

COUNTRY TABLES, 1965-2019

Table 5.38. United States: Details of tax revenue, 1965-2019

Million USD

	1965	1980	1990	2000	2007	2010	2013	2015	2018	2019
Total tax revenue	167 022	730 672	1 552 413	2 900 519	3 868 612	3 517 144	4 291 752	4 773 680	5 109 964	5 336 458
1000 Taxes on income, profits and capital gains	80 284	364 137	701 731	1 453 865	1 865 205	1 488 699	2 016 390	2 314 542	2 344 668	2 478 497
1100 Of individuals	52 894	285 513	584 733	1 224 538	1 479 085	1 223 218	1 664 074	1 929 215	2 073 662	2 191 677
1110 On income and profits	50 401	272 879	552 859	1 088 967	1 326 736	1 163 737	1 556 113	1 753 783	1 872 662	1 980 150
Individual income tax federal	46 492	233 269	449 239	895 677	1 062 755	910 874	1 235 275	1 413 376	1 484 440	1 572 684
Individual income tax state and local govt.	3 909	39 610	103 620	193 290	263 981	252 863	320 838	340 407	388 222	407 466
1120 On capital gains	2 493	12 634	31 874	135 571	152 349	59 481	107 961	175 432	201 000	211 527
Capital gains federal	2 300	10 800	25 900	111 507	122 036	46 557	85 702	141 381	159 331	168 000
Capital gains tax state and local govt.	193	1 834	5 974	24 064	30 313	12 924	22 259	34 051	41 669	43 527
1200 Corporate	27 390	78 624	116 998	229 327	386 119	265 481	352 316	385 327	271 006	286 820
1210 On profits	26 745	73 586	106 134	170 835	330 597	240 445	313 172	337 786	231 155	239 625
Corporate income tax federal	24 861	60 525	85 736	144 590	281 040	198 698	265 274	288 486	179 592	181 550
Corporate income tax state and local govt.	1 884	13 061	20 398	26 245	49 556	41 747	47 898	49 300	51 563	58 075
1220 On capital gains	645	5 038	10 864	58 492	55 523	25 036	39 144	47 541	39 852	47 195
Capital gains tax corp. federal	600	4 143	8 776	49 506	47 200	20 689	33 157	40 602	30 962	35 757
Capital gains tax corp. state and local govt.	45	895	2 088	8 986	8 323	4 347	5 987	6 939	8 890	11 438
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	22 192	159 763	396 972	683 104	907 357	917 409	1 030 099	1 125 493	1 254 375	1 305 959
2100 Employees	8 459	67 022	173 860	305 555	400 941	406 404	456 777	502 103	570 080	595 561
Federal insurance contribution Act tax	8 084	66 221	..	..	..	..	..	..	..	..
Less refund federal	-192	-507	..	..	..	..	..	..	..	..
Railroad retirement taxes federal	322	590	..	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	111	..	..	..	..	..	..	..	..
Unemployment state tax federal	20	127	..	..	..	..	..	..	..	..
Temp. disability insurance state and local	225	480	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	12 703	87 019	204 102	343 184	456 602	461 702	519 064	561 936	618 519	642 189
Federal insurance contributions act tax	7 802	64 768	..	..	..	..	..	..	..	..
Railroad retirement taxes federal	314	1 722	..	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	111	..	..	..	..	..	..	..	..
Military service credit federal	14	652	..	..	..	..	..	..	..	..
Old-age dis. hosp. insur. fed. employer contr.	282	1 453	..	..	..	..	..	..	..	..
Unemployment state tax federal	3 032	11 788	..	..	..	..	..	..	..	..
Federal unemployment tax Act	615	3 246	..	..	..	..	..	..	..	..
Railroad unempl. insurance Act tax federal	152	175	..	..	..	..	..	..	..	..
Workmen's compensation state and local	484	3 039	..	..	..	..	..	..	..	..
Temp. disability insurance state and local	8	65	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	1 030	5 722	19 010	34 365	49 814	49 303	54 258	61 454	65 776	68 209
Federal old-age survivors trust	0	4 250	..	..	..	..	..	..	..	..
Federal disability insurance trust	1 030	733	..	..	..	..	..	..	..	..
Federal hospital insurance trust	0	739	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	285	2 285	1 591	1 751	2 167	2 760
4000 Taxes on property	26 529	77 913	182 408	299 546	463 052	473 422	503 220	539 732	603 792	612 875
4100 Recurrent taxes on immovable property	22 918	68 499	161 533	254 669	403 688	438 588	456 790	490 410	549 156	564 026
4110 Households	8 548	28 975	..	..	..	..	..	..	..	..
Property tax state and local	8 548	28 975	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
4120 Others	14 370	39 524	..	..	..	..	..	..	..	..
Property tax state and local	14 370	39 524	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 447	8 425	15 755	35 640	31 927	19 699	26 178	25 582	28 251	21 709
4310 Estate and inheritance taxes	3 080	8 149	..	..	..	..	..	..	..	..
Estate tax less refund federal	2 427	6 181	..	..	..	..	..	..	..	..
Estate tax state and local govt.	653	1 968	..	..	..	..	..	..	..	..
4320 Gift taxes	367	276	..	..	..	..	..	..	..	..
Gift tax less refund federal	289	209	..	..	..	..	..	..	..	..
Gift tax calculate state and local govt.	78	67	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	164	989	2 148	4 389	20 503	7 460	12 171	14 896	16 406	16 906
Interest equalisation tax federal	15	0	..	..	..	..	..	..	..	..
Document and stock transfer state and local	149	989	2 148	4 389	20 503	7 460	12 171	14 896	16 406	16 906

