

**Table**  
**Number** **Table Name**

(Click on the table number to go to corresponding table)

Narrative

<a href="#">09.01</a>	Federal, State, and County Tax Collections: 1980 to 2014
<a href="#">09.02</a>	Federal Tax Collections, by Source: 2010 to 2014
<a href="#">09.03</a>	State and Local Government Revenues: 1992 to 2013
<a href="#">09.04</a>	State Government Tax Collections: 2010 to 2014
<a href="#">09.05</a>	State Government Tax Collections for the United States and Hawaii: 2012
<a href="#">09.06</a>	State Government Tax Collections for the United States and Hawaii: 2013
<a href="#">09.07</a>	State Government Tax Collections for the United States and Hawaii: 2014
<a href="#">09.08</a>	Estimated State and Local Taxes Paid by a Family of Three, for Honolulu and the Median and Average of 51 Major Cities: 2010 to 2013
<a href="#">09.09</a>	Tax Freedom Day for the United States, Each of the 50 States and the District of Columbia: 2015
<a href="#">09.10</a>	Tax Freedom Day for the United States and Hawaii: 1984 to 2015
<a href="#">09.11</a>	State-Local Tax Burden Per Capita and Rank for Hawaii and Rate for Hawaii and the United States Average, by Fiscal Year: 1977 to 2011
<a href="#">09.12</a>	State-Local Tax Burden in Real Dollars Per Capita and Rank for Hawaii and Rate for Hawaii and the United States Average, by Fiscal Year: 1977 to 2011
<a href="#">09.13</a>	State Business Tax Climate Index Rank, Overall and by Component: 2015
<a href="#">09.14</a>	State Business Tax Climate Score and Index: 2013 to 2015
<a href="#">09.15</a>	Estimated Tax Burden for the Four-Person Aloha Family on Oahu: 1970, 1988, 1999 and 2006
<a href="#">09.16</a>	Hawaii State and Local Government Finances, by Level of Government: 2009
<a href="#">09.17</a>	Hawaii State and Local Government Finances, by Level of Government: 2010
<a href="#">09.18</a>	Hawaii State and Local Government Finances, by Level of Government: 2011
<a href="#">09.19</a>	Hawaii State and Local Government Finances, by Level of Government: 2012
<a href="#">09.20</a>	Hawaii State and Local Government Finances, Total and Per Capita: 2009
<a href="#">09.21</a>	Hawaii State and Local Government Finances, Total and Per Capita: 2010
<a href="#">09.22</a>	Hawaii State and Local Government Finances, Total and Per Capita: 2011
<a href="#">09.23</a>	Hawaii State and Local Government Finances, Total and Per Capita: 2012
<a href="#">09.24</a>	Hawaii State Government Finances: 2010 to 2013
<a href="#">09.25</a>	Hawaii State Government Finances Per Capita: 2009 to 2013
<a href="#">09.26</a>	Hawaii State Government Finances, Total and Per Capita: 2010
<a href="#">09.27</a>	Hawaii State Government Finances, Total and Per Capita: 2011
<a href="#">09.28</a>	Hawaii State Government Finances, Total and Per Capita: 2012
<a href="#">09.29</a>	Hawaii State Government Finances, Total and Per Capita: 2013
<a href="#">09.30</a>	State Government Expenditures, Governmental Funds, by Function: 2010 to 2014

**Table**  
**Number** **Table Name**

(Click on the table number to go to corresponding table)

<a href="#">09.31</a>	State Government Revenues, Governmental Funds: 2010 to 2014
<a href="#">09.32</a>	Local Government Revenues: 2012
<a href="#">09.33</a>	Local Government Expenditures: 2012
<a href="#">09.34</a>	Number of Exemptions and Adjusted Gross Income Reported on Individual Federal Income Tax Returns: Tax Year 1980 to 2012
<a href="#">09.35</a>	Adjusted Gross Income and Income Tax, by Size of Adjusted Gross Income, for Individual Federal Income Tax Returns: Tax Year 2010 to 2012
<a href="#">09.36</a>	Federal Individual Income Tax Returns, Selected Income and Tax Items: Tax Year 2011 and 2012
<a href="#">09.37</a>	Federal Individual Income Tax Returns, Selected Income and Tax Items, by Selected ZIP Codes: Tax Year 2012
<a href="#">09.38</a>	Selected Characteristics of Individual Federal Income Tax Returns: Tax Year 2011 and 2012
<a href="#">09.39</a>	Internal Revenue Service Operations: 2009 to 2014
<a href="#">09.40</a>	Resident Individual State Income Tax Returns: Tax Year 1958 to 2005 and 2012
<a href="#">09.41</a>	Nonresident Individual State Income Tax Returns: Tax Year 1958 to 2005 and 2012
<a href="#">09.42</a>	Selected Data on Resident Tax Returns With at Least One Age Exemption: Tax Year 2012
<a href="#">09.43</a>	Sources of Income Reported by Nonresident Taxpayers: Tax Year 1999 to 2005
<a href="#">09.44</a>	State Income Tax Resident Returns on Income Received During 2012 by Adjusted Gross Income Class
<a href="#">09.45</a>	Median Adjusted Gross Income of Resident State Income Tax Returns, by Type of Return, 1982 to 2005, and by County, 2005
<a href="#">09.46</a>	Tax Credits Claimed, by Type of Credit and by Type of Taxpayer: 2012
<a href="#">09.47</a>	General Excise and Use Tax Base and Collections: 2013 and 2014
<a href="#">09.48</a>	Tobacco Tax Collections: 1994 to 2014
<a href="#">09.49</a>	Liquor Tax Collections: 1990 to 2014
<a href="#">09.50</a>	State and Local Sales and Use Tax Revenue Losses from E-Commerce: 2007 to 2012
<a href="#">09.51</a>	Real Property Tax Valuations: 1986 to 2015
<a href="#">09.52</a>	Real Property Tax Valuation for the State, 2012 to 2015, and by County, 2015
<a href="#">09.53</a>	Real Property Tax Exemptions, by Type: 2014 and 2015
<a href="#">09.54</a>	Real Property Tax Valuation, by Land Use Class: 2014 and 2015
<a href="#">09.55</a>	Major Real Property Taxpayers, for the City and County of Honolulu: 2012

**Table**  
**Number** **Table Name**

(Click on the table number to go to corresponding table)

<a href="#">09.56</a>	Residential Property Tax Rates in Honolulu and the Median of 51 Major Cities: 1985 to 2013
<a href="#">09.57</a>	Real Property Tax Rates, by County: 2015
<a href="#">09.58</a>	Federal Expenditures in Hawaii: 1983 to 2010
<a href="#">09.59</a>	Federal Expenditures in Hawaii, By Type: 1983 to 2010
<a href="#">09.60</a>	Per Capita Direct Federal Expenditure in the United States and Hawaii, by Type: 2008 to 2010
<a href="#">09.61</a>	Direct Federal Expenditures or Obligations, by County: 2010
<a href="#">09.62</a>	Federal Spending for the United States and Hawaii, Total and Per Capita, by Type: 2013
<a href="#">09.63</a>	Recipient Reported Awards of the American Recovery and Reinvestment Act (ARRA) of 2009, for Each of the 50 States and the District of Columbia: 2009-2013
<a href="#">09.64</a>	Recipient Reported Awards of the American Recovery and Reinvestment Act (ARRA) of 2009, for the Hawaii and the United States: 2009-2013
<a href="#">09.65</a>	Federal Aid to Hawaii State and Local Government, by Selected Agency and Program: 2009 and 2010
<a href="#">09.66</a>	Federal Procurement, By Agency: 2007
<a href="#">09.67</a>	Adjusted Federal Expenditures per Dollar of Taxes, by State and the District of Columbia: 1995 and 2005
<a href="#">09.68</a>	Adjusted Federal Expenditures Per Dollar of Taxes: 1995 to 2005
<a href="#">09.69</a>	Adjusted Federal Expenditures Per Dollar of Taxes Ranking: 1995 to 2005
<a href="#">09.70</a>	Public Bonded Debt of State and County Governments: 1985 to 2012
<a href="#">09.71</a>	State General Obligation Bond Debt: 1990 to 2014
<a href="#">09.72</a>	Government Workers, by Level of Government, Civil Service Status, and Membership in State Retirement System: 1940 to 2014
<a href="#">09.73</a>	Federal Government Employment, by Agency: 2009 to 2014
<a href="#">09.74</a>	State Government Employment and Payroll, by Function: March 2013
<a href="#">09.75</a>	Local Government Employment and Payroll, by Function: March 2012
<a href="#">09.76</a>	Public Employees Included in Collective Bargaining Units: 2013
<a href="#">09.77</a>	Public Employees Included in Collective Bargaining Units: 2014
<a href="#">09.78</a>	Salaries of Selected Government Officials: 2002 to 2007

## Section 9

# GOVERNMENT FINANCES AND EMPLOYMENT

This section presents statistics relating to the revenues, expenditures, debt, and civilian employment of Federal, State and county governments in Hawaii. Additional information appears in Sections 10 and 12.

Local government is vested in one combined city-county (Honolulu, consisting of the Island of Oahu and outlying islets), three non-metropolitan counties (Hawaii, Kauai, and Maui), and one area (Kalawao County) administered by the Hawaii State Department of Health. Separate municipal governments do not exist.

