

# **Appendixes**

## Federal Spending and Tax Collection by State

This table compares Federal tax collections by State with Federal spending for all purposes in each State, including large agricultural subsidies and payments in lieu of taxes for Federal facilities, such as military bases and Indian reservations. Those States that have high per-capita incomes, such as New Jersey and Delaware,

generally pay more in Federal taxes per person than the Federal Government spends per capita in the State. On the other hand, the Federal Government pays out more than it collects in taxes from States that receive large Federal payments.

**Table A-1--Per-Capita Federal Spending and Tax Collection by State, 1987 (in dollars)**

|                                | Federal<br>spending<br>per capita | Federal tax<br>Collections<br>per capita |                          | Federal<br>spending<br>per capita | Federal tax<br>collections<br>per capita |
|--------------------------------|-----------------------------------|------------------------------------------|--------------------------|-----------------------------------|------------------------------------------|
| Alabama . . . . .              | 3,411                             | 2,513                                    | Montana . . . . .        | 3,589                             | <b>2,684</b>                             |
| Alaska . . . . .               | 5,421                             | 4,630                                    | Nebraska . . . . .       | 3,344                             | <b>3,011</b>                             |
| Arizona . . . . .              | 3,710                             | 3,034                                    | Nevada . . . . .         | 3,437                             | 3,573                                    |
| Arkansas . . . . .             | 3,084                             | 2,371                                    | New Hampshire . . . . .  | 2,878                             | 3,857                                    |
| California . . . . .           | 3,642                             | 3,801                                    | New Jersey . . . . .     | 3,002                             | 4,827                                    |
| Colorado . . . . .             | 3,732                             | 3,453                                    | New Mexico . . . . .     | 4,911                             | 2,561                                    |
| Connecticut . . . . .          | 4,236                             | 5,135                                    | New York . . . . .       | 3,380                             | 4,100                                    |
| Delaware . . . . .             | 2,829                             | 3,880                                    | North Carolina . . . . . | 2,588                             | 2,809                                    |
| District of Columbia . . . . . | 23,360                            | 4,805                                    | North Dakota . . . . .   | 4,467                             | 2,823                                    |
| Florida . . . . .              | 3,443                             | 3,413                                    | Ohio . . . . .           | 2,894                             | 3,291                                    |
| Georgia . . . . .              | 3,080                             | 3,034                                    | Oklahoma . . . . .       | <b>3,077</b>                      | 2,933                                    |
| Hawaii . . . . .               | 4,394                             | 3,201                                    | Oregon . . . . .         | <b>2,765</b>                      | 2,979                                    |
| Idaho . . . . .                | 3,171                             | 2,473                                    | Pennsylvania . . . . .   | 3,188                             | 3,371                                    |
| Illinois . . . . .             | 2,672                             | 3,606                                    | Rhode Island . . . . .   | <b>3,502</b>                      | 3,501                                    |
| Indiana . . . . .              | 2,656                             | 3,015                                    | South Carolina . . . . . | <b>3,031</b>                      | 2,478                                    |
| Iowa . . . . .                 | 3,009                             | 2,911                                    | South Dakota . . . . .   | <b>3,751</b>                      | 2,463                                    |
| Kansas . . . . .               | 3,538                             | 3,383                                    | Tennessee . . . . .      | <b>3,151</b>                      | 2,757                                    |
| Kentucky . . . . .             | 2,782                             | 2,456                                    | Texas . . . . .          | <b>2,829</b>                      | 3,305                                    |
| Louisiana . . . . .            | 2,650                             | 2,605                                    | Utah . . . . .           | <b>3,396</b>                      | 2,357                                    |
| Maine . . . . .                | 3,461                             | 2,767                                    | Vermont . . . . .        | <b>2,690</b>                      | 2,940                                    |
| Maryland . . . . .             | 5,113                             | 4,067                                    | Virginia . . . . .       | <b>5,317</b>                      | 3,501                                    |
| Massachusetts . . . . .        | 4,358                             | 4,270                                    | Washington . . . . .     | <b>3,883</b>                      | 3,457                                    |
| Michigan . . . . .             | 2,538                             | 3,601                                    | West Virginia . . . . .  | <b>2,807</b>                      | 2,363                                    |
| Minnesota . . . . .            | 3,115                             | 3,421                                    | Wisconsin . . . . .      | <b>2,536</b>                      | 3,154                                    |
| Mississippi . . . . .          | 3,324                             | 2,047                                    | Wyoming . . . . .        | <b>3,134</b>                      | 3,165                                    |
| Missouri . . . . .             | 4,124                             | 3,209                                    | Average . . . . .        | <b>3,384</b>                      | <b>3,430</b>                             |

SOURCE: Lillian Rymarowicz, Fe&@ T- Payments by State Residents and Federal Expenditures in Individual States, Fiscal Year 1987, Report for Congress (Washington, DC: Congressional Research Service, June 1, 1988).