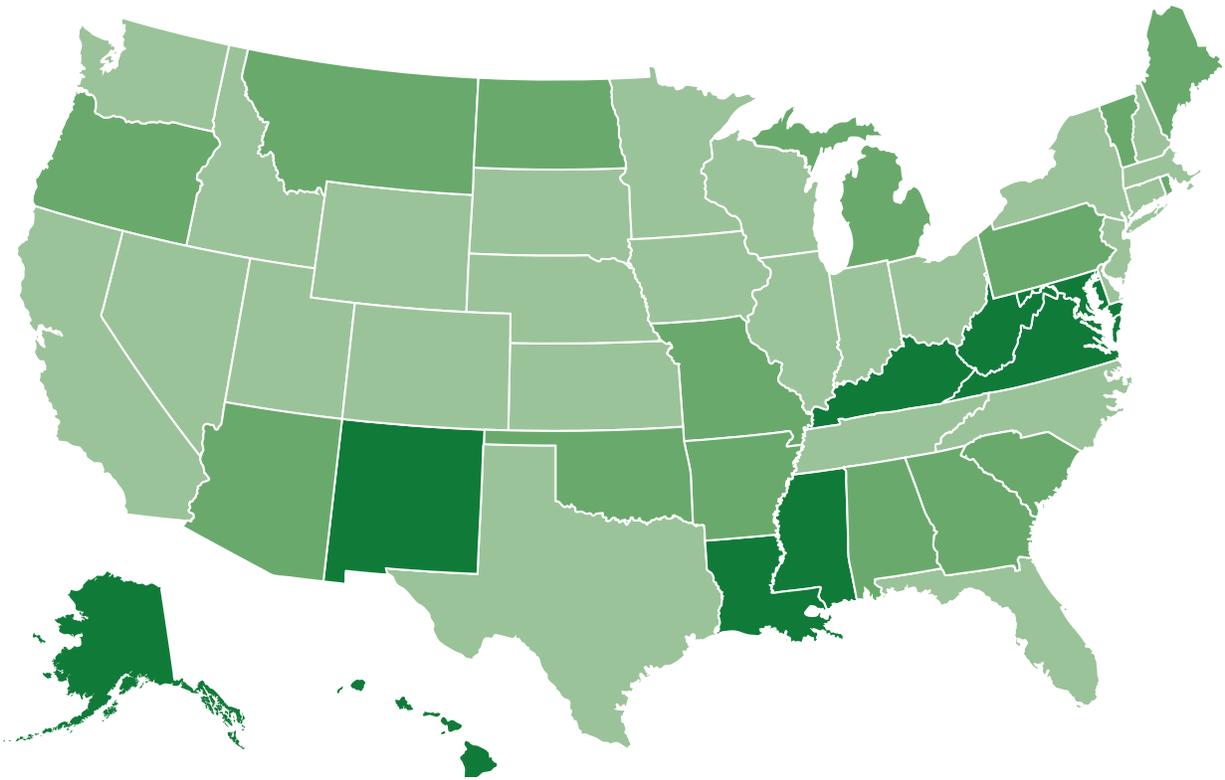


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# New York's Balance of Payments in the Federal Budget

## Federal Fiscal Year 2021



**OFFICE OF THE NEW YORK STATE COMPTROLLER**  
**Thomas P. DiNapoli, State Comptroller**

APRIL 2023

# Message from the Comptroller

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April 2023

The resources of the federal government are critically important to New Yorkers in times of need. The historic COVID-19 response from Washington, which included financial support for individuals, businesses and state and local governments, will continue to impact our economy for years to come, even as new challenges driven by inflationary pressures and heightened global insecurity arise.

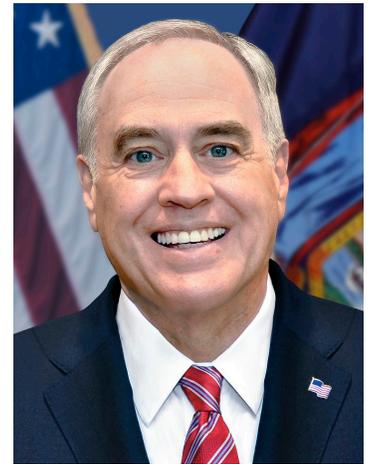
This report, the seventh in a series by the Office of the State Comptroller, details the differences among the 50 states with respect to what they pay in federal taxes and how much they receive in federal spending. The results for Federal Fiscal Year 2021 (FFY 2021) are heavily influenced by the emergency spending undertaken by the federal government in response to the COVID-19 pandemic and related economic disruptions. As in 2020, the surge in federal spending resulted in all states having a positive balance of payments, and New York's rank rose to 30th from 40th in 2020 and 49th in 2019.

Factors that drove the major improvement in New York's relative position included spending levels for fiscal recovery, unemployment benefits, support for businesses, Medicaid and other safety net assistance and contracts for vaccine manufacture that were higher than other states. At the same time, New York ranked 3rd for tax payments made to the federal government, up from 4th in 2020, due primarily to increased corporate income tax payments.

In FFY 2021, New York State generated \$292.6 billion in federal taxes, and benefited from \$440.5 billion in federal spending. For every tax dollar paid to Washington, our State received \$1.51 in return—below the national average of \$1.70. While these results are a significant improvement from prior years, they reflect short-term, temporary measures, not an enduring change. As the COVID-19 temporary federal spending winds down, the underlying trends are likely to return, with New York reverting to a negative balance of payments.

The late Daniel Patrick Moynihan pioneered the concept of this balance of payments report when he represented New York in the United States Senate, and we are proud to carry on his work. Senator Moynihan believed that making the facts clear about how the federal budget distributes money among the states could help produce a more equitable outcome for all Americans. I hope this report contributes to a constructive dialogue about how best to structure the fiscal relationship between the federal government and the states.

Thomas P. DiNapoli  
State Comptroller



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# Executive Summary

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The budget of the United States government plays a major role in the finances of New York State and its local governments, as well as in the daily lives of New Yorkers. Federal spending provides Social Security income, Medicare and Medicaid health coverage and other benefits for millions of State residents. Federal aid represents more than one in three dollars in the State Budget. Spending from Washington also supports tens of thousands of New York jobs.

This report examines the flow of funds between the federal government and the states for the Federal Fiscal Year (FFY) ending September 30, 2021, with special attention to its impact on New York State. The analysis is based on data from federal budget documents, the Internal Revenue Service and other sources.

In FFYs 2020 and 2021, federal spending increased substantially in response to the COVID-19 pandemic, resulting in a positive balance of payments for all states in FFY 2020 and 2021—meaning residents, businesses and governments in New York collectively received more in federal funds than they paid in taxes. The return on every dollar New York generated in federal tax receipts was \$1.51, below the national average of \$1.70 in FFY 2021. New York had the 30th most favorable balance of payments.

Additional key findings include:

1. New York received \$147.9 billion, or \$7,455 per capita, more in federal spending than it paid in total taxes to the federal government in FFY 2021. On a per capita basis, New York contributed \$14,753 to the federal treasury and received \$22,208 in federal spending.
2. Overall, New York received 6.8 percent of total federal spending examined, up from 6.4 percent in the prior year and higher than its share of the population (6.0 percent). The State generated 7.7 percent of total federal tax revenue examined, which was higher than its share of national personal income (7.2 percent).
3. Both tax payments and expenditures grew from the prior year: New York generated \$292.6 billion compared to \$249.5 billion and received \$440.5 billion compared to \$395.7 billion in FFY 2020, respective increases of about \$43 and \$45 billion.

4. New York paid a higher level of total and per capita federal taxes in FFY 2021, ranking 3rd nationally on both measures. On a per capita basis, federal tax revenues from New York were 28.6 percent higher than the national average, partly because of taxpayers' relatively higher incomes.
5. New York ranked 8th on per capita federal expenditures received in FFY 2021. Compared to FFY 2020, per capita federal spending rose by two and a half times the national average. Major pandemic-related spending that was higher in New York relative to other states on a per capita basis includes:
  - a. \$2,587 per capita for unemployment compensation;
  - b. \$1,219 per capita through the Paycheck Protection Program;
  - c. \$998 per capita through State and Local Fiscal Recovery Funds;
  - d. \$393 per capita in student loan costs from payment waivers; and
  - e. \$256 per capita for Restaurant Revitalization and Shuttered Venues Operations.
6. There was a significant increase in federal procurement spending in FFY 2021 in New York—\$31.4 billion compared to \$14.1 in 2020 and \$11.9 billion in 2019—due primarily to large contracts for vaccine manufacture in New York. This action significantly shifted New York's rank in this area from 43rd in 2020 to 17th in 2021.

New York has historically been a state that experiences a negative balance of payments with the federal government. The impact of federal relief and stimulus in response to COVID-19 on the balance of payments between the states and Washington has clearly been positive for all states, including New York. Because this funding is temporary, a return to the spending trends and balance of payments outcomes that were typically experienced prior to the COVID-19 pandemic is probable. The data presented here are intended to help New Yorkers better understand how federal budget policies affect the State, and to promote the State's interests in the nation's fiscal debates going forward.

# Introduction

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This report examines the flow of funds between the federal government and the 50 states for the Federal Fiscal Year (FFY) ending September 30, 2021.<sup>1</sup> The study includes three major parts:

- Identification of tax revenues paid to the federal government from individuals or other entities within each of the states and of dollars spent by the federal government in each state, also referred to as expenditures received by each state. Federal spending includes: direct payments to or for individuals (for example, Social Security and Medicare); grants to state and local governments (for Medicaid and other programs); procurement of military equipment and other goods and services; wages and salaries for federal government employees; and other spending by the federal government not reported as payments for individuals, grants or other purposes.
- Analysis of these revenue and expenditure flows to determine the balance of payments—that is, the difference between revenues and expenditures—on the national level and in each of the 50 states.
- Review of specific elements of federal revenues and expenditures to identify how the composition of New York’s balance of payments differs from other states.

Statutory provisions and a wide range of economic, demographic and political factors drive the state-by-state distribution of costs and benefits. Examples of such factors include: each state’s population and age profile; its number of residents in poverty or eligible for Social Security, Medicare and Medicaid; income levels; and the state’s own policy choices. Population changes may also influence the balance of payments over time, as updated population counts influence the state-by-state allocation of funding in certain programs.

In FFY 2021, the federal government spent \$6.8 trillion and brought in \$4.0 trillion in revenue, with a budget deficit of \$2.8 trillion. For the purposes of this analysis, as in previous reports by the Office of the State Comptroller (OSC), certain revenue and spending amounts were excluded, resulting in an allocation of \$6.5 trillion in expenditures and \$3.8 trillion in tax revenues that are relevant and practical to allocate to the states. Approximately 94 percent of federal receipts and 95 percent of outlays are allocated by state in this report.<sup>2</sup> A summary of the methodology used in this analysis can be found in Appendix C.

All figures in this report derive from OSC’s compilation and analysis of data from the U.S. Office of Management and Budget, the U.S. Internal Revenue Service, other federal agencies, the Federal Procurement Data System (through [SAM.gov](https://sam.gov)), [USA Spending.gov](https://USA Spending.gov) and Federal Funds Information for States, unless otherwise noted.

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1 References to the states as a group in this report include the District of Columbia, unless otherwise noted. For data consistency, national totals and averages in this report include expenditures in and revenues from the District of Columbia in addition to the states. However, because it is an outlier in many categories, the District of Columbia is not included in the rankings of the states. Rankings and figures in tables, charts and text in this report and related materials are based on unrounded amounts.

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2 Customs duties and fees (including tariffs) and miscellaneous receipts, such as deposits of earnings by the Federal Reserve, are excluded from revenues. Undistributed offsetting receipts, net interest on the federal government debt, spending for international affairs and overseas procurement (military- and non-military-related) and unidentified spending represent most of the outlays excluded from this analysis. Receipts from and outlays to Puerto Rico and other outlying areas are also excluded. See Appendix C: Methodology.

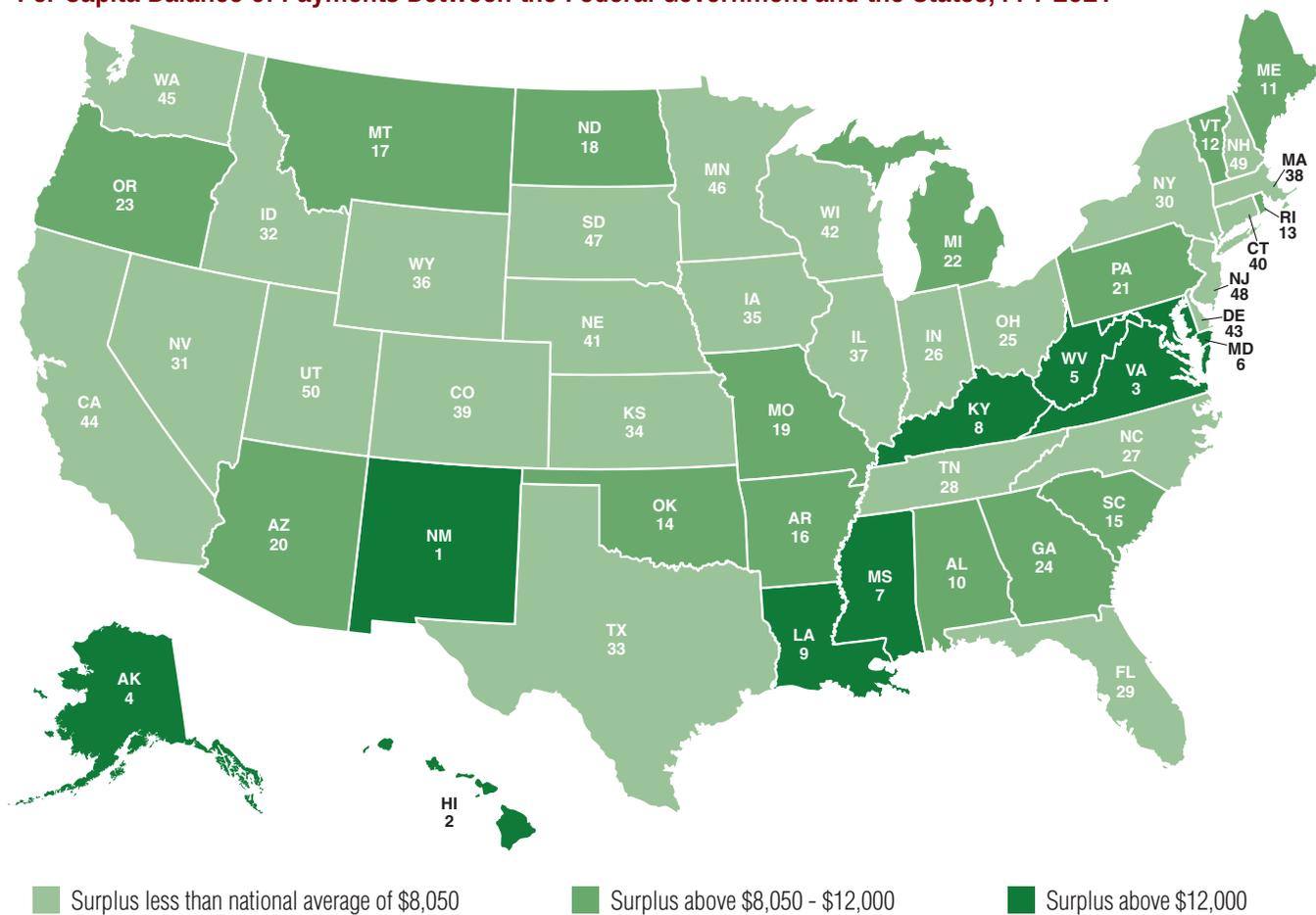
# The Balance of Payments Between the Federal Government and the States

All 50 states received significantly more in federal expenditures than they generated in federal revenues in FFY 2021. Each U.S. resident received on average \$8,050 more in federal expenditures on their behalf than they paid in federal taxes.

