

Table 359.—Federal support and estimated federal tax expenditures for education, by category: Fiscal years 1965 to 1998

[In millions of dollars]

| Fiscal year | Total on-budget support, off-budget support, and nonfederal funds generated by federal legislation | On-budget support ¹ | | | | | Off-budget support and nonfederal funds generated by federal legislation | | | | | | | | Estimated federal tax expenditures for education ⁹ | |
|---|--|--------------------------------|--------------------------|----------------|-----------------|--------------------------------------|--|--------------------|--|--|----------------------------|--------------------------------------|---|--|---|-----------------------------|
| | | Total | Elementary and secondary | Post-secondary | Other education | Research at educational institutions | Total | Nonfederal funds | | | | | | | | |
| | | | | | | | | Off-budget support | Federal Direct Student Loan ² | Federal Family Education Loan Program ³ | Perkins Loans ⁴ | Income Contingent Loans ⁵ | State Student Incentive Grants ⁶ | Supplemental Educational Opportunity Grants ⁷ | | Work-Study aid ⁸ |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | |
| Current dollars | | | | | | | | | | | | | | | | |
| 1965 | \$5,354.7 | \$5,331.0 | \$1,942.6 | \$1,197.5 | \$374.7 | \$1,816.3 | \$23.7 | — | — | \$16.1 | — | — | — | — | \$7.6 | — |
| 1970 | 13,359.1 | 12,526.5 | 5,830.4 | 3,447.7 | 964.7 | 2,283.6 | 832.6 | — | — | \$770.0 | 21.0 | — | — | — | 41.6 | — |
| 1975 | 24,691.5 | 23,288.1 | 10,617.2 | 6,644.0 | 1,608.5 | 3,418.4 | 1,403.4 | — | — | 1,233.0 | 35.7 | — | \$20.0 | — | 114.7 | \$8,605.0 |
| 1980 | 39,349.2 | 34,493.5 | 16,027.7 | 11,115.9 | 1,548.7 | 5,801.2 | 4,855.7 | — | — | 4,598.0 | 31.8 | — | — | 76.5 | 149.4 | 13,320.0 |
| 1981 | 44,296.7 | 36,621.3 | 15,903.7 | 12,260.0 | 2,182.2 | 6,275.5 | 7,675.4 | — | — | 7,433.0 | 20.7 | — | — | 76.5 | 145.2 | 16,380.0 |
| 1982 | 40,292.7 | 34,455.1 | 14,839.2 | 11,023.3 | 1,995.1 | 6,597.4 | 5,837.5 | — | — | 5,597.0 | 19.8 | — | — | 72.0 | 148.7 | 16,180.0 |
| 1983 | 41,709.4 | 34,883.9 | 14,527.8 | 10,918.1 | 2,204.1 | 7,233.8 | 6,825.5 | — | — | 6,582.0 | 19.8 | — | — | 60.0 | 163.7 | 16,725.0 |
| 1984 | 44,042.4 | 36,271.0 | 15,292.4 | 10,329.7 | 2,710.4 | 7,938.6 | 7,771.4 | — | — | 7,520.0 | 17.9 | — | — | 76.0 | 157.5 | 17,090.0 |
| 1985 | 47,753.4 | 39,027.9 | 16,901.3 | 11,174.4 | 2,107.6 | 8,844.6 | 8,725.5 | — | — | 8,467.0 | 21.4 | — | — | 76.0 | 161.1 | 19,105.0 |
| 1986 | 48,357.3 | 39,962.9 | 17,049.9 | 11,283.6 | 2,620.0 | 9,009.4 | 8,394.4 | — | — | 8,142.0 | 20.2 | — | — | 72.7 | 159.5 | 20,425.0 |
| 1987 | 50,724.6 | 41,194.7 | 17,535.7 | 10,300.0 | 2,820.4 | 10,538.6 | 9,529.8 | — | — | 9,272.0 | 20.9 | \$0.6 | — | 76.0 | 160.4 | 20,830.0 |
| 1988 | 54,078.9 | 43,454.4 | 18,564.9 | 10,657.5 | 2,981.6 | 11,250.5 | 10,624.5 | — | — | 10,380.0 | 20.6 | 0.5 | — | 73.0 | 150.4 | 17,025.0 |
| 1989 | 59,537.4 | 48,269.6 | 19,809.5 | 13,269.9 | 3,180.3 | 12,009.8 | 11,267.8 | — | — | 10,938.0 | 20.4 | 0.5 | — | 71.9 | \$22.0 | 17,755.0 |
| 1990 | 62,811.5 | 51,624.3 | 21,984.4 | 13,650.9 | 3,383.0 | 12,606.0 | 11,187.2 | — | — | 10,826.0 | 15.0 | 0.5 | — | 59.2 | 48.8 | 19,040.0 |
| 1991 | 70,375.6 | 57,599.5 | 25,418.0 | 14,707.4 | 3,698.6 | 13,775.4 | 12,776.1 | — | — | 12,372.0 | 17.3 | 0.5 | — | 63.5 | 87.7 | 18,995.0 |
| 1992 | 74,481.1 | 60,483.1 | 27,926.9 | 14,387.4 | 3,992.0 | 14,176.9 | 13,998.0 | — | — | 13,568.0 | 17.3 | 0.5 | — | 72.0 | 97.2 | 19,950.0 |
| 1993 | 84,741.5 | 67,740.6 | 30,834.3 | 17,844.0 | 4,107.2 | 14,955.1 | 17,000.8 | — | — | 16,524.0 | 29.3 | — | — | 72.4 | 184.6 | 21,010.0 |
| 1994 | 92,781.5 | 68,254.2 | 32,304.4 | 16,177.1 | 4,483.7 | 15,289.1 | 24,527.3 | \$813.0 | — | 23,214.0 | 52.7 | — | — | 72.4 | 184.6 | 22,630.0 |