Important sources for statistics on government in Hawaii include the quinquennial U.S. Census of Governments and various annual publications of the U.S. Census Bureau, reports of the U.S. Internal Revenue Service, Hawaii State Department of Accounting and General Services, Hawaii State Department of Budget and Finance, Hawaii State Department of Taxation, the County auditors and finance directors, and annual compilation by the Tax Foundation of Hawaii, most recently published as *Government in Hawaii: A Handbook of Financial Statistics*. Data extending back to the middle of the 19th century are summarized in *Historical Statistics of Hawaii*, Section 25. Comparable national statistics appear in the *Statistical Abstract of the United States: 2012*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:  
1980 TO 2014**

[In thousands of dollars. For fiscal year ending September 30 for federal, June 30 for others]

Year	All levels	Federal	State and counties		
			Total	State	Counties
1980	2,966,128	1,670,459	1,295,669	1,255,622	40,047
1981	3,245,507	1,826,363	1,419,144	1,371,490	47,655
1982	3,314,106	1,876,628	1,437,478	1,132,699	304,779
1983	3,451,664	1,897,858	1,553,806	1,225,010	328,796
1984	3,655,283	1,980,467	1,674,816	1,331,551	343,265
1985	3,922,942	2,116,773	1,806,169	1,440,553	365,616
1986	4,296,653	2,337,028	1,959,625	1,562,195	397,429
1987	4,997,831	2,809,135	2,188,696	1,776,430	412,266
1988	5,765,935	3,310,750	2,455,185	2,033,181	422,004
1989	6,464,598	3,731,845	2,732,753	2,283,891	448,862
1990	7,212,998	4,264,127	2,948,871	2,441,273	507,598
1991	7,904,148	4,570,534	3,333,614	2,753,562	580,052
1992	7,975,929	4,542,943	3,432,986	2,772,325	660,662
1993	8,033,353	4,489,142	3,544,211	2,829,710	714,501
1994	8,346,551	4,613,645	3,732,906	2,991,811	741,096
1995	8,211,146	4,461,739	3,749,407	3,012,835	736,572
1996	8,571,030	4,573,256	3,997,774	3,257,099	740,675
1997	(NA)	(1/)	4,040,110	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627
1999	9,628,577	5,566,221	4,062,356	3,334,087	728,269
2000	10,483,283	6,236,857	4,246,426	3,496,500	749,926
2001	(NA)	6,689,385	(NA)	(NA)	(NA)
2002	9,930,343	5,559,960	4,370,383	3,564,850	805,533
2003	9,836,631	5,262,429	4,574,202	3,723,126	851,076
2004 2/	13,206,833	8,394,777	4,812,056	3,849,135	962,921
2005 2/	12,204,228	6,680,481	5,523,747	4,434,356	1,089,391
2006 2/	13,321,730	7,122,326	6,199,404	4,918,655	1,280,749
2007 2/	14,227,076	7,666,494	6,560,582	5,090,499	1,470,083
2008 2/	15,244,258	8,489,937	6,754,321	5,147,569	1,606,752
2009 2/	13,316,025	6,747,592	6,568,433	4,712,651	1,855,782
2010 2/ 3/	13,037,803	6,280,828	6,756,975	4,837,862	1,919,113
2011 2/ 3/	12,879,583	6,127,725	6,751,858	4,857,729	1,894,129
2012 2/	13,922,405	6,511,578	7,410,827	5,516,146	1,894,681
2013 2/	(NA)	7,139,728	(NA)	6,092,893	(NA)
2014 2/	(NA)	7,722,840	(NA)	6,033,331	(NA)

NA Not available.

1/ *IRS Data Book 1997* contains data for the Pacific-Northwest of which Hawaii is a part. No Hawaii detail.

2/ State and county compilation by the U.S. Census Bureau is generally based on the same source documents as the Tax Foundation of Hawaii but may not be strictly comparable in the treatment of specific categories.

3/ 'All levels', 'Total state and counties', and 'Counties' revised from previous *Data Book*.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual through 1992); *Internal Revenue Service Data Book* (annual, beginning 1992); and for 2001 to 2014 <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed April 7, 2015; U.S. Census Bureau, "State & Local Summary Tables by Level of Government - Hawaii" (annual from 2004) <<http://www.census.gov/govs/index.html>> accessed July 27, 2015; Ibid. "Annual Survey of State Government Tax Collections" (annual) <<http://www.census.gov/govs/statetax/>> accessed April 15, 2015; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2010 to 2014**

[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	2010	2011	2012	2013	2014
Federal collections	6,280,828	6,127,725	6,511,578	7,139,728	7,722,840
Corporate income 1/	494,126	365,380	398,720	383,103	376,857
Individual income and employment	5,585,801	5,610,788	5,922,132	6,528,499	7,090,806
Income tax not withheld & SECA 2/	1,178,488	1,240,301	1,277,012	1,491,985	1,659,610
Estate and trust income tax	30,680	45,639	38,631	55,782	94,686
Income tax withheld & FICA 3/	4,357,286	4,305,223	4,589,302	4,964,710	5,320,158
Railroad retirement	-	-	-	-	-
Unemployment insurance	19,347	19,625	17,187	16,021	16,352
Estate	71,251	16,004	29,547	41,803	31,992
Gift	10,321	5,159	9,057	22,571	1,636
Excise 4/	119,330	130,395	152,122	163,752	221,549

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. Also includes 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 April 7, 2015.

**Table 9.03-- STATE AND LOCAL GOVERNMENT REVENUES: 1992 TO 2013**

[Data rounded to thousands of dollars. For fiscal year ending June 30. Duplicative intergovernmental transactions are excluded]

Year	State & local	State	Local
1992	6,521,997	5,298,548	1,363,460
1993	6,860,466	5,543,158	1,500,924
1994	7,075,297	5,697,740	1,558,721
1995	7,179,570	5,777,523	1,599,500
1996	7,820,751	6,383,347	1,619,347
1997	8,144,623	6,700,545	1,620,451
1998	8,259,443	6,760,740	1,666,552
1999	8,093,565	6,646,380	1,607,842
2000	8,488,284	6,940,637	1,703,365
2001	(1/)	(1/)	(1/)
2002	7,451,684	5,868,714	1,739,130
2003	(1/)	(1/)	(1/)
2004	10,174,146	8,420,828	1,937,147
2005	11,000,269	9,091,681	2,107,119
2006	11,998,548	9,856,552	2,378,623
2007 2/	13,592,500	11,100,927	2,649,538
2008 2/	11,968,775	9,298,617	2,909,935
2009 3/	9,920,831	6,945,777	3,250,884
2010 3/	14,665,662	11,609,211	3,285,202
2011 3/	15,945,159	12,807,096	3,382,139
2012	13,750,025	10,600,634	3,389,082
2013	(NA)	12,944,952	(NA)

NA Not available.

1/ There are no state-by-state statistics available.

2/ The 'State Government Finances' as a unique series had been revised for 2007 to 2011 (January 23, 2014) but not as a component of 'State and local'. Revisions for State for 2007 only were released on December 16, 2014 and are reflected here. The FY 2008 data are as of September 20, 2012.

3/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State" (annual) <<http://www.census.gov/govs/>> accessed July 22, 2015; and "State Government Finances: 2013" <<http://factfinder2.census.gov/bkmk/table/1.0/en/SGF/2012/SGF001>> accessed July 23, 2015.

**Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS: 2010 TO 2014**

[Data rounded to thousands of dollars. For fiscal year ending June 30. The Census Bureau revised 2012 and 2013 on April 16, 2015 but Hawaii data were not affected]

Source	2010	2011	2012	2013	2014
Total taxes	4,837,862	4,857,729	5,516,146	6,092,893	6,033,331
Sales and gross receipts	3,044,380	3,335,562	3,581,652	3,932,220	3,847,662
General sales & gross receipts	2,316,434	2,495,807	2,697,951	2,944,487	2,825,041
Selective sales taxes	727,946	839,755	883,701	987,733	1,022,621
Alcoholic beverages	44,074	48,054	48,854	48,962	48,305
Insurance premiums	108,646	143,455	122,401	136,542	142,051
Motor fuels	86,370	95,310	93,349	92,516	93,598
Public utilities	157,661	117,940	150,528	163,930	166,179
Tobacco products	105,523	125,797	121,971	112,104	107,685
Other selective sales	225,672	309,199	346,598	433,679	464,803
Licenses	145,952	151,525	258,795	230,189	223,543
Corporation	1,461	1,479	1,539	1,606	1,691
Hunting & fishing	378	432	465	488	536
Motor vehicle	100,575	104,923	206,164	175,341	168,980
Motor vehicle operators	241	349	487	389	360
Public utility	20,325	15,785	17,810	20,111	21,183
Occupation & business, NEC	21,682	27,386	31,168	30,866	29,480
Other licenses	1,290	1,171	1,162	1,388	1,313
Income taxes	1,607,643	1,315,150	1,621,002	1,859,379	1,871,506
Individual income	1,527,790	1,247,291	1,540,746	1,735,718	1,745,461
Corporation net income	79,853	67,859	80,256	123,661	126,045
Other taxes	39,887	55,492	54,697	71,105	90,620
Death and gift	-	6,899	14,125	14,886	14,789
Documentary & stock transfer	39,887	48,593	40,572	56,219	75,831

Source: U.S. Census Bureau, "Annual Survey of State Government Tax Collections" (annual)  
 <<http://www.census.gov/govs/statetax/>> accessed April 16, 2015.

