



## EBRI Databook on Employee Benefits

### Chapter 5: Government Mandated Employment-Based and Need-Based Programs

UPDATED FEBRUARY 2006

**Table 5.1a**  
**Beneficiaries of Government Programs**

*Beneficiaries of Selected Government-Sponsored Employee Benefit and Public Assistance Programs, 1940-1954*

Program	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954
<b>Employment-Based Benefit</b>															
	(participants in millions)														
OASI <sup>a</sup> Covered Employment <sup>b</sup>	35.4	41.0	46.4	47.7	46.3	46.4	48.8	48.9	49.1	47.2	48.3	58.1	59.6	60.8	59.6
OASI beneficiaries <sup>c</sup>	0.1	0.3	0.5	0.7	0.9	1.1	1.5	1.8	2.2	2.6	3.0	4.0	4.7	5.6	6.5
State Unemployment Insurance <sup>d</sup>	e	e	e	e	e	e	e	1.0	1.0	2.0	1.5	1.0	1.0	1.0	1.9
<b>Public Assistance (Needs Based)</b>															
Aid to Families With Dependent Children (AFDC) <sup>f</sup>															
Families	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.6	0.6	0.6	0.6	0.5	0.6
Individuals	1.2	1.3	1.2	0.9	0.9	0.9	1.2	1.4	1.6	2.0	2.2	2.0	2.0	1.9	2.2
Children	0.8	0.9	0.8	0.7	0.7	0.7	0.9	1.1	1.2	1.5	1.6	1.5	1.5	1.5	1.6

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970* (Washington, DC: U.S. Government Printing Office, 1975); *Statistical Abstract of the United States: 1940-1955* (Washington, DC: U.S. Government Printing Office, 1940-1955); and U.S. Department of Labor, Employment and Training Administration, *Unemployment Insurance Financial Data Handbook*

<sup>a</sup>Old Age and Survivors Insurance

<sup>b</sup>Relates to wage and salary workers from 1940-1950. Beginning in 1951 includes self-employment.

<sup>c</sup>As of December 31<sup>st</sup> each year.

<sup>d</sup>Average weekly insured unemployment.

<sup>e</sup>Data not available.

<sup>f</sup>Average during each year.

UPDATED FEBRUARY 2006

**Table 5.1b**  
**Beneficiaries of Government Programs**

*Beneficiaries of Selected Government-Sponsored Employee Benefit and Public Assistance Programs, 1955-1969*

Program	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(participants in millions)														
<b>Employment-Based Benefit</b>															
OASDHI <sup>a</sup> Covered Employment	65.2	67.6	70.6	69.8	71.7	72.5	72.8	74.3	75.5	77.4	80.7	84.6	87.0	89.4	92.1
OASI <sup>b</sup> beneficiaries <sup>c</sup>	7.6	8.4	10.3	11.7	12.8	13.7	14.7	16.1	17.2	18.0	18.5	19.9	20.4	21.2	21.8
DI <sup>d</sup> beneficiaries <sup>e</sup>	e	e	e	0.2	0.4	0.5	0.9	1.2	1.4	1.5	1.6	1.9	2.1	2.3	2.4
Medicare HI <sup>f</sup> and/or SMI <sup>g</sup> enrollees <sup>h</sup>	i	i	i	i	i	i	i	i	i	i	i	19.1	19.5	19.8	20.1
Medicare HI <sup>f</sup> enrollees	i	i	i	i	i	i	i	i	i	i	i	19.1	19.5	19.8	20.0
Medicare SMI <sup>g</sup> enrollees	i	i	i	i	i	i	i	i	i	i	i	17.7	17.9	18.8	19.2
State Unemployment Insurance <sup>j</sup>	1.3	1.2	1.4	2.5	1.7	1.9	2.3	1.8	1.8	1.6	1.3	1.1	1.2	1.1	1.1
<b>Public Assistance (Needs Based)</b>															
Medicaid Recipients <sup>k</sup>	1	1	1	1	1	1	1	1	1	1	1	m	m	m	m
Aid to Families With Dependent Children (AFDC) <sup>l</sup>															
Families	0.6	0.6	0.7	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.0	1.1	1.2	1.4	1.7
Individuals	2.2	2.3	2.5	2.5	2.9	3.0	3.4	3.7	3.9	4.1	4.3	4.5	5.0	5.7	6.7
Children	1.7	1.7	1.9	2.2	2.3	2.3	2.6	2.8	2.9	3.1	3.3	3.4	3.8	4.3	5.0

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970* (Washington, DC: U.S. Government Printing Office, 1975); U.S. Department of Labor, Employment and Training Administration, *Unemployment Insurance Financial Data Handbook*; and U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services, *Medicare and Medicaid Statistical Supplement* U.S. Department of Health and Human Services, Social Security Administration, *Social Security Bulletin Annual Statistical Supplement*

<sup>a</sup>Old Age, Survivors, Disability, and Health Insurance

<sup>b</sup>Old Age and Survivors Insurance

<sup>c</sup>As of December 31<sup>st</sup> each year.

<sup>d</sup>Disability Insurance

<sup>e</sup>Program enacted 1956.

<sup>f</sup>Hospital Insurance.

<sup>g</sup>Supplementary Medical Insurance

<sup>h</sup>Data for years 1966 and 1967 reflect information recorded through December of the year following the report year. Starting in 1968, data is for July 1<sup>st</sup> of the year.

<sup>i</sup>Program enacted 1965 as Title XVIII of the Social Security Act.

<sup>j</sup>Average weekly insured unemployed.

<sup>k</sup>Unduplicated count of those receiving benefits at least once during each fiscal year.

<sup>1</sup>Program enacted in 1965 as Title XIX of the Social Security Act.

<sup>m</sup>Data not available.

<sup>n</sup>Average during each year.