This outcome contrasts with 2019 and prior years, when New York and a handful of other states had a negative balance of payments with the federal government. Historic spending by the federal government in response to the COVID-19 pandemic drove changes in the balance of payments experienced by the states in 2020 and 2021.

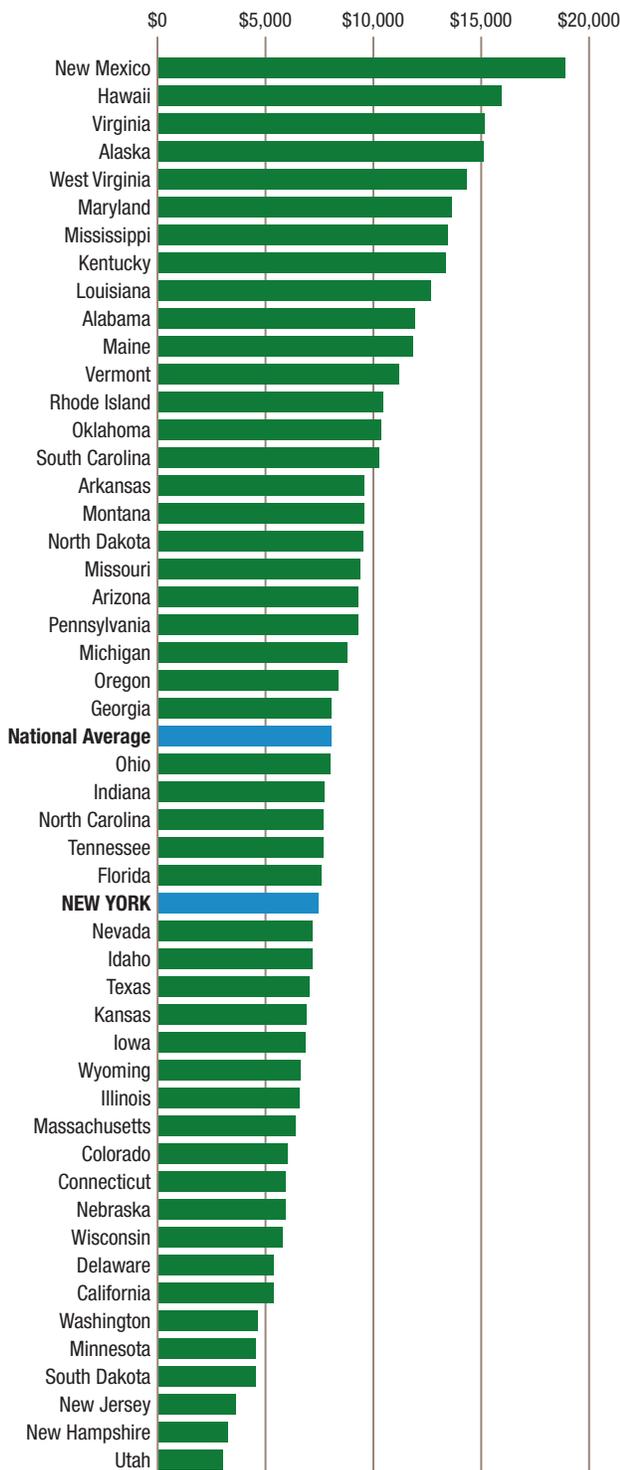
In FFY 2021, New York's per capita contribution to the federal treasury was \$14,753, exceeding the national average of \$11,474 by 28.6 percent. New York received \$22,208 in federal spending per capita, above the national average of \$19,524 by almost \$2,700. Thus, for every dollar New York generated in federal tax receipts, it received \$1.51 back in federal spending, as compared to a national average of \$1.70. The combination of federal tax payments and federal expenditures resulted in a \$7,455 per capita surplus for the Empire State, for a national ranking of 30th most favorable. See Figures 1 and 2.

**FIGURE 1**  
Per Capita Balance of Payments Between the Federal Government and the States, FFY 2021



Note: The numbers shown in the map reflect each state's ranking in per capita balance of payments for FFY 2021, from most favorable (1) to least favorable (50).

**FIGURE 2**  
**Per Capita Balance of Payments Between the Federal Government and the States, FFY 2021**



Note: Specific figures appear in Appendix B.

Utah, New Hampshire and New Jersey had the lowest surpluses with the federal government of the 50 states; on a per capita basis, they were at or under \$3,600. New Mexico, Hawaii, Virginia and Alaska fared the best with balances of payments over \$15,000 per capita; New Mexico's reached almost \$19,000.

On the basis of total dollars rather than dollars per capita, New York's ranking was 4th among the states, with a total surplus of \$148 billion. California experienced the largest surplus in total dollars at over \$210 billion, followed by Texas at close to \$208 billion.<sup>3</sup>

The Office of the State Comptroller has released six previous analyses of New York State's balance of payments in the federal budget. These reports estimated negative balances of payments in the amounts of \$19.9 billion in FFY 2013, \$40.9 billion in FFY 2016, \$24.1 billion in FFY 2017, \$26.6 billion in FFY 2018 and \$23.7 billion in FFY 2019. In FFY 2020, the State's positive balance of payments was \$146.2 billion. The following sections describe the changes in FFY 2021 in more detail.

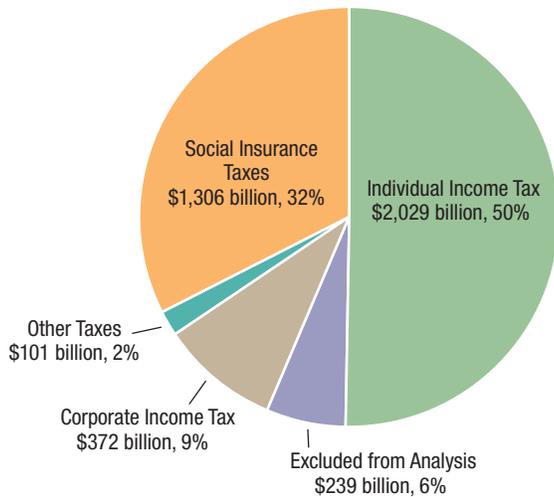
<sup>3</sup> Figures for all states appear in Appendix B. For more detailed figures, see <https://www.osc.state.ny.us/files/reports/budget/2021/excel/federal-budget-fiscal-year-2021.xlsx>.

# Revenues Paid to the Federal Government

In 2021, all revenues paid to the federal government totaled \$4.0 trillion. This figure primarily represents revenue from the following taxes, as classified by the federal Office of Management and Budget: personal or individual income tax; social insurance taxes and contributions; corporate income tax; excise taxes; and estate and gift taxes. For the 50 states and the District of Columbia, collections from these taxes generated a total of \$3.8 trillion or \$11,474 per capita in FFY 2021. A breakdown of all revenues in FFY 2021 is shown in Figure 3.

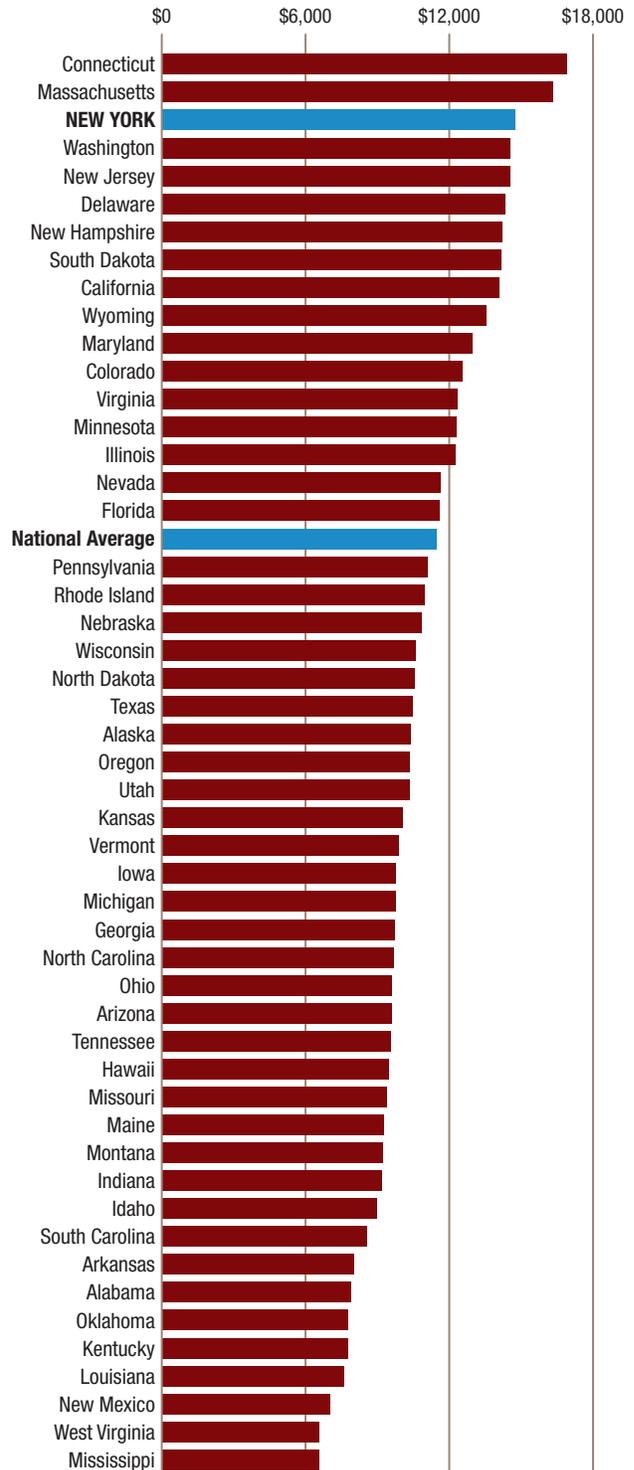
New York generated 7.7 percent of the \$3.8 trillion in federal tax payments, while the State represented 6.0 percent of the nation's population in 2021. At \$14,753, New York's per capita contribution to the federal treasury was 3rd highest among the states and 28.6 percent more than the national average, as illustrated in Figure 4.

**FIGURE 3**  
Federal Revenues by Source in FFY 2021:  
\$4.0 trillion



Note: Other Taxes include excise taxes, which are primarily imposed on the production, sale or consumption of fuel, tobacco and alcohol products, among others; as well as estate and gift taxes. "Excluded from Analysis" represents miscellaneous receipts and customs duties and fees, along with revenues from Puerto Rico and other outlying areas. Percentages may not add to 100 due to rounding.

**FIGURE 4**  
Per Capita Taxes Paid to the Federal Government,  
FFY 2021



Note: Specific figures appear in Appendix B.

**FIGURE 5**  
**Federal Taxes Paid: New York and Nation, FFY 2021**

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
<b>Total (Taxes Paid)</b>	<b>\$3,808,102</b>	<b>\$11,474</b>	<b>\$292,647</b>	<b>7.7%</b>	<b>\$14,753</b>	<b>3</b>
Individual Income	\$2,029,300	\$6,114	\$165,274	8.1%	\$8,332	5
Social Insurance	\$1,306,086	\$3,935	\$87,345	6.7%	\$4,403	10
Corporate Income	\$372,037	\$1,121	\$33,627	9.0%	\$1,695	1
Excise	\$75,195	\$227	\$2,873	3.8%	\$145	50
Estate and Gift	\$25,484	\$77	\$3,528	13.8%	\$178	2

Connecticut had the highest per capita contribution to the federal treasury at \$16,916, followed by Massachusetts with \$16,314 and New York with \$14,753. Mississippi generated the lowest per capita total tax payments at \$6,575. New York's total payments of \$293 billion ranked third among the states behind California and Texas.

## Individual Income Taxes

Individual income taxes made up \$2.0 trillion, or 53.3 percent of all revenues paid by the states to the federal government in FFY 2021, and constituted the largest revenue category. New York's payments of over \$165 billion represented 8.1 percent of total federal receipts from individual income taxes. Total payments in this category from New York increased by 22.2 percent, compared to a national increase of 27.4 percent.<sup>4</sup>

New York's per capita individual income tax payments of \$8,332 were more than 36 percent higher than the national average of \$6,114. New York ranked fifth among the states in this category, with Connecticut

first at \$10,144. A breakdown of New York's per capita tax payments relative to those made by other states, and to the national average, is shown in Figure 5.

## Social Insurance Taxes and Contributions

The second largest component of federal revenues provided by the states reflects payments for social insurance taxes and contributions, including sources that finance programs for Social Security and Medicare, among others.<sup>5</sup> These totaled \$1.306 trillion and accounted for 34.3 percent of total federal revenues. New Yorkers' payments of \$87.3 billion were 6.7 percent of the total federal receipts from social insurance taxes.

New York's per capita contribution for such payments, \$4,403, was 11.9 percent above the national average of \$3,935, ranking it 10th among all states in this category. Maryland made the highest per capita social insurance payments at \$4,956, while Mississippi made the lowest at \$2,819.

<sup>4</sup> For purposes of this report, allocations of individual taxes are based on liability reported on 2020 federal income tax returns. (Federal tax years are calendar years; for example, tax year 2020 was January 1 through December 31, 2020.) Individual income tax collections during the fiscal year (FFY 2021 was October 1, 2020, through September 30, 2021) include withholding and estimated tax payments on income partially incurred in calendar year 2020, reflecting economic changes such as those in wages, other non-wage income and employment.

<sup>5</sup> Social insurance taxes and contributions include: (1) FICA (the Federal Insurance Contributions Act tax), withheld for Social Security and Medicare; (2) SECA (the Self-Employment Contributions Act tax), paid by self-employed small business owners on their net earnings to cover their Social Security, Medicare, and Old-Age, Survivors and Disability Insurance (OASDI) costs; (3) FUTA (the Federal Unemployment Tax Act tax), withheld for unemployment compensation; (4) RRA and the RUIA (the Railroad Retirement Act and the Railroad Unemployment Insurance Act taxes), used in place of FICA, SECA and FUTA for railroad employees; and (5) other receipts, primarily pension contributions from federal employees.

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## Corporate Income Tax

Corporate income taxes (CIT) made up \$372 billion or 9.8 percent of total federal receipts from the states in FFY 2021. This amount is three-fourths higher than the prior year due to a range of factors including recovery from the pandemic. New York's contribution of \$33.6 billion represented an estimated 9 percent of the total and was almost twice the level of such payments in 2020, in part due to New York's economy depending on those industries that comprise a higher share of federal CIT payments such as the finance and insurance and information sectors. Per capita CIT payments for New York were \$1,695, \$574 higher than the national per capita level of \$1,121, placing New York highest among the states.