| 1995 | 95,810.8 | 71,639.5 | 33,623.8 | 17,618.1 | 4,719.7 | 15,677.9 | 24,171.2 | — | — | 18,519.0 | 52.7 | — | — | 63.4 | 184.6 | 24,600.0 |
| 1996 | 96,832.9 | 71,327.4 | 34,391.5 | 15,775.5 | 4,828.0 | 16,332.3 | 25,505.5 | — | — | 16,711.0 | 31.1 | — | — | 31.3 | 184.6 | 190.5 |
| 1997 | 102,664.8 | 73,136.8 | 35,478.9 | 15,959.4 | 5,021.2 | 16,677.3 | 29,528.0 | — | — | 19,163.0 | 52.7 | — | — | 50.0 | 184.6 | 28,125.0 |
| 1998 ¹⁰ | 107,242.3 | 75,077.5 | 36,818.8 | 15,990.0 | 5,171.4 | 17,097.3 | 32,164.8 | — | 11,204.0 | 20,461.0 | 45.0 | — | — | 25.0 | 194.3 | 235.5 |
| Constant fiscal year 1998 dollars ¹¹ | | | | | | | | | | | | | | | | |
| 1965 | \$27,866.7 | \$27,743.3 | \$10,109.4 | \$6,232.0 | \$1,949.7 | \$9,452.1 | \$123.4 | — | — | \$83.8 | — | — | — | — | \$39.6 | — |
| 1970 | 56,163.4 | 52,663.2 | 24,512.0 | 14,494.6 | 4,055.8 | 9,600.7 | 3,500.3 | — | — | \$3,237.2 | 88.2 | — | — | — | 174.9 | — |
| 1975 | 72,921.5 | 68,776.9 | 31,355.8 | 22,575.2 | 4,750.3 | 10,095.6 | 4,144.6 | — | — | 3,641.4 | 105.3 | — | \$59.1 | — | 338.7 | \$25,413.2 |
| 1980 | 78,292.5 | 68,631.2 | 31,890.1 | 22,117.1 | 3,081.5 | 11,542.6 | 9,661.3 | — | — | 9,148.6 | 63.2 | — | — | 152.2 | 297.3 | 26,502.6 |
| 1981 | 79,845.8 | 66,010.8 | 28,666.8 | 22,099.0 | 3,933.4 | 11,311.7 | 13,835.0 | — | — | 13,398.2 | 37.3 | — | — | 137.9 | 261.7 | 29,525.3 |
| 1982 | 67,911.4 | 58,072.5 | 25,010.8 | 18,579.3 | 3,362.7 | 11,119.6 | 9,838.9 | — | — | 9,433.5 | 33.4 | — | — | 121.4 | 250.6 | 27,270.6 |
| 1983 | 67,066.6 | 56,091.5 | 23,360.0 | 17,555.7 | 3,544.2 | 11,631.6 | 10,975.1 | — | — | 10,583.5 | 31.9 | — | — | 96.5 | 263.2 | 26,892.9 |
| 1984 | 67,569.8 | 55,647.0 | 23,461.6 | 15,847.7 | 4,158.3 | 12,179.3 | 11,922.9 | — | — | 11,537.2 | 27.5 | — | — | 116.6 | 241.6 | 26,219.5 |
| 1985 | 70,605.2 | 57,704.2 | 24,989.3 | 16,521.8 | 3,116.2 | 13,077.0 | 12,901.0 | — | — | 12,518.8 | 31.6 | — | — | 112.4 | 238.2 | 28,247.5 |
| 1986 | 69,535.0 | 57,464.4 | 24,516.8 | 16,225.2 | 3,767.4 | 12,954.9 | 12,070.7 | — | — | 11,707.7 | 29.1 | — | — | 104.5 | 229.4 | 29,370.0 |
| 1987 | 70,981.3 | 57,645.7 | 24,538.5 | 14,413.3 | 3,946.7 | 14,747.2 | 13,335.6 | — | — | 12,974.7 | 29.2 | \$0.8 | — | 106.4 | 224.5 | 29,148.4 |
| 1988 | 73,257.2 | 58,864.9 | 25,148.6 | 14,437.1 | 4,038.9 | 15,240.3 | 14,392.3 | — | — | 14,061.1 | 28.0 | 0.6 | — | 98.9 | 203.7 | 23,062.7 |
| 1989 | 77,416.7 | 62,765.1 | 25,758.4 | 17,254.9 | 4,135.4 | 15,616.4 | 14,651.6 | — | — | 14,222.7 | 26.5 | 0.7 | — | 93.5 | \$28.6 | 279.6 |
| 1990 | 78,533.1 | 64,545.8 | 27,487.0 | 17,067.7 | 4,229.8 | 15,761.3 | 13,987.3 | — | — | 13,535.7 | 18.8 | 0.6 | — | 74.0 | 61.0 | 297.2 |
| 1991 | 84,015.1 | 68,762.9 | 30,344.3 | 17,557.9 | 4,415.5 | 16,445.3 | 15,252.2 | — | — | 14,769.8 | 20.7 | 0.6 | — | 75.8 | 104.7 | 280.5 |
| 1992 | 86,204.5 | 70,003.1 | 32,322.6 | 16,652.0 | 4,620.3 | 16,408.3 | 16,201.3 | — | — | 15,703.6 | 20.1 | 0.6 | — | 83.3 | 112.6 | 281.2 |
| 1993 | 95,668.9 | 76,475.8 | 34,810.4 | 20,145.0 | 4,636.8 | 16,883.5 | 19,193.1 | — | — | 18,654.8 | 33.0 | — | — | 81.8 | 208.4 | 215.1 |
| 1994 | 102,320.4 | 75,271.5 | 35,625.6 | 17,840.2 | 4,944.7 | 16,861.0 | 27,048.9 | \$896.6 | — | 25,600.7 | 58.1 | — | — | 79.9 | 203.6 | 210.1 |
| 1995 | 102,991.9 | 77,009.0 | 36,144.0 | 18,938.6 | 5,073.4 | 16,853.0 | 25,982.9 | 5,547.8 | — | 19,907.0 | 56.6 | — | — | 68.2 | 198.5 | 204.8 |
| 1996 | 101,406.4 | 74,696.2 | 36,015.9 | 16,520.6 | 5,056.1 | 17,103.7 | 26,710.2 | 8,751.7 | — | 17,500.3 | 32.6 | — | — | 32.8 | 193.3 | 199.5 |
| 1997 | 104,931.3 | 74,751.4 | 36,262.2 | 16,311.8 | 5,132.0 | 17,045.5 | 30,179.9 | 10,055.2 | — | 19,586.1 | 53.9 | — | — | 51.1 | 188.7 | 245.0 |
| 1998 ¹⁰ | 107,242.3 | 75,077.5 | 36,818.8 | 15,990.0 | 5,171.4 | 17,097.3 | 32,164.8 | — | 11,204.0 | 20,461.0 | 45.0 | — | — | 25.0 | 194.3 | 235.5 |