UPDATED JULY 2007

**Table 5.1c**  
**Beneficiaries of Government Programs**

*Beneficiaries of Selected Government-Sponsored Employee Benefit and Public Assistance Programs, 1970-1984*

Program	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
	(participants in millions)														
<b>Employment-Based Benefit</b>															
OASDHI <sup>1</sup> Covered Employment	93.1	93.3	96.2	99.8	101.3	100.2	102.6	105.8	110.6	112.7	113.0	113.0	111.8	112.1	116.3
OASI <sup>b</sup> beneficiaries <sup>c</sup>	22.6	23.4	24.3	25.3	26.2	27.0	27.7	28.4	29.1	29.8	30.4	31.1	31.2	31.8	32.3
DI <sup>d</sup> beneficiaries <sup>c</sup>	2.6	2.8	3.1	3.4	3.7	4.1	4.5	4.7	4.9	4.8	4.7	4.6	4.2	3.9	3.8
Medicare HI <sup>e</sup> and/or SMI <sup>f</sup> enrollees <sup>g</sup>	20.5	20.9	21.3	23.5	24.2	25.0	25.7	26.5	27.2	27.9	28.5	29.0	29.5	30.0	30.5
Medicare HI <sup>e</sup> enrollees	20.4	20.7	21.1	23.3	23.9	24.6	25.3	26.1	26.8	27.5	28.1	28.6	29.1	29.6	30.0
Medicare SMI <sup>f</sup> enrollees	19.6	20.0	20.4	22.5	23.2	23.9	24.6	25.4	26.1	26.8	27.4	27.9	28.4	29.0	29.4
State Unemployment Insurance <sup>h</sup>	1.8	2.2	1.8	1.6	2.3	4.0	3.0	2.6	2.3	2.4	3.4	3.0	4.1	3.4	2.5
Black Lung Benefits	0.1	0.2	0.3	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3
<b>Public Assistance (Needs Based)</b>															
Medicaid Recipients <sup>i</sup>	j	j	17.6	19.6	21.5	22.0	22.8	22.8	22.0	21.5	21.6	22.0	21.6	21.6	21.6
Supplemental Security Income (SSI) <sup>k</sup>	k	k	k	k	4.0	4.3	4.2	4.2	4.2	4.1	4.1	4.0	3.9	3.9	4.0
Elderly	k	k	k	k	2.3	2.3	2.1	2.1	2.0	1.9	1.8	1.7	1.5	1.5	1.5
Blind	k	k	k	k	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Disabled <sup>l</sup>	k	k	k	k	1.6	1.9	2.0	2.1	2.2	2.2	2.3	2.3	2.2	2.3	2.4
Aid to Families With Dependent Children (AFDC) <sup>m</sup>															
Families	2.2	2.8	3.0	3.1	3.2	3.5	3.6	3.6	3.5	3.5	3.7	3.8	3.5	3.7	3.7
Individuals	8.5	10.2	10.9	10.9	10.9	11.3	11.3	11.1	10.6	10.3	10.8	11.1	10.3	10.8	10.8
Children	6.2	7.4	7.9	7.9	7.8	8.1	8.0	7.8	7.4	7.2	7.4	7.5	6.9	7.1	7.1
Job Training Partnership Act (JTPA)															
Adult/Youth Training Program	n	n	n	n	n	n	n	n	n	n	n	n	n	n	0.7
Summer Youth Employment	n	n	n	n	n	n	n	n	n	n	n	n	n	n	0.7
Job Corps	n	n	n	n	n	n	n	n	n	n	n	n	n	n	0.1

Source: U.S. Department of Health and Human Services, Social Security Administration, *Social Security Bulletin Annual Statistical Supplement*; U.S. Department of Labor, Employment and Training Administration, *Unemployment Insurance Financial Data Handbook*; and U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services, *Medicare and Medicaid Statistical Supplement*; U.S. Congress, House, Committee on Ways and Means, *Overview of Entitlement Programs: 2000 Green Book* (Washington, DC: U.S. Government Printing Office, 2000); U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1986* (Washington, DC: U.S. Government Printing Office, 1986).

<sup>a</sup>Old Age, Survivors, Disability, and Health Insurance

<sup>b</sup>Old Age and Survivors Insurance

<sup>c</sup>As of December 31<sup>st</sup> each year.

<sup>d</sup>Disability Insurance

<sup>e</sup>Hospital Insurance

<sup>f</sup>Supplementary Medical Insurance

<sup>g</sup>Data for years 1966 and 1967 reflect information recorded through December of the year following the report year. Starting in 1968, data is for July 1<sup>st</sup> of the year.

<sup>h</sup>Average weekly insured unemployment.

<sup>i</sup>Unduplicated count of those receiving benefits at least once during each fiscal year.

<sup>j</sup>Data not available.

<sup>k</sup>Established in 1972 (Public Law 92-603) authorized by title XVI of the Social Security Act. Benefits first paid in 1974.

<sup>l</sup>Average number of recipients over the 12 months of each year.

<sup>m</sup>Average during each year.

<sup>n</sup>Job Training Partnership Act was enacted in 1982 and the programs created under it took effect October 1, 1983.

UPDATED JULY 2007

**Table 5.1d**  
**Beneficiaries of Government Programs**

*Beneficiaries of Selected Government-Sponsored Employee Benefit and Public Assistance Programs, 1985-1999*

Program	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
	(participants in millions)														
<b>Employment-Based Benefit</b>															
OASDHI <sup>a</sup> Covered Employment	119.8	122.9	125.6	129.6	131.7	133.6	133.0	134.0	136.1	138.2	141.0	143.4	146.1	148.8	151.3
OASI <sup>b</sup> beneficiaries <sup>c</sup>	32.8	33.4	33.9	34.3	34.8	35.3	35.8	36.3	36.8	37.1	37.4	37.5	37.3	37.8	37.9
DI <sup>d</sup> beneficiaries <sup>c</sup>	3.9	4.0	4.0	4.1	4.1	4.2	4.4	4.7	5.1	5.4	5.7	6.0	6.1	6.3	6.4
Medicare HI <sup>e</sup> and/or SMI <sup>f</sup> enrollees <sup>g</sup>	31.1	31.7	32.4	33.0	33.6	34.3	34.9	35.6	36.3	36.9	37.6	38.1	38.5	38.9	39.2
Medicare HI <sup>e</sup> enrollees	30.6	31.2	31.9	32.4	33.0	33.7	34.4	35.2	35.9	36.5	37.2	37.7	38.1	38.5	38.8
Medicare SMI <sup>f</sup> enrollees	29.9	30.6	31.2	31.6	32.1	32.6	33.2	33.9	34.6	35.2	35.6	36.1	36.4	36.8	37.0
State Unemployment Insurance <sup>h</sup>	2.6	2.6	2.3	2.1	2.2	2.5	3.3	3.2	2.8	2.7	2.6	2.6	2.3	2.2	2.2
Black Lung Benefits	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
<b>Public Assistance (Needs Based)</b>															
Medicaid Recipients <sup>i</sup>	21.8	22.5	23.1	22.9	23.5	25.3	28.3	30.9	33.4	35.0	36.3	36.1	34.9	40.6	40.3
Supplemental Security Income (SSI)	4.1	4.3	4.4	4.5	4.6	4.8	5.1	5.6	6.0	6.3	6.5	6.6	6.5	6.6	6.6
Elderly	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.3	1.3
Blind	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Disabled <sup>j</sup>	2.6	2.7	2.8	2.9	3.1	3.3	3.6	4.0	4.4	4.7	5.0	5.1	5.1	5.2	5.2
Temporary Assistance for Needy Families (TANF)/ Aid to Families With Dependent Children (AFDC) <sup>k</sup>															
Families	3.7	3.8	3.8	3.7	3.8	4.1	4.5	4.8	5.0	5.0	4.8	4.4	3.7	3.1	2.6
Individuals	10.9	11.0	11.0	10.9	11.0	11.7	12.9	13.8	14.2	14.2	13.4	12.3	10.4	8.3	6.8
Children	7.2	7.3	7.4	7.3	7.4	7.9	8.7	9.3	9.6	9.6	9.1	8.5	7.0	6.0	4.9

Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Job Training Partnership Act (JTPA)/ Workforce Investment Act (WIA) <sup>l</sup>															
Adult/Youth Training Program	0.8	1.0	1.0	0.9	0.8	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	1
Summer Youth Employment	0.8	0.8	0.6	0.7	0.6	0.6	0.6	0.8	0.6	0.6	0.5	0.4	0.5	0.5	1
WIA Job Training for Adults	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0.3
WIA Job Training for Youths	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0.1
Job Corp <sup>m</sup>	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1

Source: U.S. Department of Health and Human Services, Social Security Administration, *Social Security Bulletin Annual Statistical Supplement*; U.S. Department of Labor, Employment and Training Administration, *Unemployment Insurance Financial Data Handbook*; and U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services, *Medicare and Medicaid Statistical Supplement*; U.S. Congress, House, Committee on Ways and Means, *Overview of Entitlement Programs: 2000 Green Book* (Washington, DC: U.S. Government Printing Office, 2000), *Overview of Entitlement Programs: 2004 Green Book* (Washington, DC: U.S. Government Printing Office, 2004).

<sup>a</sup>Old Age, Survivors, Disability, and Health Insurance

<sup>b</sup>Old Age and Survivors Insurance

<sup>c</sup>As of December 31<sup>st</sup> each year.

<sup>d</sup>Disability Insurance

<sup>e</sup>Hospital Insurance

<sup>f</sup>Supplementary Medical Insurance

<sup>g</sup>Data for years 1966 and 1967 reflect information recorded through December of the year following the report year. Starting in 1968, data is for July 1<sup>st</sup> of the year.

<sup>h</sup>Average weekly insured unemployment.

<sup>i</sup>Unduplicated count of those receiving benefits at least once during each fiscal year.

<sup>j</sup>Average number of recipients over the 12 months of each year.

<sup>k</sup>Average during each year. Public Law 104-193 The Personal Responsibility and Work opportunities Reconciliation Act of 1996 contained provisions that replaces the Aid to Families with Dependent Children (AFDC) Job Opportunities and Basic Skills (JOBS), and Emergency Assistance (EA) programs with the Temporary Assistance for Needy Families (TANF) block grant program.

<sup>l</sup>Workforce Investment Act was enacted in August 1998, repealing the Job Training Partnership Act on July 1, 2000.

<sup>m</sup>Data are for new enrollees.

UPDATED JULY 2008

**Table 5.1e**  
**Beneficiaries of Government Programs**

*Beneficiaries of Selected Government-Sponsored Employee Benefit and Public Assistance Programs, 2000-2006*

Program	2000	2001	2002	2003	2004	2005	2006
	(participants in millions)						
<b>Employment-Based Benefit</b>							
OASDHI <sup>a</sup> Covered Employment	154.7	155.4	154.8	155.0	156.9	159.1	161.6
OASI <sup>b</sup> beneficiaries <sup>c</sup>	38.6	38.9	39.1	39.3	39.6	40.1	40.5
DI <sup>d</sup> beneficiaries <sup>c</sup>	6.6	6.8	7.1	7.4	7.8	8.3	8.6
Medicare HI <sup>e</sup> and/or SMI <sup>f</sup> enrollees <sup>g</sup>	39.6	40.0	40.5	41.1	41.7	42.5	43.2
Medicare HI <sup>e</sup> enrollees	39.2	39.6	40.6	40.7	41.2	42.1	42.9
Medicare SMI <sup>f</sup> enrollees	37.3	37.7	38.0	38.4	38.8	39.7	40.3
State Unemployment Insurance <sup>h</sup>	2.1	3.0	3.6	3.5	2.9	2.7	2.5
Black Lung Benefits	0.1	0.1	0.1	0.1	0.1	i	i

**Public Assistance (Needs Based)**

Medicaid Recipients <sup>l</sup>	42.9	46.2	49.3	52.0	55.0	57.6	k
Supplemental Security Income (SSI)	6.6	6.7	6.8	6.9	7.0	7.1	7.2
Elderly	1.3	1.3	1.3	1.2	1.2	1.2	1.2
Blind	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Disabled <sup>l</sup>	5.2	5.3	5.5	5.6	5.7	5.8	6.0
Temporary Assistance for Needy Families (TANF) <sup>m</sup>							
Families	2.2	2.1	2.0	2.0	k	k	k
Individuals	5.8	5.4	5.1	4.9	k	k	k
Children	4.3	4.0	3.8	3.7	k	k	k
Workforce Investment Act (WIA)							
WIA Job Training for Adults	0.4	0.5	0.5	0.5	k	k	k
WIA Job Training for Youths	0.3	0.4	0.4	0.4	k	k	k
Job Corps <sup>n</sup>	0.1	0.1	0.1	0.1	k	k	k

Source: U.S. Department of Health and Human Services, Social Security Administration, *Social Security Bulletin Annual Statistical Supplement*; U.S. Department of Labor, Employment and Training Administration, *Unemployment Insurance Financial Data Handbook*; and U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services, *Medicare and Medicaid Statistical Supplement*; U.S. Congress, House, Committee on Ways and Means, *Overview of Entitlement Programs: 2000 Green Book* (Washington, DC: U.S. Government Printing Office, 2000), *Overview of Entitlement Programs: 2004 Green Book* (Washington, DC: U.S. Government Printing Office, 2004).

<sup>a</sup>Old Age, Survivors, Disability, and Health Insurance

<sup>b</sup>Old Age and Survivors Insurance

<sup>c</sup>As of December 31<sup>st</sup> each year.

<sup>d</sup>Disability Insurance

<sup>e</sup>Hospital Insurance

<sup>f</sup>Supplementary Medical Insurance

<sup>g</sup>Data for years 1966 and 1967 reflect information recorded through December of the year following the report year. Starting in 1968, data is for July 1<sup>st</sup> of the year.

