

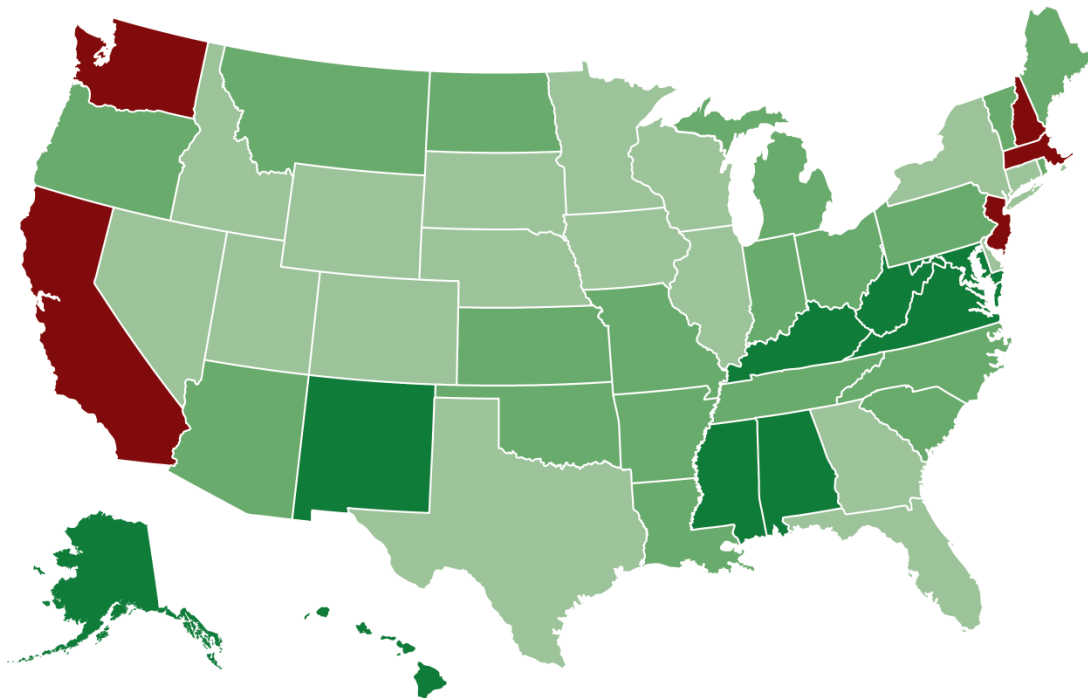


New York State Comptroller
THOMAS P. DiNAPOLI

New York's Balance of Payments in the Federal Budget

Federal Fiscal Year 2022

April 2024



Message from the Comptroller

April 2024

The financial relationship between the states and the federal government is complex and has a significant impact upon the economic health of the State and the well-being of our residents. This has been especially true over the past several years due to the federal response to the COVID-19 pandemic that improved our State's, and indeed all states', financial standing and allowed us all to work toward recovery.



This report, the eighth in a series by the Office of the State Comptroller, details the differences among the 50 states with respect to what is paid in federal taxes and how much is received in federal spending. The results for Federal Fiscal Year 2022 (FFY 2022) are still showing the influence of emergency spending undertaken by the federal government in response to the COVID-19 pandemic and related economic disruptions: 45 states, including New York, had a positive balance of payments. The State's ranking is 39th, as compared to 30th in FFY 2021, 40th in FFY 2020, and 49th in FFY 2019.

In FFY 2022, New York State generated \$361.8 billion in federal taxes and benefited from \$383.0 billion in federal spending. For every tax dollar paid to Washington, our State received \$1.06 in return – below the national average of \$1.28. This is the third year in a row that New York has had a positive balance of payments. As we return to a pre-pandemic level of federal support, New York's balance of payments may again shift back to negative.

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

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 almost four in ten 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, 2022, 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.

New York has historically been a state that experiences a negative balance of payments with the federal government. 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 – meaning residents, businesses and governments in New York and all other states collectively received more in federal funds than they paid in taxes. As this emergency spending abated in many program areas during FFY 2022, a handful of states, but not New York, experienced a negative balance of payments.

For every dollar New York generated in federal tax receipts, the State received \$1.06 in return, thus having a favorable balance of payments of \$1,076 per capita. The balance of payments for FFY 2022 was positive for 45 states and negative for 5 states: Massachusetts, New Jersey, Washington, New Hampshire and California.

Additional key findings include:

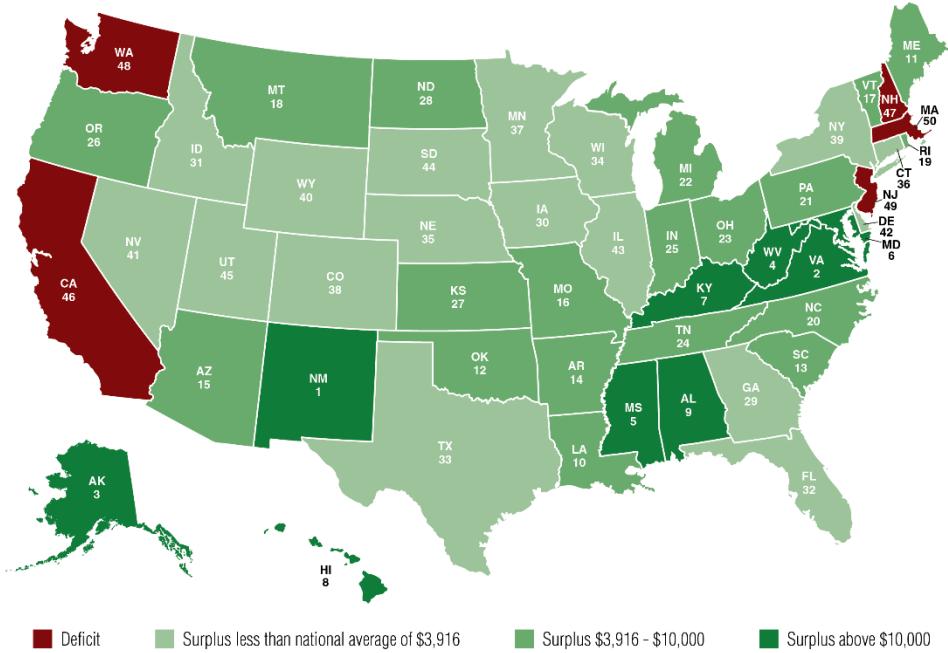
- New York generated \$18,388 per capita, ranking it 3rd in per capita contribution to the federal treasury, which was 32.4 percent higher than the national average of \$13,888.
- New York received \$19,464 per capita, ranking it 11th in per capita federal spending, which was 9.3 percent higher than the national average of \$17,804.
- Federal expenditure areas where New York ranks high include Medicaid (\$2,742 per capita, 4th), Supplemental Nutrition Assistance Program (\$529 per capita, 7th), Rental Assistance and Public Housing (\$271 per capita, 1st), Supplemental Security Income (\$233 per capita, 7th) and Transit (\$154 per capita, 1st).
- Federal expenditure areas where New York ranks low include Federal Employees Wages and Salaries (\$437 per capita, 42nd), Veterans Benefits (\$415 per capita, 49th), Federal Employees Retirement (\$201 per capita, 50th), and Highways (\$94 per capita, 49th).

The Balance of Payments Between the Federal Government and the States

This report examines the flow of funds between the federal government and the 50 states for the Federal Fiscal Year (FFY) ending September 30, 2022.¹ In FFY 2022, the federal government spent \$6.3 trillion and brought in \$4.9 trillion in revenue, with a budget deficit of \$1.4 trillion. Approximately 95 percent of federal receipts and outlays are allocated by state in this report.² A summary of the methodology can be found in Appendix D.

In FFY 2022, each U.S. resident received on average \$3,916 more in federal expenditures on their behalf than they paid in federal taxes. New York's per capita contribution to the federal treasury was \$18,388 and it received \$19,464 in federal spending per capita, a favorable balance of \$1,076 per capita. In other words, for every dollar New York generated in federal tax receipts, it received \$1.06 back in federal spending, as compared to a national average of \$1.28. New York was one of 45 states with a favorable balance of payments, as shown in Figure 1.

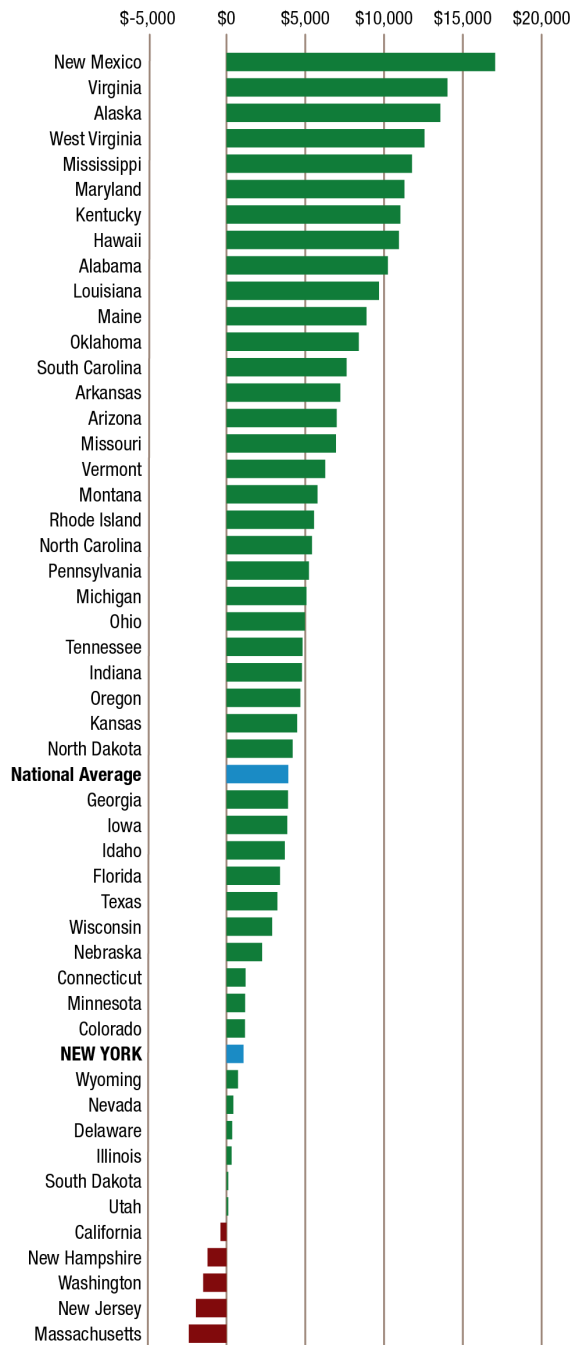
Figure 1
Per Capita Balance of Payments Between the Federal Government and States, FFY 2022



Note: The numbers shown in the map reflect each state's ranking in per capita balance of payments for FFY 2022, from most favorable (1) to least favorable (50).