**Table 9.05-- STATE GOVERNMENT TAX COLLECTIONS FOR THE  
UNITED STATES AND HAWAII: 2012**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and per capita in dollars. United States tax data revised, and United States and Hawaii per capita revised]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	796,917,528	2,537.05	5,516,146	3,960.57
Property taxes	13,107,189	41.73	(X)	(X)
Sales and gross receipts	381,556,649	1,214.71	3,581,652	2,571.61
General sales and gross receipts	249,155,625	793.21	2,697,951	1,937.12
Selective sales taxes	132,401,024	421.51	883,701	634.49
Alcoholic beverages	5,971,042	19.01	48,854	35.08
Amusements	6,760,869	21.52	(X)	(X)
Insurance premiums	16,640,811	52.98	122,401	87.88
Motor fuels	40,111,264	127.70	93,349	67.02
Pari-mutuels	135,999	0.43	(X)	(X)
Public utilities	14,700,220	46.80	150,528	108.08
Tobacco products	17,194,967	54.74	121,971	87.57
Other selective sales	30,885,852	98.33	346,598	248.86
Licenses	50,111,478	159.53	258,795	185.81
Alcoholic beverages	459,139	1.46	(X)	(X)
Amusements	641,435	2.04	(X)	(X)
Corporation	6,767,022	21.54	1,539	1.10
Hunting and fishing	1,484,299	4.73	465	0.33
Motor vehicle	22,859,694	72.78	206,164	148.02
Motor vehicle operators	2,599,409	8.28	487	0.35
Public utility	802,326	2.55	17,810	12.79
Occupation and business, NEC	13,450,764	42.82	31,168	22.38
Other licenses	1,047,390	3.33	1,162	0.83
Income taxes	322,306,097	1,026.09	1,621,002	1,163.87
Individual income	280,589,983	893.28	1,540,746	1,106.25
Corporation net income	41,716,114	132.81	80,256	57.62
Other taxes	29,836,115	94.99	54,697	39.27
Death and gift	4,499,843	14.33	14,125	10.14
Documentary and stock transfer	5,158,015	16.42	40,572	29.13
Severance	17,606,979	56.05	(X)	(X)
Taxes, NEC	2,571,278	8.19	(X)	(X)

X Not applicable.

1/ Based on July 1, 2012 population for the United States of 314,112,078 and for Hawaii 1,392,766. As released December 2014 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01) <<http://www.census.gov/popest/data/state/totals/2014/tables/NST-EST2014-01.xls>> accessed April 16, 2015.

Source: U.S. Census Bureau, "State Government Tax Collections: 2012" (revised April 16, 2015) <<http://factfinder2.census.gov/bkmk/table/1.0/en/STC/2012/STC001>> accessed April 16, 2015 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.06-- STATE GOVERNMENT TAX COLLECTIONS FOR THE  
UNITED STATES AND HAWAII: 2013**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and capita in dollars. United States and Hawaii per capita revised]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes 2/	847,096,988	2,676.47	6,092,893	4,324.31
Property taxes 2/	13,239,497	41.83	(X)	(X)
Sales and gross receipts 2/	397,727,292	1,256.65	3,932,220	2,790.81
General sales and gross receipts	258,921,934	818.09	2,944,487	2,089.79
Selective sales taxes	138,805,358	438.57	987,733	701.02
Alcoholic beverages	6,062,487	19.15	48,962	34.75
Amusements	6,879,335	21.74	(X)	(X)
Insurance premiums	17,354,503	54.83	136,542	96.91
Motor fuels	40,143,269	126.84	92,516	65.66
Pari-mutuels	129,728	0.41	(X)	(X)
Public utilities	14,496,525	45.80	163,930	116.35
Tobacco products	17,091,905	54.00	112,104	79.56
Other selective sales	36,647,606	115.79	433,679	307.79
Licenses	51,009,480	161.17	230,189	163.37
Alcoholic beverages	690,869	2.18	(X)	(X)
Amusements	606,412	1.92	(X)	(X)
Corporation	6,698,624	21.16	1,606	1.14
Hunting and fishing	1,561,225	4.93	488	0.35
Motor vehicle	23,223,659	73.38	175,341	124.44
Motor vehicle operators	2,558,587	8.08	389	0.28
Public utility	941,696	2.98	20,111	14.27
Occupation and business, NEC	13,548,925	42.81	30,866	21.91
Other licenses	1,179,483	3.73	1,388	0.99
Income taxes	354,613,207	1,120.43	1,859,379	1,319.66
Individual income	309,736,583	978.64	1,735,718	1,231.89
Corporation net income	44,876,624	141.79	123,661	87.77
Other taxes	30,507,512	96.39	71,105	50.47
Death and gift	4,882,857	15.43	14,886	10.57
Documentary and stock transfer	6,344,716	20.05	56,219	39.90
Severance	16,774,360	53.00	(X)	(X)
Taxes, NEC	2,505,579	7.92	-	-

X Not applicable.

1/ Based on July 1, 2013 population for the United States of 316,497,531 and for Hawaii 1,408,987. As released December 2014 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01) <<http://www.census.gov/popest/data/state/totals/2014/tables/NST-EST2014-01.xls>> accessed April 16, 2015.

2/ United States 'Amount' revised from previous *Data Book*, Hawaii 'Amount' not affected.

Source: U.S. Census Bureau, "State Government Tax Collections: 2013" (April 8, 2014) <<http://factfinder2.census.gov/bkmk/table/1.0/en/STC/2013/STC003>> accessed July 9, 2014 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.07-- STATE GOVERNMENT TAX COLLECTIONS FOR THE  
UNITED STATES AND HAWAII: 2014**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and per capita in dollars]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	865,752,089	2,715.17	6,033,331	4,250.14
Property taxes	14,232,835	44.64	(X)	(X)
Sales and gross receipts	411,414,175	1,290.28	3,847,662	2,710.46
General sales and gross receipts	271,286,848	850.81	2,825,041	1,990.08
Selective sales taxes	140,127,327	439.47	1,022,621	720.38
Alcoholic beverages	6,154,774	19.30	48,305	34.03
Amusements	7,235,121	22.69	-	-
Insurance premiums	18,094,904	56.75	142,051	100.07
Motor fuels	41,499,698	130.15	93,598	65.93
Pari-mutuels	124,177	0.39	-	-
Public utilities	14,153,774	44.39	166,179	117.06
Tobacco products	16,912,535	53.04	107,685	75.86
Other selective sales	35,952,344	112.75	464,803	327.43
Licenses	51,120,024	160.32	223,543	157.47
Alcoholic beverages	605,542	1.90	-	-
Amusements	472,331	1.48	-	-
Corporation	6,195,396	19.43	1,691	1.19
Hunting and fishing	1,537,007	4.82	536	0.38
Motor vehicle	23,811,206	74.68	168,980	119.04
Motor vehicle operators	2,506,319	7.86	360	0.25
Public utility	947,725	2.97	21,183	14.92
Occupation and business, NEC	13,810,544	43.31	29,480	20.77
Other licenses	1,233,954	3.87	1,313	0.92
Income taxes	357,104,785	1,119.95	1,871,506	1,318.37
Individual income	310,828,815	974.82	1,745,461	1,229.58
Corporation net income	46,275,970	145.13	126,045	88.79
Other taxes	31,880,270	99.98	90,620	63.84
Death and gift	4,747,791	14.89	14,789	10.42
Documentary and stock transfer	6,823,581	21.40	75,831	53.42
Severance	17,780,808	55.76	(X)	(X)
Taxes, NEC	2,528,090	7.93	-	-

X Not applicable.

1/ Based on July 1, 2014 population for the United States of 318,857,056 and for Hawaii 1,419,561. As released December 2014 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01) <<http://www.census.gov/popest/data/state/totals/2014/tables/NST-EST2014-01.xls>> accessed April 16, 2015.

Source: U.S. Census Bureau, "State Government Tax Collections: 2014" (April 16, 2015) <<http://factfinder.census.gov/bkmk/table/1.0/en/STC/2014/STC005>> accessed April 16, 2015 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.08-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2010 TO 2013**

[Largest city in each state and the District of Columbia. For the listing of cities, see source]

Gross family income level (dollars)	Honolulu			51-city median		51-city average 1/	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
2010							
25,000	3,160	12.6	9	2,684	10.7	2,727	10.9
50,000	3,184	6.4	43	4,484	9.0	4,414	8.8
75,000	5,211	6.9	38	6,766	9.0	6,471	8.6
100,000	7,341	7.3	37	8,586	8.6	8,402	8.4
150,000	11,506	7.7	33	12,947	8.6	12,244	8.2
2011							
25,000	4,124	16.5	3	2,956	11.8	3,065	12.3
50,000	3,574	7.1	43	4,693	9.4	4,971	9.9
75,000	5,617	7.5	39	7,009	9.3	7,041	9.4
100,000	7,502	7.5	37	8,974	9.0	8,719	8.7
150,000	11,660	7.8	37	13,325	8.9	12,831	8.6
2012							
25,000	4,232	16.9	1	3,245	13.0	3,180	12.7
50,000	3,298	6.6	46	4,706	9.4	4,887	9.8
75,000	5,615	7.5	44	7,893	10.5	7,963	10.6
100,000	7,670	7.7	44	10,666	10.7	10,592	10.6
150,000	11,840	7.9	43	16,595	11.1	16,410	10.9
2013							
25,000	4,111	16.4	2	2,552	10.2	2,512	10.0
50,000	2,931	5.9	46	4,331	8.7	4,669	9.3
75,000	5,445	7.3	43	7,298	9.7	7,719	10.3
100,000	7,766	7.8	41	10,095	10.1	10,489	10.5
150,000	12,032	8.0	40	15,520	10.3	16,083	10.7

1/ Based on cities actually levying tax.