<sup>h</sup>Average weekly insured unemployment.

<sup>i</sup>Less than 50,000.

<sup>j</sup>Unduplicated count of those receiving benefits at least once during each fiscal year.

<sup>k</sup>Data not available

<sup>l</sup>Average number of recipients over the 12 months of each year.

<sup>m</sup>Average during each year.

<sup>n</sup>Data are for new enrollees.

UPDATED FEBRUARY 2006

**Table 5.2a**  
**Expenditures for Government Programs**

*Expenditures for Selected Government-Sponsored Employee Benefit and Public Assistance Programs, 1940-1954*

Program	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954

(\$ billions)

**Employment-Based Benefit**

## Social Security Programs

Old-Age and Survivors Insurance	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.3	\$0.4	\$0.5	\$0.6	\$0.7	\$1.0	\$2.0	\$2.3	\$3.1	\$3.7
State Unemployment Insurance <sup>a</sup>	0.5	0.3	0.3	0.1	0.1	0.4	1.1	0.8	0.8	1.7	1.4	0.8	1.0	1.0	2.0

**Public Assistance (Needs Based)**

## Aid to Families with Dependent Children

(AFDC)	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.4	0.5	0.6	0.6	0.6	0.6	0.6
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Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970* (Washington, DC: U.S. Government Printing Office, 1975); *Statistical Abstract of the United States: 1940-1955* (Washington, DC: U.S. Government Printing Office, 1941-1956); and U.S. Department of Labor, Employment and Training Administration, *Unemployment Insurance Financial Data Handbook*

<sup>a</sup>Average weekly insured unemployment.

UPDATED FEBRUARY 2006

**Table 5.2b****Expenditures for Government Programs***Expenditures for Selected Government-Sponsored Employee Benefit and Public Assistance Programs, 1955-1969*

Program	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
	(\$ billions)														
<b>Employment-Based Benefit</b>															
Social Security Programs															
Old-Age and Survivors Insurance	\$5.1	\$ 5.8	\$ 7.5	\$ 8.6	\$10.3	\$11.2	\$12.4	\$14.0	\$14.9	\$15.6	\$17.5	\$19.0	\$20.4	\$23.6	\$25.2
Disability Insurance	b	b	0.1	0.3	0.5	0.6	1.0	1.2	1.3	1.4	1.7	1.9	2.1	2.5	2.7
Hospital Insurance	c	c	c	c	c	c	c	c	c	c	c	1.0	3.4	4.3	4.9
Supplementary Medical Insurance	c	c	c	c	c	c	c	c	c	c	c	0.2	1.3	1.7	2.1
State Unemployment Insurance <sup>d</sup>	1.4	1.4	1.7	3.5	2.3	2.7	3.4	2.7	2.8	2.5	2.2	1.8	2.1	2.0	2.1
<b>Public Assistance (Needs Based)</b>															
Medicaid	e	e	e	e	e	e	e	e	e	e	e	1.7	2.4	3.7	4.2
Aid to Families With Dependent Children (AFDC)	0.6	0.7	0.8	0.9	1.0	1.1	1.2	1.3	1.4	1.5	1.7	1.9	2.3	2.8	3.6

Source: U.S. Department of Commerce, Bureau of the Census, *Historical Statistics of the United States: Colonial Times to 1970* (Washington, DC: U.S. Government Printing Office, 1975); U.S. Department of Labor, Employment and Training Administration, *Unemployment Insurance Financial Data Handbook*; and U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services, *Medicare and Medicaid Statistical Supplement*; U.S. Department of Health and Human Services, Social Security Administration, *Social Security Bulletin Annual Statistical Supplement*;

<sup>a</sup>Data not available.

<sup>b</sup>Program enacted in 1956.

<sup>c</sup>Program enacted in 1965 as Title XVIII of the Social Security Act.

<sup>d</sup>Average weekly insured unemployment.

<sup>e</sup>Program enacted in 1965 as Title XIX of the Social Security Act.

UPDATED FEBRUARY 2006

**Table 5.2c**  
**Expenditures for Government Programs**

*Expenditures for Selected Government-Sponsored Employee Benefit and Public Assistance Programs, 1970-1984*

Program	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984
	(\$ billions)														
<b>Employment-Based Benefit</b>															
Social Security Programs															
Old-Age and Survivors Insurance	\$29.8	\$34.5	\$38.5	\$47.2	\$53.4	\$60.4	\$67.9	\$75.3	\$83.1	\$93.1	\$107.7	\$126.7	\$142.1	\$153.0	\$161.8
Disability Insurance	3.3	4.0	4.8	6.0	7.2	8.8	10.4	11.9	13.0	14.2	15.9	17.7	18.0	18.2	18.5
Hospital Insurance	5.3	5.9	6.5	7.3	9.4	11.6	13.7	16.0	18.2	21.1	25.6	30.7	36.1	39.9	43.9
Supplementary Medical Insurance	2.2	2.4	2.6	2.8	3.7	4.7	5.6	6.5	7.8	9.3	11.2	14.0	16.2	19.0	20.6
State Unemployment Insurance <sup>a</sup>	3.8	5.0	4.5	4.0	6.0	11.8	9.0	8.3	7.7	8.6	13.8	13.2	20.6	17.8	12.6
Black Lung Benefits	0.1	0.4	0.6	1.0	1.0	0.9	1.0	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.0
<b>Public Assistance (Needs Based)</b>															
Medicaid	4.9	6.2	6.9	7.2	7.9	9.2	10.1	10.6	10.7	11.1	12.5	13.0	12.9	13.8	14.5
Supplemental Security Income (SSI) <sup>b</sup>	b	b	b	b	5.2	5.9	6.1	6.3	6.6	7.1	7.9	8.6	9.0	9.4	10.4
Elderly	b	b	b	b	2.5	2.6	2.5	2.4	2.4	2.5	2.7	2.8	2.8	2.8	3.0
Blind	b	b	b	b	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Disabled	b	b	b	b	2.6	3.1	3.4	3.7	4.0	4.4	5.0	5.6	5.9	6.4	7.1
Aid to Families With Dependent Children (AFDC)	4.9	6.2	6.9	7.2	7.9	9.2	10.1	10.6	10.7	11.1	12.5	13.0	12.9	13.8	14.5
Job Training Partnership Act (JTPA)															
Adult/Youth Training Program	c	c	c	c	c	c	c	c	c	c	c	c	c	c	1.9
Summer Youth Employment	c	c	c	c	c	c	c	c	c	c	c	c	c	c	0.8
Job Corps	c	c	c	c	c	c	c	c	c	c	c	c	c	c	0.6

Source: U.S. Department of Health and Human Services, Social Security Administration, *Social Security Bulletin Annual Statistical Supplement*; U.S. Department of Labor, Employment and Training Administration, *Unemployment Insurance Financial Data Handbook*; U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services, *Medicare and Medicaid Statistical Supplement*; U.S. Congress, House, Committee on Ways and Means, *Overview of Entitlement Programs: 2000 Green Book* (Washington, DC: U.S. Government Printing Office, 2000); U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1986* (Washington, DC: U.S. Government Printing Office, 1986).

