

## Newly Available NIPA Tables

This report concludes the publication of tables from the 2011 annual revision of the national income and product accounts (NIPAs) with the presentation of NIPA tables 2.9, 3.19, and 7.20.

The August 2011 SURVEY OF CURRENT BUSINESS includes an article that summarizes the results of the annual revision followed by the presentation of most of the NIPA tables. It also includes historical estimates in “GDP and Other

### Major NIPA Series, 1929–2011:II.”

Reports in the September and October issues continued the presentation of the revised tables. The September issue includes tables 3.15.1–3.15.6, 3.16, 3.17, and 7.15. Tables 3.18B and 3.20–3.23 were published in the October SURVEY.

The tables from all these reports are available as interactive tables on BEA’s Web site at [www.bea.gov](http://www.bea.gov) by clicking on “Interactive Data.”

**Table 7.20. Comparison of Income and Outlays of Nonprofit Institutions Serving Households With Revenue and Expenses as Published by the Internal Revenue Service**

[Billions of dollars]

	Line	2007	2008	2009	2010
<b>Revenue of nonprofit institutions, IRS<sup>1</sup></b>	1	<b>1,864.2</b>	<b>1,732.0</b>		
Less: Nonprofit revenue recorded by the IRS not included in nonprofit institution income and receipts from sales	2	707.8	548.5		
Capital gains or losses	3	95.8	-55.1		
Adjustment for different accounting periods	4	28.6	9.9		
Nonresident institutions	5	16.8	21.0		
Government hospitals and schools <sup>2</sup>	6	152.1	153.3		
Other out-of-scope activity <sup>3</sup>	7	324.2	326.9		
Transfer receipts from nonprofit institutions <sup>4</sup>	8	90.3	92.4	89.9	89.8
Plus: Nonprofit institution income not recorded by the IRS	9	63.6	63.8		
Religious organizations <sup>5</sup>	10	63.6	62.7		
Other organizations	11	2.7	3.2		
Other accounting differences <sup>6</sup>	12	-2.7	-2.1		
<b>Equals: IRS-derived nonprofit institution income and receipts from sales</b>	13	<b>1,219.9</b>	<b>1,247.2</b>		
<b>Nonprofit institution income, NIPAs<sup>7</sup></b>	14	<b>315.0</b>	<b>316.2</b>	<b>314.2</b>	<b>319.4</b>
Plus: Receipts from sales of goods and services by nonprofit institutions, NIPAs <sup>8</sup>	15	735.5	761.9	797.9	838.6
<b>Equals: BEA-derived nonprofit institution income and receipts from sales</b>	16	<b>1,050.4</b>	<b>1,078.1</b>	<b>1,112.1</b>	<b>1,158.1</b>
<b>Gap, IRS less BEA nonprofit institution income and receipts from sales</b>	17	<b>169.4</b>	<b>169.1</b>		
<b>Expenses of nonprofit institutions, IRS<sup>1</sup></b>	18	<b>1,669.3</b>	<b>1,768.8</b>		
Less: Nonprofit institution expenses recorded by the IRS not included in gross output of nonprofit institutions and current transfer payments	19	600.9	624.7		
Adjustment for different accounting periods	20	30.9	10.1		
Nonresident institutions	21	15.5	19.6		
Government hospitals and schools <sup>2</sup>	22	153.4	171.9		
Other out-of-scope activity <sup>3</sup>	23	319.8	340.4		
Transfer payments to nonprofit institutions <sup>4</sup>	24	90.3	92.4	89.9	89.8
Capital consumption adjustment <sup>9</sup>	25	-9.0	-9.7		
Plus: Gross output of nonprofit institutions and current transfer payments not recorded by the IRS	26	55.8	50.5		
Religious organizations <sup>5</sup>	27	61.7	55.4		
Other organizations	28	2.3	2.5		
Adjustment for other accounting differences <sup>10</sup>	29	-8.2	-7.4		
<b>Equals: IRS-derived gross output of nonprofit institutions and current transfer payments</b>	30	<b>1,124.3</b>	<b>1,194.6</b>		
<b>Gross output of nonprofit institutions, NIPAs<sup>11</sup></b>	31	<b>989.4</b>	<b>1,046.5</b>	<b>1,078.2</b>	<b>1,118.9</b>
Plus: Nonprofit institution current transfer payments, NIPAs <sup>12</sup>	32	86.5	93.0	97.4	104.7
<b>Equals: BEA-derived gross output of nonprofit institutions and current transfer payments</b>	33	<b>1,075.9</b>	<b>1,139.5</b>	<b>1,175.6</b>	<b>1,223.5</b>
<b>Gap, IRS less BEA gross output of nonprofit institutions and current transfer payments</b>	34	<b>48.4</b>	<b>55.1</b>		

1. For 1996, includes an adjustment to account for some classes of tax-exempt institutions not included in the IRS statistics.