2/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual), table 1 <<http://cfo.dc.gov/node/215912>> accessed February 2, 2015.

**Table 9.09-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2015**

[Tax Freedom Day is the day when the nation as a whole has earned enough money to pay off its total tax bill for the year. See source for details]

Area	Tax Freedom Day	Rank 1/	Area	Tax Freedom Day	Rank 1/
United States	April 24	(X)			
Alabama	April 9	5	Nebraska	April 17	21
Alaska	April 15	16	Nevada	April 20	26
Arizona	April 15	17	New Hampshire	April 23	35
Arkansas	April 14	13	New Jersey	May 13	49
California	May 3	47	New Mexico	April 11	7
Colorado	April 25	38	New York	May 8	48
Connecticut	May 13	50	North Carolina	April 16	19
Delaware	April 20	29	North Dakota	April 29	42
Florida	April 20	30	Ohio	April 17	23
Georgia	April 15	15	Oklahoma	April 14	12
<b>Hawaii</b>	<b>April 19</b>	<b>25</b>	Oregon	April 22	33
Idaho	April 14	14	Pennsylvania	April 25	36
Illinois	April 30	43	Rhode Island	April 26	39
Indiana	April 18	24	South Carolina	April 12	8
Iowa	April 16	18	South Dakota	April 8	3
Kansas	April 21	31	Tennessee	April 9	4
Kentucky	April 11	6	Texas	April 17	22
Louisiana	April 2	1	Utah	April 20	27
Maine	April 14	11	Vermont	April 22	34
Maryland	May 5	45	Virginia	April 27	40
Massachusetts	May 2	46	Washington	April 29	41
Michigan	April 20	28	West Virginia	April 13	9
Minnesota	April 30	44	Wisconsin	April 25	37
Mississippi	April 4	2	Wyoming	April 22	32
Missouri	April 14	10	District of Columbia	April 23	(2/)
Montana	April 17	20			

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2015.

2/ The District of Columbia is ranked 36 as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day 2015 is April 24th"

<<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 10, 2015.

**Table 9.10-- TAX FREEDOM DAY FOR THE UNITED STATES AND HAWAII:  
1984 TO 2015**

[Tax Freedom Day is the day when the nation as a whole has earned enough money to pay off its total tax bill for the year. Leap Day is omitted. The Tax Freedom Day for the U.S. was revised in the 2012 the 2013 publication from 1992 onward and in the 2013 from 2010 onward but the revisions for the states have not yet been released and data may not be comparable year-to-year ]

Year	United States	Hawaii	Hawaii rank 1/
1984	April 17	April 13	31
1985	April 18	April 14	30
1986	April 19	April 16	23
1987	April 22	April 22	17
1988	April 21	April 25	7
1989	April 22	April 28	6
1990	April 21	April 28	5
1991	April 21	April 28	5
1992	April 19	April 25	6
1993	April 20	April 23	11
1994	April 22	April 24	12
1995	April 23	April 22	24
1996	April 25	April 24	20
1997	April 27	April 23	30
1998	April 29	April 24	34
1999	April 29	April 24	33
2000	May 1	April 27	28
2001	April 27	April 24	24
2002	April 17	April 17	18
2003	April 14	April 15	12
2004	April 15	April 14	20
2005	April 21	April 21	17
2006	April 24	April 23	19
2007	April 24	April 24	16
2008	April 18	April 21	15
2009	April 10	April 13	14
2010	April 11	April 9	19
2011	April 11	April 6	30
2012	April 13	April 6	43
2013	April 18	April 14	24
2014	April 21	April 15	25
2015	April 24	April 19	25

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in each year. The District of Columbia is ranked as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day by State, 1970-2009" <<http://www.taxfoundation.org/taxdata/show/22328.html>> accessed March 31, 2009; Special Report No. 177, "April 9th Is Tax Freedom Day", table 2 (March 2010) <<http://www.taxfoundation.org/files/sr177.pdf>> accessed March 31, 2010; Special Report No. 190, table 2 (March 2011) <<http://www.taxfoundation.org/files/sr190.pdf>> accessed March 30, 2011; "Tax Freedom Day Arrives on April 17", Tax Freedom Day By State (April 2, 2012) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 12, 2012; "Tax Freedom Day 2013 is April 18, Five Days Later Than Last Year " (April 2, 2013) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 16, 2013; "Tax Freedom Day 2014 is April 21, Three Days Later Than Last Year" (April 7, 2014) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 26, 2014; "Tax Freedom Day 2015 is April 24th" <[http://taxfoundation.org/sites/taxfoundation.org/files/docs/TaxFoundation\\_TFD\\_Report.pdf](http://taxfoundation.org/sites/taxfoundation.org/files/docs/TaxFoundation_TFD_Report.pdf)> accessed April 10, 2015; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.11-- STATE-LOCAL TAX BURDEN PER CAPITA AND RANK FOR HAWAII AND RATE FOR HAWAII AND THE UNITED STATES AVERAGE, BY FISCAL YEAR: 1977 TO 2011**

[In percent, number and nominal dollars]

Year	U. S. avg.	Hawaii					
	Rate (percent)	Rate (percent)	Rank 1/	Total state and local per capita taxes paid	Per capita taxes paid to own state	Per capita taxes paid to other states	Per capita income
1977	10.5	10.1	24	882	615	267	8,704
1978	10.3	10.2	21	943	661	282	9,268
1979	9.8	10.1	16	1,039	741	298	10,319
1980	9.6	10.0	16	1,142	820	322	11,458
1981	9.4	9.6	18	1,234	879	355	12,792
1982	9.4	9.3	22	1,217	855	362	13,112
1983	9.6	9.4	23	1,318	936	382	14,032
1984	9.8	9.4	29	1,422	995	427	15,199
1985	9.8	9.4	26	1,517	1,065	452	16,163
1986	9.8	9.6	23	1,626	1,154	472	17,016
1987	9.9	9.8	22	1,778	1,277	501	18,080
1988	10.0	10.5	13	2,047	1,517	530	19,508
1989	9.9	10.4	14	2,215	1,644	572	21,296
1990	10.0	10.0	22	2,303	1,693	611	23,109
1991	10.1	10.4	16	2,538	1,901	637	24,358
1992	10.3	10.6	16	2,629	1,974	655	24,908
1993	10.4	10.5	19	2,690	2,014	677	25,672
1994	10.4	10.9	13	2,841	2,168	672	26,070
1995	10.3	10.4	20	2,751	2,088	664	26,520
1996	10.1	10.7	13	2,857	2,223	635	26,807
1997	9.9	10.4	15	2,861	2,231	631	27,603
1998	9.8	10.3	14	2,923	2,294	630	28,510
1999	9.6	9.8	17	2,902	2,265	637	29,520
2000	9.5	9.6	20	2,998	2,323	676	31,218
2001	9.6	9.8	17	3,120	2,406	714	31,874
2002	9.6	9.8	18	3,099	2,368	731	31,603
2003	9.8	9.8	20	3,211	2,428	783	32,868
2004	9.8	9.8	22	3,420	2,592	829	35,035
2005	9.8	9.8	21	3,768	2,748	1,021	38,418
2006	9.9	10.3	18	4,214	3,069	1,145	41,067
2007	10.0	10.3	16	4,462	3,301	1,161	43,457
2008	10.0	10.2	15	4,532	3,347	1,186	44,539
2009	10.1	10.0	18	4,289	3,195	1,093	42,743
2010	10.2	10.5	14	4,391	3,323	1,068	41,962
2011	9.8	9.6	20	4,259	3,160	1,100	44,255

1/ Rank of 1 indicates the highest tax burden among the 50 states.

Source: Tax Foundation, *Annual State-Local Tax Burden Ranking 2011* "Table 3. State and Local Tax Burdens by State, Selected Fiscal Years: 1977 to 2011" (April 2, 2014)  
[http://taxfoundation.org/sites/taxfoundation.org/files/docs/Burdens\\_2014\\_Final.pdf](http://taxfoundation.org/sites/taxfoundation.org/files/docs/Burdens_2014_Final.pdf) accessed April 2, 2014; "State and Local Tax Burdens: All Years, One State, 1977 - 2011"  
<http://taxfoundation.org/article/state-and-local-tax-burdens-all-years-one-state-1977-2011> accessed May 5, 2015.