<sup>a</sup>Average weekly insured unemployment.

<sup>b</sup>Established in 1972 (Public Law 92-603) authorized by title XVI of the Social Security Act. Benefits first paid in 1974.

<sup>c</sup>Job Training Partnership Act was enacted in 1982 and the programs created under it took effect October 1, 1983.

UPDATED FEBRUARY 2006

**Table 5.2d**  
**Expenditures for Government Programs**

*Expenditures for Selected Government-Sponsored Employee Benefit and Public Assistance Programs, 1985-1999*

Program	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
(\$ billions)															
<b>Employment-Based Benefit</b>															
Social Security Programs															
Old-Age and Survivors Insurance	\$171.2	\$181.0	\$187.7	\$200.0	\$212.5	\$227.5	\$245.6	\$259.9	\$273.1	\$284.1	\$297.8	\$308.2	\$322.1	\$332.3	\$339.9
Disability Insurance	19.5	20.5	21.4	22.5	23.8	25.6	28.6	32.0	35.7	38.9	42.1	45.4	47.0	49.9	53.0
Hospital Insurance	48.4	50.4	50.3	53.3	60.8	67.0	72.6	85.0	94.4	104.5	117.6	129.9	139.5	135.8	130.6
Supplementary Medical Insurance	23.9	27.3	31.7	35.2	39.8	44.0	48.9	50.8	57.8	60.3	66.6	70.4	74.1	77.6	82.3
State Unemployment Insurance <sup>a</sup>	14.1	15.4	13.6	12.6	13.6	17.3	24.6	24.0	20.7	20.4	20.1	20.6	18.6	18.4	19.3
Black Lung Benefits	1.0	1.0	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.6	0.6	0.5
<b>Public Assistance (Needs Based)</b>															
Medicaid	37.5	41.0	45.1	48.7	54.5	64.9	77.0	90.8	101.7	108.3	120.1	121.7	124.4	142.3	147.4
Supplemental Security Income (SSI)	11.1	12.1	13.0	13.8	15.0	16.6	18.5	22.2	24.6	25.9	27.6	28.8	29.1	30.2	31.0
Elderly	3.0	3.1	3.2	3.3	3.5	3.7	3.9	4.1	4.3	4.4	4.5	4.5	4.5	4.4	4.7
Blind	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Disabled	7.8	8.7	9.5	10.2	11.2	12.5	14.3	17.7	19.9	21.1	22.8	23.9	24.0	25.3	25.7
Temporary Assistance for Needy Families (TANF)/ Aid to Families With Dependent Children (AFDC) <sup>b</sup>	15.2	16.0	16.4	16.8	17.5	19.1	20.9	21.7	22.7	22.8	21.6	20.6	22.0	12.9	10.9
Job Training for Disadvantaged Act (JTPA)/ Workforce Investment Act (WIA) <sup>c</sup>															
Adult/Youth Training Program	1.9	1.8	1.8	1.8	1.8	1.7	1.8	1.8	1.7	1.6	1.1	1.0	1.0	1.1	n
Summer Youth Employment	0.7	0.6	0.8	0.7	0.7	0.7	0.7	1.0	1.0	0.9	0.9	0.6	0.9	0.9	n
WIA Job Training for Adults	c	c	c	c	c	c	c	c	c	c	c	c	c	c	0.9
WIA Job Training for Youths	c	c	c	c	c	c	c	c	c	c	c	c	c	c	0.2
Job Corps	0.6	0.6	0.7	0.7	0.7	0.8	0.9	0.9	1.0	1.0	1.1	1.1	1.2	1.2	1.2

Source: U.S. Department of Health and Human Services, Social Security Administration, *Social Security Bulletin Annual Statistical Supplement*; U.S. Department of Labor, Employment and Training Administration, *Unemployment Insurance Financial Data Handbook*; and U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services, *Medicare and Medicaid Statistical Supplement*; U.S. Congress, House, Committee on Ways and Means, *Overview of Entitlement Programs: 2000 Green Book* (Washington, DC: U.S. Government Printing Office, 2000), *Overview of Entitlement Programs: 2004 Green Book* (Washington, DC: U.S. Government Printing Office, 2004); U.S. Department of Commerce, Bureau of the Census, *Statistical Abstract of the United States, 1991* (Washington, DC: U.S. Government Printing Office, 1991).

<sup>a</sup>Average weekly insured unemployment.

<sup>b</sup>Average during each year. Public Law 104-193 The Personal Responsibility and Work opportunities Reconciliation Act of 1996 contained provisions that replaces the Aid to Families with Dependent Children (AFDC) Job Opportunities and Basic Skills (JOBS), and Emergency Assistance (EA) programs with the Temporary Assistance for Needy Families (TANF) block grant program.

<sup>c</sup>Workforce Investment Act was enacted in August 1998, repealing the Job Training Partnership Act on July 1, 2000.

UPDATED JULY 2008

**Table 5.2e**  
**Expenditures for Government Programs**

*Expenditures for Selected Government-Sponsored Employee Benefit and Public Assistance Programs, 2000-2006*

Program	2000	2001	2002	2003	2004	2005	2006
	(\$ billions)						
<b>Employment-Based Benefit</b>							
Social Security Programs							
Old-Age and Survivors Insurance	\$358.3	\$377.5	\$393.7	\$406.0	\$421.0	\$441.9	\$461.0
Disability Insurance	56.8	61.4	67.9	73.1	80.6	88.0	94.5
Hospital Insurance	131.1	143.4	152.5	154.6	170.6	182.9	191.9
Supplementary Medical Insurance	90.7	101.4	113.2	126.1	138.3	153.5	216.4
State Unemployment Insurance <sup>a</sup>	19.4	30.4	40.4	39.1	32.3	31.2	29.8
Black Lung Benefits	0.5	0.5	0.4	0.4	0.4	0.3	0.3
<b>Public Assistance (Needs Based)</b>							
Medicaid	168.4	186.9	213.5	233.2	257.7	275.6	b
Supplemental Security Income (SSI)	31.6	33.1	34.6	35.6	37.0	37.2	38.9
Elderly	4.8	5.0	5.1	5.1	5.2	5.0	5.1
Blind	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Disabled	26.2	27.6	29.0	30.0	31.3	31.9	33.4
Temporary Assistance for Needy Families (TANF)	10.5	10.0	9.7	9.5	9.4	b	b
Workforce Investment Act (WIA)							
WIA Job Training for Adults	0.8	0.8	1.1	1.0	b	b	b
WIA Job Training for Youths	0.4	0.7	1.1	1.1	b	b	b
Job Corps	1.3	1.3	1.5	1.6	b	b	b

