1,407	395	10	263	762	5,045
76	397	1,876	1,413	390	9	263	762	5,110
77	327	1,810	1,490	392	8	263	762	5,052
78	382	1,845	1,361	421	7	263	762	5,040
79	373	2,043	1,452	388	6	263	762	5,287
80	318	1,978	1,323	397	6	263	762	5,046
81	463	2,019	1,426	444	5	263	762	5,382
82	379	1,856	1,271	478	4	263	762	5,013
83	296	1,693	1,286	356	3	263	762	4,659
84	305	1,734	1,824	359	3	263	762	5,250
85	198	2,202	1,292	370	2	263	762	5,089
86	350	1,676	1,392	423	3	263	762	4,869
87	210	1,862	1,440	358	4	263	762	4,899
88	412	1,921	1,208	464	5	263	762	5,036
89	225	1,537	1,191	349	6	263	762	4,332
90	226	1,277	1,271	342	7	263	762	4,149

Table B9. The U.S. population by age in 2004

Age	Resident population, 7/1/2004	Age	Resident population, 7/1/2004	Age	Resident population, 7/1/2004
0	4,083,318	30	3,792,038	60	2,733,972
1	4,035,127	31	3,888,369	61	2,823,218
2	3,997,730	32	4,078,623	62	2,487,773
3	4,050,167	33	4,310,942	63	2,305,397
4	3,894,330	34	4,397,248	64	2,238,193
5	3,850,829	35	4,155,429	65	2,122,910
6	3,862,186	36	4,082,063	66	2,076,418
7	3,889,386	37	4,094,867	67	1,950,294
8	3,973,341	38	4,213,411	68	1,907,223
9	4,038,294	39	4,504,421	69	1,902,836
10	4,073,140	40	4,576,779	70	1,735,246
11	4,157,816	41	4,563,587	71	1,728,628
12	4,229,227	42	4,578,550	72	1,699,310
13	4,297,151	43	4,626,268	73	1,671,610
14	4,374,117	44	4,709,676	74	1,683,779
15	4,209,535	45	4,519,021	75	1,575,340
16	4,143,443	46	4,521,617	76	1,553,318
17	4,099,068	47	4,469,244	77	1,494,482
18	4,122,868	48	4,295,763	78	1,416,733
19	4,149,391	49	4,315,327	79	1,382,758
20	4,084,046	50	4,129,561	80	1,291,971
21	4,164,902	51	3,994,298	81	1,189,290
22	4,209,940	52	3,861,840	82	1,121,250
23	4,260,985	53	3,761,452	83	1,026,849
24	4,253,516	54	3,748,677	84	935,342
25	4,051,479	55	3,603,756	85	773,813
26	3,934,075	56	3,569,020	86	714,504
27	3,882,852	57	3,743,146	87	603,608
28	3,786,322	58	2,791,355	88	527,142
29	3,900,021	59	2,780,314	89	463,866
				90+	1,784,505

Notes: Data are from the Human Mortality Database (2006).

Figure A1. Profiles of spending and taxes by age, both sexes combined

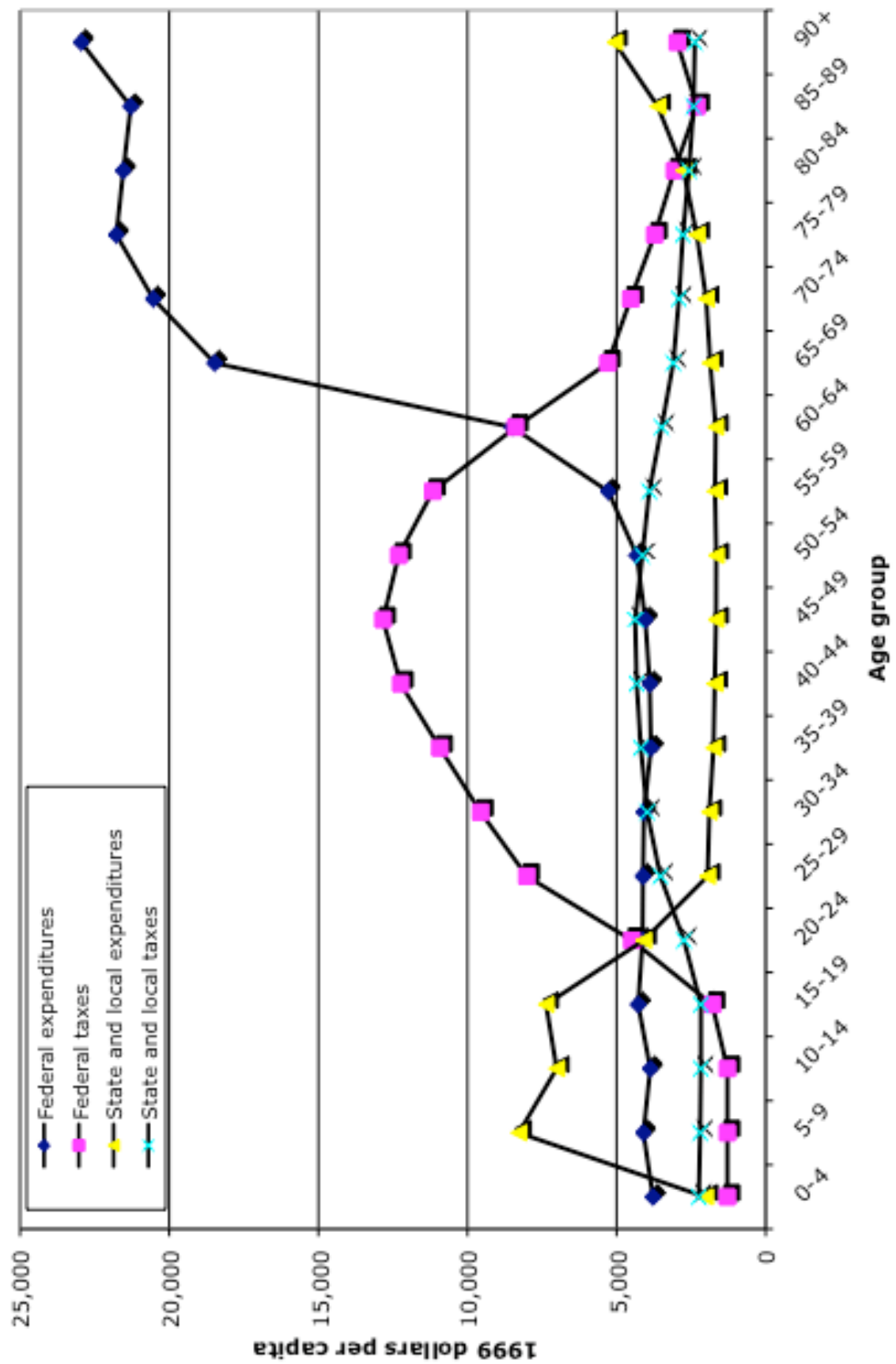


Figure B1. Government Spending and Taxes by Age in 2004