Connecticut paid the next highest per capita in corporate income taxes, at \$1,564, followed by Delaware with close to the same amount. New Mexico's per capita corporate tax payments were the lowest among all states at \$467.

## Other Taxes

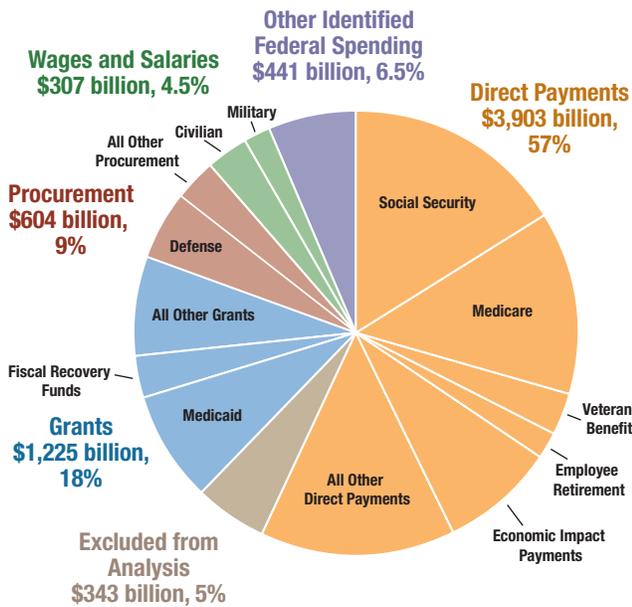
Other federal taxes include excise taxes on fuel, tobacco and alcohol, and estate and gift taxes. Approximately 3.8 percent of federal excise taxes, and 13.8 percent of federal estate and gift tax receipts, were from New York. At \$145 per capita, New York's overall contribution for federal excise taxes was the lowest of all the states on a per capita basis. Wyoming paid the most in per capita excise taxes. By contrast, New York's per capita estate and gift tax payment of \$178 was more than double the national average of \$77. It ranked second in this measure, while Wyoming ranked first.

# Federal Spending in the States

In 2021, the federal government spent over \$6.8 trillion, including \$6.5 trillion in expenditures that could be allocated among the states.<sup>6</sup> A breakdown of overall FFY 2021 federal spending is shown in Figure 6.

By far the largest category of federal expenditures was direct payments to or on behalf of individuals, which totaled over \$3.9 trillion or 60 percent of federal spending allocated to the states in FFY 2021. This total is nearly \$330 billion higher than in 2020 and \$1.36 trillion higher than in 2019. Social Security and Medicare represented 51 percent of these direct payments in 2021. Spending for all unemployment benefits and stimulus payments to households in 2021 together represented almost one-quarter of such expenditures.

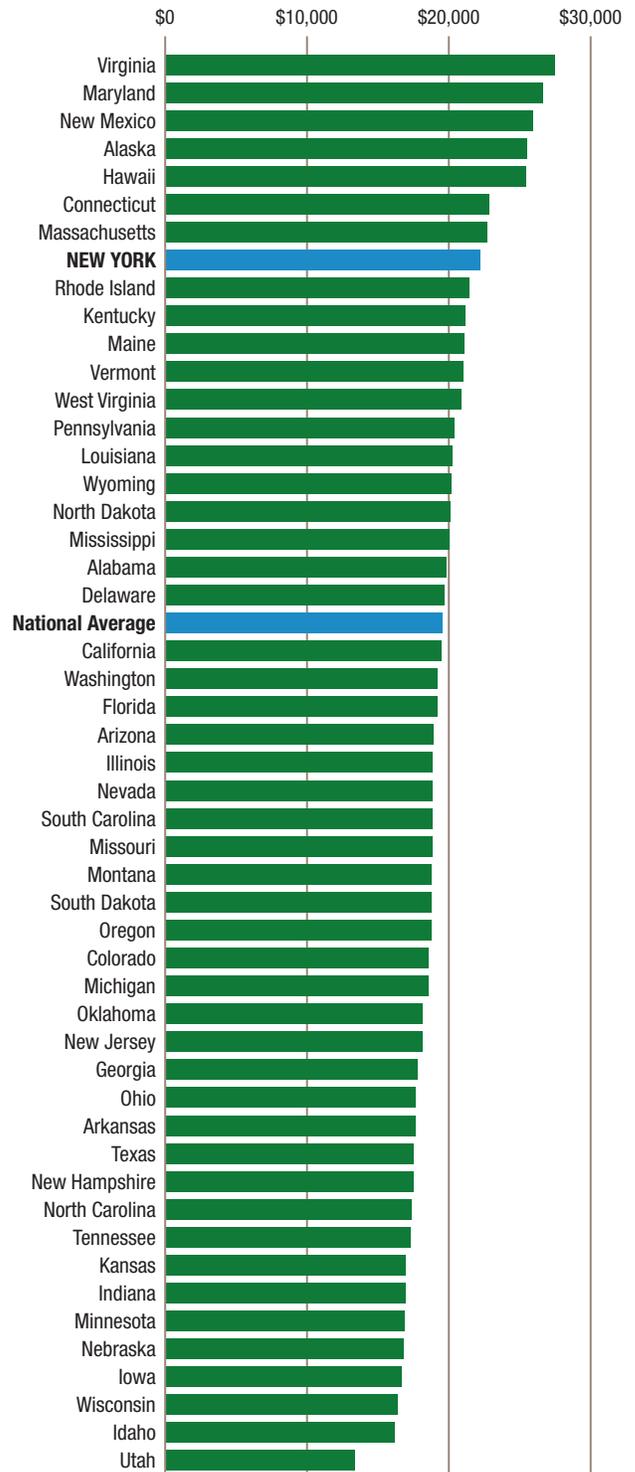
**FIGURE 6**  
Federal Spending by Category in FFY 2021:  
\$6.8 trillion



Note: Veterans' service-connected compensation is included with Veterans Benefits, not Employee Retirement. "Excluded from Analysis" consists primarily of undistributed offsetting receipts, net interest on the federal government debt, and overseas procurement, along with expenditures in Puerto Rico and other outlying areas. Percentages may not add to 100 due to rounding.

<sup>6</sup> See footnote 2 and Appendix C for a description of outlays which are excluded from this analysis.

**FIGURE 7**  
Per Capita Federal Expenditures, FFY 2021



Note: Specific figures appear in Appendix B.

**FIGURE 8**  
**Federal Spending by Major Category: New York and Nation, FFY 2021**

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
<b>Total</b>	<b>\$6,479,845</b>	<b>\$19,524</b>	<b>\$440,516</b>	<b>6.8%</b>	<b>\$22,208</b>	<b>8</b>
Direct Payments	\$3,903,527	\$11,761	\$252,029	6.5%	\$12,706	9
Grants	\$1,224,532	\$3,690	\$112,907	9.2%	\$5,692	3
Procurement	\$603,714	\$1,819	\$31,429	5.2%	\$1,584	17
Wages and Salaries	\$307,183	\$926	\$8,510	2.8%	\$429	42
Other Identified Federal Spending	\$440,889	\$1,328	\$35,640	8.1%	\$1,797	6

Note: Amounts may not add to total due to rounding.

Grants to state and local governments was the second largest category at \$1.2 trillion in 2021. Such spending in the 50 states was more than one and a half times its level in 2020 due to new pandemic-related spending and reclassification of prior pandemic funding.

Medicaid, therefore, made up a smaller percentage of such expenditures in 2021, over 42 percent. State and Local Fiscal Recovery Funds represented almost one-fifth of total grants. Procurement was the 4th largest category, at \$604 billion, while the 5th largest category, federal employee wages and salaries, totaled approximately \$307 billion.

Another major federal budget category is “All Other,” which totaled approximately \$660 billion in FFY 2021. The portion of “All Other” identified by this analysis for 2021 is 67.3 percent, or \$441 billion, and primarily reflects COVID-19 relief referred to as Other Identified Federal Spending. It represented 6.8 percent of total allocated expenditures among the states in 2021.<sup>7</sup> Federal spending for the Paycheck Protection Program comprised two-thirds of the total \$441 billion.

As the recipient of \$22,208 in per capita federal spending, New York ranked above 42 other states, as illustrated in Figures 7 and 8. This amount was 13.7 percent higher than the national figure of

\$19,524 per capita. New York’s ranking rose to 8th among the states in FFY 2021 from 17th in 2020. The improvement was primarily due to increased federal grant and non-grant spending in the State in response to the COVID-19 pandemic including large contracts resulting in the manufacture of vaccines in New York.

Incremental shifts in states’ populations over time also have contributed to the change in New York’s and other states’ rankings. For states where population has decreased, as in New York, per capita amounts and associated ranks have increased relative to prior years and in states where population has increased, per capita figures and related ranks have decreased. This context is important for year-to-year comparison of such estimates.

New York’s 6.8 percent share of total federal spending was moderately higher than its 6.0 percent share of the national population.

Virginia and Maryland ranked first and second among the states as the recipients of per capita federal expenditures of \$27,499 and \$26,598 or about 41 and 36 percent higher than the nationwide average, respectively, primarily because of significantly higher-than-average spending on procurement and on wages and salaries. Per capita federal spending of \$13,395 in Utah was the lowest in the country, more than 31 percent below the national average. Utah ranked last among the states on a per capita basis in direct payments and grants.

<sup>7</sup> Not all of “All Other” spending was emergency-related and not all emergency COVID spending was classed in this category. The unidentified portion of “All Other” is part of the total \$386 billion that is excluded in this analysis.

## Direct Payments

As noted earlier, direct payments to or for individuals accounted for the largest component of federal government expenditures in the states—60 percent in 2021. The total spent in New York was \$252 billion, or 6.5 percent of the nationwide total, similar to the share in 2020 and larger than the State’s 5.8 percent share in 2019, primarily due to the level of federally-funded benefits for unemployment compensation, stimulus payments and Supplemental Nutrition Assistance Program (SNAP) benefits received in New York. This spending placed New York fourth highest for direct payments behind California, Texas and Florida.

Overall, in this category, per capita federal expenditures were about \$950 higher in New York than nationwide, with New York’s figure of \$12,706 per capita being eight percent above the national average. A breakdown of federal direct payment expenditures by major category in New York and nationally is shown

in Figure 9. West Virginia, Florida and Maine received the highest per capita direct payments, while Utah received the lowest, followed by North Dakota.

## Social Security

Social Security payments represented the largest component—28.6 percent—of direct payments to or for individuals. This proportion is less than in 2019 and prior years due to the rise in temporary relief spending for individuals and households. The three major Social Security programs providing benefits to the aged, the disabled and their survivors totaled more than \$1.12 trillion in payments in FFY 2021, more than the combined federal spending for procurement and wages and salaries.

Per capita Social Security payments to New York were \$3,322, just under the national average of \$3,368. As with other per capita figures, this amount represents total Social Security payments divided by the State

**FIGURE 9**  
**Federal Direct Payment Expenditures: New York and Nation, FFY 2021**

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
<b>Total</b>	<b>\$3,903,527</b>	<b>\$11,761</b>	<b>\$252,029</b>	<b>6.5%</b>	<b>\$12,706</b>	<b>9</b>
Social Security	\$1,117,731	\$3,368	\$65,897	5.9%	\$3,322	37
Medicare	\$873,242	\$2,631	\$56,714	6.5%	\$2,859	14
Veterans Benefits Programs	\$223,513	\$673	\$7,211	3.2%	\$364	49
Federal Employee Retirement	\$153,632	\$463	\$3,731	2.4%	\$188	50
Supplemental Nutrition Assistance Program	\$122,017	\$368	\$9,427	7.7%	\$475	7
Refundable and Advanced Child Tax Credit	\$78,721	\$237	\$4,181	5.3%	\$211	39
Refundable Earned Income Tax Credit	\$60,721	\$183	\$3,398	5.6%	\$171	22
Supplemental Security Income	\$55,648	\$168	\$3,342	6.0%	\$168	26
Economic Impact Payments	\$569,508	\$1,716	\$32,616	5.7%	\$1,644	42
Unemployment Compensation	\$380,315	\$1,146	\$51,315	13.5%	\$2,587	1
Direct Student Loan Costs	\$124,153	\$374	\$7,794	6.3%	\$393	14
All Other	\$144,325	\$435	\$6,404	4.4%	\$323	45

Note: Amounts may not add to total due to rounding.

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population, not average Social Security benefits per recipient. Differences among the states in per capita payments received for Social Security and other benefit programs reflect a mix of factors, including the proportion of the population eligible for benefits and the amount of benefits received by individual recipients, which may vary based on numerous criteria.

## Medicare

Nationwide expenditures for all Medicare programs totaled over \$873 billion in FFY 2021.

With \$2,859 in per capita Medicare payments, New York received 8.7 percent more than the national average of \$2,631 and ranked 14th among the states for such federal spending. Florida received the highest per capita Medicare payments at \$3,404. Utah and Alaska ranked lowest in this category at \$1,500 and \$1,722 respectively.

## Retirement Payments and Veterans Benefits

In FFY 2021, New York ranked the lowest of any state in receiving retirement payments to former federal civilian and military employees, and 49th for a range of veterans benefits, the same as in 2019 and 2020.<sup>8</sup>

Nationwide, retirement payments to former federal workers made up 3.9 percent of direct payments, \$153.6 billion, in FFY 2021. (Wages and salaries for current employees are reported in a separate category, as detailed later in this report.) In this category, per capita payments to New York were \$188, less than half the national average of \$463. Such per capita spending was highest in Maryland and Virginia, each of which received over three times the national per capita figure.

At \$223.5 billion, veterans benefits represented 5.7 percent of direct payments nationwide. For New York, per capita benefits were \$364, which is 46 percent less than the national average of \$673 per capita.

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<sup>8</sup> Veterans benefits include: (1) payments for service-connected disability; (2) payments for non-service-connected disability; (3) educational and training services; and (4) hospital and medical care.

New Jersey, at \$297, was the only state that received less per capita than New York in this category. By contrast, West Virginia and Wyoming received per capita spending in this category that was significantly more than the national average, at 73 percent and 63 percent, respectively.

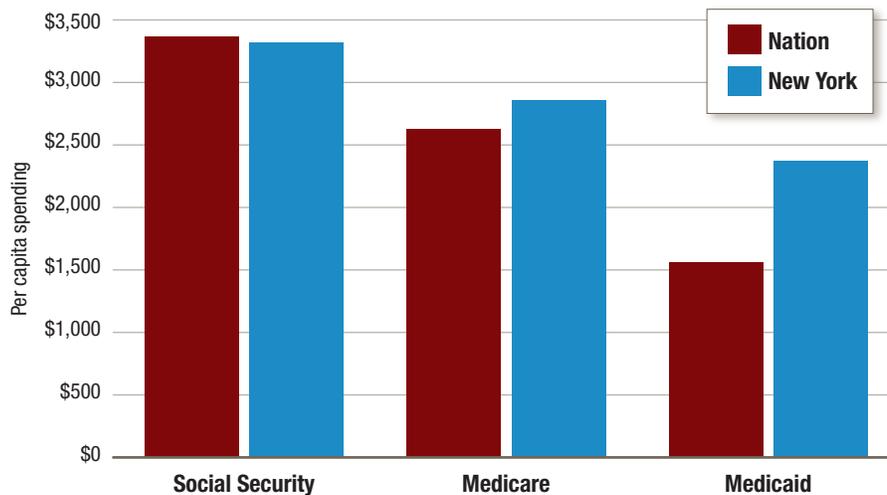
## Pandemic Relief

In 2021, pandemic relief both provided new support and expanded existing sources of payments to individuals and households. Economic Impact Payments—stimulus checks to individuals and households, provided more than \$32.6 billion to the State, or \$1,644 per capita, modestly below the national average of \$1,716. Unemployment compensation delivered more than \$51 billion in benefits to New Yorkers, or 13.5 percent of federal nationwide payments for this purpose. This sum represented \$2,587 per person, more than twice the national average of \$1,146. Less than one-fifth of this amount, or 17.5 percent, represents regular benefits and the remaining reflects federally-funded temporary benefits.

