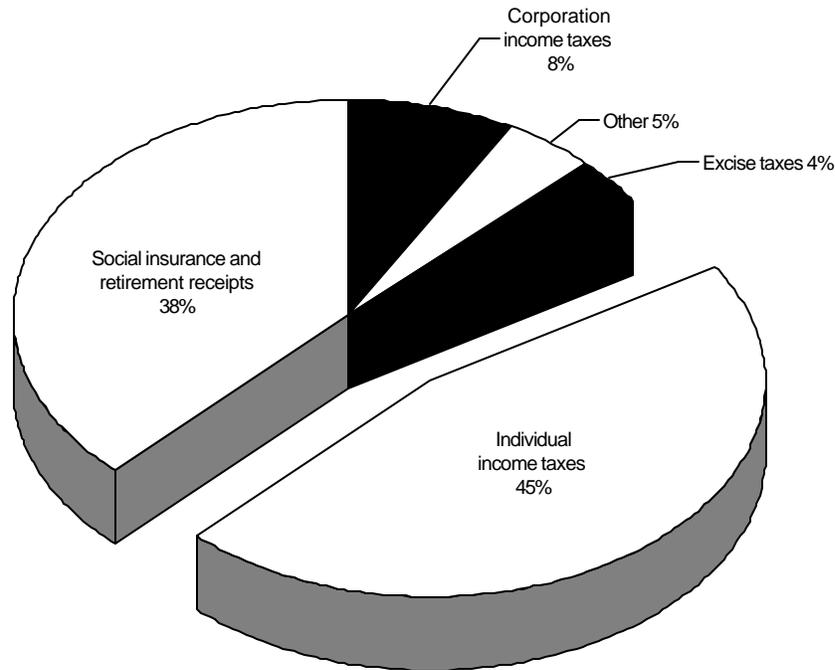


RECEIPTS BY SOURCE

Total receipts decreased by \$137.7 billion, totaling \$1,853.3 billion in fiscal 2002. The graph below shows receipts by source.



The text below describes major changes in the amount of receipts by source category. The table that follows shows the amount of receipts for fiscal 2002 and 2001 by source category. It also includes the amount and percentage change from fiscal 2001.

- **Individual income taxes** were \$858.3 billion in fiscal 2002. This was a decrease of \$136.0 billion, or 13.7 percent.
- **Corporation income taxes** were \$148.0 billion, a \$3 billion decrease from fiscal 2001 to fiscal 2002.
- **Social insurance taxes and contributions** changed from \$694.0 billion in fiscal 2001 to \$700.8 billion in fiscal 2002. This represents a net increase of \$6.8 billion, or 1 percent.
 - **Employment and general retirement contributions** totaled \$668.5 billion, a change of \$7.1 billion, or 1.1 percent over the prior year.
 - **Unemployment insurance** receipts were \$27.6 billion in fiscal 2002. Receipts decreased by \$0.2 billion from fiscal 2001, which amounts to 0.7 percent.
 - **Other retirement contributions** totaled \$4.6 billion in fiscal 2002, a decrease of 2.5 percent from fiscal 2001.
- **Excise tax** receipts in fiscal 2002 were \$67.0 billion, an increase of 1.1 percent from the prior year.
- **Other** receipts, including estate and gift taxes, customs duties and miscellaneous receipts decreased from \$85.4 billion in fiscal 2001 to \$79.2 billion in fiscal 2002. The major components are shown below.
 - **Estate and gift tax** receipts were \$26.5 billion, a \$1.9 billion decrease from fiscal 2001 to fiscal 2002.
 - **Customs duties** in fiscal 2002 were \$18.6 billion, a decrease of \$0.8 billion from the prior fiscal year.
 - **Miscellaneous** receipts totaled \$34.0 billion in fiscal 2002. This represents a \$3.6 billion decrease from fiscal 2001.

RECEIPTS BY SOURCE CATEGORY

IN MILLIONS OF DOLLARS

| | Fiscal 2002 | Fiscal 2001 | Amount change from 2001 | Percent change |
|---|----------------|----------------|----------------------------|-------------------|
| Income taxes: | | | | |
| Individual income taxes..... | 858,345 | 994,339 | -135,994 | -13.7 |
| Corporate income taxes..... | 148,044 | 151,075 | -3,031 | -2.0 |
| Total income taxes..... | 1,006,389 | 1,145,414 | -139,025 | -12.1 |
| Social insurance and retirement receipts: | | | | |
| Employment and general retirement..... | 668,548 | 661,442 | 7,105 | 1.1 |
| Unemployment insurance..... | 27,620 | 27,812 | -192 | -0.7 |
| Other retirement..... | 4,594 | 4,713 | -119 | -2.5 |
| Total social insurance and retirement receipts..... | 700,761 | 693,967 | 6,794 | 1.0 |
| Excise taxes..... | 66,989 | 66,232 | 757 | 1.1 |
| Other: | | | | |
| Estate and gift taxes..... | 26,507 | 28,400 | -1,893 | -6.7 |
| Customs duties..... | 18,602 | 19,368 | -767 | -4.0 |
| Miscellaneous receipts..... | 34,049 | 37,664 r | -3,615 | -9.6 |
| Total other..... | 79,158 | 85,432 r | -6,275 | -7.3 |
| Total receipts..... | 1,853,296 | 1,991,044 r | -137,748 | -6.9 |

Details may not add to totals due to rounding.

r = revised