On a per capita basis, the Empire State had the 39th most favorable balance of payments, as shown in Figure 2.³ Five states – Massachusetts, New Jersey, Washington, New Hampshire and California – had a negative balance of payments. This is a departure from FFYs 2020 and 2021, when all states experienced positive balance of payments.

Figure 2
Per Capita Balance of Payments Between the Federal Government and States, FFY 2022



Note: Specific figures appear in Appendix A.

As shown in Figure 3, New York has historically had a negative balance of payments; the federal government’s robust response to pandemic reversed that trend, but that reversal is likely temporary.

Figure 3
New York’s Balance of Payments, FFY 2013 to FFY 2022

	2013	2016	2017	2018	2019	2020	2021	2022
Per Capita	(\$1,011)	(\$2,070)	(\$1,216)	(\$1,363)	(\$1,219)	\$7,236	\$7,455	\$1,076
Rank	46	47	47	48	49	40	30	39
Total Dollars (billions)	(\$19.9)	(\$40.9)	(\$24.1)	(\$26.6)	(\$23.7)	\$146.2	\$147.9	\$21.2
Rank	49	50	49	50	50	4	4	23
Return on Each One Dollar of Taxes Paid	\$0.91	\$0.84	\$0.90	\$0.90	\$0.91	\$1.59	\$1.51	\$1.06
Rank	49	47	46	48	49	44	38	39

Population shifts have occurred over the period covered by these analyses. In FFY 2022, New York was home to 5.9 percent of the population, down from 6.2 percent in the first report completed for FFY 2013. Given the range of factors that influence federal government spending, the role of population changes is not always clear, but year-to-year variations in per capita estimates and state rankings reflect such shifts.

New York ranked 3rd in total taxes paid per capita to the federal government, as shown in Figure 4. In FFY 2022, New York’s personal income comprised 6.9 percent of U.S. personal income. Individual income tax payments were more than half of total federal revenues, and New York’s share of this revenue, 8.4 percent, reflects the interplay of the higher personal income levels and a progressive federal income tax, with marginal rates ranging from 10 percent to 37 percent.

In FFY 2022, New York ranked 11th in per capita expenditures, as shown in Figure 5. New York’s share of federal spending was higher than its share of the nation’s population: 6.5 percent compared to 5.9 percent, respectively.

Figure 4
Per Capita Taxes Paid to the Federal Government, FFY 2022

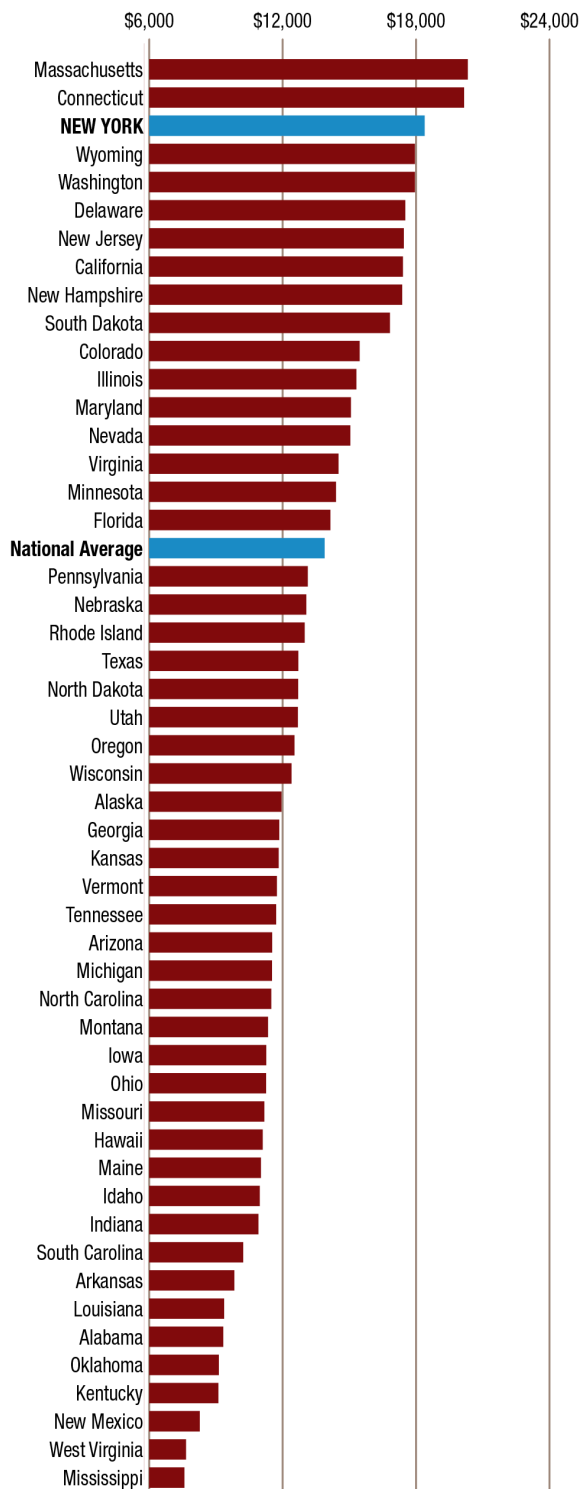
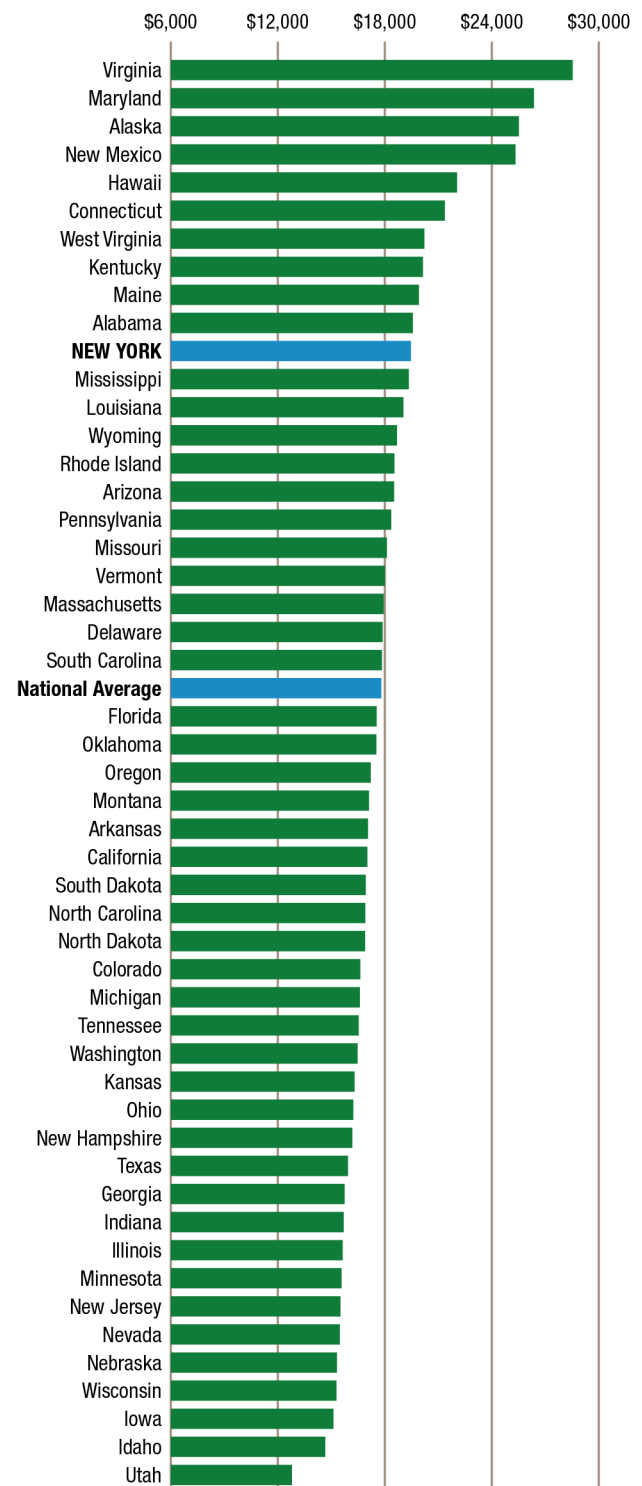


Figure 5
Per Capita Federal Expenditures, FFY 2022



Note: Specific figures appear in Appendix A.

Revenues Paid to the Federal Government: New York

For the 50 states and the District of Columbia, collections from tax collections generated a total of \$4.6 trillion, or \$13,888 per capita, in FFY 2022.⁴ New York generated \$361.8 billion, or 7.8 percent, of this amount, while the State represented 5.9 percent of the nation’s population. At \$18,388, New York’s per capita contribution to the federal treasury was 32.4 percent more than the national average.

As shown in Figure 6, New York’s per capita tax contribution ranks highly in most tax categories, except for excise taxes, where New York ranks last.

- On a per capita basis, individual income taxes represent the largest portion of taxes paid at \$11,095 – 41.6 percent higher than the national average of \$7,834.
- The second largest component of federal revenues reflects payments for social insurance taxes and contributions, including sources that finance programs for Social Security and Medicare, among others.⁵ New York’s per capita contribution for such payments, \$4,982, was 12.6 percent above the national average of \$4,425, ranking it ninth.
- New York ranked first on per capita corporate income taxes, which were \$1,976, \$701 higher than the national per capita level of \$1,275.

Figure 6
Federal Taxes Paid: Nation and New York, FFY 2022

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
Total (Taxes Paid)	\$4,628,663	\$13,888	\$361,829	7.8%	\$18,388	3
Individual Income	\$2,610,983	\$7,834	\$218,315	8.4%	\$11,095	4
Social Insurance	\$1,474,727	\$4,425	\$98,026	6.6%	\$4,982	9
Corporate Income	\$424,788	\$1,275	\$38,875	9.2%	\$1,976	1
Excise	\$87,631	\$263	\$3,553	4.1%	\$181	50
Estate and Gift	\$30,534	\$92	\$3,060	10.0%	\$155	5

Spending by the Federal Government: New York

In FFY 2022, the federal government spent almost \$6.3 trillion, including over \$5.9 trillion in expenditures that could be allocated among the states.

As the recipient of \$19,464 in per capita federal spending, New York ranked above 39 other states. This amount was 9.3 percent higher than the national figure of \$17,804 per capita. New York's ranking dropped to 11th among the states in FFY 2022 from 8th in FFY 2021 but was still higher than its rank of 17th in FFY 2020. The decrease from the prior year was primarily due to decreased non-grant spending in the State in response to the COVID-19 pandemic.