Source: U.S. Department of Health and Human Services, Social Security Administration, *Social Security Bulletin Annual Statistical Supplement*; U.S. Department of Labor, Employment and Training Administration, *Unemployment Insurance Financial Data Handbook*; and U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services, *Medicare and Medicaid Statistical Supplement*; U.S. Congress, House, Committee on Ways and Means, *Overview of Entitlement Programs: 2004 Green Book* (Washington, DC: U.S. Government Printing Office, 2004).

<sup>a</sup>Average weekly insured unemployment.

<sup>b</sup>Data not available.

**Table 5.2 Additional Data**

For inflation adjusted data for Tables 5.2a through 5.2e, click on the following link for a spread sheet of data.

<http://www.ebri.org/pdf/publications/books/databook/Table 5.2 Inflation Adjust.xls>

UPDATED MAY 2005

**Table 5.3a****Revenue Loss Estimates****Revenue Loss Estimates For Employee Benefit Tax Expenditures by Function, Fiscal Years 1975-1982**

	1975	1976	1977	1978	1979	1980	1981	1982
	(\$ millions)							
<b>Education, Training, Employment, and Social Services</b>								
Exclusion of employer educational assistance	a	a	a	a	20	30	a	a
Exclusion of employee meals and lodging (other than military)	265	310	280	300	325	350	620	655
Exclusion of employer provided prepaid legal services plans	a	a	5	10	15	20	a	a
<b>Health</b>								
Exclusion of employer contributions for medical insurance premiums and medical care	3,275	4,490	5,560	7,105	11,080	12,075	14,050	16,365
<b>Exclusion of Social Security Benefits</b>								
Old-Age and Survivors Insurance benefits for retired workers	2,740	2,725	3,790	4,635	5,465	6,890	8,845	14,825
Benefits for dependents and survivors	450	645	860	730	845	1,015	1,735	3,725
Disability insurance benefits	275	330	470	515	590	690	860	1,780
<b>Income Security</b>								
Exclusion of railroad retirement system benefits	170	190	250	275	285	320	365	790
Exclusion of workers' compensation benefits	505	590	720	835	980	2,200	2,730	1,730
Exclusion for special benefits for disabled coal miners	50	50	50	50	50	90	a	185
Unemployment insurance benefits	2,300	3,335	1,500	2,090	1,885	3,350	1,985	2,500
<b>Net Exclusion of Pension Contributions and Earnings</b>								
Employment-based plans	5,225	7,290	8,715	9,940	11,335	19,785	23,390	45,280
Keogh plans	390	1,060	1,390	1,650	1,765	1,925	2,170	2,835
<b>Exclusion of Other Employee Benefits</b>								
Premiums on group term life insurance	740	765	860	840	1,350	1,675	1,840	2,035
Premiums on accident and disability insurance	50	65	70	75	85	90	100	120
Income of trust to finance supplementary unemployment benefits	5	10	10	10	10	15	a	a

**Veterans' Benefits and Services**

Exclusion of veterans' disability compensation and death benefits	540	595	745	800	915	1,065	1,255	1,855
Exclusion of veterans' pensions	25	30	35	40	45	75	200	330
<b>Total</b>	<b>17,005</b>	<b>22,480</b>	<b>25,310</b>	<b>29,900</b>	<b>37,045</b>	<b>51,660</b>	<b>60,145</b>	<b>95,010</b>

Source: Executive Office of the President, Office of Management and Budget, *Special Analysis: Budget of the United States Government*, Fiscal Years 1976-1983 (Washington, DC: U.S. Government Printing Office, 1975-1982).

<sup>a</sup>Data not available.

## UPDATED FEBRUARY 2006

**Table 5.3b****Revenue Loss Estimates****Revenue Loss Estimates For Employee Benefit Tax Expenditures by Function, Fiscal Years 1983-1990**

	1983	1984	1985	1986	1987	1988	1989	1990
	(\$ millions)							
<b>Education, Training, Employment, and Social Services</b>								
Exclusion of employer educational assistance	40	15	110	75	280	60	190	225
Exclusion of employer-provided child care	20	5	15	25	30	105	200	240
Exclusion for employer prepaid legal services plans	40	35	40	60	75	10	65	70
Exclusion of employee meals and lodging (other than military)	680	725	795	970	835	685	715	750
Exclusion of employer provided prepaid legal services plans	40	35	40	60	75	10	65	70
<b>Health</b>								
Exclusion of employer contributions for medical insurance premiums and medical care	15,270	19,145	21,095	29,910	31,830	24,690	26,550	26,360
<b>Exclusion of Social Security Benefits</b>								
Old-Age and Survivors Insurance benefits for retired workers	14,035	13,815	12,955	13,270	14,285	13,425	14,840	16,040
Benefits for dependents and survivors	3,775	3,755	3,755	3,920	3,025	2,840	2,940	2,995
Disability insurance benefits	1,310	1,245	1,170	1,195	1,170	1,095	1,105	1,210
<b>Income Security</b>								
Exclusion of railroad retirement system benefits	780	615	445	420	400	385	275	305
Exclusion of workers' compensation benefits	1,885	2,165	2,225	2,500	2,740	2,910	2,760	2,735
Exclusion of special benefits for disabled coal miners	160	155	150	145	135	115	110	105
Exclusion of military disability pensions	a	120	120	120	115	100	105	100
<b>Net Exclusion of Pension Contributions and Earnings</b>								
Employment-based plans	46,585	44,050	48,525	71,940	64,120	44,180	42,805	45,385
Individual retirement accounts	8,855	10,990	12,695	22,470	19,345	8,820	5,440	6,620
Keogh plans	1,460	1,410	1,960	3,730	3,780	1,655	1,325	1,460
Special ESOP rules (other than investment credit)	a	a	a	a	a	155	580	1,855