**Table 9.12-- STATE-LOCAL TAX BURDEN IN REAL DOLLARS PER CAPITA AND RANK FOR HAWAII AND RATE FOR HAWAII AND THE UNITED STATES AVERAGE, BY FISCAL YEAR: 1977 TO 2011**

[In percent, number and real dollars, as adjusted by U.S. Consumer Price Index, 1977-2011]

Year	U. S. avg.	Hawaii					
	Rate (percent)	Rate (percent)	Rank 1/	Total state and local per capita taxes paid	Per capita taxes paid to own state	Per capita taxes paid to other states	Per capita income
1977	10.5	10.1	24	3,275	2,283	992	32,315
1978	10.3	10.2	21	3,253	2,281	972	31,959
1979	9.8	10.1	16	3,220	2,296	924	31,982
1980	9.6	10.0	16	3,119	2,239	880	31,283
1981	9.4	9.6	18	3,052	2,175	878	31,643
1982	9.4	9.3	22	2,836	1,992	844	30,561
1983	9.6	9.4	23	2,976	2,113	863	31,687
1984	9.8	9.4	29	3,080	2,155	925	32,921
1985	9.8	9.4	26	3,173	2,227	946	33,802
1986	9.8	9.6	23	3,337	2,368	969	34,914
1987	9.9	9.8	22	3,519	2,528	991	35,789
1988	10.0	10.5	13	3,893	2,886	1,008	37,100
1989	9.9	10.4	14	4,020	2,983	1,037	38,647
1990	10.0	10.0	22	3,965	2,914	1,051	39,784
1991	10.1	10.4	16	4,191	3,140	1,052	40,228
1992	10.3	10.6	16	4,214	3,165	1,049	39,932
1993	10.4	10.5	19	4,190	3,136	1,054	39,977
1994	10.4	10.9	13	4,311	3,291	1,020	39,563
1995	10.3	10.4	20	4,061	3,082	979	39,145
1996	10.1	10.7	13	4,097	3,187	910	38,440
1997	9.9	10.4	15	4,010	3,126	884	38,685
1998	9.8	10.3	14	4,034	3,165	869	39,341
1999	9.6	9.8	17	3,919	3,059	860	39,862
2000	9.5	9.6	20	3,917	3,034	883	40,782
2001	9.6	9.8	17	3,963	3,056	907	40,493
2002	9.6	9.8	18	3,875	2,961	914	39,522
2003	9.8	9.8	20	3,926	2,969	957	40,187
2004	9.8	9.8	22	4,073	3,086	987	41,723
2005	9.8	9.8	21	4,340	3,165	1,176	44,251
2006	9.9	10.3	18	4,702	3,424	1,277	45,821
2007	10.0	10.3	16	4,841	3,581	1,260	47,145
2008	10.0	10.2	15	4,735	3,496	1,239	46,532
2009	10.1	10.0	18	4,497	3,350	1,146	44,816
2010	10.2	10.5	14	4,530	3,428	1,102	43,287
2011	9.8	9.6	20	4,259	3,160	1,100	44,255

1/ Rank of 1 indicates the highest tax burden among the 50 states.

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977 - 2011"

<<http://taxfoundation.org/article/state-and-local-tax-burdens-all-years-one-state-1977-2011>> accessed

May 5, 2015. See also *Annual State-Local Tax Burden Ranking 2011* (April 2, 2014)

<[http://taxfoundation.org/sites/taxfoundation.org/files/docs/Burdens\\_2014\\_Final.pdf](http://taxfoundation.org/sites/taxfoundation.org/files/docs/Burdens_2014_Final.pdf)>.

**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL  
AND BY COMPONENT: 2015**

[A rank of 1 is more favorable for business than a rank of 50. Rankings do not average to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Report shows tax systems as of July 1, 2014, the beginning of Fiscal Year 2015]

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
Alabama	28	27	23	41	25	10
Alaska	4	30	1	5	24	32
Arizona	23	24	19	49	4	6
Arkansas	39	40	28	44	39	19
California	48	34	50	42	14	14
Colorado	20	12	16	43	35	22
Connecticut	42	32	34	31	20	49
Delaware	14	50	33	1	2	13
Florida	5	14	1	12	3	16
Georgia	36	8	42	17	36	30
<b>Hawaii</b>	<b>30</b>	<b>9</b>	<b>37</b>	<b>15</b>	<b>28</b>	<b>12</b>
Idaho	19	21	24	22	46	3
Illinois	31	47	11	34	38	44
Indiana	8	22	10	10	7	5
Iowa	41	49	32	23	33	38
Kansas	22	38	18	30	9	28
Kentucky	26	29	30	11	45	17
Louisiana	35	23	27	50	6	24
Maine	33	45	22	9	42	40
Maryland	40	16	45	8	21	41
Massachusetts	24	37	13	21	48	45
Michigan	13	10	14	7	47	27
Minnesota	47	44	46	37	29	34
Mississippi	18	11	21	28	8	33
Missouri	17	4	29	29	12	7
Montana	6	18	20	3	18	8
Nebraska	29	31	25	27	13	39
Nevada	3	1	1	39	43	9
New Hampshire	7	48	9	2	44	43
New Jersey	50	41	48	48	32	50
New Mexico	38	35	35	45	10	1
New York	49	20	49	40	31	46

Continued on next page.

**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL  
AND BY COMPONENT: 2015 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	16	25	15	33	11	29
North Dakota	25	19	36	20	16	2
Ohio	44	26	47	32	5	20
Oklahoma	32	7	40	38	1	11
Oregon	12	36	31	4	30	15
Pennsylvania	34	46	17	24	50	42
Rhode Island	45	43	38	26	49	47
South Carolina	37	13	41	18	40	21
South Dakota	2	1	1	35	41	18
Tennessee	15	15	8	47	26	37
Texas	10	39	6	36	15	36
Utah	9	5	12	19	22	4
Vermont	46	42	44	16	17	48
Virginia	27	6	39	6	37	26
Washington	11	28	6	46	19	23
West Virginia	21	17	26	25	23	25
Wisconsin	43	33	43	14	27	31
Wyoming	1	1	1	13	34	35
Dist. of Columbia 1/	45	38	35	42	27	44

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2014 State Business Tax Climate Index* (October 2014) table 1  
<<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed October 28, 2014.

**Table 9.14-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2013 TO 2015**

[For fiscal year ending June 30. The higher the score, the lower the rank, and therefore, the more favorable the state's tax system is for business. See source for details. Rank is among the 50 states. 2013 and 2014 data are revised]

Location	2013		2014		2015	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
United States	(X)	5.00	(X)	5.00	(X)	5.00
Alabama	26	5.10	25	5.10	28	5.02
Alaska	4	7.26	4	7.23	4	7.22
Arizona	27	5.07	22	5.17	23	5.12
Arkansas	33	4.89	37	4.78	39	4.68
California	48	3.67	48	3.76	48	3.77
Colorado	19	5.28	20	5.21	20	5.27
Connecticut	42	4.43	41	4.49	42	4.47
Delaware	14	5.60	14	5.58	14	5.53
Florida	5	6.83	5	6.89	5	6.91
Georgia	36	4.83	35	4.81	36	4.78
<b>Hawaii</b>	31	4.93	30	5.00	30	5.00
Idaho	18	5.30	18	5.31	19	5.27
Illinois	30	4.97	29	5.00	31	4.96
Indiana	10	5.85	8	5.99	8	5.96
Iowa	39	4.53	39	4.53	41	4.50
Kansas	25	5.10	19	5.21	22	5.17
Kentucky	21	5.15	24	5.12	26	5.04
Louisiana	32	4.89	32	4.87	35	4.83
Maine	29	5.00	28	5.00	33	4.89
Maryland	40	4.49	40	4.51	40	4.50
Massachusetts	23	5.12	23	5.14	24	5.08
Michigan	13	5.71	13	5.74	13	5.64
Minnesota	45	4.27	47	4.08	47	4.07
Mississippi	17	5.32	17	5.33	18	5.29
Missouri	16	5.48	16	5.48	17	5.41
Montana	6	6.25	6	6.25	6	6.21
Nebraska	34	4.88	34	4.85	29	5.02
Nevada	3	7.40	3	7.46	3	7.46
New Hampshire	7	6.07	7	6.08	7	6.01
New Jersey	49	3.49	50	3.44	50	3.43
New Mexico	38	4.71	38	4.77	38	4.75
New York	50	3.45	49	3.47	49	3.62
North Carolina	44	4.27	44	4.32	16	5.44
North Dakota	28	5.05	27	5.05	25	5.08

Continued on next page.

**Table 9.14-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2013 TO 2015-- Con.**

Location	2013		2014		2015	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
Ohio	43	4.39	42	4.45	44	4.41
Oklahoma	35	4.87	33	4.86	32	4.91
Oregon	12	5.78	12	5.78	12	5.74
Pennsylvania	22	5.13	31	4.96	34	4.89
Rhode Island	47	4.18	45	4.18	45	4.14
South Carolina	37	4.82	36	4.80	37	4.76
South Dakota	2	7.53	2	7.50	2	7.50
Tennessee	15	5.52	15	5.52	15	5.48
Texas	9	5.86	10	5.85	10	5.80
Utah	8	5.96	9	5.98	9	5.91
Vermont	46	4.19	46	4.15	46	4.11
Virginia	24	5.11	26	5.06	27	5.03
Washington	11	5.83	11	5.82	11	5.79
West Virginia	20	5.19	21	5.19	21	5.19
Wisconsin	41	4.46	43	4.42	43	4.46
Wyoming	1	7.63	1	7.57	1	7.58
Dist. of Columbia 1/	44	4.31	44	4.36	45	4.32

X Not applicable.