Figure 7
Federal Spending by Major Category: Nation and New York, FFY 2022

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
Total	\$5,933,826	\$17,804	\$382,998	6.5%	\$19,464	11
Direct Payments	\$3,701,851	\$11,107	\$210,435	5.7%	\$10,694	37
Grants	\$1,175,313	\$3,526	\$126,475	10.8%	\$6,427	2
Procurement	\$639,594	\$1,919	\$29,406	4.6%	\$1,494	20
Wages and Salaries	\$311,652	\$935	\$8,592	2.8%	\$437	42
Other Identified Federal Spending	\$105,416	\$316	\$8,090	7.7%	\$411	8

Expenditure Areas Where New York Does Well

Figure 8 identifies federal expenditure areas or programs where New York receives a high per capita share, in many cases multiple times the national per capita amount. Most of these are in social programs relating to the health and well-being of New Yorkers, particularly supplemental assistance for daily needs. Transit is another area where New York receives high levels of total and per capita spending.

Figure 8
Areas of Spending Where New York Ranks High (per capita), FFY 2022

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
Medicaid (G)	\$588,043	\$1,764	\$53,954	9.2%	\$2,742	4
Basic Health Program (G)	\$12,184	\$37	\$11,414	93.7%	\$580	1
Supplemental Nutrition Assistance Program (DP)	\$137,505	\$413	\$10,406	7.6%	\$529	7
Rental Assistance and Public Housing (G)	\$33,338	\$100	\$5,328	16.0%	\$271	1
Supplemental Security Income (DP)	\$61,105	\$183	\$4,580	7.5%	\$233	7
Transit (G)	\$7,149	\$21	\$3,023	42.3%	\$154	1
Temporary Assistance for Needy Families (G)	\$15,825	\$47	\$2,375	15.0%	\$121	1
Children's Health Insurance Program (G)	\$16,457	\$49	\$1,258	7.6%	\$64	10
Elementary and Secondary Education Act, Title I (G)	\$16,166	\$49	\$1,246	7.7%	\$63	5
Low-Income Home Energy Assistance Program (G)	\$7,203	\$22	\$728	10.1%	\$37	11
Homeless Assistance Grants (G)	\$4,145	\$12	\$436	10.5%	\$22	3

Note: DP signifies Direct Payments and G signifies Grants.

Medicaid

In FFY 2022, federal government spending on Medicaid in the 50 states was \$588 billion. New York received close to \$54 billion, or \$2,742 per capita, 55.4 percent higher than the national average of \$1,764, ranking it fourth among the states. 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. New York has a higher per capita income than most states and its FMAP is at the lowest level – 50 percent. Despite its low FMAP, New York receives relatively high federal Medicaid funding per capita.

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.

Healthcare

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 2022 was almost 93.7 percent of the total, or \$11.4 billion; Minnesota received the remainder of the funding.

New York also received \$1.3 billion in federal funds for Children's Health Insurance, or \$64 per capita, representing 7.6 percent of the nationwide funding, ranking it 10th in the nation.

Other Safety Net Spending

New York receives significant levels of grant funding for a range of safety net programs apart from Medicaid. The State received a combined \$23.9 billion in funding for the Supplemental Nutrition Assistance Program (SNAP), Supplemental Security Income (SSI), Section 8 Rental Assistance and Public Housing, Temporary Assistance for Needy Families (TANF), the Low-Income Home Energy Assistance Program and for Homeless Assistance Grants. New York had the highest per capita expenditures among the states for Section 8 Rental Assistance and Public Housing and TANF, at \$271 and \$121, respectively, both of which were more than double the national averages.

Federal Transit Grants

New York ranked first for federal transit funding; the State's per capita amount, \$154, was more than seven times the national per capita average (\$21), resulting from investments made for the Metropolitan Transportation Agency (MTA) and other transit authorities.

Elementary and Secondary Education Act (ESEA) Title I

Nationwide, the federal government spent close to \$16.2 billion in FFY 2022 for elementary and secondary education for disadvantaged students (Elementary and Secondary Education Act or ESEA, Title I). Federal per capita spending was \$49, which is 30.5 percent higher than the national average, placing New York fifth among all states.

Expenditure Areas Where New York Does Not Do Well

The programs identified in Figure 9 are areas where New York receives fewer federal expenditures than would otherwise be expected if these were distributed equally per capita throughout the states. Most of these areas are related to workforce, including federal employee wages and salaries, retirement payments and veterans' benefits.⁶ New York's low ranking is due to a smaller presence of federal employees and veterans relative to New York's overall population and the residence of retired federal employees outside of the State.

Figure 9
Areas of Spending Where New York Ranks Low (per capita), FFY 2022

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
Federal Employee Wages and Salaries	\$311,652	\$935	\$8,592	2.8%	\$437	42
Veterans Benefits (DP)	\$259,425	\$778	\$8,165	3.1%	\$415	49
Federal Employee Retirement (DP)	\$167,137	\$501	\$3,964	2.4%	\$201	50
Highways (G)	\$43,550	\$131	\$1,854	4.3%	\$94	49
Airports (G)	\$5,523	\$17	\$190	3.4%	\$10	40
Vocational Rehabilitation (G)	\$3,062	\$9	\$141	4.6%	\$7	44

Note: DP signifies Direct Payments and G signifies Grants.

Federal spending on highways and mass transit is largely funded by the Highway Trust Fund, which raised \$47.9 billion, primarily from the motor fuel tax, in FFY 2022. 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. New York ranked 49th in the nation for per capita federal highway funding (\$94) and 40th in the nation for per capita airport funding (\$10).

Other Notable Expenditure Areas

For other areas of federal expenditure, New York ranked in the middle, as shown in Figure 10. The most significant of these programs are those providing a social safety net for seniors: Medicare and Social Security. With \$3,151 in per capita Medicare payments, New York received almost 8 percent more than the national average of \$2,920 and ranked 14th.

Figure 10
Other Notable Areas of Spending, FFY 2022

	50 States		New York			
	Total (millions)	Per Capita	Total (millions)	Share of Total	Per Capita	Rank (per capita)
Social Security (DP)	\$1,194,486	\$3,584	\$70,053	5.9%	\$3,560	37
Medicare (DP)	\$973,186	\$2,920	\$61,998	6.4%	\$3,151	14
Procurement	\$639,594	\$1,919	\$29,406	4.6%	\$1,494	20
Child Nutrition (G)	\$36,925	\$111	\$2,196	5.9%	\$112	23
Children and Family Services (G)	\$13,239	\$40	\$899	6.8%	\$46	20

Note: DP signifies Direct Payments and G signifies Grants.

New York's rank was much lower for per capita Social Security payments, which were \$3,560, just under the national average of \$3,584. As with other per capita figures, this amount represents total Social Security payments divided by the State 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.

Procurement was the second most significant category.⁷ In FFYs 2021 and 2022, federal procurement in New York was more than twice its level in FFY 2020 and prior years. This was due to coordination with the Department of Health and Human Services through large contracts to Pfizer, Inc. for the manufacture of vaccines.⁸ With \$1,494 in per capita total procurement spending, New York ranked 20th among the states compared to 17th in FFY 2021 and 43rd in FFY 2020.

New York was also in the middle of the pack for grants related to children. Head Start is the primary program within Children and Family Services, and it represents approximately four-fifths of direct obligations in FFY 2022. Other programs include the Community Services Block Grant, pre-school development grants and child welfare services. New York's per capita amount of \$46 is above the national per capita amount of \$40, ranking 20th in the nation. For the \$36.9 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 (\$112 compared to \$111). Increased spending in this area reflects pandemic relief.

Conclusion

In recent New York State Budgets, federal receipts have represented around 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. These include 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. Federal pandemic spending had a significant impact on New York. Even though spending for relief purposes decreased markedly in FFY 2022, this support played a major role in New York continuing the pandemic-era trend of receiving more in federal expenditures than it generated in federal tax payments. Such spending included:⁹

- Transit Infrastructure Grants: \$10.3 billion;
- State and Local Fiscal Recovery Funds: \$9.4 billion;
- Disaster Relief Fund: \$4.9 billion;
- Enhanced FMAP: \$3.3 billion;
- Education Stabilization Funds: \$3.1 billion;
- Economic Injury and Disaster Loans/Advances: \$2.2 billion;
- Provider Relief Funds: \$1.8 billion;
- Economic Impact Payments: \$660 million;
- Shuttered Venues Operations Grants: \$612 million;
- Additional Unemployment Benefits: \$116 million; among other programs.

As this relief continues to wane, the balance of payments will again be altered for New York. Significant levels of new funding are available to New York under the federal Infrastructure Investment and Jobs Act and the Inflation Reduction Act, though the future impact for this analysis is still unclear. To the extent New York returns to being a ‘donor state,’ 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. The federal budget impacts state economies and budgets in a significant way and plays a notable role in the fiscal condition of all states.

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: Federal Revenues and Expenditures by State

Balance of Payments (Expenditures Minus Revenues), FFY 2022

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
National: 50 States & D.C.	\$1,305,163	\$3,916			
Alabama	\$51,963	\$10,240	\$6,324	161.5%	9
Alaska	\$9,955	\$13,570	\$9,654	246.5%	3
Arizona	\$51,459	\$6,992	\$3,076	78.6%	15
Arkansas	\$22,008	\$7,226	\$3,310	84.5%	14
California	(\$15,004)	(\$384)	(\$4,300)	-109.8%	46
Colorado	\$6,814	\$1,167	(\$2,749)	-70.2%	38
Connecticut	\$4,378	\$1,207	(\$2,709)	-69.2%	36
Delaware	\$368	\$361	(\$3,555)	-90.8%	42
Florida	\$75,437	\$3,391	(\$525)	-13.4%	32
Georgia	\$42,558	\$3,900	(\$16)	-0.4%	29
Hawaii	\$15,761	\$10,943	\$7,027	179.5%	8
Idaho	\$7,161	\$3,693	(\$223)	-5.7%	31
Illinois	\$4,007	\$318	(\$3,598)	-91.9%	43
Indiana	\$32,683	\$4,783	\$867	22.1%	25
Iowa	\$12,330	\$3,852	(\$64)	-1.6%	30
Kansas	\$13,161	\$4,481	\$565	14.4%	27
Kentucky	\$49,760	\$11,028	\$7,112	181.6%	7
Louisiana	\$44,425	\$9,678	\$5,762	147.1%	10
Maine	\$12,306	\$8,883	\$4,967	126.8%	11
Maryland	\$69,584	\$11,288	\$7,372	188.2%	6
Massachusetts	(\$16,701)	(\$2,392)	(\$6,308)	-161.1%	50
Michigan	\$50,934	\$5,076	\$1,160	29.6%	22
Minnesota	\$6,741	\$1,179	(\$2,737)	-69.9%	37
Mississippi	\$34,598	\$11,768	\$7,852	200.5%	5
Missouri	\$42,880	\$6,941	\$3,025	77.2%	16
Montana	\$6,481	\$5,772	\$1,856	47.4%	18
Nebraska	\$4,433	\$2,253	(\$1,663)	-42.5%	35
Nevada	\$1,377	\$433	(\$3,483)	-88.9%	41
New Hampshire	(\$1,678)	(\$1,203)	(\$5,119)	-130.7%	47
New Jersey	(\$17,954)	(\$1,939)	(\$5,855)	-149.5%	49
New Mexico	\$36,038	\$17,052	\$13,136	335.5%	1
NEW YORK	\$21,170	\$1,076	(\$2,840)	-72.5%	39
North Carolina	\$57,969	\$5,418	\$1,502	38.4%	20
North Dakota	\$3,269	\$4,196	\$280	7.1%	28
Ohio	\$58,510	\$4,977	\$1,061	27.1%	23
Oklahoma	\$33,726	\$8,390	\$4,474	114.2%	12
Oregon	\$19,845	\$4,680	\$764	19.5%	26
Pennsylvania	\$67,771	\$5,224	\$1,308	33.4%	21
Rhode Island	\$6,072	\$5,552	\$1,636	41.8%	19
South Carolina	\$40,232	\$7,616	\$3,700	94.5%	13
South Dakota	\$101	\$111	(\$3,805)	-97.2%	44
Tennessee	\$34,021	\$4,825	\$909	23.2%	24
Texas	\$96,921	\$3,228	(\$688)	-17.6%	33
Utah	\$360	\$106	(\$3,810)	-97.3%	45
Vermont	\$4,051	\$6,261	\$2,345	59.9%	17
Virginia	\$121,747	\$14,020	\$10,104	258.0%	2
Washington	(\$11,501)	(\$1,477)	(\$5,393)	-137.7%	48
West Virginia	\$22,298	\$12,561	\$8,645	220.8%	4
Wisconsin	\$17,037	\$2,891	(\$1,025)	-26.2%	34
Wyoming	\$423	\$727	(\$3,189)	-81.4%	40
District of Columbia	\$52,877	\$78,709	\$74,793	1,909.9%	

