

## IRS Data Book Table 33

## Collections, Costs, Personnel, and U.S. Population, Fiscal Years 1994 – 2023

Fiscal year	Gross collections (thousands of dollars) [1]	Operating costs (thousands of dollars) [2]	Cost of collecting \$100 (dollars)	U.S. population (thousands) [3]	Average tax per capita (dollars) [4]	Full-time equivalent positions realized [5]
	(1)	(2)	(3)	(4)	(5)	(6)
1994	\$1,276,466,776	\$7,245,344	\$0.57	264,301	\$4,830	110,748
1995	\$1,375,731,836	\$7,389,692	\$0.54	267,456	\$5,144	112,024
1996	\$1,486,546,674	\$7,240,221	\$0.49	270,581	\$5,494	106,642
1997	\$1,623,272,071	\$7,163,541	\$0.44	273,852	\$5,928	101,703
1998	\$1,769,408,739	\$7,564,661	\$0.43	277,003	\$6,388	98,037
1999	\$1,904,151,888	\$8,269,387	\$0.43	280,203	\$6,796	98,730
2000	\$2,096,916,925	\$8,258,423	\$0.39	283,201	\$7,404	97,074
2001	\$2,128,831,182	\$8,771,510	\$0.41	286,098	\$7,441	97,707
2002	\$2,016,627,269	\$9,063,471	\$0.45	288,870	\$6,981	99,181
2003	\$1,952,929,045	\$9,401,407	\$0.48	291,574	\$6,698	98,819
2004	\$2,018,502,103	\$9,756,344	\$0.48	294,230	\$6,860	97,597
2005	\$2,268,895,122	\$10,397,837	\$0.46	296,972	\$7,640	94,282
2006	\$2,518,680,230	\$10,605,845	\$0.42	299,835	\$8,400	91,717
2007	\$2,691,537,557	\$10,764,736	\$0.40	302,807	\$8,889	92,017
2008	\$2,745,035,410	\$11,307,223	\$0.41	305,554	\$8,984	90,647
2009	\$2,345,337,177	\$11,708,604	\$0.50	308,189	\$7,610	92,577
2010	\$2,345,055,978	\$12,353,344	\$0.53	310,391	\$7,555	94,711
2011	\$2,414,952,112	\$12,358,877	\$0.51	312,616	\$7,725	94,709
2012	\$2,524,320,134	\$12,059,409	\$0.48	314,806	\$8,019	90,280
2013	\$2,855,059,420	\$11,597,560	\$0.41	316,953	\$9,008	86,974
2014	\$3,064,301,358	\$11,591,007	\$0.38	319,263	\$9,598	84,133
2015	\$3,302,677,258	\$11,395,839	\$0.35	321,540	\$10,271	79,890
2016	\$3,333,449,083	\$11,707,422	\$0.35	323,784	\$10,295	77,924
2017	\$3,416,714,139	\$11,526,389	\$0.34	325,742	\$10,489	76,832
2018	\$3,465,466,627	\$11,746,448	\$0.34	327,407	\$10,585	73,519
2019	\$3,564,583,961	\$11,825,241	\$0.33	328,981	\$10,835	73,554
2020	\$3,493,067,956	\$12,316,275	\$0.35	[r] 332,009	[r] \$10,521	75,773
2021	\$4,111,569,512	\$13,701,027	\$0.33	[r] 332,658	[r] \$12,360	78,661
2022	\$4,901,514,194	[7] 14,267,359	\$0.29	[r] 334,003	[r] \$14,675	79,070
2023	\$4,694,335,168	\$16,148,200	\$0.34	[p] 335,697	[p] \$13,984	82,990

[r] Revised data.

[p] Preliminary data based on short-term projections.

[1] Gross collections are collections before refunds are issued. They also include penalties and interest in addition to taxes. See Table 1 for the difference between gross collections and net collections. Includes gross collections for individual income tax, business income taxes, estate and trust income tax, employment taxes, estate tax, gift tax, and excise taxes. See Table 6 for gross collections data by type of tax. Excludes alcohol and tobacco excise taxes starting with 1988 and taxes on firearms starting with the second quarter of Fiscal Year (FY) 1991. Responsibilities for these excise taxes were transferred from the IRS to the Alcohol and Tobacco Tax and Trade Bureau and to U.S. Customs and Border Protection, respectively.

[2] Operating costs are comprised of items charged to discretionary appropriations, mandatory appropriations, and user fees. This includes costs charged to the Inflation Reduction Act (IRA), (P.L. 117-169) which was enacted August 12, 2022. Costs exclude costs reimbursed by other federal agencies and private entities for services performed for these external parties.

[3] The cost of collecting \$100 is computed as total operating costs (column 2) divided by gross collections (column 1) multiplied by 100. Operating costs are comprised of items charged to discretionary appropriations, mandatory appropriations, and user fees. This includes costs charged to the IRA, which was enacted August 12, 2022.

[4] U.S. population is based on resident population plus armed forces overseas as of October 1 of each year. This information is provided by the U.S. Department of Commerce, Bureau of the Census.

[5] Average tax per capita is based on gross collections (i.e., before refunds are issued) (Column 1) divided by an estimate of U.S. population (Column 4).

[6] Full-time equivalent (FTE) is defined as the total number of regular straight-time hours worked (that is, not including overtime or holiday hours worked) by employees divided by the number of compensable hours applicable to each fiscal year. See Table 34 to compare FTEs and the number of employees. Excludes positions funded by reimbursements from other federal agencies and private entities for services performed for these external parties.

[7] In the FY 2022 *Data Book*, Table 31 erroneously omitted \$300,000 in costs charged to the appropriations received through the No Surprises Act. This table has been updated to include these costs.

NOTE: All amounts are in current dollars.

SOURCE: Chief Financial Officer, Corporate Budget and Financial Management.