Exclusion for employer provided death benefits	a	a	a	a	a	20	20	20
<b>Exclusion of Other Employee Benefits</b>								
Premiums on group term life insurance	2,040	1,910	2,055	2,960	2,425	1,940	2,460	2,640
Premiums on accident and disability insurance	120	125	125	175	160	120	125	125
Income of trust to finance supplementary unemployment benefits	20	20	20	30	30	30	30	30
<b>Veterans' Benefits and Services</b>								
Exclusion of veterans' disability compensation and death benefits	1,815	1,640	1,695	1,705	1,615	1,505	1,490	1,580
Exclusion of veterans' pensions	345	195	190	195	130	85	80	80
<b>Total</b>	99,235	102,135	110,140	155,815	146,525	104,930	104,210	110,930
Addendum:								
Deduction for mortgage interest on owner-occupied home	a	22,735	24,975	30,435	34,757	33,675	34,190	37,580

Source: Executive Office of the President, Office of Management and Budget, *Special Analysis: Budget of the United States Government*, Fiscal Years 1984-1989 (Washington, DC: U.S. Government Printing Office, 1983-1988) and *Budget of the United States Government*, Fiscal Years 1990-1992 (Washington, DC: U.S. Government Printing Office, 1989-1991).

<sup>a</sup>Data not available.

## UPDATED FEBRUARY 2006

### Table 5.3c

#### Revenue Loss Estimates

##### *Revenue Loss Estimates For Employee Benefit Tax Expenditures by Function, Fiscal Years 1991-1998*

	1991	1992	1993	1994	1995	1996	1997	1998
	(\$ millions)							
<b>Transportation</b>								
Exclusion of reimbursed employee parking expenses	a	a	2,330	1,845	1,215	1,250	1,670	1,560
Exclusion for employer-provided transit passes	a	a	15	30	35	50	80	70
<b>Education, Training, Employment, and Social Services</b>								
Exclusion of employer educational assistance	255	290	255	235	100	20	395	215
State pre-paid tuition plans	a	a	a	a	a	a	0	85
Exclusion of employer-provided child care	485	565	810	675	725	775	1,145	1,325
Employer-provided child care credit	a	a	a	a	a	a	a	a
Exclusion of employee meals and lodging (other than military)	780	785	600	515	545	570	726	620
Exclusion of employer provided prepaid legal services plans	70	70	a	a	a	a	a	a
<b>Health</b>								
Exclusion of employer contributions for medical insurance premiums and medical care	36,225	39,490	58,910	56,000	59,440	64,450	85,585	67,920
Self-employed medical insurance premiums	a	a	a	a	a	a	a	765
Medical Savings Accounts/Health Savings Accounts	a	a	a	a	a	0	0	15

<b>Exclusion of Social Security Benefits</b>								
Old-Age and Survivors Insurance benefits for retired workers	16,945	18,140	18,310	18,295	16,015	17,005	17,470	16,780
Benefits for dependents and survivors	3,170	3,355	3,620	3,620	3,630	3,795	3,825	3,725
Disability insurance benefits	1,320	1,440	1,725	1,815	1,975	2,090	2,270	2,265
<b>Income Security</b>								
Exclusion of railroad retirement system benefits	300	310	415	425	430	440	445	420
Exclusion of workers' compensation benefits	3,230	3,505	3,815	4,240	4,475	4,695	4,410	5,140
Exclusion of special benefits for disabled coal miners	105	105	100	100	95	90	85	85
Exclusion of military disability pensions	110	120	130	130	130	130	125	120
<b>Net Exclusion of Pension Contributions and Earnings</b>								
Employment-based plans	45,445	48,270	67,320	48,750	52,070	55,410	96,455	82,215
Individual retirement accounts	6,350	5,910	7,790	5,185	7,720	8,025	13,555	10,565
Keogh plans	2,700	2,775	4,270	3,915	3,315	3,030	4,635	3,930
Exclusion of employer provided death benefits	20	25	30	30	30	35	235	b
Special ESOP rules (other than investment credit)	2,130	2,220	2,955	2,155	2,125	905	1,020	920
<b>Exclusion of Other Employee Benefits</b>								
Premiums on group term life insurance	2,840	2,990	3,440	2,750	2,880	2,495	2,730	2,030
Premiums on accident and disability insurance	125	130	180	140	150	155	210	175
Income of trust to finance supplementary unemployment benefits	30	30	35	35	20	20	5	5
<b>Veterans' Benefits and Services</b>								
Exclusion of veterans' disability compensation and death benefits	1,655	1,705	1,755	1,910	2,665	2,615	2,770	2,820
Exclusion of veterans' pensions	80	80	80	80	75	70	70	65
<b>Total</b>	<b>124,730</b>	<b>132,310</b>	<b>178,890</b>	<b>152,875</b>	<b>159,860</b>	<b>168,120</b>	<b>239,915</b>	<b>203,835</b>
Addendum:								
Deduction for mortgage interest on owner-occupied home	40,690	42,000	42,900	48,430	48,080	47,525	49,060	51,700

Source: Executive Office of the President, Office of Management and Budget, *Budget of the United States Government*, Fiscal Years 1993-1995 (Washington, DC: U.S. Government Printing Office, 1992-1994) and *Analytical Perspective: Budget of the United States Government*, Fiscal Years 1996-2000 (Washington, DC: U.S. Government Printing Office, 1995-1999).

<sup>a</sup>Data not available.

## UPDATED FEBRUARY 2006

### Table 5.3d

#### Revenue Loss Estimates

##### *Revenue Loss Estimates For Employee Benefit Tax Expenditures by Function, Fiscal Years 1999-2006*

	1999	2000	2001	2002	2003	2004	2005	2006
				(\$ millions)				
<b>Transportation</b>								
Exclusion of reimbursed employee parking expenses	1,725	1,880	1,980	2,070	2,130	2,240	2,590	2,730