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

Appendix A (continued)

Taxes Paid to the Federal Government, FFY 2022

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
National: 50 States & D.C.	\$4,628,663	\$13,888			
Alabama	\$47,331	\$9,328	(\$4,560)	-32.8%	45
Alaska	\$8,761	\$11,943	(\$1,945)	-14.0%	26
Arizona	\$84,826	\$11,527	(\$2,361)	-17.0%	31
Arkansas	\$29,924	\$9,825	(\$4,063)	-29.3%	43
California	\$679,348	\$17,406	\$3,518	25.3%	8
Colorado	\$90,281	\$15,459	\$1,571	11.3%	11
Connecticut	\$73,106	\$20,160	\$6,273	45.2%	2
Delaware	\$17,834	\$17,512	\$3,624	26.1%	6
Florida	\$314,632	\$14,144	\$256	1.8%	17
Georgia	\$129,276	\$11,846	(\$2,042)	-14.7%	27
Hawaii	\$15,992	\$11,104	(\$2,784)	-20.0%	38
Idaho	\$21,262	\$10,965	(\$2,923)	-21.0%	40
Illinois	\$192,670	\$15,313	\$1,425	10.3%	12
Indiana	\$74,525	\$10,907	(\$2,981)	-21.5%	41
Iowa	\$36,036	\$11,259	(\$2,628)	-18.9%	35
Kansas	\$34,704	\$11,816	(\$2,072)	-14.9%	28
Kentucky	\$41,099	\$9,108	(\$4,780)	-34.4%	47
Louisiana	\$42,988	\$9,365	(\$4,523)	-32.6%	44
Maine	\$15,271	\$11,024	(\$2,864)	-20.6%	39
Maryland	\$92,900	\$15,070	\$1,182	8.5%	13
Massachusetts	\$141,917	\$20,326	\$6,438	46.4%	1
Michigan	\$115,586	\$11,519	(\$2,369)	-17.1%	32
Minnesota	\$82,300	\$14,395	\$507	3.7%	16
Mississippi	\$22,281	\$7,578	(\$6,309)	-45.4%	50
Missouri	\$69,053	\$11,177	(\$2,711)	-19.5%	37
Montana	\$12,733	\$11,340	(\$2,548)	-18.3%	34
Nebraska	\$25,701	\$13,060	(\$828)	-6.0%	19
Nevada	\$47,808	\$15,045	\$1,157	8.3%	14
New Hampshire	\$24,243	\$17,376	\$3,488	25.1%	9
New Jersey	\$161,616	\$17,450	\$3,562	25.6%	7
New Mexico	\$17,479	\$8,271	(\$5,617)	-40.4%	48
NEW YORK	\$361,829	\$18,388	\$4,500	32.4%	3
North Carolina	\$122,884	\$11,486	(\$2,402)	-17.3%	33
North Dakota	\$9,893	\$12,695	(\$1,193)	-8.6%	22
Ohio	\$132,318	\$11,255	(\$2,633)	-19.0%	36
Oklahoma	\$36,702	\$9,130	(\$4,758)	-34.3%	46
Oregon	\$53,125	\$12,529	(\$1,359)	-9.8%	24
Pennsylvania	\$170,301	\$13,128	(\$760)	-5.5%	18
Rhode Island	\$14,203	\$12,986	(\$902)	-6.5%	20
South Carolina	\$54,005	\$10,223	(\$3,665)	-26.4%	42
South Dakota	\$15,305	\$16,822	\$2,934	21.1%	10
Tennessee	\$82,560	\$11,708	(\$2,179)	-15.7%	30
Texas	\$381,486	\$12,704	(\$1,184)	-8.5%	21
Utah	\$42,873	\$12,681	(\$1,207)	-8.7%	23
Vermont	\$7,598	\$11,742	(\$2,146)	-15.5%	29
Virginia	\$125,984	\$14,508	\$620	4.5%	15
Washington	\$139,732	\$17,947	\$4,059	29.2%	5
West Virginia	\$13,581	\$7,651	(\$6,237)	-44.9%	49
Wisconsin	\$73,039	\$12,395	(\$1,493)	-10.7%	25
Wyoming	\$10,435	\$17,949	\$4,061	29.2%	4
District of Columbia	\$17,325	\$25,789	\$11,901	85.7%	

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

Appendix A (continued)

Federal Taxes by Category, FFY 2022 (millions)

	Income Tax Less Refunds	Social Insurance	Corporate	Excise	Estate and Gift
National: 50 States & D.C.	\$2,610,983	\$1,474,727	\$424,788	\$87,631	\$30,534
Alabama	\$22,966	\$17,932	\$4,546	\$1,594	\$293
Alaska	\$4,670	\$3,261	\$565	\$233	\$33
Arizona	\$45,639	\$29,819	\$7,210	\$1,931	\$228
Arkansas	\$14,500	\$11,096	\$3,056	\$979	\$293
California	\$414,498	\$189,394	\$60,834	\$8,340	\$6,282
Colorado	\$52,964	\$28,334	\$6,980	\$1,774	\$228
Connecticut	\$46,275	\$19,449	\$6,389	\$701	\$293
Delaware	\$11,180	\$4,579	\$1,696	\$250	\$130
Florida	\$195,974	\$88,572	\$19,975	\$5,912	\$4,199
Georgia	\$66,522	\$45,373	\$13,275	\$3,390	\$716
Hawaii	\$8,554	\$5,961	\$991	\$454	\$33
Idaho	\$11,428	\$7,607	\$1,608	\$521	\$98
Illinois	\$113,091	\$57,693	\$17,686	\$3,061	\$1,139
Indiana	\$35,018	\$27,878	\$9,511	\$1,988	\$130
Iowa	\$16,460	\$13,440	\$4,894	\$982	\$260
Kansas	\$17,717	\$12,417	\$3,605	\$737	\$228
Kentucky	\$18,969	\$15,803	\$4,524	\$1,445	\$358
Louisiana	\$21,601	\$15,433	\$4,387	\$1,373	\$195
Maine	\$8,016	\$5,445	\$1,336	\$377	\$98
Maryland	\$51,306	\$34,245	\$5,673	\$1,286	\$391
Massachusetts	\$90,338	\$38,345	\$11,135	\$1,415	\$684
Michigan	\$59,405	\$41,504	\$11,565	\$2,429	\$684
Minnesota	\$42,917	\$29,273	\$8,366	\$1,516	\$228
Mississippi	\$9,779	\$9,270	\$2,135	\$1,032	\$65
Missouri	\$35,426	\$24,323	\$6,850	\$2,161	\$293
Montana	\$6,978	\$4,509	\$755	\$393	\$98
Nebraska	\$11,972	\$9,724	\$3,154	\$623	\$228
Nevada	\$31,352	\$11,645	\$3,040	\$1,088	\$684
New Hampshire	\$14,400	\$7,666	\$1,711	\$434	\$33
New Jersey	\$95,405	\$50,848	\$12,525	\$2,025	\$814
New Mexico	\$8,649	\$6,865	\$1,157	\$711	\$98
NEW YORK	\$218,315	\$98,026	\$38,875	\$3,553	\$3,060
North Carolina	\$62,444	\$43,897	\$13,020	\$3,132	\$391
North Dakota	\$5,193	\$3,473	\$878	\$316	\$33
Ohio	\$66,942	\$45,490	\$16,275	\$2,958	\$651
Oklahoma	\$18,262	\$13,973	\$3,067	\$1,237	\$163
Oregon	\$28,112	\$18,748	\$5,017	\$1,086	\$163
Pennsylvania	\$92,388	\$58,344	\$15,771	\$3,049	\$749
Rhode Island	\$7,565	\$5,209	\$1,181	\$215	\$33
South Carolina	\$27,857	\$19,797	\$4,638	\$1,518	\$195
South Dakota	\$9,836	\$3,907	\$1,182	\$315	\$65
Tennessee	\$42,335	\$29,334	\$8,409	\$2,091	\$391
Texas	\$210,804	\$122,159	\$36,872	\$9,241	\$2,409
Utah	\$23,324	\$14,426	\$4,216	\$842	\$65
Vermont	\$4,030	\$2,857	\$550	\$160	\$0
Virginia	\$69,140	\$43,999	\$9,588	\$2,574	\$684
Washington	\$80,271	\$43,132	\$13,536	\$1,687	\$1,107
West Virginia	\$6,106	\$5,707	\$1,160	\$609	\$0
Wisconsin	\$37,429	\$26,117	\$7,674	\$1,527	\$293
Wyoming	\$6,867	\$2,484	\$497	\$294	\$293
District of Columbia	\$9,795	\$5,945	\$1,249	\$75	\$260

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

Appendix A (continued)