2. Primarily reflects adjustment for differences between IRS and BEA in sector definitions and in treatment of scholarships and fellowships.

3. Includes activities of nonprofit institutions serving business, unrelated sales, secondary sales, and sales to business, government, and the rest of the world.

4. Includes grants and allocations made by nonprofit institutions that indirectly support households through the support of other nonprofit institutions, plus their payments to affiliates.

5. Reflects partial coverage in the IRS statistics.

6. Consists of imputed interest received for depositor and insurance services, net insurance settlements, and

capital consumption adjustment for rental income.

7. Estimates of income and outlays of nonprofit institutions serving households are provided in table 2.9.

8. Equals table 2.9, line 68.

9. IRS-reported capital consumption allowance less BEA-estimated consumption of fixed capital for structures and for equipment and software of nonprofit institutions serving households.

10. Consists primarily of financial services furnished without payment for depositor and insurance services, less expenditures for computer software investment.

11. Equals table 2.9, line 58.

12. Equals table 2.9, line 78.

IRS Internal Revenue Service

**Table 2.9. Personal Income and Its Disposition by Households and by Nonprofit Institutions Serving Households**  
 [Billions of dollars]

	Line	2007	2008	2009	2010
<b>Personal income.....</b>	1	<b>11,912.3</b>	<b>12,460.2</b>	<b>11,930.2</b>	<b>12,373.5</b>
Compensation of employees, received .....	2	7,862.2	8,073.3	7,801.4	7,971.4
Proprietors' income with inventory valuation and capital consumption adjustments .....	3	1,090.4	1,097.9	941.2	1,036.4
Rental income of persons with capital consumption adjustment .....	4	143.7	231.6	305.9	350.2
Personal income receipts on assets .....	5	2,057.0	2,165.4	1,707.7	1,721.2
Personal interest income .....	6	1,265.1	1,382.0	1,108.9	1,003.4
Personal dividend income .....	7	791.9	783.4	598.8	717.7
Personal current transfer receipts .....	8	1,718.5	1,879.2	2,138.1	2,281.2
Government social benefits to persons .....	9	1,687.9	1,842.4	2,099.9	2,242.9
Other current transfer receipts, from business (net) .....	10	30.5	36.8	38.2	38.3
Less: Contributions for government social insurance, domestic .....	11	959.5	987.3	964.1	986.8
<b>Less: Personal current taxes.....</b>	12	<b>1,488.7</b>	<b>1,435.7</b>	<b>1,141.4</b>	<b>1,193.9</b>
<b>Equals: Disposable personal income.....</b>	13	<b>10,423.6</b>	<b>11,024.5</b>	<b>10,788.8</b>	<b>11,179.7</b>
<b>Less: Personal outlays.....</b>	14	<b>10,174.9</b>	<b>10,432.2</b>	<b>10,236.3</b>	<b>10,586.9</b>
Personal consumption expenditures .....	15	9,772.3	10,035.5	9,866.1	10,245.5
Personal interest payments <sup>1</sup> .....	16	260.9	245.6	213.7	173.4
Personal current transfer payments .....	17	141.7	151.0	156.5	168.0
To government .....	18	82.4	84.9	89.1	95.1
To the rest of the world (net) .....	19	59.3	66.2	67.4	72.9
<b>Equals: Personal saving.....</b>	20	<b>248.7</b>	<b>592.3</b>	<b>552.6</b>	<b>592.8</b>
Personal saving as a percentage of disposable personal income .....	21	2.4	5.4	5.1	5.3
<b>Household income.....</b>	22	<b>11,893.2</b>	<b>12,448.8</b>	<b>11,922.5</b>	<b>12,368.8</b>
Compensation of employees, received .....	23	7,862.2	8,073.3	7,801.4	7,971.4
Proprietors' income with inventory valuation and capital consumption adjustments .....	24	1,090.4	1,097.9	941.2	1,036.4
Rental income of households with capital consumption adjustment .....	25	139.2	226.3	299.6	343.6
Household income receipts on assets .....	26	1,999.9	2,115.0	1,661.5	1,678.4
Household interest income .....	27	1,231.9	1,349.4	1,077.1	972.3
Household dividend income .....	28	768.0	765.6	584.3	706.1
Household current transfer receipts .....	29	1,761.0	1,923.6	2,182.9	2,325.8
Government social benefits .....	30	1,670.4	1,823.6	2,080.0	2,221.1
From business (net) .....	31	18.0	25.4	25.9	24.6