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2014 State Business Tax Climate Index* (October 2014) table 1  
<<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed October 28, 2014.

**Table 9.15-- ESTIMATED TAX BURDEN FOR THE FOUR-PERSON ALOHA FAMILY ON OAHU: 1970, 1988, 1999 AND 2006**

[In dollars and percent. For 1970 and 1988, based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii. For 1999, salary income is estimated at \$81,000 for Alfie (a full- and a part-time jobs) and Anita (a full-time job) plus \$1,840 other family income from rental of a condominium unit, dividends from stocks, and interest on bank certificates of deposit. For 2006, salary income is estimated at \$100,100 for Alfie and Anita, net rental income of -\$3,720, and \$4,220 interest income and dividends. Other assumptions are the same as in 1999. For other underlying assumptions, see sources]

Subject	1970 (dollars)	1988 (dollars)	1999 (dollars)	2006 (dollars)	2006 as percent of total	
					Tax burden	Gross family income
Total tax burden	5,559	25,610	31,107	42,788	100.0	38.7
Federal income	2,130	8,096	6,623	6,934	16.2	6.3
State income	693	3,693	3,477	4,560	10.7	4.1
Social security 1/	1,247	7,758	12,394	16,845	39.4	15.2
General excise	304	1,207	3,580	6,041	14.1	5.5
Real property	366	1,006	1,099	1,650	3.9	1.5
Employment 2/	527	3,301	3,112	5,710	13.3	5.2
Specific excise 3/	67	161	200	280	0.7	0.3
Automobile	225	388	622	768	1.8	0.7
Direct tax bill	4,342	18,432	19,288	26,360	61.6	23.8
Indirect tax bill	1,217	7,178	11,819	16,429	38.4	14.9
Gross family income	16,408	62,716	82,840	110,600	(X)	100.0
After taxes	10,898	37,106	51,733	67,812	(X)	61.3

X Not applicable.

1/ The sum of the amount the Alohas paid for retirement benefits and Medicare and the equal amount paid by their employers on their behalf.

2/ Unemployment compensation, temporary disability insurance, and workers' compensation.

3/ Alcohol, tobacco, telephone and cell.

Source: Hawaii State Department of Business, Economic Development & Tourism, records; and Tax Foundation of Hawaii, "The Tax Burden of the Arnie Aloha Family" (November 1989) and "The Tax Burden of the Aloha Family" (June 2001).

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2009**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

Category	State & local	State	Local
Revenue 1/ 2/	9,920,831	6,945,777	3,250,884
General revenue 1/ 2/	11,705,956	9,018,293	2,963,493
Intergovernmental revenue 1/	2,469,688	2,225,268	520,250
General revenue from own sources 2/	9,236,268	6,793,025	2,443,243
Taxes 2/	6,568,433	4,712,651	1,855,782
Property	1,333,583	-	1,333,583
Sales and gross receipts 2/	3,495,505	3,125,035	370,470
Individual income	1,338,702	1,338,702	-
Corporate income	78,597	78,597	-
Motor vehicle license	217,324	100,413	116,911
Other taxes	104,722	69,904	34,818
Charges & misc. general revenue 2/	2,667,835	2,080,374	587,461
Current charges 2/ 3/	1,877,477	1,388,526	488,951
Education	350,785	350,785	-
Hospitals	479,930	479,930	-
Air transportation (airports)	279,280	279,280	-
Sewerage	299,272	-	299,272
Miscellaneous general revenue 2/	790,358	691,848	98,510
Utility revenue	287,391	-	287,391
Insurance trust revenue	-2,072,516	-2,072,516	-
Expenditure 1/	14,266,860	11,244,913	3,181,049
Intergovernmental expenditure 1/	350	159,452	-
Direct expenditure by function	14,266,510	11,085,461	3,181,049
Direct general expenditure	12,595,926	9,936,935	2,658,991
Other direct general expenditure	11,101,532	9,072,440	2,029,092
Capital outlay	1,494,394	864,495	629,899
Education services 4/	3,591,016	3,590,557	459
Education	3,557,276	3,556,817	459
Libraries	33,740	33,740	-
Social services & income maintenance 4/	3,150,443	2,992,981	157,462
Public welfare	1,818,287	1,731,234	87,053
Hospitals	601,205	601,205	-
Health	706,011	635,602	70,409
Social insurance administration	21,996	21,996	-
Veterans' services	2,944	2,944	-
Transportation 4/	1,071,282	843,543	227,739
Highways	683,710	455,985	227,725
Air transportation (airports)	337,329	337,329	-

Continued on next page.

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2009 -- Con.**

Category	State & local 1/	State 1/	Local 1/
Public safety 4/	830,048	305,675	524,373
Police protection	368,857	26,432	342,425
Fire protection	172,866	-	172,866
Correction	230,656	230,656	-
Protective inspection and regulation	57,669	48,587	9,082
Environment and housing 4/	1,285,250	346,077	939,173
Natural resources	127,390	117,376	10,014
Parks and recreation	285,708	84,407	201,301
Housing and community development	234,039	140,611	93,428
Sewerage	350,100	3,683	346,417
Solid waste management	288,013	-	288,013
Governmental administration	755,138	499,670	255,468
Interest on general debt	620,082	432,964	187,118
General expend., not elsewhere classified	1,292,667	925,468	367,199
Utility expenditure 4/	523,925	1,867	522,058
Water supply	254,612	1,867	252,745
Transit	269,313	-	269,313
Insurance trust expenditure	1,146,659	1,146,659	-
Debt outstanding	11,494,952	6,880,242	4,614,710
Short-term	-	-	-
Long-term	11,494,952	6,880,242	4,614,710
Public debt for private purposes	459,943	459,943	-
Long-term debt issued	1,921,064	1,257,784	663,280
Long-term debt retired	1,089,580	690,454	399,126
Cash and security holdings	15,499,816	13,167,619	2,332,197
Insurance trust funds	8,391,945	8,391,945	-
Unemployment compensation	281,242	281,242	-
Employee retirement	8,094,500	8,094,500	-
Workers' compensation	16,203	16,203	-
Other than insurance trust funds	7,107,871	4,775,674	2,332,197
Offsets to debt	1,110,646	1,043,912	66,734
Bond funds	1,122,472	548,435	574,037
Other	4,874,753	3,183,327	1,691,426

1/ Duplicative intergovernmental transactions are excluded.

2/ Revised from previous *Data Book*.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2008-09" (tabulated December 16, 2014)

<<http://www2.census.gov/govs/local/09slsstab1a.xls>> accessed June 22, 2015.

**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2010**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

Category	State & local	State	Local
Revenue 1/ 2/	14,665,662	11,609,211	3,285,202
General revenue 1/ 2/	12,220,735	9,471,490	2,977,996
Intergovernmental revenue 1/	2,826,697	2,592,047	463,401
General revenue from own sources	9,394,038	6,879,443	2,514,595
Taxes 2/	6,756,975	4,837,862	1,919,113
Property	1,393,152	-	1,393,152
Sales and gross receipts 2/	3,400,931	3,044,380	356,551
Individual income	1,527,790	1,527,790	-
Corporate income	79,853	79,853	-
Motor vehicle license	226,882	100,575	126,307
Other taxes	128,367	85,264	43,103
Charges & misc. general revenue 2/	2,637,063	2,041,581	595,482
Current charges 2/ 3/	1,937,731	1,411,125	526,606
Education	361,260	361,260	-
Hospitals	511,322	511,322	-
Air transportation (airports)	321,461	321,461	-
Sewerage	354,606	-	354,606
Miscellaneous general revenue 2/	699,332	630,456	68,876
Utility revenue	307,206	-	307,206
Insurance trust revenue 2/	2,137,721	2,137,721	-
Expenditure 1/ 2/	14,339,947	11,286,331	3,230,905
Intergovernmental expenditure 1/	335	177,624	-
Direct expenditure by function 2/	14,339,612	11,108,707	3,230,905
Direct general expenditure	12,201,269	9,565,346	2,635,923
Other direct general expenditure	10,662,968	8,677,261	1,985,707
Capital outlay	1,538,301	888,085	650,216
Education services 4/	3,292,270	3,291,801	469
Education	3,254,786	3,254,387	399
Libraries	37,484	37,414	70
Social services & income maintenance 4/	3,260,457	3,129,677	130,780
Public welfare	2,033,570	1,960,207	73,363
Hospitals	640,331	640,331	-
Health	576,951	519,534	57,417
Social insurance administration	5,693	5,693	-
Veterans' services	3,912	3,912	-
Transportation 4/	1,117,328	837,129	280,199
Highways	749,121	468,922	280,199
Air transportation (airports)	320,090	320,090	-

Continued on next page.