Expenditures by the Federal Government, FFY 2022

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
National: 50 States & D.C.	\$5,933,826	\$17,804			
Alabama	\$99,294	\$19,568	\$1,764	9.9%	10
Alaska	\$18,716	\$25,514	\$7,710	43.3%	3
Arizona	\$136,285	\$18,519	\$715	4.0%	16
Arkansas	\$51,931	\$17,051	(\$753)	-4.2%	27
California	\$664,344	\$17,022	(\$782)	-4.4%	28
Colorado	\$97,095	\$16,626	(\$1,178)	-6.6%	32
Connecticut	\$77,484	\$21,368	\$3,564	20.0%	6
Delaware	\$18,202	\$17,874	\$70	0.4%	21
Florida	\$390,069	\$17,535	(\$269)	-1.5%	23
Georgia	\$171,833	\$15,746	(\$2,058)	-11.6%	40
Hawaii	\$31,753	\$22,047	\$4,243	23.8%	5
Idaho	\$28,423	\$14,658	(\$3,146)	-17.7%	49
Illinois	\$196,677	\$15,632	(\$2,172)	-12.2%	42
Indiana	\$107,209	\$15,690	(\$2,114)	-11.9%	41
Iowa	\$48,366	\$15,112	(\$2,692)	-15.1%	48
Kansas	\$47,866	\$16,297	(\$1,507)	-8.5%	36
Kentucky	\$90,859	\$20,136	\$2,332	13.1%	8
Louisiana	\$87,413	\$19,043	\$1,239	7.0%	13
Maine	\$27,578	\$19,907	\$2,103	11.8%	9
Maryland	\$162,484	\$26,357	\$8,553	48.0%	2
Massachusetts	\$125,215	\$17,934	\$130	0.7%	20
Michigan	\$166,520	\$16,595	(\$1,209)	-6.8%	33
Minnesota	\$89,041	\$15,574	(\$2,230)	-12.5%	43
Mississippi	\$56,879	\$19,346	\$1,542	8.7%	12
Missouri	\$111,934	\$18,118	\$314	1.8%	18
Montana	\$19,214	\$17,112	(\$692)	-3.9%	26
Nebraska	\$30,135	\$15,313	(\$2,491)	-14.0%	46
Nevada	\$49,185	\$15,478	(\$2,326)	-13.1%	45
New Hampshire	\$22,565	\$16,173	(\$1,631)	-9.2%	38
New Jersey	\$143,662	\$15,511	(\$2,292)	-12.9%	44
New Mexico	\$53,517	\$25,323	\$7,519	42.2%	4
NEW YORK	\$382,998	\$19,464	\$1,660	9.3%	11
North Carolina	\$180,853	\$16,904	(\$900)	-5.1%	30
North Dakota	\$13,162	\$16,890	(\$914)	-5.1%	31
Ohio	\$190,827	\$16,232	(\$1,572)	-8.8%	37
Oklahoma	\$70,428	\$17,520	(\$284)	-1.6%	24
Oregon	\$72,970	\$17,209	(\$595)	-3.3%	25
Pennsylvania	\$238,073	\$18,353	\$549	3.1%	17
Rhode Island	\$20,275	\$18,537	\$733	4.1%	15
South Carolina	\$94,236	\$17,839	\$35	0.2%	22
South Dakota	\$15,406	\$16,933	(\$871)	-4.9%	29
Tennessee	\$116,582	\$16,533	(\$1,271)	-7.1%	34
Texas	\$478,407	\$15,931	(\$1,873)	-10.5%	39
Utah	\$43,233	\$12,788	(\$5,016)	-28.2%	50
Vermont	\$11,649	\$18,002	\$198	1.1%	19
Virginia	\$247,731	\$28,529	\$10,725	60.2%	1
Washington	\$128,231	\$16,470	(\$1,334)	-7.5%	35
West Virginia	\$35,879	\$20,212	\$2,408	13.5%	7
Wisconsin	\$90,075	\$15,286	(\$2,518)	-14.1%	47
Wyoming	\$10,858	\$18,676	\$872	4.9%	14
District of Columbia	\$70,202	\$104,498	\$86,694	486.9%	

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

Appendix A (continued)

Federal Expenditures: Direct Payments, FFY 2022

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
National: 50 States & D.C.	\$3,701,851	\$11,107			
Alabama	\$65,848	\$12,977	\$1,870	16.8%	5
Alaska	\$7,311	\$9,965	(\$1,142)	-10.3%	45
Arizona	\$80,835	\$10,984	(\$123)	-1.1%	31
Arkansas	\$35,964	\$11,808	\$701	6.3%	16
California	\$384,299	\$9,846	(\$1,261)	-11.4%	47
Colorado	\$57,729	\$9,885	(\$1,222)	-11.0%	46
Connecticut	\$40,346	\$11,126	\$19	0.2%	30
Delaware	\$13,194	\$12,956	\$1,849	16.6%	6
Florida	\$291,114	\$13,087	\$1,980	17.8%	3
Georgia	\$123,816	\$11,346	\$239	2.2%	26
Hawaii	\$16,270	\$11,297	\$190	1.7%	28
Idaho	\$19,549	\$10,082	(\$1,025)	-9.2%	44
Illinois	\$131,569	\$10,457	(\$650)	-5.9%	41
Indiana	\$72,872	\$10,665	(\$442)	-4.0%	38
Iowa	\$33,813	\$10,565	(\$542)	-4.9%	39
Kansas	\$31,824	\$10,835	(\$272)	-2.5%	34
Kentucky	\$52,319	\$11,595	\$488	4.4%	19
Louisiana	\$54,628	\$11,901	\$794	7.1%	12
Maine	\$18,091	\$13,059	\$1,952	17.6%	4
Maryland	\$76,167	\$12,355	\$1,248	11.2%	8
Massachusetts	\$75,612	\$10,830	(\$278)	-2.5%	35
Michigan	\$118,614	\$11,821	\$714	6.4%	13
Minnesota	\$61,376	\$10,735	(\$372)	-3.3%	36
Mississippi	\$37,440	\$12,734	\$1,627	14.7%	7
Missouri	\$71,528	\$11,578	\$471	4.2%	22
Montana	\$12,697	\$11,308	\$200	1.8%	27
Nebraska	\$20,737	\$10,538	(\$569)	-5.1%	40
Nevada	\$34,771	\$10,942	(\$165)	-1.5%	32
New Hampshire	\$16,478	\$11,810	\$703	6.3%	14
New Jersey	\$96,320	\$10,400	(\$707)	-6.4%	42
New Mexico	\$24,485	\$11,586	\$479	4.3%	20
NEW YORK	\$210,435	\$10,694	(\$413)	-3.7%	37
North Carolina	\$128,576	\$12,018	\$910	8.2%	10
North Dakota	\$7,398	\$9,494	(\$1,613)	-14.5%	49
Ohio	\$133,632	\$11,367	\$260	2.3%	25
Oklahoma	\$47,471	\$11,809	\$702	6.3%	15
Oregon	\$49,664	\$11,713	\$606	5.5%	17
Pennsylvania	\$156,584	\$12,071	\$964	8.7%	9
Rhode Island	\$12,566	\$11,489	\$382	3.4%	24
South Carolina	\$69,320	\$13,122	\$2,015	18.1%	2
South Dakota	\$10,271	\$11,289	\$182	1.6%	29
Tennessee	\$81,864	\$11,610	\$503	4.5%	18
Texas	\$294,678	\$9,813	(\$1,294)	-11.7%	48
Utah	\$26,463	\$7,827	(\$3,280)	-29.5%	50
Vermont	\$7,464	\$11,535	\$428	3.9%	23
Virginia	\$103,396	\$11,907	\$800	7.2%	11
Washington	\$79,401	\$10,198	(\$909)	-8.2%	43
West Virginia	\$24,421	\$13,757	\$2,650	23.9%	1
Wisconsin	\$64,293	\$10,911	(\$196)	-1.8%	33
Wyoming	\$6,735	\$11,584	\$477	4.3%	21
District of Columbia	\$9,606	\$14,299	\$3,192	28.7%	

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

Appendix A (continued)

Federal Expenditures: Grants, FFY 2022

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
National: 50 States & D.C.	\$1,175,313	\$3,526			
Alabama	\$12,414	\$2,446	(\$1,080)	-30.6%	41
Alaska	\$5,035	\$6,864	\$3,338	94.6%	1
Arizona	\$32,864	\$4,466	\$939	26.6%	7
Arkansas	\$11,695	\$3,840	\$314	8.9%	14
California	\$179,339	\$4,595	\$1,069	30.3%	5
Colorado	\$16,319	\$2,794	(\$732)	-20.8%	36
Connecticut	\$12,255	\$3,380	(\$147)	-4.2%	27
Delaware	\$3,905	\$3,834	\$308	8.7%	15
Florida	\$50,603	\$2,275	(\$1,252)	-35.5%	47
Georgia	\$23,523	\$2,156	(\$1,371)	-38.9%	50
Hawaii	\$5,435	\$3,774	\$247	7.0%	16
Idaho	\$4,656	\$2,401	(\$1,125)	-31.9%	42
Illinois	\$40,750	\$3,239	(\$288)	-8.2%	29
Indiana	\$21,562	\$3,156	(\$371)	-10.5%	31
Iowa	\$9,040	\$2,825	(\$702)	-19.9%	35
Kansas	\$6,847	\$2,331	(\$1,195)	-33.9%	46
Kentucky	\$19,993	\$4,431	\$904	25.6%	10
Louisiana	\$23,996	\$5,228	\$1,701	48.2%	4
Maine	\$5,015	\$3,620	\$94	2.7%	19
Maryland	\$21,167	\$3,434	(\$93)	-2.6%	23
Massachusetts	\$26,304	\$3,767	\$241	6.8%	17
Michigan	\$32,793	\$3,268	(\$258)	-7.3%	28
Minnesota	\$20,967	\$3,667	\$141	4.0%	18
Mississippi	\$10,268	\$3,492	(\$34)	-1.0%	22
Missouri	\$22,263	\$3,604	\$77	2.2%	20
Montana	\$3,828	\$3,409	(\$117)	-3.3%	24
Nebraska	\$5,237	\$2,661	(\$865)	-24.5%	38
Nevada	\$7,952	\$2,502	(\$1,024)	-29.0%	40
New Hampshire	\$3,345	\$2,398	(\$1,129)	-32.0%	43
New Jersey	\$31,533	\$3,405	(\$122)	-3.5%	25
New Mexico	\$13,566	\$6,419	\$2,893	82.0%	3
NEW YORK	\$126,475	\$6,427	\$2,901	82.3%	2
North Carolina	\$27,978	\$2,615	(\$911)	-25.8%	39
North Dakota	\$2,787	\$3,576	\$50	1.4%	21
Ohio	\$39,737	\$3,380	(\$146)	-4.1%	26
Oklahoma	\$11,397	\$2,835	(\$691)	-19.6%	34
Oregon	\$18,108	\$4,271	\$744	21.1%	12
Pennsylvania	\$51,569	\$3,975	\$449	12.7%	13
Rhode Island	\$4,879	\$4,461	\$934	26.5%	8
South Carolina	\$11,767	\$2,227	(\$1,299)	-36.8%	49
South Dakota	\$2,159	\$2,373	(\$1,154)	-32.7%	45
Tennessee	\$16,733	\$2,373	(\$1,153)	-32.7%	44
Texas	\$83,573	\$2,783	(\$743)	-21.1%	37
Utah	\$7,537	\$2,229	(\$1,297)	-36.8%	48
Vermont	\$2,966	\$4,584	\$1,058	30.0%	6
Virginia	\$24,724	\$2,847	(\$679)	-19.3%	33
Washington	\$24,864	\$3,193	(\$333)	-9.4%	30
West Virginia	\$7,719	\$4,348	\$822	23.3%	11
Wisconsin	\$17,169	\$2,914	(\$613)	-17.4%	32
Wyoming	\$2,583	\$4,442	\$916	26.0%	9
District of Columbia	\$6,121	\$9,111	\$5,585	158.4%	