Costs for the federal government in 2021 from instituting temporary waivers for the repayment of federal student loans, combined with the annual re-estimation of such loan expenses, totaled over \$130 billion in the states (primarily for Direct Student Loans). This included almost \$7.8 billion in such costs related to New York borrowers. The \$393 per capita amount for this purpose, was slightly higher than the national level.

Over \$122 billion in regular and pandemic-related SNAP and other nutrition assistance resulted in an estimated \$9.4 billion for New York residents compared to \$5.4 billion in 2020 and \$4.4 billion in 2019. Finally, spending in the 50 states for the expanded Child Tax Credit (CTC) increased from \$27.6 billion in 2020 to \$78.6 billion in 2021; this includes over \$46 billion in advanced CTC payments authorized through relief legislation. Per capita amounts increased proportionally for all states. Such spending in New York rose from \$75 in 2020 to \$211 in 2021 and was close to the national average in both years.

**FIGURE 10**  
**Permanent Major Safety Net Spending, New York and National Average, FFY 2021**



Social Security, Medicare and Medicaid are, by far, the three largest elements of the federal government’s permanent “safety net” expenditures. Figure 10 shows per capita spending on these programs in New York and nationally. Social Security paid \$65.9 billion to New Yorkers in FFY 2021, more than any other permanent individual federal program, with per capita payments slightly lower than the national average. Medicare payments received in the State totaled just over \$56.7 billion, and expenditures per capita in this category were 8.7 percent above the national average. The Medicaid program delivered just over \$47 billion to New York in FFY 2021, with per capita expenditures 52.2 percent above the national average.

## Grants

The federal government provided more than \$1.2 trillion in grants to state and local governments in FFY 2021. Medicaid was by far the largest grant program, representing 42.3 percent of this total. Dozens of grant programs that provide funding for transportation and other purposes such as nutrition, housing, education, and family services along with new and supplemental COVID-19 related programs, make up the remainder of this category. New York ranked third among the states in per capita federal grants, at \$5,692, or 54.3 percent above the national average, largely because of Medicaid and other safety net grants, which are discussed below. Figure 11 provides a breakdown of federal grant payments in New York and nationally.

The other four states in the top five for per capita federal grants all had much smaller populations than New York. These were Alaska, New Mexico, Vermont and Rhode Island, with Alaska and New Mexico ranked above New York. Utah, Georgia and Florida received the lowest per capita grant expenditures among the 50 states.

**FIGURE 11****Federal Grants to State and Local Governments: New York and Nation, FFY 2021**

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
<b>Total</b>	<b>\$1,224,532</b>	<b>\$3,690</b>	<b>\$112,907</b>	<b>9.2%</b>	<b>\$5,692</b>	<b>3</b>
Medicaid	\$517,371	\$1,559	\$47,076	9.1%	\$2,373	3
Transportation	\$69,204	\$209	\$3,318	4.8%	\$167	46
Education	\$40,965	\$123	\$2,733	6.7%	\$138	14
Other Safety Net	\$153,677	\$463	\$21,907	14.3%	\$1,104	1
Select Major Pandemic Relief	\$326,486	\$984	\$25,708	7.9%	\$1,296	12
All Other	\$116,830	\$352	\$12,166	10.4%	\$613	7

Note: Amounts may not add to total due to rounding.

### Medicaid

In FFY 2021, federal government spending on Medicaid in the 50 states was \$517.4 billion. New York received close to \$47.1 billion or \$2,373 per capita, more than one and a half times the national average of \$1,559, ranking it third among the states. New Mexico received the most per capita at \$2,823, over 81 percent above the average. Such funding is based partly on the Federal Medical Assistance Percentage (FMAP), the level at which the federal government reimburses certain state Medicaid expenditures. FMAP is higher in states with relatively low per capita personal incomes and lower in states with higher personal incomes. Of the top five per capita recipients of Medicaid funding in 2021, both Alaska and New York have higher per capita incomes than most states and their FMAPs are at the lowest level, 50 percent. Despite its low FMAP, New York receives relatively high federal Medicaid funding per capita.

During the COVID-19 pandemic, federal relief legislation increased the FMAP received by all states by 6.2 percentage points due to the active declaration of a public health emergency.<sup>9</sup> This level of reimbursement, or enhanced FMAP (eFMAP), has been available to states retroactive to January 1, 2020.

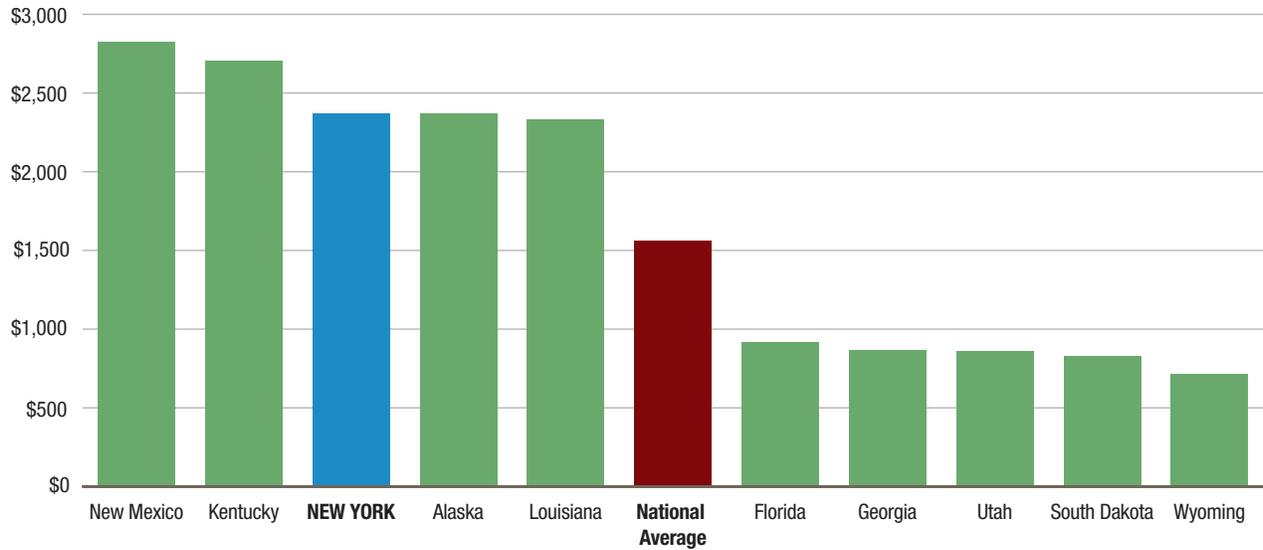
<sup>9</sup> See the federal Families First Coronavirus Response Act, signed into law on March 18, 2020, and the Centers for Medicare and Medicaid Services at [s](https://www.cms.gov).

FFY 2021 Medicaid disbursements to the states and territories by the federal government included \$35.1 billion in such spending, including about \$3.5 billion in New York.

The overall level of Medicaid funding received by states from the federal government also reflects other factors. Among others, these include: the number of beneficiaries (New York has a higher proportion of its population enrolled in the program than most states); the breadth of benefits the state makes available; the costs of providing care (wages and certain other costs are generally higher in New York than in many other states); and special agreements called waivers in which the federal government may provide additional aid. Figure 12 shows the states with the highest and the lowest federal Medicaid spending per capita in FFY 2021.

**FIGURE 12**

**Per Capita Federal Medicaid Spending, Highest and Lowest Five States, FFY 2021**



**Aid for Transportation (non-pandemic)**

Regular aid for transportation—highways, mass transit and airports—totaled \$69.2 billion in FFY 2021. This does not include pandemic relief in 2021, including transit grants categorized in the “All Other” budget category in 2020. Federal spending on highways and mass transit is largely funded by the Highway Trust Fund, which raised \$44.1 billion, primarily from the motor fuel tax, in FFY 2021.

Highway Trust Fund moneys are used both for highway and transit projects. Fund expenditures are distributed to states based on factors including lane miles and vehicle miles traveled, estimated fuel tax payments by highway users, and mass transit usage.

Federal pandemic relief legislation in 2021 provided additional funds for highways, transit and air transportation purposes as reviewed in the sections, Aid for Pandemic Relief and Other Identified Federal Spending.

As shown in Figure 13, New York’s combined transportation grants were \$167 per capita, below the national average of \$209. The State ranked 50th in the nation for per capita federal highway funding (\$80) and fifth for transit funding (\$38). The federal government also provided more modest aid for airports. New York received \$23 per capita in such funding. New York received \$26 per capita in smaller grants administered by the Department of Transportation.

**FIGURE 13**

**Federal Transportation Grants: New York and Nation, FFY 2021**

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
<b>Total</b>	<b>\$69,204</b>	<b>\$209</b>	<b>\$3,318</b>	<b>4.8%</b>	<b>\$167</b>	<b>46</b>
Highways	\$43,356	\$131	\$1,581	3.6%	\$80	50
Transit	\$7,929	\$24	\$759	9.6%	\$38	5
Airports	\$8,504	\$26	\$461	5.4%	\$23	26
All Other	\$9,415	\$28	\$517	5.5%	\$26	33

**FIGURE 14**  
**Federal Education Grants: New York and Nation, FFY 2021**

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
<b>Total</b>	<b>\$40,965</b>	<b>\$123</b>	<b>\$2,733</b>	<b>6.7%</b>	<b>\$138</b>	<b>14</b>
ESEA Title I	\$15,680	\$47	\$1,182	7.5%	\$60	5
Special Education	\$12,359	\$37	\$807	6.5%	\$41	17
Education Improvement	\$4,492	\$14	\$294	6.6%	\$15	21
All Other	\$8,433	\$25	\$449	5.3%	\$23	40

Note: Amounts may not add to total due to rounding.

### Aid for Education (non-pandemic)

The federal government spent \$41 billion in FFY 2021 for elementary and secondary education for disadvantaged students (Elementary and Secondary Education Act or ESEA, Title 1), special education, education improvement programs and other purposes such as vocational rehabilitation and career education. As shown in Figure 14, New York received 6.7 percent of the total expenditures for these programs, slightly less than in 2020, and ranked 14th as a recipient of overall per capita education spending.

Federal per capita spending for ESEA Title 1 in New York, at \$60 per person, was 26.1 percent higher than the national average, placing New York fifth among all states. Federal aid to New York for special education was modestly above the national average on a per capita basis (\$41 compared to \$37).

### Other Safety Net Spending

New York receives significant levels of grant funding for a range of safety net programs apart from federal spending for Medicaid.<sup>10</sup> Apart from new programs created by federal pandemic relief legislation in

FFY 2020, the federal government spent \$153.7 billion in FFY 2021 for child nutrition, housing and heating, cash assistance and work supports, children’s and others’ health, and child and family services such as Head Start. In 2021, these amounts included supplemental spending for pandemic relief.

For these other safety net programs collectively, New York received 14.3 percent of national expenditures, as shown in Figure 15. Per capita spending for the State in this category, \$1,104, was more than twice the national average of \$463 and ranked New York first for such spending. New York was followed by Massachusetts, California and Rhode Island, while per capita spending was the lowest in Nevada and Idaho.

Within this category, federal expenditures for housing and the Temporary Assistance for Needy Families (TANF) block grant program represented 31 percent of total spending. New York received the highest per capita expenditures among the states for housing and TANF, at \$247 and \$116, respectively. These amounts were more than double the national averages.

The Affordable Care Act authorizes states to establish a Basic Health Program (known in New York as the Essential Plan), a low-cost health insurance option for individuals who meet certain income and other requirements. In 2015, New York joined Minnesota as one of only two states in the nation to establish such a program. This program has provided an important source of federal aid to New York. New York’s share of nationwide funding in this area for FFY 2021 was over 95 percent of the total, or \$7.9 billion. Minnesota received the remainder of the funding.

<sup>10</sup> Programs included in the categories represented in Figure 15 are: Housing: Section 8 Rental Assistance, Public Housing Capital and Operating Funds; Child Nutrition: School Lunch, School Breakfast, Summer Food and other programs; Child and Family Services: Head Start, Community Services Block Grant and other programs; All Other: Adoption and Foster Care Payments, Special Supplemental Nutrition Program for Women, Infants and Children, Low-Income Home Energy Assistance, Child Care and Development Block Grant and other programs.

**FIGURE 15**

**Federal Safety Net Grant Spending Other Than Medicaid: New York and Nation, FFY 2021**

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
<b>Total</b>	<b>\$153,677</b>	<b>\$463</b>	<b>\$21,907</b>	<b>14.3%</b>	<b>\$1,104</b>	<b>1</b>
Housing	\$31,976	\$96	\$4,909	15.4%	\$247	1
Child Nutrition	\$25,601	\$77	\$1,549	6.1%	\$78	24
Children’s Health Insurance	\$15,953	\$48	\$1,240	7.8%	\$63	9
TANF	\$15,310	\$46	\$2,297	15.0%	\$116	1
Child and Family Services	\$12,602	\$38	\$859	6.8%	\$43	20
Basic Health Plan	\$8,327	\$25	\$7,922	95.1%	\$399	1
All Other	\$43,907	\$132	\$3,129	7.1%	\$158	7

Note: Amounts may not add to total due to rounding.

For the \$26 billion Child Nutrition category that includes programs such as School Breakfast and School Lunch, New York received per capita payments slightly above the national average (\$78 compared to \$77).

**Aid for Pandemic Relief**

Along with the enhancement to the federal share of Medicaid and supplemental spending in a range of human services grants, the federal government undertook other new and supplemental spending

in 2020 and 2021. For the separate major outlays in the table below, per capita spending in New York was more than 31 percent higher than the national level. For State and Local Fiscal Recovery Funds that provided broad flexible relief, New York received \$280 more per capita. It also received relatively high per capita grant amounts that responded to the public health emergency and supported transit. Emergency Rental Assistance spending in New York was about the national average on a per capita basis while spending through the Education Stabilization Fund and for highways was much lower.