¹ On-budget support includes federal funds for education programs tied to appropriations.

² The Federal Direct Student Loan (FDSL) program, recently renamed the William D. Ford Direct Loan program, provides students with the same benefits they are currently eligible to receive under the Federal Family Education Loan (FFEL) program but provides loans to students through federal capital rather than through private lenders. This program is an off-budget support program.

³ Formerly the Guaranteed Student Loan program. New student loans guaranteed by the federal government and disbursed to borrowers.

⁴ Student loans created from institutional matching funds (1/3 of the federal contribution). Excludes repayments of outstanding loans.

⁵ Student loans created from institutional matching funds (1/9 of the federal contribution). This was a demonstration project that involved only 10 institutions and had unsubsidized interest rates.

⁶ Required state matching contributions.

⁷ Institutions award grants to undergraduate students, and the federal share of such grants may not exceed 75 percent of the total grant.

⁸ Employer contributions to student earnings.

⁹ Losses of tax revenue attributable to provisions of the federal income tax laws that allow a special exclusion, exemption, or deduction from gross income or provide a special credit, preferential rate of tax, or a deferral of tax liability affecting individual or corporate income tax liabilities.

¹⁰ Estimated.

¹¹ Data adjusted by the federal funds composite deflator prepared by the U.S. Office of Management and Budget. —Data not available or not applicable.

NOTE.—To the extent possible, federal education funds data represent outlays rather than obligations. Because of rounding, details may not add to totals. Some data have been revised from previously published figures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, compiled from data appearing in U.S. Office of Management and Budget, *Budget of the U.S. Government*, Appendix, fiscal years 1967 to 1999; National Science Foundation, *Federal Funds for Research and Development*, fiscal years 1965 to 1998; "Estimates of Federal Tax Expenditures for Education, Selected Fiscal Years, FY 1975 to FY 1990," by Stephen M. Barro; and "Federal Tax Expenditures, FY 1975 to FY 2001," by Richard Phelps, both prepared for the National Center for Education Statistics; and unpublished data obtained from various federal agencies. (This table was prepared July 1998.)