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

Appendix A (continued)

Federal Expenditures: Procurement, FFY 2022

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
National: 50 States & D.C.	\$639,594	\$1,919			
Alabama	\$14,124	\$2,783	\$864	45.0%	6
Alaska	\$3,308	\$4,509	\$2,590	135.0%	5
Arizona	\$15,351	\$2,086	\$167	8.7%	12
Arkansas	\$1,367	\$449	(\$1,470)	-76.6%	47
California	\$57,583	\$1,475	(\$444)	-23.1%	21
Colorado	\$13,989	\$2,395	\$476	24.8%	10
Connecticut	\$22,322	\$6,156	\$4,237	220.8%	3
Delaware	\$81	\$80	(\$1,839)	-95.8%	50
Florida	\$26,616	\$1,196	(\$723)	-37.7%	29
Georgia	\$8,402	\$770	(\$1,149)	-59.9%	43
Hawaii	\$3,517	\$2,442	\$523	27.2%	9
Idaho	\$2,458	\$1,268	(\$652)	-34.0%	25
Illinois	\$13,566	\$1,078	(\$841)	-43.8%	32
Indiana	\$8,155	\$1,193	(\$726)	-37.8%	30
Iowa	\$2,721	\$850	(\$1,069)	-55.7%	38
Kansas	\$4,201	\$1,430	(\$489)	-25.5%	22
Kentucky	\$11,890	\$2,635	\$716	37.3%	7
Louisiana	\$3,605	\$785	(\$1,134)	-59.1%	41
Maine	\$2,747	\$1,983	\$64	3.3%	13
Maryland	\$42,129	\$6,834	\$4,915	256.1%	2
Massachusetts	\$17,918	\$2,566	\$647	33.7%	8
Michigan	\$9,022	\$899	(\$1,020)	-53.1%	36
Minnesota	\$2,436	\$426	(\$1,493)	-77.8%	49
Mississippi	\$4,998	\$1,700	(\$219)	-11.4%	15
Missouri	\$11,222	\$1,817	(\$103)	-5.3%	14
Montana	\$925	\$824	(\$1,095)	-57.1%	39
Nebraska	\$1,313	\$667	(\$1,252)	-65.2%	45
Nevada	\$3,258	\$1,025	(\$894)	-46.6%	33
New Hampshire	\$1,730	\$1,240	(\$679)	-35.4%	28
New Jersey	\$9,390	\$1,014	(\$905)	-47.2%	34
New Mexico	\$11,676	\$5,525	\$3,606	187.9%	4
NEW YORK	\$29,406	\$1,494	(\$425)	-22.1%	20
North Carolina	\$8,590	\$803	(\$1,116)	-58.2%	40
North Dakota	\$975	\$1,251	(\$668)	-34.8%	26
Ohio	\$7,755	\$660	(\$1,259)	-65.6%	46
Oklahoma	\$5,009	\$1,246	(\$673)	-35.1%	27
Oregon	\$1,897	\$447	(\$1,472)	-76.7%	48
Pennsylvania	\$19,696	\$1,518	(\$401)	-20.9%	19
Rhode Island	\$1,208	\$1,104	(\$815)	-42.5%	31
South Carolina	\$7,184	\$1,360	(\$559)	-29.1%	23
South Dakota	\$1,167	\$1,283	(\$636)	-33.2%	24
Tennessee	\$11,425	\$1,620	(\$299)	-15.6%	16
Texas	\$67,399	\$2,244	\$325	17.0%	11
Utah	\$5,263	\$1,557	(\$362)	-18.9%	17
Vermont	\$505	\$780	(\$1,139)	-59.4%	42
Virginia	\$89,489	\$10,306	\$8,386	437.0%	1
Washington	\$12,066	\$1,550	(\$369)	-19.2%	18
West Virginia	\$1,257	\$708	(\$1,211)	-63.1%	44
Wisconsin	\$5,166	\$877	(\$1,042)	-54.3%	37
Wyoming	\$559	\$962	(\$957)	-49.9%	35
District of Columbia	\$31,556	\$46,972	\$45,052	2,347.7%	

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

Appendix A (continued)

Federal Expenditures: Wages and Salaries, FFY 2022

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
National: 50 States & D.C.	\$311,652	\$935			
Alabama	\$5,340	\$1,052	\$117	12.5%	18
Alaska	\$2,898	\$3,950	\$3,015	322.5%	2
Arizona	\$5,629	\$765	(\$170)	-18.2%	29
Arkansas	\$1,727	\$567	(\$368)	-39.4%	36
California	\$29,496	\$756	(\$179)	-19.2%	31
Colorado	\$7,244	\$1,240	\$305	32.7%	10
Connecticut	\$1,533	\$423	(\$512)	-54.8%	43
Delaware	\$738	\$724	(\$211)	-22.6%	32
Florida	\$15,973	\$718	(\$217)	-23.2%	33
Georgia	\$12,687	\$1,163	\$228	24.3%	13
Hawaii	\$6,101	\$4,236	\$3,301	353.0%	1
Idaho	\$1,204	\$621	(\$314)	-33.6%	34
Illinois	\$6,823	\$542	(\$393)	-42.0%	37
Indiana	\$2,636	\$386	(\$549)	-58.8%	46
Iowa	\$1,070	\$334	(\$601)	-64.3%	49
Kansas	\$3,452	\$1,175	\$240	25.7%	12
Kentucky	\$5,073	\$1,124	\$189	20.2%	16
Louisiana	\$3,483	\$759	(\$176)	-18.8%	30
Maine	\$1,225	\$884	(\$51)	-5.4%	23
Maryland	\$21,419	\$3,474	\$2,539	271.6%	3
Massachusetts	\$3,390	\$486	(\$450)	-48.1%	41
Michigan	\$3,379	\$337	(\$598)	-64.0%	48
Minnesota	\$2,181	\$382	(\$554)	-59.2%	47
Mississippi	\$2,832	\$963	\$28	3.0%	20
Missouri	\$4,806	\$778	(\$157)	-16.8%	28
Montana	\$1,175	\$1,047	\$112	11.9%	19
Nebraska	\$1,669	\$848	(\$87)	-9.3%	24
Nevada	\$2,542	\$800	(\$135)	-14.4%	27
New Hampshire	\$576	\$413	(\$522)	-55.8%	44
New Jersey	\$3,774	\$407	(\$528)	-56.4%	45
New Mexico	\$3,254	\$1,540	\$605	64.7%	6
NEW YORK	\$8,592	\$437	(\$498)	-53.3%	42
North Carolina	\$12,775	\$1,194	\$259	27.7%	11
North Dakota	\$1,200	\$1,540	\$605	64.7%	5
Ohio	\$6,189	\$526	(\$409)	-43.7%	38
Oklahoma	\$5,143	\$1,279	\$344	36.8%	8
Oregon	\$2,100	\$495	(\$440)	-47.0%	40
Pennsylvania	\$6,659	\$513	(\$422)	-45.1%	39
Rhode Island	\$1,258	\$1,151	\$215	23.0%	14
South Carolina	\$4,675	\$885	(\$50)	-5.4%	22
South Dakota	\$1,028	\$1,130	\$195	20.8%	15
Tennessee	\$4,025	\$571	(\$364)	-39.0%	35
Texas	\$24,253	\$808	(\$127)	-13.6%	26
Utah	\$3,052	\$903	(\$32)	-3.4%	21
Vermont	\$540	\$835	(\$100)	-10.7%	25
Virginia	\$27,957	\$3,219	\$2,284	244.3%	4
Washington	\$9,827	\$1,262	\$327	35.0%	9
West Virginia	\$1,925	\$1,084	\$149	16.0%	17
Wisconsin	\$1,784	\$303	(\$632)	-67.6%	50
Wyoming	\$786	\$1,351	\$416	44.5%	7
District of Columbia	\$22,554	\$33,573	\$32,638	3,490.3%	

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

Appendix A (continued)

Federal Expenditures: Other Identified Federal Spending, FFY 2022

	Total (millions)	Per Capita	Variation from National Per Capita	Percentage Variation from National Per Capita	Rank (per capita)
National: 50 States & D.C.	\$105,416	\$316			
Alabama	\$1,568	\$309	(\$7)	-2.3%	25
Alaska	\$164	\$224	(\$92)	-29.1%	48
Arizona	\$1,606	\$218	(\$98)	-31.0%	49
Arkansas	\$1,178	\$387	\$70	22.3%	9
California	\$13,627	\$349	\$33	10.4%	16
Colorado	\$1,814	\$311	(\$6)	-1.8%	24
Connecticut	\$1,027	\$283	(\$33)	-10.4%	32
Delaware	\$284	\$279	(\$37)	-11.7%	36
Florida	\$5,763	\$259	(\$57)	-18.1%	44
Georgia	\$3,404	\$312	(\$4)	-1.4%	23
Hawaii	\$430	\$299	(\$18)	-5.6%	27
Idaho	\$556	\$287	(\$30)	-9.3%	29
Illinois	\$3,970	\$316	(\$1)	-0.2%	20
Indiana	\$1,984	\$290	(\$26)	-8.2%	28
Iowa	\$1,722	\$538	\$222	70.1%	4
Kansas	\$1,542	\$525	\$209	66.0%	5
Kentucky	\$1,584	\$351	\$35	11.0%	14
Louisiana	\$1,701	\$371	\$54	17.2%	10
Maine	\$499	\$360	\$44	13.9%	12
Maryland	\$1,602	\$260	(\$56)	-17.8%	43
Massachusetts	\$1,992	\$285	(\$31)	-9.8%	31
Michigan	\$2,711	\$270	(\$46)	-14.6%	40
Minnesota	\$2,082	\$364	\$48	15.1%	11
Mississippi	\$1,342	\$456	\$140	44.3%	7
Missouri	\$2,115	\$342	\$26	8.2%	17
Montana	\$589	\$524	\$208	65.8%	6
Nebraska	\$1,179	\$599	\$283	89.4%	3
Nevada	\$662	\$208	(\$108)	-34.1%	50
New Hampshire	\$436	\$313	(\$4)	-1.2%	22
New Jersey	\$2,645	\$286	(\$31)	-9.7%	30
New Mexico	\$537	\$254	(\$62)	-19.7%	45
NEW YORK	\$8,090	\$411	\$95	30.0%	8
North Carolina	\$2,934	\$274	(\$42)	-13.3%	38
North Dakota	\$802	\$1,029	\$713	225.4%	1
Ohio	\$3,514	\$299	(\$17)	-5.5%	26
Oklahoma	\$1,408	\$350	\$34	10.8%	15
Oregon	\$1,200	\$283	(\$33)	-10.5%	34
Pennsylvania	\$3,565	\$275	(\$41)	-13.1%	37
Rhode Island	\$364	\$333	\$17	5.4%	19
South Carolina	\$1,291	\$244	(\$72)	-22.7%	47
South Dakota	\$781	\$858	\$542	171.3%	2
Tennessee	\$2,534	\$359	\$43	13.6%	13
Texas	\$8,505	\$283	(\$33)	-10.5%	33
Utah	\$918	\$271	(\$45)	-14.2%	39
Vermont	\$174	\$269	(\$48)	-15.1%	41
Virginia	\$2,165	\$249	(\$67)	-21.2%	46
Washington	\$2,073	\$266	(\$50)	-15.8%	42
West Virginia	\$557	\$314	(\$2)	-0.8%	21
Wisconsin	\$1,664	\$282	(\$34)	-10.7%	35
Wyoming	\$196	\$336	\$20	6.4%	18
District of Columbia	\$365	\$544	\$227	71.9%	