**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2010 -- Con.**

Category	State & local 1/	State 2/	Local 1/
Public safety 4/	824,878	284,694	540,184
Police protection	385,148	32,257	352,891
Fire protection	180,078	-	180,078
Correction	206,695	206,695	-
Protective inspection and regulation	52,957	45,742	7,215
Environment and housing 4/	1,260,770	303,010	957,760
Natural resources	108,317	103,132	5,185
Parks and recreation	272,600	91,156	181,444
Housing and community development	211,380	108,496	102,884
Sewerage	359,719	226	359,493
Solid waste management	308,754	-	308,754
Governmental administration	669,839	409,190	260,649
Interest on general debt	485,390	308,715	176,675
General expend., not elsewhere classified	1,290,337	1,001,130	289,207
Utility expenditure 4/	598,145	3,163	594,982
Water supply	264,831	3,163	261,668
Transit	333,314	-	333,314
Insurance trust expenditure 2/	1,540,198	1,540,198	-
Debt outstanding	12,634,409	7,700,654	4,933,755
Short-term	19,000	-	19,000
Long-term	12,615,409	7,700,654	4,914,755
Public debt for private purposes	515,418	515,418	-
Long-term debt issued	2,532,097	1,813,893	718,204
Long-term debt retired	1,420,767	993,481	427,286
Cash and security holdings 2/	16,685,986	14,385,388	2,300,598
Insurance trust funds 2/	9,551,431	9,551,431	-
Unemployment compensation	33,424	33,424	-
Employee retirement 2/	9,501,156	9,501,156	-
Workers' compensation	16,851	16,851	-
Other than insurance trust funds	7,134,555	4,833,957	2,300,598
Offsets to debt	1,592,401	1,517,079	75,322
Bond funds	1,104,048	467,923	636,125
Other	4,438,106	2,848,955	1,589,151

1/ Duplicative intergovernmental transactions are excluded.

2/ Revised from previous *Data Book*.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2008-09" (tabulated December 16, 2014)

<<http://www2.census.gov/govs/local/09slsstab1a.xls>> accessed June 22, 2015.

**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2011**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

Category	State & local	State	Local
Revenue 1/ 2/	15,945,159	12,807,096	3,382,139
General revenue 1/ 2/	12,899,001	10,078,961	3,064,116
Intergovernmental revenue 1/	3,180,863	2,918,445	506,494
General revenue from own sources 2/	9,718,138	7,160,516	2,557,622
Taxes 2/	6,751,858	4,857,729	1,894,129
Property	1,324,771	-	1,324,771
Sales and gross receipts 2/	3,711,365	3,335,562	375,803
Individual income	1,247,291	1,247,291	-
Corporate income	67,859	67,859	-
Motor vehicle license	261,843	104,923	156,920
Other taxes	138,729	102,094	36,635
Charges & misc. general revenue 2/	2,966,280	2,302,787	663,493
Current charges 3/	2,168,750	1,594,879	573,871
Education	497,510	497,510	-
Hospitals	526,807	526,807	-
Air transportation (airports)	337,653	337,653	-
Sewerage	395,171	-	395,171
Miscellaneous general revenue 2/	797,530	707,908	89,622
Utility revenue	318,023	-	318,023
Insurance trust revenue	2,728,135	2,728,135	-
Expenditure 1/	14,389,261	11,475,771	3,121,124
Intergovernmental expenditure 1/	354	207,988	-
Direct expenditure by function	14,388,907	11,267,783	3,121,124
Direct general expenditure	12,205,684	9,755,259	2,450,425
Other direct general expenditure	10,794,109	8,894,656	1,899,453
Capital outlay	1,411,575	860,603	550,972
Education services 4/	3,381,097	3,380,830	267
Education	3,345,400	3,345,134	266
Libraries	35,697	35,696	1
Social services & income maint. 4/	3,468,022	3,348,881	119,141
Public welfare	2,147,032	2,086,398	60,634
Hospitals	666,716	666,713	3
Health	641,107	582,603	58,504
Employment security administration	11,146	11,146	-
Veterans' services	2,021	2,021	-
Transportation 4/	892,902	685,642	207,260
Highways	564,647	357,387	207,260
Air transportation (airports)	275,894	275,894	-

Continued on next page.

**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2011 -- Con.**

Category	State & local 1/	State 2/	Local 1/
Public safety 4/	792,734	252,424	540,310
Police protection	386,140	31,479	354,661
Fire protection	182,011	-	182,011
Correction	191,030	191,030	-
Protective inspection and regulation	33,553	29,915	3,638
Environment and housing 4/	1,248,924	343,585	905,339
Natural resources	101,252	96,144	5,108
Parks and recreation	273,717	109,316	164,401
Housing and community development	231,268	137,916	93,352
Sewerage	329,045	209	328,836
Solid waste management	313,642	-	313,642
Governmental administration	649,397	410,269	239,128
Interest on general debt	544,507	361,208	183,299
Gen. expend., not elsewhere classified 4/	1,228,101	972,420	255,681
Utility expenditure 4/	675,850	5,151	670,699
Water supply	285,672	5,151	280,521
Transit	390,178	-	390,178
Insurance trust expenditure	1,507,373	1,507,373	-
Debt outstanding	13,377,007	7,912,833	5,464,174
Short-term	10,000	-	10,000
Long-term	13,367,007	7,912,833	5,454,174
Public debt for private purposes	504,683	504,683	-
Long-term debt issued	1,411,408	575,035	836,373
Long-term debt retired	697,052	361,738	335,314
Cash and security holdings	18,435,517	15,603,693	2,831,824
Insurance trust funds	10,868,451	10,868,451	-
Unemployment compensation	-12,769	-12,769	-
Employee retirement	10,863,695	10,863,695	-
Workers' compensation	17,525	17,525	-
Other than insurance trust funds	7,567,066	4,735,242	2,831,824
Offsets to debt	960,967	885,671	75,296
Bond funds	749,117	118,102	631,015
Other	5,856,982	3,731,469	2,125,513

1/ Duplicative intergovernmental transactions are excluded.

2/ Revised from previous *Data Book*.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2010-11" (tabulated December 16, 2014)

<<http://www2.census.gov/govs/local/11slsstab1a.xls>> accessed June 22, 2015.

**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2012**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

Category	State & local	State	Local
Revenue 1/	13,750,025	10,600,634	3,389,082
General revenue 1/	12,798,234	9,988,555	3,049,370
Intergovernmental revenue 1/	2,631,491	2,357,724	513,458
General revenue from own sources	10,166,743	7,630,831	2,535,912
Taxes	7,410,827	5,516,146	1,894,681
Property	1,310,590	-	1,310,590
Sales and gross receipts	3,974,819	3,581,652	393,167
Individual income	1,540,746	1,540,746	-
Corporate income	80,256	80,256	-
Motor vehicle license	360,318	206,164	154,154
Other taxes	144,098	107,328	36,770
Charges & misc. general revenue	2,755,916	2,114,685	641,231
Current charges 2/	2,146,348	1,580,859	565,489
Education	409,286	409,286	-
Hospitals	562,160	562,160	-
Air transportation (airports)	379,912	379,912	-
Sewerage	377,159	-	377,159
Miscellaneous general revenue	609,568	533,826	75,742
Utility revenue	339,712	-	339,712
Insurance trust revenue	612,079	612,079	-
Expenditure 1/	14,708,290	11,565,554	3,337,157
Intergovernmental expenditure 1/	370	194,791	-
Direct expenditure by function	14,707,920	11,370,763	3,337,157
Direct general expenditure	12,314,719	9,902,902	2,411,817
Other direct general expenditure	10,836,135	8,913,874	1,922,261
Capital outlay	1,478,584	989,028	489,556
Education services 3/	3,539,207	3,539,207	-
Education	3,502,973	3,502,973	-
Libraries	36,234	36,234	-
Social services & income maint. 3/	3,288,709	3,230,681	58,028
Public welfare	2,021,504	1,987,816	33,688
Hospitals	753,463	753,463	-
Health	507,375	483,035	24,340
Employment security administration	6,130	6,130	-
Veterans' services	237	237	-
Transportation 3/	946,203	749,883	196,320
Highways	601,233	405,475	195,758
Air transportation (airports)	283,590	283,590	-

Continued on next page.

**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2012 -- Con.**

Category	State & local	State	Local
Public safety 3/	818,057	259,932	558,125
Police protection	388,550	29,780	358,770
Fire protection	194,866	-	194,866
Correction	198,207	198,207	-
Protective inspection and regulation	36,434	31,945	4,489
Environment and housing 3/	1,116,801	301,004	815,797
Natural resources	94,785	93,993	792
Parks and recreation	265,452	91,807	173,645
Housing and community development	205,624	115,187	90,437
Sewerage	244,437	17	244,420
Solid waste management	306,503	-	306,503
Governmental administration	720,920	380,589	340,331
Interest on general debt	535,312	338,595	196,717
Gen. expend., not elsewhere classified 4/	1,349,510	1,103,011	246,499
Utility expenditure 3/	937,280	11,940	925,340
Water supply	290,173	11,940	278,233
Transit	647,107	-	647,107
Insurance trust expenditure	1,455,921	1,455,921	-
Debt outstanding	14,025,010	8,398,012	5,626,998
Short-term	33,000	-	33,000
Long-term	13,992,010	8,398,012	5,593,998
Public debt for private purposes	516,547	487,495	29,052
Long-term debt issued	2,441,606	1,825,313	616,293
Long-term debt retired	1,823,770	1,340,134	483,636
Cash and security holdings	18,940,482	15,991,100	2,949,382
Insurance trust funds	10,693,789	10,693,789	-
Unemployment compensation	47,300	47,300	-
Employee retirement	10,646,489	10,646,489	-
Workers' compensation	-	-	-
Other than insurance trust funds	8,246,693	5,297,311	2,949,382
Offsets to debt	1,191,186	886,546	304,640
Bond funds	448,802	279,194	169,608
Other	6,606,705	4,131,571	2,475,134

1/ Duplicative intergovernmental transactions are excluded.