From nonprofit institutions <sup>2</sup> .....	32	72.7	74.6	76.9	80.1
Less: Contributions for government social insurance, domestic .....	33	959.5	987.3	964.1	986.8
<b>Less: Household current taxes.....</b>	34	<b>1,488.7</b>	<b>1,435.7</b>	<b>1,141.4</b>	<b>1,193.9</b>
<b>Equals: Disposable household income.....</b>	35	<b>10,404.5</b>	<b>11,013.1</b>	<b>10,781.1</b>	<b>11,174.9</b>
<b>Less: Household outlays.....</b>	36	<b>10,130.3</b>	<b>10,359.4</b>	<b>10,165.1</b>	<b>10,516.7</b>
Household consumption expenditures .....	37	9,518.4	9,750.9	9,955.9	9,965.3
Purchases from business and government .....	38	8,782.9	8,989.0	8,788.0	9,126.7
Purchases from nonprofit institutions <sup>3</sup> .....	39	735.5	761.9	797.9	838.6
Household interest payments <sup>1</sup> .....	40	260.9	245.6	213.7	173.4
Household transfer payments .....	41	351.0	362.8	365.5	378.0
To government .....	42	81.5	84.3	88.5	94.5
To the rest of the world (net) .....	43	46.4	48.3	47.5	48.9
To nonprofit institutions <sup>4</sup> .....	44	223.2	230.2	229.5	234.5
<b>Equals: Household saving.....</b>	45	<b>274.2</b>	<b>653.8</b>	<b>616.1</b>	<b>658.2</b>
Household saving as a percentage of household disposable income .....	46	2.6	5.9	5.7	5.9
<b>Nonprofit institution income.....</b>	47	<b>315.0</b>	<b>316.2</b>	<b>314.2</b>	<b>319.4</b>
Rental income of nonprofit institutions with capital consumption adjustment .....	48	4.6	5.3	6.3	6.6
Nonprofit institution income receipts on assets .....	49	57.1	50.4	46.2	42.8
Nonprofit institution interest income .....	50	33.2	32.6	31.8	31.2
Nonprofit institution dividend income .....	51	23.9	17.8	14.4	11.7
Nonprofit institution transfer receipts .....	52	253.3	260.4	261.7	270.0
From government .....	53	17.5	18.8	19.9	21.8
From business (net) .....	54	12.6	11.4	12.3	13.7
From households <sup>4</sup> .....	55	223.2	230.2	229.5	234.5
<b>Less: Nonprofit institution outlays.....</b>	56	<b>340.5</b>	<b>377.6</b>	<b>377.7</b>	<b>384.9</b>
Final consumption expenditures of nonprofit institutions serving households (NPISHs) .....	57	253.9	284.6	280.3	280.2
Gross output of nonprofit institutions <sup>5</sup> .....	58	989.4	1,046.5	1,078.2	1,118.9
Health .....	59	539.1	567.4	598.3	620.1
Recreation .....	60	37.2	39.6	39.0	39.0
Education .....	61	153.6	162.8	169.5	178.8
Social services .....	62	100.0	105.7	109.2	112.0
Religious organizations .....	63	77.3	76.6	74.8	78.0
Foundations and grantmaking and giving establishments .....	64	25.8	28.8	27.5	26.4
Social advocacy establishments .....	65	14.4	16.1	16.5	16.9
Civic and social organizations .....	66	10.1	10.5	10.5	10.4
Professional advocacy .....	67	31.8	39.1	32.9	37.4
Less: Receipts from sales of goods and services by nonprofit institutions <sup>3</sup> .....	68	735.5	761.9	797.9	838.6
Health .....	69	536.0	555.3	585.6	616.9
Recreation .....	70	16.5	16.1	15.3	15.3
Education .....	71	81.6	86.9	92.0	97.8
Social services .....	72	57.8	59.5	60.7	63.5
Religious organizations .....	73	6.0	6.0	5.8	6.1
Foundations and grantmaking and giving establishments .....	74	0.7	0.6	0.6	0.6
Social advocacy establishments .....	75	2.8	3.0	3.0	3.2
Civic and social organizations .....	76	7.0	6.9	6.8	7.0
Professional advocacy .....	77	27.0	27.8	28.2	28.3
Nonprofit institution current transfer payments .....	78	86.5	93.0	97.4	104.7
To government <sup>6</sup> .....	79	0.9	0.6	0.6	0.6
To the rest of the world (net) .....	80	13.0	17.9	19.9	23.9
To households <sup>2</sup> .....	81	72.7	74.6	76.9	80.1
<b>Equals: Nonprofit institution saving.....</b>	82	<b>-25.5</b>	<b>-61.4</b>	<b>-63.5</b>	<b>-65.4</b>
Nonprofit institution saving as a percentage of nonprofit income and receipts from sales .....	83	<b>-2.4</b>	<b>-5.7</b>	<b>-5.7</b>	<b>-5.6</b>
<b>Addenda:</b>					
Nonprofit institution income included in personal income <sup>7</sup> .....	84	91.8	86.0	84.6	84.9
Transfer payments between nonprofit institutions <sup>8</sup> .....	85	90.3	92.4	89.9	89.8
Nonprofit institution income and receipts from sales .....	86	1,050.4	1,078.1	1,112.1	1,158.1