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

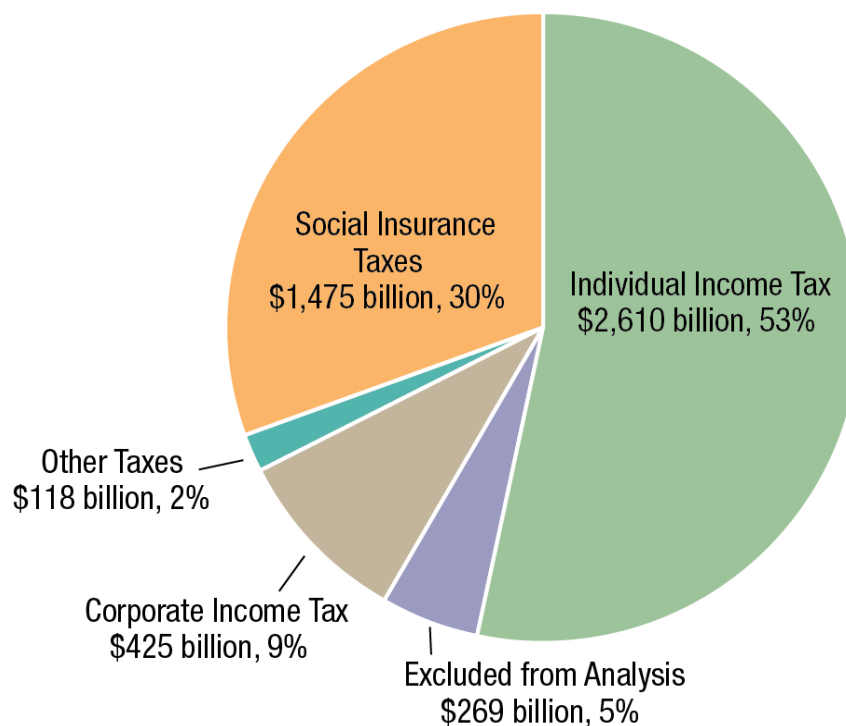
Appendix B: Federal Revenues and Spending in All the States

Revenues

In FFY 2022, all revenues paid to the federal government totaled approximately \$4.9 trillion. For the 50 states and the District of Columbia, collections from these taxes generated a total of \$4.6 trillion, or \$13,888 per capita, in FFY 2022.

New York's total payments of \$361.8 billion ranked third among the states behind California and Texas.

Figure 11
Federal Revenues by Source in FFY 2022: \$4.9 trillion

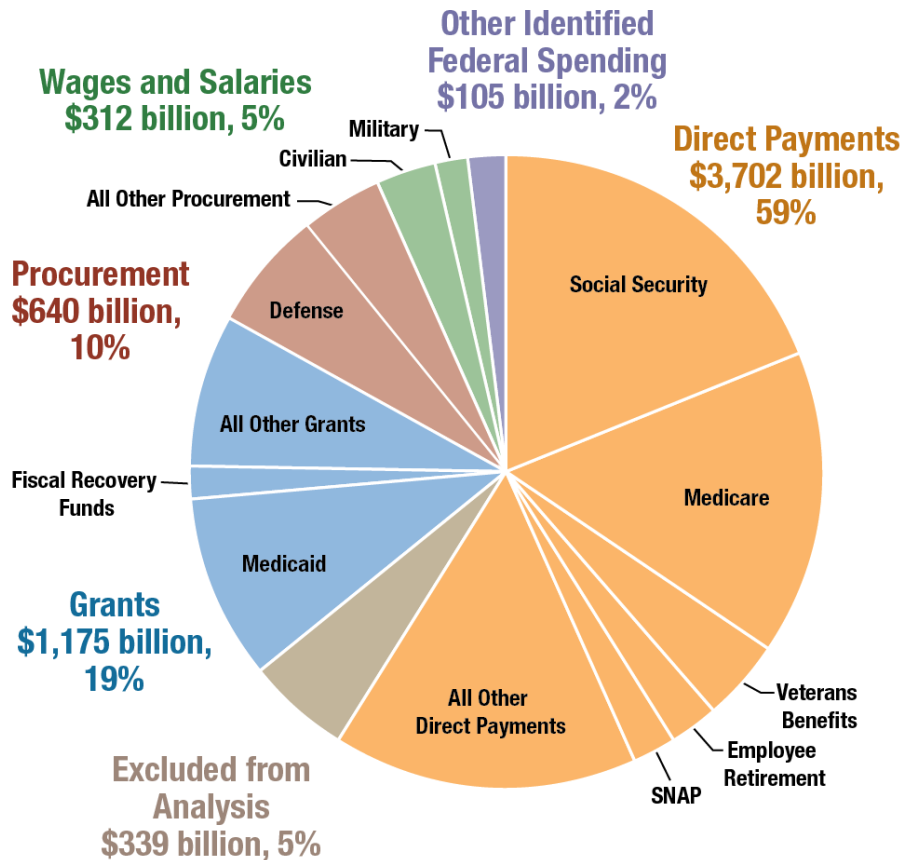


Note: Social Insurance Taxes include the Federal Insurance Contributions Act (FICA) tax, the Self-Employment Contributions Act (SECA) tax, the Federal Unemployment Tax Act (FUTA) tax, Railroad Retirement Act and the Railroad Unemployment Insurance Act taxes, and other receipts, primarily pension contributions from federal employees. Other taxes include excise taxes, which are primarily imposed on 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 do not add to 100 due to rounding.

Spending

In FFY 2022, the federal government spent almost \$6.3 trillion, including over \$5.9 trillion in expenditures that could be allocated among the states.¹⁰ A breakdown of overall FFY 2022 federal spending is shown in Figure 12.

Figure 12
Federal Spending by Category in FFY 2022: \$6.3 trillion



Note: Veterans' service-connected compensation is included with Veterans Benefits, not Employee Retirement. The Food Stamp program was renamed the Supplemental Nutrition Assistance Program (SNAP) in 2008. "Excluded from Analysis" consists primarily of undistributed offsetting receipts, net interest of the federal government debt, and overseas procurement, along with expenditures in Puerto Rico and other outlying areas.

By far the largest category of federal expenditures was direct payments to or on behalf of individuals, which totaled over \$3.7 trillion or 62.4 percent of federal spending allocated to the states in FFY 2022. This total is nearly \$202 billion lower than in 2021, but \$128 billion higher than in 2020. Social Security and Medicare represented 58.8 percent of these direct payments in FFY 2022 and spending for retirement and veterans' benefits made up 11.5 percent.

Grants to state and local governments was the second largest category at \$1.2 trillion in FFY 2022. Such spending in the 50 states was \$49.2 billion less than in FFY 2021. This amount was still almost \$369 billion higher, or 45.7 percent more, than its level in 2020 due to pandemic-related spending and reclassification of prior pandemic funding.

Medicaid made up a larger percentage of such expenditures in 2022 as compared to 2021, 50.0 percent. 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. This level of reimbursement, or enhanced FMAP (eFMAP), was available to states through the entirety of FFY 2022 along with additional federal funding for other purposes. FFY 2022 Medicaid disbursements to the states and territories by the federal government included \$37.8 billion in such spending, including about \$3.3 billion in New York.¹¹

Apart from Medicaid and from new programs created by federal pandemic relief legislation, the federal government spent \$186.1 billion in FFY 2022 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 2022, these amounts included supplemental spending for pandemic relief. State and Local Fiscal Recovery Funds represented close to one-tenth of total grants.

Procurement was the third largest category, at \$640 billion in the 50 states and D.C., while the fourth largest category, federal employee wages and salaries, summed to approximately \$312 billion.

Another major federal budget category is "All Other," which totaled approximately \$343 billion in FFY 2022. The portion of "All Other" identified by this analysis for 2022 is 31.1 percent, or \$107 billion and \$105.4 billion in the states. It primarily reflects COVID-19 relief referred to as Other Identified Federal Spending. It represented 1.8 percent of total allocated expenditures among the states in 2022, 5.0 percent less than in 2021. Federal non-grant spending for the Public Health and Social Services Emergency Fund and the Education Stabilization Fund comprised two-thirds of the identified total.¹²

Direct Payments

Direct payments to or for individuals accounted for the largest component of federal government expenditures in the states – 62.4 percent in FFY 2022. The total spent in New York was \$210.4 billion, or 5.7 percent of the nationwide total, which is closer to pre-pandemic levels (i.e., 5.8 percent in FFY 2019) than New York's share during the pandemic (i.e., 6.4 percent in FFY 2020 and 6.5 percent in FFY 2021). New York's return to pre-pandemic levels is primarily due to the ebbing of additional federally funded support during FFYs 2020 and 2021 for unemployment compensation, stimulus payments and Supplemental Nutrition Assistance Program (SNAP) benefits. In FFY 2021, the increased spending placed New York ninth highest in per capita direct payments; in FFY 2022, New York ranked 37th in per capita direct payments.

In this category, per capita federal expenditures were about \$413 lower in New York than nationwide, with New York's figure of \$10,694 per capita 3.7 percent below the national average.