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Million USD	1965	1980	1990	2000	2007	2010	2013	2015	2018	2019
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	2 972	4 848	6 934	7 675	8 081	8 844	9 979	10 234
5000 Taxes on goods and services	38 017	128 844	271 301	464 004	632 713	635 329	740 452	792 162	904 961	936 366
5100 Taxes on production, sale, transfer, etc.	33 300	111 810	235 233	404 093	540 291	546 710	640 249	695 784	789 032	816 923
5110 General taxes	8 016	51 328	125 575	221 358	301 403	295 123	343 853	374 173	421 150	434 796
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	8 016	51 328	125 575	221 358	301 403	295 123	343 853	374 173	421 150	434 796
General sales - general receipts state and local	7 981	51 328	125 575	221 358	301 403	295 123	343 853	374 173	421 150	434 796
Other state and local	35	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	25 284	60 482	109 658	182 735	238 888	251 587	296 396	321 611	367 882	382 127
5121 Excise duties	21 209	45 471	64 953	108 600	137 373	146 582	154 390	156 902	164 243	163 625
Alcohol taxes federal govt.	3 689	5 601	5 228	7 281	8 571	8 848	9 026	9 514	9 562	9 178
Tobacco taxes federal govt.	2 142	2 443	4 217	6 741	8 377	17 487	15 830	14 265	12 186	10 909
Airport, airway, highway federal	3 559	6 411	0	0	0	0	0	0	0	0
Manufacturer's excise taxes federal govt.	2 867	6 122	0	0	0	0	0	0	0	0
Sugar tax federal govt.	97	0	0	0	0	0	0	0	0	0
Other taxes excise federal govt.	889	2	0	0	0	0	0	0	0	0
Undistributed tax deposits federal government	-11	152	0	0	0	0	0	0	0	0
Other taxes excise and undist. fed.govt. -	0	0	13 316	32 005	31 747	26 913	33 746	35 287	36 740	35 992
Less special tax liquor occupations federal	-22	-21	0	0	0	0	0	0	0	0
Other federal (refunds)	-7	-32	0	0	0	0	0	0	0	0
Alcohol taxes state and local govt.	949	2 642	3 577	4 485	5 684	6 197	6 706	7 260	7 600	7 859
Tobacco taxes state and local govt.	1 386	3 874	6 009	8 726	16 433	18 611	18 464	18 002	18 764	18 792
Public utilities state and local govt.	871	5 888	11 814	17 989	27 879	28 892	28 544	27 834	27 674	27 767
Motor fuel taxes state and local govt.	4 331	9 822	20 792	31 373	38 682	39 634	42 074	44 740	51 716	53 127
Other state and local taxes	469	2 295	0	0	0	0	0	0	0	0
Coal tonnage tax federal govt.	0	272	0	0	0	0	0	0	0	0
Hazardous substances tax federal	0	0	0	0	0	0	0	0	0	0
Transportation fuels tax federal	0	0	0	0	0	0	0	0	0	0
Boat fuels and equipment tax federal	0	0	0	0	0	0	0	0	0	0
Waste site deposits tax federal	0	0	0	0	0	0	0	0	0	0
Leaking underground storage federal	0	0	0	0	0	0	0	0	0	0
Vaccine injury compens. federal	0	0	0	0	0	0	0	0	0	0
Ozone depletion tax federal	0	0	0	0	0	0	0	0	0	0
Oil spill liability federal	0	0	0	0	0	0	0	0	0	0
Luxury tax federal govt.	0	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	275	608	..	..	..	..	..	..	..	..
Liquor store revenue state and local govt.	1 447	3 200	..	..	..	..	..	..	..	..
Liquor store expend. state and local govt.	-1 172	-2 592	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 442	7 436	17 490	21 123	28 793	28 603	35 468	38 123	53 284	77 752
Custom duties federal	1 442	7 436	17 490	21 123	28 793	28 603	35 468	38 123	53 284	77 752
Petroleum import fees federal govt.	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2 358	6 967	8 895	13 857	23 639	23 642	26 899	30 153	34 510	34 218
Amusements state and local govt.	23	234	671	3 668	7 105	7 082	7 784	8 202	9 051	9 415
Parimutuels state and local govt.	386	731	659	326	328	206	193	182	194	193
Transportation of persons federal	126	1 601	0	0	0	0	0	0	0	0
Transport of property	0	92	0	0	0	0	0	0	0	0
General and toll telephone federal	1 079	1 118	0	0	0	0	0	0	0	0
Foreign insurance policies federal	0	75	0	0	0	0	0	0	0	0
Insurance state and local govt.	744	3 113	7 565	9 863	16 206	16 354	18 922	21 769	25 266	24 611
Employee pension plans federal	0	3	0	0	0	0	0	0	0	0
Inland waterway tax federal	0	0	0	0	0	0	0	0	0	0
Ship departure tax federal	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	18 320	39 155	49 083	52 760	79 639	96 433	115 845	106 532
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4 717	17 034	36 068	59 910	92 422	88 619	100 203	96 377	115 929	119 443
5210 Recurrent taxes	3 490	9 501	21 262	37 114	68 547	66 440	70 557	74 447	85 431	88 025
5211 Paid by households: motor vehicles	1 211	3 370	8 104	11 409	14 996	16 294	17 781	18 809	21 143	21 463
Motor vehicle regis. license st. and loc.	1 056	2 981	..	..	..	..	..	..	..	..
Motor vehicle oper. license st. and loc.	152	389	..	..	..	..	..	..	..	..
Other motor vehicle	3	0	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	937	2 343	3 564	6 688	8 484	9 108	10 071	10 702	12 155	12 312
Motor vehicle regis. license st. and loc.	937	2 343
Motor vehicle oper. license st. and loc.	0	0

