

Table 9.24-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2015 AND 2016

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)
2015					
All returns	2/ 688,570	41,845,278	3/ 526,240	5,362,397	10,190
Under \$1 4/	11,920	-792,777	1,840	4,241	2,305
\$1 under \$50,000	400,390	9,212,581	255,260	510,441	2,000
\$50,000 under \$75,000	99,590	6,114,326	94,480	542,280	5,740
\$75,000 under \$100,000	64,480	5,585,833	63,140	563,479	8,924
\$100,000 under \$200,000	89,260	11,973,355	88,600	1,530,870	17,278
\$200,000 under \$500,000	19,600	5,466,263	19,580	1,068,642	54,578
\$500,000 or more	3,340	4,285,697	3,330	1,142,444	343,076
2016					
All returns	2/ 685,270	42,823,217	2/ 530,430	5,578,986	10,518
Under \$1 4/	12,120	-821,002	1,770	7,246	4,094
\$1 under \$50,000	391,030	9,087,185	253,260	517,515	2,043
\$50,000 under \$75,000	100,910	6,193,163	96,050	557,941	5,809
\$75,000 under \$100,000	65,240	5,656,525	64,010	579,315	9,050
\$100,000 under \$200,000	91,860	12,360,800	91,260	1,588,519	17,407
\$200,000 under \$500,000	20,520	5,742,059	20,490	1,127,472	55,025
\$500,000 or more	3,600	4,604,487	3,600	1,200,978	333,605

1/ Filed in following year.

2/ Published sum is 10 lower than sum of components.

3/ Published sum is 10 higher than sum of components.

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

Source: U.S. Treasury Department, Internal Revenue Service, "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 16, 2019; and calculations by Hawaii State Department of Business, Economic Development & Tourism.