1. Consists of nonmortgage interest paid by households.

2. Includes benefits paid to members, specific assistance to individuals, and grants and allocations.

3. Excludes unrelated sales, secondary sales, and sales to business, government, and the rest of the world; includes membership dues and fees.

4. Includes individual contributions and bequests from households.

5. Gross output is net of unrelated sales, secondary sales, and sales to business, government, and the rest of the world; excludes own-account investment (construction and software).

6. Consists of excise taxes paid by nonprofit institutions serving households.

7. Consists of rental income of nonprofit institutions (line 48), income receipts on assets (line 49), transfer receipts from government (line 53), and transfer receipts from business (line 54).

8. Includes grants and allocations made by nonprofit institutions that indirectly support households through the support of other nonprofit institutions, plus their payments to affiliates.

Note. Estimates in this table exclude nonprofit institutions serving business and government.

**Table 3.19. Relation of State and Local Government Current Receipts and Expenditures  
in the National Income and Product Accounts to Census Bureau "Government Finances" Data, Fiscal Years**

[Billions of dollars]

	Line	2007	2008	2009	2010
<b>Current receipts</b>					
<b>Census total revenue</b> .....	1	<b>3,067.2</b>	<b>2,654.1</b>	<b>2,066.7</b>	.....
Less: Coverage differences .....	2	648.6	137.7	-451.7	.....
State and local employee retirement plan transactions <sup>1</sup> .....	3	531.9	26.5	-578.6	.....
Contributions <sup>2</sup> .....	4	61.2	65.6	68.0	.....
Interest received <sup>3</sup> .....	5	64.7	60.4	37.0	.....
Dividends received <sup>3</sup> .....	6	29.8	30.8	22.9	.....
Capital gains net of losses <sup>4</sup> .....	7	376.3	-130.2	-706.6	.....
Unemployment insurance fund contributions and earnings <sup>5</sup> .....	8	34.2	34.5	42.1	.....
Certain grant programs .....	9	27.4	19.2	26.8	.....
Capital transfers received <sup>6</sup> .....	10	57.1	61.5	62.3	.....
Financial transactions <sup>7</sup> .....	11	9.5	10.5	10.4	.....
Sale of land .....	12	3.4	3.2	2.6	.....
Certain dividends .....	13	-1.6	-1.5	-1.7	.....
Current surplus of Indian tribal government enterprises .....	14	-8.1	-8.2	-8.3	.....
Imputed interest received and net insurance settlements .....	15	-5.2	-8.0	-7.2	.....
Less: Netting and grossing differences .....	16	515.3	550.1	577.7	.....
Current expenditures of government enterprises <sup>7</sup> .....	17	265.6	283.9	298.9	.....
Government sales included in Census total revenue <sup>8</sup> .....	18	249.2	265.6	279.2	.....
Insurance claims included in Census total revenue .....	19	1.5	2.0	1.9	.....
Employer contributions to own social insurance funds .....	20	-1.0	-1.3	-2.4	.....
Plus: Timing and other differences <sup>9</sup> .....	21	-20.4	-28.2	-22.5	.....
Corporate profits taxes timing differences <sup>9</sup> .....	22	0.4	-2.0	-6.0	.....
Other timing differences and other <sup>9</sup> .....	23	-20.8	-26.2	-16.5	.....
<b>Equals: State and local government current receipts, NIPAs</b> .....	24	<b>1,883.0</b>	<b>1,938.1</b>	<b>1,918.1</b>	.....
<b>Current expenditures</b>					
<b>Census total expenditures</b> .....	25	<b>2,663.8</b>	<b>2,836.9</b>	<b>2,966.6</b>	.....
Less: Coverage differences .....	26	311.3	327.8	361.7	.....
State and local employee retirement plan transactions <sup>10</sup> .....	27	136.8	140.4	146.6	.....
Employer contributions to own retirement plans .....	28	-45.5	-53.4	-53.9	.....
Benefit paid .....	29	167.0	180.1	190.0	.....
Administrative expenses .....	30	15.3	13.8	10.5	.....
Unemployment insurance fund benefits paid <sup>5</sup> .....	31	28.9	35.6	66.2	.....
Net investment <sup>11</sup> .....	32	149.8	159.7	156.5	.....