**FIGURE 16**

**Federal Pandemic Relief Grants: New York and Nation, FFY 2021**

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
<b>Total</b>	<b>\$326,486</b>	<b>\$984</b>	<b>\$25,708</b>	<b>7.9%</b>	<b>\$1,296</b>	<b>12</b>
State and Local Fiscal Recovery Funds	\$238,155	\$718	\$19,804	8.3%	\$998	11
Emergency Rental Assistance	\$32,775	\$99	\$1,858	5.7%	\$94	21
Education Stabilization Fund	\$24,321	\$73	\$838	3.4%	\$42	44
Public Health Emergency Response	\$14,719	\$44	\$1,817	12.3%	\$92	4
Transit Infrastructure Grants	\$13,316	\$40	\$1,274	9.6%	\$64	5
Highway Infrastructure Grants	\$3,200	\$10	\$117	3.6%	\$6	50

Apart from the aid noted in Figure 16, support was provided through supplemental funding for existing programs. Public Assistance to state and local governments from the Disaster Relief Fund was one of the largest sources of such spending. Out of a national total of approximately \$33 billion in 2021, \$21.5 billion was directed to COVID relief. New York State and local governments received \$3.26 billion of these obligations.

Supplemental grants were also provided for child nutrition and child care, home heating and energy assistance, substance abuse and mental health, community development and homeless support and program administration among other purposes.

## Procurement

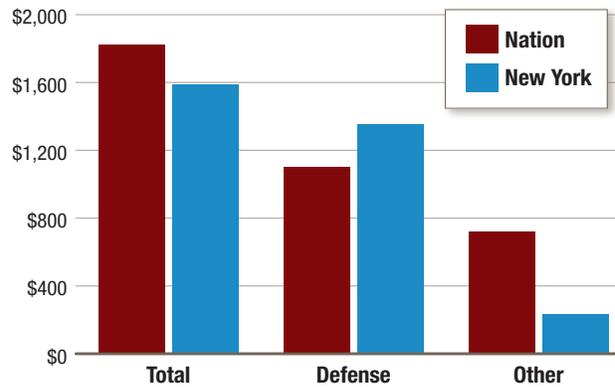
The federal government spent an estimated \$603.7 billion in FFY 2021 to purchase services and goods in the 50 states and Washington, D.C.<sup>11</sup> The Department of Defense was the source of 60.5 percent of such procurement spending. The departments of Veterans Affairs, Health and Human Services and Energy were the next largest sources of such federal procurement spending.

In FFY 2021, federal procurement in New York was more than twice its level in 2020 and prior years. This was due to increases in Department of Defense spending in coordination with the Department of Health and Human Services through large contracts to Pfizer, Inc. and Regeneron Pharmaceuticals, Inc. for the manufacture of vaccines.<sup>12</sup> With \$1,584 in 2021 per capita total procurement spending, New York ranked 17th among the states compared to 43rd in 2020. Spending through Department of Defense procurement was \$1,351 per person in New York, more than a fifth higher than the national average of \$1,101. Virginia received the highest total procurement spending from the federal government at \$73.4 billion with the highest per capita amount at \$8,496.

11 This amount does not include \$30.2 billion in such spending in other countries. (As elsewhere in this analysis, it also does not include \$3 billion in expenditures in Puerto Rico and other outlying areas.)

12 U.S. Department of Defense/Office of Local Defense Community Cooperation, *Defense Spending by State - Fiscal Year 2021*, October 20, 2022 at <https://oldcc.gov/dsbs-fy2021>.

**FIGURE 17**  
Per Capita Federal Procurement Spending, FFY 2021



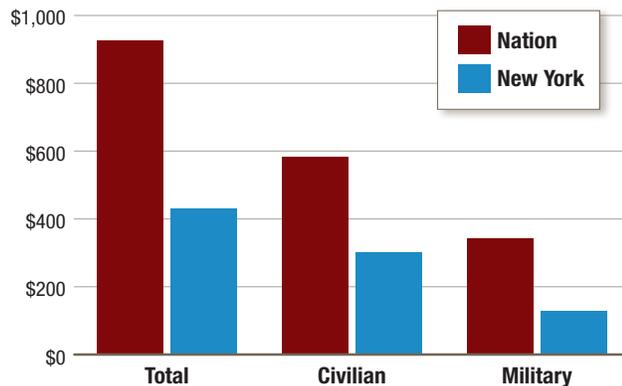
## Wages and Salaries

Spending on federal employee wages and salaries throughout the nation totaled \$307.2 billion, for a per capita national average of \$926 in FFY 2021.<sup>13</sup> Federal government spending on civilian pay was \$193.4 billion, or 63 percent of the total, and spending on military salaries was \$113.8 billion, or 37 percent.

In New York, \$8.5 billion was spent on federal employee wages and salaries, 2.8 percent of the national total. This included \$6 billion for civilian pay (\$302 per capita, as shown in Figure 18) and \$2.5 billion for military pay (\$127 per capita). Overall, per capita expenditures in the State for wages and salaries, approximately \$429, were 53.6 percent below the national level and ranked New York 42nd among all states.

13 This figure represents direct obligations for wages and salaries. While such payments may also be made through reimbursable obligations, this analysis does not include those amounts in its figures for wages and salaries, since reimbursable obligations represent spending accounted for elsewhere in the federal budget. Direct obligations are financed from appropriations and reimbursable obligations are financed from offsetting collections that come from federal and non-federal sources.

**FIGURE 18**  
**Per Capita Spending for Federal Wages and Salaries, FFY 2021**



## Other Identified Federal Spending

Non-defense spending not directly or currently reported by the federal government as payments for individuals, grants to state and local governments, other grants, or net interest and certain offsetting receipts is placed in the federal budget’s “All Other” category. In FFY 2019, the total of such spending was \$203 billion. In FFY 2020, it was \$1.15 trillion, more than four-and-a-half times larger due to large-scale spending in response to the COVID-19 pandemic reported in this category. In 2021, this category totaled \$660 billion, 57 percent of its level in the prior year. The decrease was in part due to the shift of some 2020 spending to the grant category such as state and local fiscal relief and grants for transit.

Figure 19 shows the composition of almost \$441 billion in this category that has been identified by this analysis and allocated to the 50 states and the District of Columbia.<sup>14</sup> These amounts represent spending through new non-grant programs established by federal relief and stimulus legislation, spending for pandemic relief purposes under existing programs and non-relief-related spending in existing programs where the increase was significant in 2020 and 2021 compared to the prior year (for example, Refundable Corporate Income Tax Credit).

New York’s share of national spending in this category was 8.1 percent, larger than its 6.0 percent share of population in 2021. Per capita spending in the State was \$1,797, 35 percent higher than the national average, ranking it 6th among all states. Such spending contributed significantly to New York’s rise in the balance of payments ranking from 49th in 2019 and 40th in 2020 to 30th in 2021. States with very small or large populations received the most per capita spending—North Dakota, Illinois, South Dakota, Delaware and Florida along with New York. Middle to smaller size states received the least, with West Virginia, Arizona, Idaho, New Mexico and South Carolina ranked the lowest.

New York received above the national average in per capita spending for most of the specific programs noted above, primarily for support to businesses. Through the Paycheck Protection Program (PPP) that provided forgivable loans to small businesses for use in payroll and other operating costs, New York received \$1,219 per capita, 37.6 percent more than the national average, ranking it fourth among all states in 2020. North Dakota, Illinois and South Dakota received more per capita than New York. Similarly, pandemic relief spending in New York for Economic Injury Disaster Loans (EIDLs) and related advances was 90 percent more than nationwide, ranking the State first overall. For assistance to restaurants and entertainment venues, New York received more than twice the national level, ranking first and second, respectively for these programs.

<sup>14</sup> The identification of program or account outlays in “All Other” that comprise the portion analyzed by this report was determined through use of federal budget tables and materials. Some spending occurred outside of the 50 states and the District of Columbia.

**FIGURE 19**  
**Other Identified Federal Spending: New York and Nation, FFY 2021**

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
<b>Total</b>	<b>\$440,889</b>	<b>\$1,328</b>	<b>\$35,640</b>	<b>8.1%</b>	<b>\$1,797</b>	<b>6</b>
Business Loans Account (PPP)	\$294,049	\$886	\$24,174	8.2%	\$1,219	4
Air Carrier Worker Support	\$30,746	\$93	\$1,330	4.3%	\$67	8
Restaurant Revitalization Fund	\$28,375	\$85	\$3,657	12.9%	\$184	2
Education Stabilization Fund	\$23,648	\$71	\$815	3.4%	\$41	44
Healthcare Provider Relief Funds	\$17,509	\$53	\$1,605	9.2%	\$81	10
Agricultural Provider Assistance	\$14,140	\$43	\$240	1.7%	\$12	40
EIDL Advances and Loans	\$13,813	\$42	\$1,570	11.4%	\$79	1
Shuttered Venues Operations Grants	\$9,625	\$29	\$1,437	14.9%	\$72	3
Corporate Income Tax Credit (refundable portion only)	\$8,984	\$27	\$812	9.0%	\$41	1

Note: PPP is the Paycheck Protection Program and EIDL is an Economic Injury Disaster Loan. Amounts may not add to total due to rounding.

Through federal spending under two other programs that provided aid to businesses, Air Carrier Worker Support and the refundable portion of the Corporate Income Tax Credit, New York ranked 8th and 1st, respectively. At \$41 per capita for the latter, New York received 51 percent more than the national average. Total outlays for the CIT Credit have grown significantly since the enactment in December 2017 of the Tax Cuts and Jobs Act (TCJA), from over \$1 billion in 2018 to more than \$16 billion in 2020 and \$9 billion in 2021 (the amount above reflects spending in the 50 states and D.C. only).

New York also received 53.4 percent more than the nationwide average in 2021 of \$53 in per capita spending for healthcare provider relief, ranking it 10th. Massachusetts, Maine, Connecticut and Delaware received more than \$100 per capita in such spending. Finally, New York received below the national average for the non-grant portion of the Education Stabilization Fund and the Coronavirus Food Assistance Program for agricultural providers ranking it 44th and 40th respectively among all states.

# Assessing New York State's Balance of Payments

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Apart from the impacts of federal government spending in response to the COVID-19 pandemic, consideration of the balance of payments between New York (or any state) and the federal government often leads to questions regarding whether the State is receiving and paying its “fair share.” While the distribution of federal tax liability and spending is clearly unequal among the states, whether it is equitable is open to interpretation.

In FFY 2021, New York received 6.8 percent of the federal spending that was allocated among the states. Because New York was home to 6.0 percent of the nation’s population, its per capita share of federal spending was above the national average. As shown earlier in this report, in some categories such as certain relief programs, Medicaid grants and funding for mass transit, New York received comparatively high levels of federal spending; in others, such as the military budget and highway aid, the State’s share was proportionally less than in most states.

On the revenue side, tax receipts generated within New York were significantly higher than the national per capita average—largely because of individual income taxes, where New York’s per capita payment was higher than that of 47 other states. On total and per capita measures, New York also paid the highest Corporate Income Taxes in the history of this report.

Using states’ personal income levels provides another way to compare states’ tax revenues. New York generated 7.2 percent of U.S. personal income in 2021. That proportion was closer to New York’s share of federal tax revenues, 7.7 percent, than was the State’s share of population. More than half of federal revenues came from the individual income tax, where New York’s share was 8.1 percent. The latter reflects the interplay of comparatively higher incomes in New York and a progressive federal income tax, with marginal rates in 2021 ranging from 10 percent up to 37 percent. New York’s comparatively high share of the nation’s high-income residents drives comparatively high levels of federal income tax payments from New York.

A variety of economic, demographic and other factors affect the levels of funding analyzed in this report.

These include:

- Numbers of individuals in certain age groups, such as those eligible for Medicare because they are 65 or older.
- Numbers of state residents living in poverty or within a certain multiple of the federal poverty level.
- Personal income levels, which affect the distribution of funding for a variety of programs.
- Federal statutory and regulatory provisions on funding levels including floors that maintain prior year amounts.
- State policy choices. Numerous federal programs provide resources to support initiatives that are partly state-financed, so that state activities affect the flow of federal funds.

Additionally, population shifts have occurred over the period of Balance of Payments analyses completed by the Office of the State Comptroller. In FFY 2021, New York was home to 6.0 percent of the population, down from 6.2 percent in the first report completed for FFY 2013. The specific impact of population changes in these analyses is not always clear given the factors that influence federal government spending, but movements in per capita estimates and state rankings reflect in part such shifts.

The bottom line: federal relief spending in 2021 meant that New York, like all the states, got more than it gave, similar to 2020. As temporary spending by the federal government expires, the previous trend shaping the balance of payments for New York State will likely reassert itself.

# Conclusion

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In the spirit of the reports on “The Federal Budget and the States” published over many years by the late Senator Daniel Patrick Moynihan, this report seeks to inform debate over the federal government’s relationship with New York, and with the states in general, by comparing federal spending, federal taxes paid, and the resulting balance of payments in New York and the other states. Apart from the temporary impacts of federal spending in response to COVID-19, the imbalance between taxes paid by New Yorkers to the federal government and moneys received in return through federal spending may raise questions about fiscal equity. Certainly, the impacts of the pandemic on state economies and budgets have highlighted the significant role the federal budget plays in the fiscal condition of New York and all the states.

In the New York State Budget, federal receipts now represent nearly 40 percent of all revenue received by the State. Millions of New Yorkers rely on Social Security as a staple of household income, on Medicare and/or Medicaid for essential health care,

and on SNAP for basic food needs. In education alone, federal grants provide important support for services to children with disabilities or limited English proficiency, breakfast and lunch programs, and college loans, as well as other programs. Other federal funds pay for essential capital projects and services (such as highway and mass transit construction and maintenance), housing, job training, environmental protection, public safety initiatives and far more. These regular spending streams are distinct from the emergency support provided to states and localities, and to individuals, households and businesses through federal assistance designed to address the needs resulting from the COVID-19 pandemic.

As this report has shown, New Yorkers are directly and sometimes profoundly affected by many aspects of the federal budget. Debate in Washington must be informed by a careful consideration of the fiscal and human impacts of current federal policies, as well as any potential changes to be made going forward.

# Appendix A: The Federal Budget Deficit

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The figures presented in this report are based on actual expenditures and revenues as reported by the federal government, with certain estimates and adjustments by the Office of the State Comptroller. Such figures reflect the budgetary imbalance associated with the federal budget deficit, which was \$2.78 trillion in FFY 2021.<sup>15</sup> The federal deficit results from expenditures (\$6.82 trillion in FFY 2021) exceeding revenues received the same year (\$4.05 trillion), with the difference generally financed by borrowing that will be repaid in future years.

Federal budget deficits (or surpluses) shift over time depending on many factors, including changes in the economy and policy actions that affect levels of spending and revenues. The deficit for 2021 was \$354 billion less than in 2020 but nearly three times higher than in 2019 due to the large-scale federal relief and stimulus in response to the COVID-19 pandemic, along with continuing impacts from the Tax Cuts

and Jobs Act and certain other spending changes. For FFY 2022, the actual deficit was \$1.375 billion, less than half of the 2021 deficit. The Congressional Budget Office has forecast that the deficit will start increasing again in 2023, averaging \$1.9 trillion from 2023 through 2032.<sup>16</sup> Apart from the expiration of federally-funded pandemic relief, if Congress takes action in coming years to align federal spending more closely with revenues, state-by-state impacts will depend in part on particular policy choices. For example, reductions in the defense budget would be expected to affect other states more than New York, while increases in federal income taxes, particularly for upper-income earners, could have a disproportionate impact on New York.