Exclusion for employer-provided transit passes	130	190	220	250	320	380	480	550
<b>Education, Training, Employment, and Social Services</b>								
Exclusion of employer educational assistance	220	240	260	400	500	530	560	590
State pre-paid tuition plans	120	100	190	270	50	150	430	540
Exclusion of employer-provided child care	645	670	720	690	590	620	610	810
Employer-provided child care credit	a	a	0	40	90	130	10	10
Exclusion of employee meals and lodging (other than military)	650	680	710	740	780	810	850	890
<b>Health</b>								
Exclusion of employer contributions for medical insurance premiums and medical care	69,610	76,530	82,800	99,060	101,920	106,720	118,420	132,730
Self-employed medical insurance premiums	935	1,340	1,520	1,760	2,550	3,740	3,790	4,240
Medical Savings Accounts/Health Savings Accounts	20	20	20	30	-30	-140	1,050	1,830
<b>Exclusion of Social Security Benefits</b>								
Old-Age and Survivors Insurance benefits for retired workers	17,135	18,250	17,830	18,340	18,600	19,620	19,110	19,350
Benefits for dependents and survivors	3,775	3,910	2,690	3,730	4,060	4,380	3,940	3,980
Disability insurance benefits	2,390	2,640	3,720	2,910	3,230	3,570	3,600	3,810
<b>Income Security</b>								
Exclusion of railroad retirement system benefits	395	360	380	390	400	400	390	390
Exclusion of workers' compensation benefits	5,185	5,120	5,560	5,750	6,100	6,460	5,770	6,000
Exclusion of special benefits for disabled coal miners	75	80	70	70	60	60	50	50
Exclusion of military disability pensions	130	120	110	110	100	110	100	110
<b>Net Exclusion of Pension Contributions and Earnings</b>								
Employment-based plans	83,780	89,120	86,150	102,090	111,040	116,120	88,070	87,690
Employer plans	a	a	42,070	51,260	59,480	59,380	50,630	50,360
401(k) plans	a	a	44,080	50,830	51,560	56,740	37,440	37,330
Individual retirement accounts	13,350	15,200	18,680	19,080	20,060	19,810	3,100	4,230
Keogh plans	5,230	5,500	6,160	7,000	6,020	8,730	9,400	9,990
Special ESOP rules (other than investment credit)	1,130	1,240	1,290	1,630	1,780	1,920	1,650	1,760
Low and moderate income savers	a	a	0	850	880	960	1,310	1,380
<b>Exclusion of Other Employee Benefits</b>								
Premiums on group term life insurance	1,700	1,720	1,750	1,780	1,800	1,830	2,020	2,070
Premiums on accident and disability insurance	185	200	210	220	230	240	280	290
Income of trust to finance supplementary unemployment benefits	0	10	20	20	30	30	20	20
Small business retirement plan credit	a	a	0	10	40	80	100	0
<b>Veterans' Benefits and Services</b>								
Exclusion of veterans' disability compensation and death benefits	2,940	3,090	3,150	3,160	3,320	3,330	3,320	3,600
Exclusion of veterans' pensions	65	70	70	70	100	100	130	140
<b>Total</b>	<b>211,520</b>	<b>228,280</b>	<b>236,260</b>	<b>272,510</b>	<b>286,750</b>	<b>302,930</b>	<b>271,150</b>	<b>289,780</b>

Addendum:

Deduction for mortgage interest on owner-occupied home	56,920	60,270	64,510	63,590	61,160	62,590	62,160	72,060
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Source: Executive Office of the President, Office of Management and Budget, *Analytical Perspectives, Budget of the United States Government*, Fiscal Years 2002-2007 (Washington, DC: U.S. Government Printing Office, 2001-2006).

<sup>a</sup>Data not available.

## UPDATED FEBRUARY 2010

### Table 5.3e

#### Revenue Loss Estimates

#### Revenue Loss Estimates For Employee Benefit Tax Expenditures by Function, Fiscal Years 2007-

	2007	2008	2009	2010
	(\$ millions)			
<b>Transportation</b>				
Exclusion of reimbursed employee parking expenses	\$ 2,890	\$ 2,920	\$ 3,000	\$ 3,020
Exclusion for employer-provided transit passes	630	480	500	560
<b>Education, Training, Employment, and Social Services</b>				
Exclusion of employer educational assistance	620	650	680	690
State pre-paid tuition plans	830	1,030	1,250	1,390
Exclusion of employer-provided child care	890	940	1,240	1,210
Employer-provided child care credit	10	20	20	20
Exclusion of employee meals and lodging (other than military)	930	970	1,010	1,060
<b>Health</b>				
Exclusion of employer contributions for medical insurance premiums and medical care	141,270	131,080	142,010	159,868
Self-employed medical insurance premiums	4,370	5,080	5,470	5,250
Medical Savings Accounts/Health Savings Accounts	990	1,830	1,930	2,030
Distribution from Retirement Plans for Premiums for Health and Long-Term Care Insurance	250	240	260	300
<b>Exclusion of Social Security Benefits</b>				
Old-Age and Survivors Insurance benefits for retired workers	18,100	19,700	20,610	21,410
Benefits for dependents and survivors	3,340	3,570	3,610	3,850
Disability insurance benefits	5,120	5,520	5,770	6,950
<b>Income Security</b>				
Exclusion of railroad retirement system benefits	380	390	390	320
Exclusion of workers' compensation benefits	5,740	5,830	5,920	5,870
Exclusion of special benefits for disabled coal miners	50	40	40	40
Exclusion of military disability pensions	110	110	130	110

**Net Exclusion of Pension Contributions and Earnings**

Employment-based plans	91,920	93,120	95,670	94,909
Employer plans	49,510	46,120	45,670	41,360
401(k) plans	42,410	47,000	50,000	53,549
Individual retirement accounts	5,700	11,700	12,700	12,780
Keogh plans	10,860	12,000	13,000	13,890
Special ESOP rules (other than investment credit)	1,890	1,600	1,700	1,700
Low and moderate income savers	690	890	980	1,180

**Exclusion of Other Employee Benefits**

Premiums on group term life insurance	2,310	2,230	2,250	2,110
Premiums on accident and disability insurance	300	310	320	330
Income of trust to finance supplementary unemployment benefits	30	30	30	40
Small business retirement plan credit	a	a	a	a

**Veterans' Benefits and Services**

Exclusion of veterans' disability compensation and death benefits	3,770	3,870	3,950	4,130
Exclusion of veterans' pensions	180	180	180	200

<b>Total</b>	304,170	306,230	314,998	345,217
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## Addendum:

Deduction for mortgage interest on owner-occupied home	79,940	88,500	79,400	92,180
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Source: Executive Office of the President, Office of Management and Budget, *Analytical Perspectives, Budget of the United States Government*, Fiscal Year 2008-11 (Washington, DC: U.S. Government Printing Office, 2007-10).

<sup>a</sup>Data not available.

**Table 5.3 Additional Data**

For inflation adjusted data for Tables 5.3a through 5.3e, click on the following link for a spread sheet of data.

[http://www.ebri.org/pdf/publications/books/databook/Table 5.3 Inflation Adjust.xls](http://www.ebri.org/pdf/publications/books/databook/Table%205.3%20Inflation%20Adjust.xls)

**Table 5.4**

Data for table 5.4 are compiled by the National Organization of Life and Health Insurance Guaranty Associations which maintains a [listing of state guaranty association laws](#).