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Table 5.38. United States: Details of tax revenue, 1965-2019 (cont.)

Million USD	1965	1980	1990	2000	2007	2010	2013	2015	2018	2019
5213 Paid in respect of other goods	1 342	3 788	9 594	19 017	45 067	41 038	42 705	44 936	52 133	54 250
Misc. fees permit license federal	19	0	0	0	0	0	0	0	0	0
Special tax liquor occupations federal	22	21	0	0	0	0	0	0	0	0
Use tax of certain vehicles federal	99	277	0	0	0	0	0	0	0	0
Use of internat. travel facilities federal	0	92	0	0	0	0	0	0	0	0
Use tax of aircraft federal	0	21	0	0	0	0	0	0	0	0
Corporation in general license st. and loc.	528	1 388	3 147	6 736	10 658	9 473	7 560	6 678	7 372	7 907
Alcoholic beverage license tax st. and loc.	133	179	264	308	608	596	899	824	928	939
Public utilities license tax st. and loc.	30	130	270	395	1 903	1 468	1 432	1 665	1 825	1 850
Amusements license taxes st. and loc.	7	69	202	196	966	638	604	740	903	875
Occupation and business license st. and loc.	349	1 113	3 512	7 651	16 484	17 812	19 284	20 423	22 105	22 948
Wagering occupation tax federal	7	12	0	0	0	0	0	0	0	0
Other license taxes st. and loc.	10	69	2 118	3 619	14 302	10 900	12 772	14 445	18 825	19 557
Hunting and fishing license taxes st. and loc.	138	417	82	112	146	151	155	162	174	175
Other	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	1 227	7 533	14 806	22 796	23 875	22 179	29 645	21 930	30 499	31 417
Severance state and local govt.	503	4 167	5 224	5 285	12 895	11 751	18 266	9 755	14 778	15 450
Poll taxes state and local govt.	9	0	0	0	0	0	0	0	0	0
Other taxes state and local govt.	715	3 366	9 582	17 511	10 980	10 428	11 379	12 175	15 721	15 968
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	15	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	15	..	..	..	..	..	..	..	..
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	6 155	36 511	90 439	171 630	158 160	156 656	194 270	255 580
Tax expenditure component	..	..	1 800	9 602	35 910	69 870	41 560	42 826	57 340	102 660
Transfer component	..	..	4 355	26 909	54 529	101 760	116 600	113 830	136 930	152 920
Non-wastable tax credits against 1210	..	..	..	..	..	250	630	577	440	440
Tax expenditure component	..	..	..	..	..	240	610	527	380	380
Transfer component	..	..	..	..	..	10	20	50	60	60
Unallocable transfer component	..	..	..	..	..	2 420	4 280	4 890	4 795	4 230
Total tax revenue on cash basis	167 022	730 672	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	..	..	..	..	..	..	..
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	11 719	22 562	51 635	61 833	69 903	74 886	102 411	108 999
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	1 564 132	2 923 081	3 920 247	3 578 977	4 361 655	4 848 566	5 212 375	5 445 457
Imputed social contributions	..	..	3 384	3 727	7 134	9 428	9 438	9 636	8 811	9 018
National Accounts: Taxes and all social contributions	..	..	1 567 516	2 926 808	3 927 381	3 588 405	4 371 093	4 858 202	5 221 186	5 454 475

.. Not available

Note: From 1990, data are on a year ending 31st December basis. For years up to and including 1976 the dated covered fiscal years ending 30th June. Between 1977 and 1989, Federal government data covered fiscal years ending 30th September and State & Local government data covered fiscal years ending 30th June.

From 1990, data are on accrual basis. There are no separate estimates for the State and Local capital gains tax revenues.

Heading 5121: In 1994 through 1996, some Federal excise taxes formerly shown separately were included in 'Other taxes, excises and undistributed, Federal government'.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.