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<sup>15</sup> Executive Office of the President, Office of Management and Budget: President's Budget, Historical Tables, *Table 1.1 – Summary of Receipts, Outlays, and Surpluses or Deficits (-): 1789 – 2027* at <https://www.whitehouse.gov/omb/budget/historical-tables/>.

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<sup>16</sup> Congressional Budget Office, *The Budget and Economic Outlook: 2023 to 2033*, February 15, 2023 at [www.cbo.gov/publication/58848](https://www.cbo.gov/publication/58848).

## Appendix B: Federal Revenues and Expenditures by State

### Balance of Payments (Expenditures Minus Revenues), FFY 2021

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
<b>National: 50 States &amp; D.C.</b>	<b>\$2,671,743</b>	<b>\$8,050</b>			
Alabama	\$60,071	\$11,919	\$3,869	48.1%	10
Alaska	\$11,079	\$15,121	\$7,071	87.8%	4
Arizona	\$67,759	\$9,312	\$1,262	15.7%	20
Arkansas	\$29,016	\$9,589	\$1,539	19.1%	16
California	\$210,284	\$5,359	(\$2,691)	-33.4%	44
Colorado	\$35,013	\$6,024	(\$2,026)	-25.2%	39
Connecticut	\$21,379	\$5,929	(\$2,121)	-26.3%	40
Delaware	\$5,394	\$5,376	(\$2,674)	-33.2%	43
Florida	\$164,825	\$7,567	(\$483)	-6.0%	29
Georgia	\$87,155	\$8,070	\$20	0.3%	24
Hawaii	\$22,985	\$15,945	\$7,895	98.1%	2
Idaho	\$13,661	\$7,187	(\$863)	-10.7%	32
Illinois	\$83,538	\$6,593	(\$1,457)	-18.1%	37
Indiana	\$52,670	\$7,739	(\$311)	-3.9%	26
Iowa	\$21,899	\$6,858	(\$1,192)	-14.8%	35
Kansas	\$20,270	\$6,907	(\$1,143)	-14.2%	34
Kentucky	\$60,185	\$13,347	\$5,297	65.8%	8
Louisiana	\$58,455	\$12,641	\$4,591	57.0%	9
Maine	\$16,224	\$11,823	\$3,773	46.9%	11
Maryland	\$84,128	\$13,646	\$5,596	69.5%	6
Massachusetts	\$44,779	\$6,411	(\$1,639)	-20.4%	38
Michigan	\$88,123	\$8,768	\$718	8.9%	22
Minnesota	\$26,066	\$4,567	(\$3,483)	-43.3%	46
Mississippi	\$39,603	\$13,425	\$5,375	66.8%	7
Missouri	\$57,946	\$9,394	\$1,344	16.7%	19
Montana	\$10,558	\$9,561	\$1,511	18.8%	17
Nebraska	\$11,607	\$5,911	(\$2,139)	-26.6%	41
Nevada	\$22,614	\$7,193	(\$857)	-10.6%	31
New Hampshire	\$4,532	\$3,263	(\$4,787)	-59.5%	49
New Jersey	\$33,362	\$3,600	(\$4,450)	-55.3%	48
New Mexico	\$39,944	\$18,878	\$10,828	134.5%	1
<b>NEW YORK</b>	<b>\$147,869</b>	<b>\$7,455</b>	<b>(\$595)</b>	<b>-7.4%</b>	<b>30</b>
North Carolina	\$81,287	\$7,704	(\$346)	-4.3%	27
North Dakota	\$7,381	\$9,524	\$1,474	18.3%	18
Ohio	\$94,516	\$8,023	(\$27)	-0.3%	25
Oklahoma	\$41,311	\$10,362	\$2,312	28.7%	14
Oregon	\$35,575	\$8,378	\$328	4.1%	23
Pennsylvania	\$120,372	\$9,285	\$1,235	15.3%	21
Rhode Island	\$11,430	\$10,433	\$2,383	29.6%	13
South Carolina	\$53,172	\$10,244	\$2,194	27.3%	15
South Dakota	\$4,084	\$4,561	(\$3,489)	-43.3%	47
Tennessee	\$53,614	\$7,686	(\$364)	-4.5%	28
Texas	\$207,827	\$7,038	(\$1,012)	-12.6%	33
Utah	\$10,154	\$3,042	(\$5,008)	-62.2%	50
Vermont	\$7,211	\$11,170	\$3,120	38.8%	12
Virginia	\$131,011	\$15,159	\$7,109	88.3%	3
Washington	\$35,765	\$4,622	(\$3,428)	-42.6%	45
West Virginia	\$25,523	\$14,315	\$6,265	77.8%	5
Wisconsin	\$34,146	\$5,792	(\$2,258)	-28.1%	42
Wyoming	\$3,839	\$6,632	(\$1,418)	-17.6%	36
District of Columbia	\$60,529	\$90,336	\$82,286	1022.2%	

Note: Does not include spending in or taxes from Puerto Rico and other outlying areas.

## Appendix B (continued)

### Taxes Paid to the Federal Government, FFY 2021

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
<b>National: 50 States &amp; D.C.</b>	<b>\$3,808,102</b>	<b>\$11,474</b>			
Alabama	\$39,798	\$7,897	(\$3,577)	-31.2%	44
Alaska	\$7,601	\$10,374	(\$1,100)	-9.6%	24
Arizona	\$69,839	\$9,598	(\$1,876)	-16.3%	34
Arkansas	\$24,311	\$8,034	(\$3,440)	-30.0%	43
California	\$553,188	\$14,098	\$2,624	22.9%	9
Colorado	\$72,992	\$12,559	\$1,085	9.5%	12
Connecticut	\$60,993	\$16,916	\$5,442	47.4%	1
Delaware	\$14,371	\$14,322	\$2,849	24.8%	6
Florida	\$252,753	\$11,604	\$130	1.1%	17
Georgia	\$104,976	\$9,720	(\$1,753)	-15.3%	31
Hawaii	\$13,642	\$9,464	(\$2,010)	-17.5%	36
Idaho	\$17,109	\$9,000	(\$2,474)	-21.6%	41
Illinois	\$155,601	\$12,280	\$806	7.0%	15
Indiana	\$62,590	\$9,196	(\$2,278)	-19.8%	40
Iowa	\$31,226	\$9,779	(\$1,695)	-14.8%	29
Kansas	\$29,514	\$10,057	(\$1,416)	-12.3%	27
Kentucky	\$35,099	\$7,784	(\$3,690)	-32.2%	46
Louisiana	\$35,265	\$7,626	(\$3,847)	-33.5%	47
Maine	\$12,723	\$9,272	(\$2,202)	-19.2%	38
Maryland	\$79,851	\$12,952	\$1,478	12.9%	11
Massachusetts	\$113,951	\$16,314	\$4,840	42.2%	2
Michigan	\$98,107	\$9,761	(\$1,713)	-14.9%	30
Minnesota	\$70,270	\$12,312	\$838	7.3%	14
Mississippi	\$19,397	\$6,575	(\$4,899)	-42.7%	50
Missouri	\$58,046	\$9,411	(\$2,063)	-18.0%	37
Montana	\$10,187	\$9,225	(\$2,249)	-19.6%	39
Nebraska	\$21,327	\$10,861	(\$613)	-5.3%	20
Nevada	\$36,627	\$11,650	\$176	1.5%	16
New Hampshire	\$19,746	\$14,216	\$2,742	23.9%	7
New Jersey	\$134,682	\$14,533	\$3,059	26.7%	5
New Mexico	\$14,866	\$7,026	(\$4,448)	-38.8%	48
<b>NEW YORK</b>	<b>\$292,647</b>	<b>\$14,753</b>	<b>\$3,280</b>	<b>28.6%</b>	<b>3</b>
North Carolina	\$102,139	\$9,680	(\$1,794)	-15.6%	32
North Dakota	\$8,184	\$10,561	(\$913)	-8.0%	22
Ohio	\$113,226	\$9,612	(\$1,862)	-16.2%	33
Oklahoma	\$31,059	\$7,791	(\$3,683)	-32.1%	45
Oregon	\$44,001	\$10,363	(\$1,111)	-9.7%	25
Pennsylvania	\$143,658	\$11,081	(\$393)	-3.4%	18
Rhode Island	\$12,033	\$10,983	(\$491)	-4.3%	19
South Carolina	\$44,478	\$8,569	(\$2,905)	-25.3%	42
South Dakota	\$12,710	\$14,195	\$2,721	23.7%	8
Tennessee	\$66,812	\$9,578	(\$1,895)	-16.5%	35
Texas	\$309,592	\$10,485	(\$989)	-8.6%	23
Utah	\$34,558	\$10,353	(\$1,121)	-9.8%	26
Vermont	\$6,377	\$9,879	(\$1,595)	-13.9%	28
Virginia	\$106,639	\$12,339	\$865	7.5%	13
Washington	\$112,734	\$14,568	\$3,094	27.0%	4
West Virginia	\$11,748	\$6,589	(\$4,885)	-42.6%	49
Wisconsin	\$62,544	\$10,608	(\$866)	-7.5%	21
Wyoming	\$7,834	\$13,534	\$2,060	18.0%	10
District of Columbia	\$14,480	\$21,610	\$10,136	88.3%	

Note: Does not include taxes paid from Puerto Rico and other outlying areas.

## Appendix B (continued)

### Federal Taxes by Category, FFY 2021 (millions)

	Income Tax Less Refunds	Social Insurance	Corporate	Excise	Estate and Gift
<b>National: 50 States &amp; D.C.</b>	<b>\$2,029,300</b>	<b>\$1,306,086</b>	<b>\$372,037</b>	<b>\$75,195</b>	<b>\$25,484</b>
Alabama	\$18,397	\$15,954	\$3,853	\$1,513	\$81
Alaska	\$3,970	\$2,971	\$471	\$187	\$0
Arizona	\$35,752	\$26,143	\$6,155	\$1,626	\$163
Arkansas	\$10,874	\$9,932	\$2,617	\$752	\$136
California	\$318,577	\$167,847	\$55,083	\$7,257	\$4,424
Colorado	\$40,223	\$24,784	\$6,080	\$1,526	\$380
Connecticut	\$36,574	\$17,587	\$5,641	\$648	\$543
Delaware	\$8,352	\$4,137	\$1,569	\$258	\$54
Florida	\$151,862	\$76,272	\$16,591	\$5,505	\$2,524
Georgia	\$51,401	\$38,913	\$11,389	\$2,812	\$461
Hawaii	\$7,024	\$5,347	\$875	\$369	\$27
Idaho	\$8,625	\$6,591	\$1,322	\$436	\$136
Illinois	\$84,272	\$51,606	\$16,234	\$2,619	\$868
Indiana	\$27,964	\$24,819	\$7,865	\$1,671	\$271
Iowa	\$13,849	\$12,154	\$4,319	\$796	\$109
Kansas	\$14,181	\$11,315	\$3,169	\$605	\$244
Kentucky	\$15,661	\$13,941	\$4,016	\$1,237	\$244
Louisiana	\$16,041	\$13,910	\$3,992	\$1,159	\$163
Maine	\$6,290	\$4,808	\$1,159	\$330	\$136
Maryland	\$42,368	\$30,554	\$5,099	\$1,233	\$597
Massachusetts	\$68,023	\$33,866	\$10,017	\$1,312	\$733
Michigan	\$48,249	\$36,800	\$9,988	\$2,392	\$679
Minnesota	\$34,676	\$26,408	\$7,677	\$1,292	\$217
Mississippi	\$8,141	\$8,317	\$1,905	\$844	\$190
Missouri	\$28,033	\$22,064	\$5,905	\$1,828	\$217
Montana	\$5,199	\$3,956	\$671	\$307	\$54
Nebraska	\$9,394	\$8,762	\$2,542	\$466	\$163
Nevada	\$22,841	\$10,008	\$2,675	\$886	\$217
New Hampshire	\$10,632	\$6,779	\$1,748	\$424	\$163
New Jersey	\$75,885	\$45,152	\$10,844	\$1,797	\$1,004
New Mexico	\$7,203	\$6,116	\$988	\$478	\$81
<b>NEW YORK</b>	<b>\$165,274</b>	<b>\$87,345</b>	<b>\$33,627</b>	<b>\$2,873</b>	<b>\$3,528</b>
North Carolina	\$48,972	\$38,259	\$11,465	\$2,873	\$570
North Dakota	\$3,971	\$3,223	\$763	\$227	\$0
Ohio	\$53,938	\$41,336	\$14,769	\$2,585	\$597
Oklahoma	\$14,617	\$12,671	\$2,686	\$949	\$136
Oregon	\$21,869	\$16,515	\$4,506	\$894	\$217
Pennsylvania	\$73,317	\$52,444	\$14,309	\$2,639	\$950
Rhode Island	\$6,195	\$4,545	\$1,073	\$192	\$27
South Carolina	\$21,755	\$17,161	\$4,012	\$1,414	\$136
South Dakota	\$7,839	\$3,519	\$1,061	\$237	\$54
Tennessee	\$32,151	\$25,421	\$7,091	\$1,850	\$299
Texas	\$161,987	\$106,743	\$31,284	\$7,407	\$2,171
Utah	\$17,531	\$12,714	\$3,608	\$651	\$54
Vermont	\$3,175	\$2,548	\$480	\$147	\$27
Virginia	\$55,813	\$39,923	\$8,165	\$2,222	\$516
Washington	\$61,872	\$37,967	\$11,145	\$1,425	\$326
West Virginia	\$5,178	\$5,095	\$984	\$463	\$27
Wisconsin	\$30,443	\$23,525	\$6,946	\$1,332	\$299
Wyoming	\$4,826	\$2,237	\$429	\$178	\$163
District of Columbia	\$8,043	\$5,083	\$1,174	\$72	\$109

Note: Does not include taxes paid from Puerto Rico and other outlying areas.

