

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2011 to 2015

[In thousands of dollars. For fiscal year ending September 30. Receipts shown for the State of Hawaii does not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one state from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more state(s). Collections are gross, i.e. not net of refunds. Collections relate to the given fiscal year for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount] Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution]

Source	2011	2012	2013	2014	2015
Federal collections	6,127,725	6,511,578	7,139,728	7,722,840	8,221,290
Corporate income 1/	365,380	398,720	383,103	376,857	476,171
Individual income and employment	5,610,788	5,922,132	6,528,499	7,090,806	7,468,136
Income tax not withheld & SECA 2/	1,240,301	1,277,012	1,491,985	1,659,610	1,875,437
Estate and trust income tax	45,639	38,631	55,782	94,686	73,858
Income tax withheld & FICA 3/	4,305,223	4,589,302	4,964,710	5,320,158	5,501,597
Railroad retirement	-	-	-	-	-
Unemployment insurance	19,625	17,187	16,021	16,352	17,244
Estate	16,004	29,547	41,803	31,992	35,687
Gift	5,159	9,057	22,571	1,636	985
Excise 4/	130,395	152,122	163,752	221,549	240,311

1/ Includes taxes on corporation income and unrelated business income from tax-exempt organizations.

2/ SECA Self-Employment Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on self-employment income. Included estate and trust income tax collections through 2008 but which is shown separately beginning in 2009.

3/ FICA Federal Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on wages and salaries.

4/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Service Data Book* (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 30, 2016.