Services provided without payment by domestic securities brokers .....	33	-1.9	-2.3	-2.1	.....
Purchases of land .....	34	16.4	17.2	16.6	.....
Indian tribal government expenditures .....	35	-13.5	-14.6	-14.9	.....
Imputed banking and insurance services .....	36	-5.2	-8.3	-7.2	.....
Less: Netting and grossing differences .....	37	.....	.....	.....	.....
Current expenditures of government enterprises <sup>7</sup> .....	38	515.3	550.1	577.7	.....
Government sales included in Census total revenue <sup>8</sup> .....	39	265.6	283.9	298.9	.....
Insurance claims included in Census total revenue .....	40	249.2	265.6	279.2	.....
Employer contributions to own social insurance funds .....	41	1.5	2.0	1.9	.....
Plus: Timing and other differences <sup>9</sup> .....	42	-1.0	-1.3	-2.4	.....
Other .....	43	8.1	9.9	-2.0	.....
<b>Equals: State and local government current expenditures, NIPAs</b> .....	44	<b>1,845.3</b>	<b>1,968.8</b>	<b>2,025.2</b>	.....
<b>Net state and local government saving</b>					
<b>Census total revenue less Census total expenditures (1-25)</b> .....	45	<b>403.4</b>	<b>-182.7</b>	<b>-899.9</b>	.....
Plus: Net investment (32) .....	46	149.8	159.7	156.5	.....
Less: Net capital transfers received (10) .....	47	57.1	61.5	62.3	.....
State and local employee retirement plans (3-27) .....	48	395.1	-113.9	-725.2	.....
Other coverage differences (8+9+11+12+13+14+15-31-33-34-35-36-37) .....	49	34.9	22.1	6.1	.....
Timing and other differences (43-21) .....	50	28.4	38.1	20.5	.....
<b>Equals: State and local government net saving, national income and product accounts (24-44)</b> .....	51	<b>37.7</b>	<b>-30.7</b>	<b>-107.1</b>	.....

1. Contributions received, interest received, and dividends received are included in the NIPA personal sector. Capital gains net of losses are excluded from the NIPAs.

2. Consists of employer and employee contributions, except employer contributions to their own employee retirement plans.

3. Prior to 1968, dividends received is included in interest received (line 5).

4. Prior to 1985, capital gains (net of losses) of state and local employee retirement plans is included in line 11.

5. Unemployment insurance is recorded as a federal program in the NIPAs.

6. Consists of estate and gift taxes and federal investment grants.

7. Excludes current expenditures of Indian tribal government enterprises.

8. In the NIPAs, final expenditure components of gross domestic product are recorded net of sales or receipts; all current-account sales by general government are therefore deducted in the calculation of NIPA current expenditures. However, most sales by general government are included in Census total revenue; a reconciliation item for these sales is therefore required for both receipts and expenditures. The amount of the

reconciliation item is less than the sales shown in table 3.10.5 because Census total revenue does not include medical vendor payments made by state and local governments to public institutions (classified as an intragovernmental transaction by the Census Bureau) or the administrative expenses of state and local employee retirement plans (treated in the NIPAs as sales by government to the personal sector).

9. Includes timing differences that arise from restating the Census Bureau data to a year ending June 30. Census Bureau measures of state and local government revenue and expenditures (lines 1 and 25) primarily represent a fiscal year ending June 30, but some governments use other fiscal years. The NIPA measures shown in this table are for the fiscal year ending June 30, and are consistent with the not seasonally adjusted estimates in table 3.23.

10. These transactions are included in the NIPA personal sector.

11. Net investment is gross investment less consumption of fixed capital for government enterprises and general government.

NIPAs National income and product accounts