## Appendix B (continued)

### Expenditures by the Federal Government, FFY 2021

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
<b>National: 50 States &amp; D.C.</b>	<b>\$6,479,845</b>	<b>\$19,524</b>			
Alabama	\$99,869	\$19,816	\$292	1.5%	19
Alaska	\$18,679	\$25,495	\$5,971	30.6%	4
Arizona	\$137,598	\$18,910	(\$613)	-3.1%	24
Arkansas	\$53,327	\$17,624	(\$1,900)	-9.7%	38
California	\$763,472	\$19,458	(\$66)	-0.3%	21
Colorado	\$108,006	\$18,583	(\$941)	-4.8%	32
Connecticut	\$82,372	\$22,845	\$3,322	17.0%	6
Delaware	\$19,765	\$19,699	\$175	0.9%	20
Florida	\$417,578	\$19,172	(\$352)	-1.8%	23
Georgia	\$192,131	\$17,791	(\$1,733)	-8.9%	36
Hawaii	\$36,628	\$25,409	\$5,885	30.1%	5
Idaho	\$30,770	\$16,187	(\$3,337)	-17.1%	49
Illinois	\$239,139	\$18,872	(\$652)	-3.3%	25
Indiana	\$115,261	\$16,935	(\$2,589)	-13.3%	44
Iowa	\$53,126	\$16,638	(\$2,886)	-14.8%	47
Kansas	\$49,785	\$16,965	(\$2,559)	-13.1%	43
Kentucky	\$95,284	\$21,130	\$1,606	8.2%	10
Louisiana	\$93,720	\$20,268	\$744	3.8%	15
Maine	\$28,947	\$21,095	\$1,571	8.0%	11
Maryland	\$163,979	\$26,598	\$7,074	36.2%	2
Massachusetts	\$158,730	\$22,725	\$3,201	16.4%	7
Michigan	\$186,230	\$18,529	(\$995)	-5.1%	33
Minnesota	\$96,336	\$16,879	(\$2,645)	-13.5%	45
Mississippi	\$59,000	\$20,000	\$476	2.4%	18
Missouri	\$115,992	\$18,805	(\$719)	-3.7%	28
Montana	\$20,745	\$18,786	(\$738)	-3.8%	29
Nebraska	\$32,934	\$16,772	(\$2,752)	-14.1%	46
Nevada	\$59,241	\$18,843	(\$681)	-3.5%	26
New Hampshire	\$24,278	\$17,479	(\$2,045)	-10.5%	40
New Jersey	\$168,044	\$18,133	(\$1,391)	-7.1%	35
New Mexico	\$54,811	\$25,904	\$6,381	32.7%	3
<b>NEW YORK</b>	<b>\$440,516</b>	<b>\$22,208</b>	<b>\$2,684</b>	<b>13.7%</b>	<b>8</b>
North Carolina	\$183,425	\$17,384	(\$2,139)	-11.0%	41
North Dakota	\$15,565	\$20,086	\$562	2.9%	17
Ohio	\$207,742	\$17,635	(\$1,889)	-9.7%	37
Oklahoma	\$72,370	\$18,153	(\$1,371)	-7.0%	34
Oregon	\$79,576	\$18,741	(\$783)	-4.0%	31
Pennsylvania	\$264,031	\$20,366	\$843	4.3%	14
Rhode Island	\$23,463	\$21,415	\$1,892	9.7%	9
South Carolina	\$97,649	\$18,812	(\$711)	-3.6%	27
South Dakota	\$16,794	\$18,756	(\$768)	-3.9%	30
Tennessee	\$120,426	\$17,265	(\$2,259)	-11.6%	42
Texas	\$517,418	\$17,523	(\$2,001)	-10.2%	39
Utah	\$44,713	\$13,395	(\$6,129)	-31.4%	50
Vermont	\$13,589	\$21,049	\$1,525	7.8%	12
Virginia	\$237,650	\$27,499	\$7,975	40.8%	1
Washington	\$148,499	\$19,189	(\$335)	-1.7%	22
West Virginia	\$37,271	\$20,904	\$1,380	7.1%	13
Wisconsin	\$96,690	\$16,400	(\$3,124)	-16.0%	48
Wyoming	\$11,672	\$20,166	\$642	3.3%	16
District of Columbia	\$75,009	\$111,946	\$92,422	473.4%	

Note: Does not include spending in Puerto Rico and other outlying areas.

## Appendix B (continued)

### Federal Expenditures: Direct Payments, FFY 2021

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
<b>National: 50 States &amp; D.C.</b>	<b>\$3,903,527</b>	<b>\$11,761</b>			
Alabama	\$62,905	\$12,481	\$720	6.1%	14
Alaska	\$7,529	\$10,276	(\$1,486)	-12.6%	47
Arizona	\$82,287	\$11,309	(\$453)	-3.8%	36
Arkansas	\$35,895	\$11,863	\$101	0.9%	22
California	\$447,366	\$11,401	(\$360)	-3.1%	33
Colorado	\$59,957	\$10,316	(\$1,445)	-12.3%	46
Connecticut	\$42,167	\$11,695	(\$67)	-0.6%	30
Delaware	\$12,944	\$12,900	\$1,139	9.7%	5
Florida	\$294,546	\$13,523	\$1,762	15.0%	2
Georgia	\$120,543	\$11,162	(\$600)	-5.1%	38
Hawaii	\$18,534	\$12,857	\$1,096	9.3%	6
Idaho	\$19,781	\$10,406	(\$1,355)	-11.5%	45
Illinois	\$144,093	\$11,371	(\$390)	-3.3%	34
Indiana	\$75,677	\$11,119	(\$642)	-5.5%	40
Iowa	\$34,364	\$10,762	(\$999)	-8.5%	43
Kansas	\$32,088	\$10,934	(\$827)	-7.0%	42
Kentucky	\$53,338	\$11,828	\$67	0.6%	24
Louisiana	\$55,136	\$11,924	\$162	1.4%	19
Maine	\$18,241	\$13,293	\$1,532	13.0%	3
Maryland	\$76,159	\$12,353	\$592	5.0%	15
Massachusetts	\$87,691	\$12,555	\$793	6.7%	13
Michigan	\$129,048	\$12,840	\$1,078	9.2%	7
Minnesota	\$63,040	\$11,045	(\$716)	-6.1%	41
Mississippi	\$37,052	\$12,560	\$799	6.8%	12
Missouri	\$71,260	\$11,553	(\$209)	-1.8%	32
Montana	\$12,992	\$11,765	\$3	0.0%	26
Nebraska	\$20,807	\$10,596	(\$1,166)	-9.9%	44
Nevada	\$38,459	\$12,232	\$471	4.0%	17
New Hampshire	\$16,256	\$11,704	(\$58)	-0.5%	29
New Jersey	\$109,230	\$11,787	\$25	0.2%	25
New Mexico	\$25,830	\$12,208	\$446	3.8%	18
<b>NEW YORK</b>	<b>\$252,029</b>	<b>\$12,706</b>	<b>\$944</b>	<b>8.0%</b>	<b>9</b>
North Carolina	\$125,426	\$11,887	\$126	1.1%	21
North Dakota	\$7,803	\$10,069	(\$1,692)	-14.4%	49
Ohio	\$137,901	\$11,706	(\$55)	-0.5%	28
Oklahoma	\$47,186	\$11,836	\$75	0.6%	23
Oregon	\$52,136	\$12,278	\$517	4.4%	16
Pennsylvania	\$170,919	\$13,184	\$1,423	12.1%	4
Rhode Island	\$13,825	\$12,619	\$857	7.3%	11
South Carolina	\$66,567	\$12,824	\$1,063	9.0%	8
South Dakota	\$10,177	\$11,367	(\$395)	-3.4%	35
Tennessee	\$81,291	\$11,654	(\$107)	-0.9%	31
Texas	\$302,025	\$10,228	(\$1,533)	-13.0%	48
Utah	\$26,940	\$8,071	(\$3,690)	-31.4%	50
Vermont	\$8,155	\$12,632	\$871	7.4%	10
Virginia	\$102,735	\$11,888	\$126	1.1%	20
Washington	\$86,197	\$11,138	(\$623)	-5.3%	39
West Virginia	\$24,377	\$13,672	\$1,911	16.2%	1
Wisconsin	\$66,325	\$11,249	(\$512)	-4.4%	37
Wyoming	\$6,790	\$11,731	(\$31)	-0.3%	27
District of Columbia	\$9,509	\$14,191	\$2,429	20.7%	

Note: Does not include spending for direct payments in Puerto Rico and other outlying areas

## Appendix B (continued)

### Federal Expenditures: Grants, FFY 2021

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
<b>National: 50 States &amp; D.C.</b>	<b>\$1,224,532</b>	<b>\$3,690</b>			
Alabama	\$13,716	\$2,721	(\$968)	-26.2%	44
Alaska	\$4,868	\$6,644	\$2,955	80.1%	1
Arizona	\$27,144	\$3,731	\$41	1.1%	22
Arkansas	\$11,478	\$3,793	\$104	2.8%	20
California	\$177,295	\$4,518	\$829	22.5%	13
Colorado	\$20,614	\$3,547	(\$143)	-3.9%	28
Connecticut	\$15,231	\$4,224	\$535	14.5%	16
Delaware	\$4,585	\$4,570	\$880	23.9%	12
Florida	\$53,966	\$2,478	(\$1,212)	-32.8%	48
Georgia	\$26,245	\$2,430	(\$1,259)	-34.1%	49
Hawaii	\$6,474	\$4,491	\$801	21.7%	14
Idaho	\$5,348	\$2,813	(\$876)	-23.8%	41
Illinois	\$48,011	\$3,789	\$99	2.7%	21
Indiana	\$24,018	\$3,529	(\$161)	-4.4%	29
Iowa	\$9,963	\$3,120	(\$569)	-15.4%	35
Kansas	\$7,513	\$2,560	(\$1,129)	-30.6%	46
Kentucky	\$20,913	\$4,638	\$948	25.7%	10
Louisiana	\$24,193	\$5,232	\$1,543	41.8%	6
Maine	\$5,468	\$3,985	\$295	8.0%	19
Maryland	\$22,526	\$3,654	(\$36)	-1.0%	25
Massachusetts	\$32,590	\$4,666	\$976	26.5%	9
Michigan	\$34,773	\$3,460	(\$230)	-6.2%	32
Minnesota	\$20,257	\$3,549	(\$140)	-3.8%	27
Mississippi	\$10,941	\$3,709	\$19	0.5%	23
Missouri	\$19,543	\$3,168	(\$521)	-14.1%	34
Montana	\$4,511	\$4,085	\$395	10.7%	18
Nebraska	\$5,832	\$2,970	(\$720)	-19.5%	38
Nevada	\$11,088	\$3,527	(\$163)	-4.4%	30
New Hampshire	\$4,070	\$2,930	(\$759)	-20.6%	39
New Jersey	\$34,351	\$3,707	\$17	0.5%	24
New Mexico	\$12,340	\$5,832	\$2,143	58.1%	2
<b>NEW YORK</b>	<b>\$112,907</b>	<b>\$5,692</b>	<b>\$2,003</b>	<b>54.3%</b>	<b>3</b>
North Carolina	\$29,548	\$2,800	(\$889)	-24.1%	42
North Dakota	\$3,959	\$5,109	\$1,420	38.5%	7
Ohio	\$41,963	\$3,562	(\$127)	-3.5%	26
Oklahoma	\$11,081	\$2,779	(\$910)	-24.7%	43
Oregon	\$18,709	\$4,406	\$717	19.4%	15
Pennsylvania	\$53,654	\$4,139	\$449	12.2%	17
Rhode Island	\$6,092	\$5,561	\$1,871	50.7%	5
South Carolina	\$15,143	\$2,917	(\$772)	-20.9%	40
South Dakota	\$3,122	\$3,486	(\$203)	-5.5%	31
Tennessee	\$17,309	\$2,482	(\$1,208)	-32.7%	47
Texas	\$91,026	\$3,083	(\$607)	-16.4%	36
Utah	\$7,410	\$2,220	(\$1,470)	-39.8%	50
Vermont	\$3,634	\$5,630	\$1,940	52.6%	4
Virginia	\$26,176	\$3,029	(\$661)	-17.9%	37
Washington	\$26,080	\$3,370	(\$319)	-8.7%	33
West Virginia	\$8,246	\$4,625	\$935	25.3%	11
Wisconsin	\$15,969	\$2,708	(\$981)	-26.6%	45
Wyoming	\$2,888	\$4,989	\$1,299	35.2%	8
District of Columbia	\$9,750	\$14,551	\$10,862	294.4%	

Note: Does not include spending for grants in Puerto Rico and other outlying areas.

## Appendix B (continued)

### Federal Expenditures: Procurement, FFY 2021

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
<b>National: 50 States &amp; D.C.</b>	<b>\$603,714</b>	<b>\$1,819</b>			
Alabama	\$13,353	\$2,650	\$831	45.7%	8
Alaska	\$2,384	\$3,254	\$1,435	78.9%	6
Arizona	\$16,762	\$2,304	\$485	26.6%	9
Arkansas	\$1,515	\$501	(\$1,318)	-72.5%	47
California	\$53,217	\$1,356	(\$463)	-25.4%	21
Colorado	\$13,036	\$2,243	\$424	23.3%	10
Connecticut	\$18,734	\$5,196	\$3,377	185.6%	4
Delaware	\$328	\$326	(\$1,493)	-82.1%	50
Florida	\$26,137	\$1,200	(\$619)	-34.0%	25
Georgia	\$11,339	\$1,050	(\$769)	-42.3%	27
Hawaii	\$2,879	\$1,997	\$178	9.8%	13
Idaho	\$2,892	\$1,521	(\$298)	-16.4%	19
Illinois	\$12,438	\$982	(\$837)	-46.0%	32
Indiana	\$6,396	\$940	(\$879)	-48.3%	34
Iowa	\$2,590	\$811	(\$1,008)	-55.4%	38
Kansas	\$2,977	\$1,014	(\$805)	-44.2%	29
Kentucky	\$12,040	\$2,670	\$851	46.8%	7
Louisiana	\$4,072	\$881	(\$938)	-51.6%	35
Maine	\$2,466	\$1,797	(\$22)	-1.2%	15
Maryland	\$37,238	\$6,040	\$4,221	232.1%	2
Massachusetts	\$24,568	\$3,517	\$1,698	93.4%	5
Michigan	\$6,907	\$687	(\$1,132)	-62.2%	41
Minnesota	\$2,662	\$466	(\$1,353)	-74.4%	48
Mississippi	\$4,962	\$1,682	(\$137)	-7.5%	16
Missouri	\$13,459	\$2,182	\$363	20.0%	11
Montana	\$703	\$637	(\$1,182)	-65.0%	45
Nebraska	\$1,282	\$653	(\$1,166)	-64.1%	43
Nevada	\$3,146	\$1,001	(\$818)	-45.0%	30
New Hampshire	\$1,785	\$1,285	(\$534)	-29.3%	23
New Jersey	\$9,088	\$981	(\$838)	-46.1%	33
New Mexico	\$11,710	\$5,534	\$3,715	204.2%	3
<b>NEW YORK</b>	<b>\$31,429</b>	<b>\$1,584</b>	<b>(\$235)</b>	<b>-12.9%</b>	<b>17</b>
North Carolina	\$6,803	\$645	(\$1,174)	-64.6%	44
North Dakota	\$795	\$1,026	(\$793)	-43.6%	28
Ohio	\$8,539	\$725	(\$1,094)	-60.2%	39
Oklahoma	\$4,600	\$1,154	(\$665)	-36.6%	26
Oregon	\$1,823	\$429	(\$1,390)	-76.4%	49
Pennsylvania	\$17,902	\$1,381	(\$438)	-24.1%	20
Rhode Island	\$946	\$863	(\$956)	-52.5%	36
South Carolina	\$6,819	\$1,314	(\$505)	-27.8%	22
South Dakota	\$636	\$711	(\$1,108)	-60.9%	40
Tennessee	\$11,007	\$1,578	(\$241)	-13.2%	18
Texas	\$56,215	\$1,904	\$85	4.7%	14
Utah	\$4,097	\$1,227	(\$592)	-32.5%	24
Vermont	\$401	\$622	(\$1,197)	-65.8%	46
Virginia	\$73,421	\$8,496	\$6,677	367.0%	1
Washington	\$15,882	\$2,052	\$233	12.8%	12
West Virginia	\$1,539	\$863	(\$956)	-52.5%	37
Wisconsin	\$5,838	\$990	(\$829)	-45.6%	31
Wyoming	\$396	\$685	(\$1,134)	-62.4%	42
District of Columbia	\$31,559	\$47,100	\$45,281	2489.3%	

Note: Does not include spending for procurement in Puerto Rico and other outlying areas.