Social Security

Social Security payments represented the largest component – almost one-third – of direct payments to or for individuals in FFY 2022. This proportion is higher than in FFY 2021 (28.6 percent), but not comparable to FFY 2019 (40.4 percent) because of remaining spending for temporary relief purposes. The three major Social Security programs providing benefits to the aged, the disabled and their survivors totaled almost \$1.2 trillion in payments in FFY 2022, more than the combined federal spending for procurement and wages and salaries.

Medicare

Nationwide expenditures for all Medicare programs totaled over \$973.2 billion in FFY 2022. Florida received the highest per capita Medicare payments at \$3,712. Utah and Alaska ranked lowest in this category at \$1,731 and \$1,997, respectively.

Retirement Payments and Veterans Benefits

Nationwide, retirement payments to former federal workers made up 4.5 percent of direct payments, or \$167.1 billion, in FFY 2022.

At \$259.4 billion, veterans' benefits represented 7.0 percent of direct payments nationwide. New Jersey, at \$344, was the only state that received less per capita than New York in this category.

Grants

The federal government provided close to \$1.2 trillion in grants to state and local governments in FFY 2022. Medicaid was by far the largest grant program, representing 50 percent of this total. Dozens of grant programs that provide funding for a range of purposes including transportation, nutrition, housing, education, and family services along with remaining spending for specific kinds of COVID-19 relief, make up the other half. At \$6,427 per capita federal grants, New York ranked second among the states, or 82.3 percent above the national average of \$3,526, largely because of Medicaid and other safety net grants.

Procurement

The federal government spent an estimated \$639.6 billion in FFY 2022 to purchase services and goods in the 50 states and Washington, D.C.¹³ The Department of Defense was the source of 61 percent of such procurement spending followed by the Departments of Veterans Affairs, Energy and Health and Human Services.

Virginia received the highest total procurement spending from the federal government at \$89.5 billion with the highest per capita amount at \$10,306.

Federal Employee Wages and Salaries

Spending on federal employee wages and salaries throughout the nation totaled \$311.7 billion, for a per capita national average of \$935 in FFY 2022.¹⁴ Federal government spending on civilian pay was \$196.3 billion, or 63.0 percent of the total, and spending on military salaries was \$115.3 billion, or 37.0 percent.

Pandemic Relief

Pandemic relief in New York and the 50 states has consisted of spending by programs that were created or expanded by 2020 and 2021 federal relief legislation to provide additional support to individuals, households, businesses and state and local governments. Such spending has taken place through direct payments, grants and other non-grant outlays categorized as “All Other” by the federal government.

Direct Payments

Two sources of direct payments that provided significant relief in FFYs 2020 and 2021 continued to provide assistance in 2022. Economic Impact Payments – stimulus checks to individuals and households – delivered more than \$660 million to the State. Additional unemployment compensation provided more than \$115 million in benefits to New Yorkers along with \$3.1 billion in regular payments for this purpose.

As a major existing support program, New York received an estimated \$10.4 billion for SNAP and related nutrition assistance, almost twice the amount in FFY 2020. Spending in the 50 states for the expanded Child Tax Credit (CTC) increased to \$131 billion from \$78.7 billion in 2021; this includes over \$47 billion in advanced CTC payments authorized through relief legislation. Per capita amounts increased proportionally for all states. Such CTC spending in New York rose from \$75 in 2020 to \$211 in 2021 and \$350 in 2022.

Grants

Along with enhancements to the federal share of Medicaid and supplemental spending in a range of human services grants, the federal government provided new support. In FFY 2022, such per capita spending in New York was almost twice the national level, \$1,069 compared to \$539. Outlays through State and Local Fiscal Recovery Funds continued to provide a range of flexible relief in the 50 states and the District of Columbia. New York received \$479 per capita, almost 50 percent more than the national level of \$313. It also received high per capita grant amounts that supported transit, more than seven times the national average. FFY 2022 spending for Emergency Rental Assistance in New York was higher than the national average on a per capita basis while grant spending through the Education Stabilization Fund and for highways was much lower.

Public Assistance to state and local governments from the Disaster Relief Fund was one of the largest sources of pandemic spending from existing programs. Out of a total of approximately \$31 billion in 2022, about \$15 billion was directed to COVID relief. New York State and local governments received \$4.9 billion of these obligations for COVID relief.¹⁵

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

Other Identified Federal Spending

The federal budget's "All Other" category is comprised of 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. In FFY 2019, the total of such spending was \$203 billion. In FFY 2020, it was almost \$1.2 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. By FFY 2022, this amount had dropped to \$343 billion. Even though the decrease in FFY 2021 resulted in part from the shift of some FFY 2020 spending to the grant category, in FFY 2022, it was primarily due to the expiration of significant levels of pandemic relief funding.

The composition of almost \$105.4 billion in this category has been identified by this analysis and allocated to the 50 states and the District of Columbia.¹⁶ These amounts represent spending through 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 compared to prior years (for example, Refundable Corporate Income Tax Credit).

The overall composition of such identified outlays in FFY 2022 is much smaller than in 2020 and 2021 because it does not include major spending for the Paycheck Protection Program, Air Carrier Worker Support and the Restaurant Revitalization Fund among other spending. However, New York's FFY 2022 share of national spending in this category was 7.7 percent, larger than its 5.9 percent share of population. Per capita spending in the State was \$411, 30 percent higher than the national average, ranking it 8th among all states. Such spending contributed to New York's continued role in FFY 2022 as a state with a positive balance of payments.

New York received above the national average in per capita spending for non-grant Education Stabilization Funds, Provider Relief Funds, Economic Injury Disaster Loans and related advances and Shuttered Venues Operations Grants. For the last two programs, per capita spending in New York was twice the national average, where the State ranked first and second, respectively, for these programs. Through federal spending under the refundable portion of the Corporate Income Tax Credit, New York also ranked first.

Appendix C: The Federal Budget Deficit

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 for FFY 2022, which was \$1.4 trillion.¹⁷ The federal deficit results from expenditures (\$6.3 trillion in FFY 2022) exceeding revenues received the same year (\$4.9 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 FFY 2022 was \$1.4 trillion less than in FFY 2021. This amount was still higher than in FFY 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 2023, the actual deficit was \$1.7 trillion, which is approximately \$308 billion more than the FFY 2022 deficit.

The Congressional Budget Office has forecast that the deficit will total \$1.6 trillion in FFY 2024, increase to \$1.8 trillion in FFY 2025, with increased deficits finally reaching \$2.6 trillion in FFY 2034.¹⁸ 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.

Appendix D: Methodology

The starting point for this analysis is the federal budget and its figures on total receipts and outlays in Federal Fiscal Year 2022. 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 as well as dollars spent by the federal government in each state, also referred to as expenditures received by each state. Federal spending includes the following: 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 federal government’s 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.

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 95 percent of federal receipts and expenditures are allocated by state in this report.

Figure 13
Federal Government Receipts and Outlays, FFY 2022
Amounts Allocated and Not Allocated in This Report
(amounts in millions)

	Total	Not Allocable	Allocated	
			Outside the 50 States and D.C.	50 States and D.C.
Receipts	\$4,897,399	\$236,583	\$32,153	\$4,628,663
Outlays	\$6,273,324	\$293,615	\$45,884	\$5,933,826
Deficit	(\$1,375,925)			

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 U.S. Census Bureau, 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 2022 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.

Spending in these five categories and their major subcategories was then allocated by state using various sources. These included USAspending.gov, the federal government’s source for federal spending information; BEA; Census Bureau; 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.

In FFY 2023, the Congressional Budget Office reported that approximately \$333 billion in FFY 2022 federal government spending was due to estimated costs from the President's student loan debt relief plan.¹⁹ Such costs were originally recorded at \$379 billion for FFY 2022 and were part of final federal 2022 outlays that were included in this analysis. The Supreme Court decision in June 2023 to reject the student loan forgiveness plan eliminated such costs; however, the federal government has not made available revised FFY 2022 budget materials to reflect the impact of the Supreme Court decision. Although this circumstance impacts the federal government's state-by-state loan program costs and total outlays in the states, there is currently no available basis for allocating such reductions by state, and accordingly, updating this analysis.

Appendix E: Sources

United States Government

Department of Commerce

Bureau of Economic Analysis:

[Regional Data, GDP & Personal Income, Annual and Quarterly Gross Domestic Product \(GDP\) by State](#). See also [Interactive Data Tables](#).

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Endnotes

- 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 included 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.
- ² 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 \$5.9 trillion in expenditures and \$4.6 trillion in tax revenues that are relevant and practical to allocate to the states. 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 D: Methodology.
- ³ Based on total dollars rather than on dollars per capita, New York's ranking was 23rd among the states, with a surplus of \$21.2 billion
- ⁴ In FFY 2022, all revenues paid to the federal government totaled approximately \$4.9 trillion. Taxes as classified by the federal Office of Management and Budget.
- ⁵ 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.
- ⁶ 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.
- ⁷ The federal government spent an estimated \$639.6 billion in FFY 2022 to purchase services and goods in the 50 states and Washington, D.C. This amount does not include \$36.9 billion in such spending in other countries. (As elsewhere in this analysis, it also does not include \$3.7 billion in expenditures in Puerto Rico and other outlying areas).
- ⁸ U.S. Department of Defense/Office of Local Defense Community Cooperation, [Defense Spending by State – Fiscal Year 2022](#), October 2023 (revised).
- ⁹ This does not include supplemental funding provided through existing grants for nutrition assistance, child care, home heating and energy assistance, substance abuse and mental health, community development, homeless assistance and other purposes.
- ¹⁰ See Appendix D for a description of outlays that are excluded from this analysis.
- ¹¹ U.S. Department of Health and Human Services, Center for Medicare and Medicaid Services, [Medicaid CMS-64 FFCRA and CAA Increased FMAP Expenditure Data Collected through MBES](#), quarterly reports for FFY 2022.
- ¹² In FFY 2019, prior to the COVID pandemic and related economic shutdown, "All Other" spending in the federal budget totaled roughly \$203 billion and was not identified or allocated by this analysis.
- ¹³ This amount does not include \$36.9 billion in such spending in other countries. (As elsewhere in this analysis, it also does not include \$3.7 billion in expenditures in Puerto Rico and other outlying areas).
- ¹⁴ 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.

- ¹⁵ Federal Emergency Management Administration, [OpenFEMA Dataset: Public Assistance Funded Projects Details – v1](#) for the FFY 2022 download for COVID as a biological incident.
- ¹⁶ The identification of program or account outlays in “All Other” that comprise the portion analyzed by this report was determined through the use of federal budget tables and materials. Some spending occurred outside of the 50 states and the District of Columbia.
- ¹⁷ 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 – 2028](#) (as accessed on September 12, 2023).
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- ¹⁹ Congressional Budget Office, [Monthly Budget Review: Summary for Fiscal Year 2022](#), November 8 2022, and [Monthly Budget Review: Summary for Fiscal Year 2023](#), November 8, 2023.

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