

**Table 9.26-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2011 TO 2013**

Tax year and size of adj. gross income 1/	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
2011					
All returns	661,948	34,372,459	485,624	3,874,035	7,977
Under \$1 2/	14,425	-707,557	2,231	4,530	2,030
\$1 under \$50,000	413,770	9,163,795	256,469	489,387	1,908
\$50,000 under \$75,000	92,574	5,687,535	87,683	488,361	5,570
\$75,000 under \$100,000	58,108	5,026,863	56,810	481,756	8,480
\$100,000 under \$200,000	68,081	8,992,014	67,474	1,125,370	16,679
\$200,000 under \$500,000	12,762	3,561,799	12,741	694,073	54,476
\$500,000 or more	2,228	2,648,010	2,216	590,558	266,497
2012					
All returns 3/	665,320	36,814,360	492,520	4,245,984	8,621
Under \$1 2/	12,890	-729,429	2,210	4,364	1,975
\$1 under \$50,000	409,710	9,187,194	255,930	489,115	1,911
\$50,000 under \$75,000	93,820	5,764,409	88,520	493,490	5,575
\$75,000 under \$100,000	59,260	5,130,009	57,370	486,638	8,482
\$100,000 under \$200,000	72,430	9,600,176	71,360	1,178,428	16,514
\$200,000 under \$500,000	14,420	4,032,350	14,380	771,943	53,682
\$500,000 or more	2,770	3,829,650	2,770	822,006	296,753
2013					
All returns 3/	675,280	37,478,298	501,880	4,503,295	8,973
Under \$1 2/	12,270	-737,661	2,110	4,859	2,303
\$1 under \$50,000	410,800	9,264,997	255,750	497,009	1,943
\$50,000 under \$75,000	95,650	5,880,654	90,130	505,875	5,613
\$75,000 under \$100,000	61,350	5,309,800	59,570	512,992	8,612
\$100,000 under \$200,000	76,850	10,224,743	76,000	1,286,123	16,923
\$200,000 under \$500,000	15,790	4,411,540	15,780	868,878	55,062
\$500,000 or more	2,550	3,124,225	2,550	827,558	324,533

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit. Beginning with 2011 shown explicitly in 'Under \$1'.

3/ Sum for both 'Number of returns' categories is 20 higher than 'Total' shown.

Source: U.S. Treasury Department, Internal Revenue Service, Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>> accessed February 6, 2016; and calculations by Hawaii State Department of Business, Economic Development & Tourism.