## Appendix B (continued)

### Federal Expenditures: Wages and Salaries, FFY 2021

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
<b>National: 50 States &amp; D.C.</b>	<b>\$307,183</b>	<b>\$926</b>			
Alabama	\$5,319	\$1,055	\$130	14.0%	17
Alaska	\$2,792	\$3,810	\$2,885	311.7%	2
Arizona	\$5,622	\$773	(\$153)	-16.5%	28
Arkansas	\$1,687	\$558	(\$368)	-39.8%	36
California	\$29,198	\$744	(\$181)	-19.6%	31
Colorado	\$7,279	\$1,252	\$327	35.3%	10
Connecticut	\$1,512	\$419	(\$506)	-54.7%	43
Delaware	\$718	\$716	(\$210)	-22.7%	33
Florida	\$15,609	\$717	(\$209)	-22.6%	32
Georgia	\$12,619	\$1,169	\$243	26.3%	12
Hawaii	\$6,027	\$4,181	\$3,255	351.7%	1
Idaho	\$1,181	\$621	(\$304)	-32.9%	34
Illinois	\$6,982	\$551	(\$375)	-40.5%	37
Indiana	\$2,601	\$382	(\$543)	-58.7%	46
Iowa	\$1,054	\$330	(\$595)	-64.3%	48
Kansas	\$3,398	\$1,158	\$232	25.1%	13
Kentucky	\$4,914	\$1,090	\$164	17.7%	16
Louisiana	\$3,460	\$748	(\$177)	-19.2%	30
Maine	\$1,197	\$873	(\$53)	-5.7%	23
Maryland	\$20,884	\$3,387	\$2,462	266.0%	3
Massachusetts	\$3,394	\$486	(\$440)	-47.5%	41
Michigan	\$3,316	\$330	(\$596)	-64.4%	49
Minnesota	\$2,173	\$381	(\$545)	-58.9%	47
Mississippi	\$2,868	\$972	\$47	5.0%	20
Missouri	\$4,849	\$786	(\$139)	-15.1%	27
Montana	\$1,154	\$1,045	\$119	12.9%	19
Nebraska	\$1,640	\$835	(\$90)	-9.8%	24
Nevada	\$2,420	\$770	(\$156)	-16.8%	29
New Hampshire	\$539	\$388	(\$538)	-58.1%	45
New Jersey	\$3,727	\$402	(\$523)	-56.5%	44
New Mexico	\$3,169	\$1,498	\$572	61.8%	6
<b>NEW YORK</b>	<b>\$8,510</b>	<b>\$429</b>	<b>(\$497)</b>	<b>-53.6%</b>	<b>42</b>
North Carolina	\$12,481	\$1,183	\$257	27.8%	11
North Dakota	\$1,183	\$1,527	\$601	65.0%	5
Ohio	\$6,086	\$517	(\$409)	-44.2%	38
Oklahoma	\$5,015	\$1,258	\$333	35.9%	8
Oregon	\$2,108	\$496	(\$429)	-46.4%	40
Pennsylvania	\$6,554	\$506	(\$420)	-45.4%	39
Rhode Island	\$1,205	\$1,100	\$174	18.8%	15
South Carolina	\$4,650	\$896	(\$30)	-3.2%	22
South Dakota	\$1,017	\$1,136	\$210	22.7%	14
Tennessee	\$3,930	\$563	(\$362)	-39.1%	35
Texas	\$23,955	\$811	(\$114)	-12.3%	26
Utah	\$3,000	\$899	(\$27)	-2.9%	21
Vermont	\$535	\$829	(\$97)	-10.5%	25
Virginia	\$27,191	\$3,146	\$2,221	239.9%	4
Washington	\$9,734	\$1,258	\$332	35.9%	9
West Virginia	\$1,882	\$1,055	\$130	14.0%	18
Wisconsin	\$1,762	\$299	(\$627)	-67.7%	50
Wyoming	\$769	\$1,328	\$403	43.5%	7
District of Columbia	\$22,314	\$33,302	\$32,376	3498.1%	

Note: Does not include spending for wages and salaries in Puerto Rico and other outlying areas.

## Appendix B (continued)

### Federal Expenditures: Other Identified Federal Spending, FFY 2021

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
<b>National: 50 States &amp; D.C.</b>	<b>\$440,889</b>	<b>\$1,328</b>			
Alabama	\$4,576	\$908	(\$420)	-31.6%	43
Alaska	\$1,107	\$1,511	\$182	13.7%	9
Arizona	\$5,783	\$795	(\$534)	-40.2%	49
Arkansas	\$2,752	\$909	(\$419)	-31.5%	42
California	\$56,395	\$1,437	\$109	8.2%	14
Colorado	\$7,119	\$1,225	(\$104)	-7.8%	25
Connecticut	\$4,728	\$1,311	(\$17)	-1.3%	19
Delaware	\$1,190	\$1,186	(\$142)	-10.7%	27
Florida	\$27,320	\$1,254	(\$74)	-5.6%	24
Georgia	\$21,384	\$1,980	\$652	49.1%	4
Hawaii	\$2,714	\$1,883	\$554	41.7%	5
Idaho	\$1,569	\$825	(\$503)	-37.9%	48
Illinois	\$27,614	\$2,179	\$851	64.1%	2
Indiana	\$6,569	\$965	(\$363)	-27.3%	40
Iowa	\$5,154	\$1,614	\$286	21.5%	8
Kansas	\$3,809	\$1,298	(\$30)	-2.3%	20
Kentucky	\$4,080	\$905	(\$424)	-31.9%	44
Louisiana	\$6,859	\$1,483	\$155	11.7%	12
Maine	\$1,575	\$1,148	(\$181)	-13.6%	32
Maryland	\$7,172	\$1,163	(\$165)	-12.4%	29
Massachusetts	\$10,487	\$1,501	\$173	13.0%	10
Michigan	\$12,186	\$1,212	(\$116)	-8.7%	26
Minnesota	\$8,204	\$1,437	\$109	8.2%	13
Mississippi	\$3,177	\$1,077	(\$252)	-18.9%	37
Missouri	\$6,881	\$1,116	(\$213)	-16.0%	36
Montana	\$1,385	\$1,255	(\$74)	-5.6%	23
Nebraska	\$3,374	\$1,718	\$390	29.4%	7
Nevada	\$4,129	\$1,313	(\$15)	-1.1%	18
New Hampshire	\$1,627	\$1,171	(\$157)	-11.8%	28
New Jersey	\$11,647	\$1,257	(\$72)	-5.4%	22
New Mexico	\$1,761	\$832	(\$496)	-37.3%	47
<b>NEW YORK</b>	<b>\$35,640</b>	<b>\$1,797</b>	<b>\$468</b>	<b>35.3%</b>	<b>6</b>
North Carolina	\$9,168	\$869	(\$460)	-34.6%	45
North Dakota	\$1,825	\$2,354	\$1,026	77.2%	1
Ohio	\$13,254	\$1,125	(\$203)	-15.3%	35
Oklahoma	\$4,488	\$1,126	(\$203)	-15.3%	34
Oregon	\$4,800	\$1,131	(\$198)	-14.9%	33
Pennsylvania	\$15,001	\$1,157	(\$171)	-12.9%	30
Rhode Island	\$1,395	\$1,273	(\$55)	-4.2%	21
South Carolina	\$4,470	\$861	(\$467)	-35.2%	46
South Dakota	\$1,842	\$2,057	\$729	54.8%	3
Tennessee	\$6,888	\$988	(\$341)	-25.7%	38
Texas	\$44,198	\$1,497	\$168	12.7%	11
Utah	\$3,264	\$978	(\$350)	-26.4%	39
Vermont	\$863	\$1,337	\$8	0.6%	17
Virginia	\$8,127	\$940	(\$388)	-29.2%	41
Washington	\$10,606	\$1,371	\$42	3.2%	16
West Virginia	\$1,228	\$689	(\$640)	-48.2%	50
Wisconsin	\$6,797	\$1,153	(\$176)	-13.2%	31
Wyoming	\$830	\$1,433	\$105	7.9%	15
District of Columbia	\$1,877	\$2,802	\$1,473	110.9%	

Note: Does not include other identified federal spending in Puerto Rico and other outlying areas.

# Appendix C: Methodology

The starting point for this analysis is the federal budget and its figures on total receipts and outlays in Federal Fiscal Year 2021. Excluded are receipts and outlays for which allocations cannot be made based on readily identifiable data, or for which allocation by state is not relevant. Such receipts include the deposit of earnings from the Federal Reserve and customs duties. Spending which has not been allocated by state is primarily interest paid on the federal debt, spending for international procurement and other overseas activity, offsets from undistributed receipts and unidentified outlays.

This analysis is confined to federal spending in and revenues from the 50 states and the District of Columbia. Because per capita figures for the District of Columbia are disproportionately large in many cases, such amounts are excluded from state rankings. The analysis does not include receipts from and expenditures in Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa and other outlying areas. About 94 and 95 percent of federal receipts and expenditures, respectively, are allocated by state in this report.

## Federal Government Receipts and Outlays, FFY 2021 Amounts Allocated and Not Allocated in This Report (figures in millions)

	Total	Not Allocable	Allocated	
			Outside the 50 States and D.C.	50 States and D.C.
Receipts	\$4,047,112	\$214,402	\$24,608	\$3,808,102
Outlays	\$6,822,449	\$292,688	\$49,916	\$6,479,845
Deficit	(\$2,775,337)			

## Revenues

Data from the Internal Revenue Service (IRS) and other federal agencies on taxes and fees were used as the basis for the estimates of revenues generated by each state. Sources that were used to supplement IRS data include: the U.S. Social Security Administration, for allocation of Federal Insurance Contributions Act and Self Employed Contributions Act payroll taxes; the U.S. Bureau of Economic Analysis (BEA), for data used to allocate corporate taxes based on the location of business activity; the U.S. Department of Transportation, the Federation of Tax Administrators, and the National Institute of Alcoholism and Alcohol Abuse, for allocation of excise taxes; and the U.S. Bureau of Labor Statistics, for allocation of federal employee retirement contributions.

## Expenditures

Federal budget documents report spending for non-defense purposes as: payments for individuals, either through direct payments or grants to state and local governments; all other grants; net interest; undistributed offsetting receipts; and “All Other.” Federal budget outlays in FFY 2021 were grouped by this analysis into five broad categories: direct payments to or for individuals (for example, Social Security and Medicare); grants (for example, Medicaid and highway grants); procurement; wages and salaries; and spending not categorized as direct payments or grants by the federal budget, referred to in this report as “Other Identified Federal Spending” (see section by this name). Such groupings were developed using the federal budget and other federal government information on federal expenditures.

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Spending in these five categories and their major subcategories was then allocated by state using various sources. These included [USAspending.gov](https://www.usaspending.gov), the federal government's source for federal spending information; [SAM.gov](https://sam.gov), a federal government website (System for Award Management) and portal which provides federal procurement data; BEA; Census Bureau, Federal Emergency Management Administration; IRS; the federal Office of Management and Budget and the Office of Personnel Management; the federal departments of Agriculture, Defense, Education, Health and Human Services, Labor, Transportation, Treasury, and Veterans Affairs; the Railroad Retirement Board; Small Business Administration and the Social Security Administration. The Federal Funds Information for States (FFIS) master grant data base was also used as a source for determining allocations to states for certain federal grant programs.

# Appendix D: Sources

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## United States Government

### Department of Commerce

#### Bureau of Economic Analysis:

*Regional Data, GDP & Personal Income, Annual and Quarterly Gross Domestic Product (GDP) by State* available at <https://apps.bea.gov/itable/?ReqID=70&step=1>. See also Interactive Data Tables at <https://www.bea.gov/itable/regional-gdp-and-personal-income>.

*Regional Data, GDP & Personal Income, Quarterly Personal Income by State*. See *Quarterly Personal Income by State/Personal Current Transfer Receipts (SQINC35) (Medicare benefits)*; and *Quarterly Personal Income by State/Wages and Salaries by Industry (SQINC7) (NAICS)* at <https://apps.bea.gov/itable/?ReqID=70&step=1>. See also Interactive Data Tables at <https://www.bea.gov/itable/regional-gdp-and-personal-income>.

*State Personal Income and Employment: Concepts, Data Sources, and Statistical Methods*, September 2022, at <https://www.bea.gov/system/files/methodologies/SPI-Methodology.pdf>.

#### Census Bureau:

U.S. Census Bureau, Population Division, *Annual Estimates of the Resident Population for the United States, Regions, States, District of Columbia, and Puerto Rico: April 1, 2020 to July 1, 2021 (NST-EST2021-POP)*, December 21, 2021 at <https://www.census.gov/newsroom/press-kits/2021/2021-national-state-population-estimates.html>.

### Department of Defense

Office of the Actuary, *Statistical Report on the Military Retirement System, Fiscal Year Ended September 2021; Number of Military Retirees by State as of September 30, 2021* (page 23) and *Number of Military Retirees by Country as of September 30, 2021* (pages 26-28), at <https://media.defense.gov/2022/Oct/12/2003094706/-1/-1/0/MRS%20STATRPT%202021%20V999.PDF>.

Defense Health Agency/Military Health System (Health.mil), *Patient Numbers By State*, December 02, 2022, at <https://health.mil/Military-Health-Topics/MHS-Toolkits/Media-Resources/Media-Center/Patient-Population-Statistics/Patient-Numbers-By-State>.

### Department of Health and Human Services

#### Centers for Medicare and Medicaid Services:

*Effectuated Enrollment: Early 2022 Snapshot and Full Year 2021 Average*, as of March 15, 2022, at <https://www.cms.gov/files/document/early-2022-and-full-year-2021-effectuated-enrollment-report.pdf> (for premium tax credit data).

*Expenditure Reports from MBES/CBES (Medicaid Budget and Expenditure System/State Children's Health Insurance Program Budget and Expenditure System)*, *Financial Management Report for FY 2021* at <https://www.medicaid.gov/medicaid/finance/state-expenditure-reporting/expenditure-reports/index.html>.

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*Medicaid CMS-64 FFCRA Increased FMAP Expenditure Data Collected through MBES* (see quarterly reports for FFY 2021) at <https://www.medicaid.gov/medicaid/financial-management/state-budget-expenditure-reporting-for-medicaid-and-chip/expenditure-reports-mbescbes/medicaid-cms-64-ffcra-increased-fmap-expenditure-data-collected-through-mbes/index.html>.

**Health Resources & Services Administration:**

*Provider Relief Fund General Distribution Phase 3 Payment Allocation*, (inclusive as of August 13, 2021) at <https://www.hhs.gov/sites/default/files/provider-relief-fund-general-distribution-phase-3-payment-allocation.pdf>.

**Department of Labor**

Bureau of Labor Statistics, *Quarterly Census of Employment and Wages for Ownership: Employment and Wages Data Viewer, Federal Government and Industry: NAICS 491 Postal Service* (see quarters for FFY 2021) at [https://data.bls.gov/cew/apps/data\\_views/data\\_views.htm#tab=Tables](https://data.bls.gov/cew/apps/data_views/data_views.htm#tab=Tables).

*Employment Training Administration, ETA 2112: UI Financial Transaction Summary* at <https://oui.doleta.gov/unemploy/DataDownloads.asp>.

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