2/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

3/ Includes capital outlay.

Source: U.S. Census Bureau, 2012 Census of Governments, "LGF001: State and Local Government Finances by Level of Government and by State: 2012" <<http://www.census.gov/govs/local/>> accessed June 22, 2015.

**Table 9.20-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
TOTAL AND PER CAPITA: 2009**

[In thousands of dollars, per capita in dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/ 3/	9,920,831	100.0	7,366.68
General revenue 1/ 3/	11,705,956	118.0	8,692.22
Intergovernmental revenue 1/	2,469,688	24.9	1,833.86
General revenue from own sources 3/	9,236,268	93.1	6,858.36
Taxes 3/	6,568,433	66.2	4,877.37
Property	1,333,583	13.4	990.25
Sales and gross receipts 3/	3,495,505	35.2	2,595.58
Individual income	1,338,702	13.5	994.05
Corporate income	78,597	0.8	58.36
Motor vehicle license	217,324	2.2	161.37
Other taxes	104,722	1.1	77.76
Charges & misc. general revenue 3/	2,667,835	26.9	1,980.99
Current charges 3/ 4/	1,877,477	18.9	1,394.11
Education	350,785	3.5	260.47
Hospitals	479,930	4.8	356.37
Air transportation (airports)	279,280	2.8	207.38
Sewerage	299,272	3.0	222.22
Miscellaneous general revenue 3/	790,358	8.0	586.88
Utility revenue	287,391	2.9	213.40
Insurance trust revenue	-2,072,516	-20.9	-1,538.94
Expenditure 1/	14,266,860	100.0	10,593.81
Intergovernmental expenditure 1/	350	0.0	0.26
Direct expenditure by function	14,266,510	100.0	10,593.55
Direct general expenditure	12,595,926	88.3	9,353.06
Other direct general expenditure	11,101,532	77.8	8,243.40
Capital outlay	1,494,394	10.5	1,109.66
Education services 5/	3,591,016	25.2	2,666.50
Education	3,557,276	24.9	2,641.44
Libraries	33,740	0.2	25.05
Social services & income maintenance 5/	3,150,443	22.1	2,339.35
Public welfare	1,818,287	12.7	1,350.16
Hospitals	601,205	4.2	446.42
Health	706,011	4.9	524.25
Social insurance administration	21,996	0.2	16.33
Veterans' services	2,944	0.0	2.19
Transportation 5/	1,071,282	7.5	795.48
Highways	683,710	4.8	507.69
Air transportation (airports)	337,329	2.4	250.48

Continued on next page.

**Table 9.20-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
TOTAL AND PER CAPITA: 2009 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 5/	830,048	5.8	616.35
Police protection	368,857	2.6	273.89
Fire protection	172,866	1.2	128.36
Correction	230,656	1.6	171.27
Protective inspection and regulation	57,669	0.4	42.82
Environment and housing 5/	1,285,250	9.0	954.36
Natural resources	127,390	0.9	94.59
Parks and recreation	285,708	2.0	212.15
Housing and community development	234,039	1.6	173.78
Sewerage	350,100	2.5	259.97
Solid waste management	288,013	2.0	213.86
Governmental administration	755,138	5.3	560.73
Interest on general debt	620,082	4.3	460.44
Gen. expend., not elsewhere classified	1,292,667	9.1	959.87
Utility expenditure 5/	523,925	3.7	389.04
Water supply	254,612	1.8	189.06
Transit	269,313	1.9	199.98
Insurance trust expenditure	1,146,659	8.0	851.45
Debt outstanding	11,494,952	100.0	8,535.54
Short-term	-	-	-
Long-term	11,494,952	100.0	8,535.54
Public debt for private purposes	459,943	4.0	341.53
Long-term debt issued	1,921,064	16.7	1,426.48
Long-term debt retired	1,089,580	9.5	809.06
Cash and security holdings	15,499,816	100.0	11,509.33
Insurance trust funds	8,391,945	54.1	6,231.41
Unemployment compensation	281,242	1.8	208.84
Employee retirement	8,094,500	52.2	6,010.54
Workers' compensation	16,203	0.1	12.03
Other than insurance trust funds	7,107,871	45.9	5,277.92

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2009 population for Hawaii of 1,346,717. As released September 28, 2011 by the U.S. Census Bureau, Population Division, "Table 1. Intercensal Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2010 (ST-EST00INT-01) <<http://www.census.gov/popest/data/intercensal/state/tables/ST-EST00INT-01.xls>>.

3/ Revised from previous *Data Book*.

4/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

5/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2008-09" (tabulated December 16, 2014) <<http://www2.census.gov/govs/local/09slsstab1a.xls>> accessed June 22, 2015.

**Table 9.21-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
TOTAL AND PER CAPITA: 2010**

[In thousands of dollars, dollars and percent. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	14,665,662	100.0	10,752.35
General revenue 1/ 3/	12,220,735	83.3	8,959.81
Intergovernmental revenue 1/	2,826,697	19.3	2,072.43
General revenue from own sources	9,394,038	64.1	6,887.38
Taxes 3/	6,756,975	46.1	4,953.98
Property	1,393,152	9.5	1,021.41
Sales and gross receipts 3/	3,400,931	23.2	2,493.44
Individual income	1,527,790	10.4	1,120.12
Corporate income	79,853	0.5	58.55
Motor vehicle license	226,882	1.5	166.34
Other taxes	128,367	0.9	94.11
Charges & misc. general revenue 3/	2,637,063	18.0	1,933.40
Current charges 3/ 4/	1,937,731	13.2	1,420.68
Education	361,260	2.5	264.86
Hospitals	511,322	3.5	374.88
Air transportation (airports)	321,461	2.2	235.68
Sewerage	354,606	2.4	259.98
Miscellaneous general revenue 3/	699,332	4.8	512.73
Utility revenue	307,206	2.1	225.23
Insurance trust revenue 3/	2,137,721	14.6	1,567.30
Expenditure 1/ 3/	14,339,947	100.0	10,513.54
Intergovernmental expenditure 1/	335	0.0	0.25
Direct expenditure by function 3/	14,339,612	100.0	10,513.30
Direct general expenditure	12,201,269	85.1	8,945.54
Other direct general expenditure	10,662,968	74.4	7,817.71
Capital outlay	1,538,301	10.7	1,127.83
Education services 5/	3,292,270	23.0	2,413.78
Education	3,254,786	22.7	2,386.29
Libraries	37,484	0.3	27.48
Social services & income maintenance 5/	3,260,457	22.7	2,390.45
Public welfare	2,033,570	14.2	1,490.94
Hospitals	640,331	4.5	469.47
Health	576,951	4.0	423.00
Social insurance administration	5,693	0.0	4.17
Veterans' services	3,912	0.0	2.87
Transportation 5/	1,117,328	7.8	819.19
Highways	749,121	5.2	549.23
Air transportation (airports)	320,090	2.2	234.68

Continued on next page.

**Table 9.21-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
TOTAL AND PER CAPITA: 2010 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 5/	824,878	5.8	604.77
Police protection	385,148	2.7	282.38
Fire protection	180,078	1.3	132.03
Correction	206,695	1.4	151.54
Protective inspection and regulation	52,957	0.4	38.83
Environment and housing 5/	1,260,770	8.8	924.35
Natural resources	108,317	0.8	79.41
Parks and recreation	272,600	1.9	199.86
Housing and community development	211,380	1.5	154.98
Sewerage	359,719	2.5	263.73
Solid waste management	308,754	2.2	226.37
Governmental administration 5/	669,839	4.7	491.10
Interest on general debt	485,390	3.4	355.87
General expend., not elsewhere classified 3/	1,290,337	9.0	946.03
Utility expenditure 5/	598,145	4.2	438.54
Water supply	264,831	1.8	194.16
Transit	333,314	2.3	244.37
Insurance trust expenditure 3/	1,540,198	10.7	1,129.22
Debt outstanding	12,634,409	100.0	9,263.10
Short-term	19,000	0.2	13.93
Long-term	12,615,409	99.8	9,249.17
Public debt for private purposes	515,418	4.1	377.89
Long-term debt issued	2,532,097	20.0	1,856.44
Long-term debt retired	1,420,767	11.2	1,041.66
Cash and security holdings	16,685,986	100.0	12,233.58
Insurance trust funds	9,551,431	57.2	7,002.77
Unemployment compensation	33,424	0.2	24.51
Employee retirement	9,501,156	56.9	6,965.91
Workers' compensation	16,851	0.1	12.35
Other than insurance trust funds	7,134,555	42.8	5,230.80

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2010 population for Hawaii of 1,363,950. As released December 2014 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (PEPANNRES).

3/ Revised from previous *Data Book*.

4/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

5/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2008-09" (tabulated December 16, 2014)

<<http://www2.census.gov/govs/local/09slsstab1a.xls>> accessed June 22, 2015; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.22-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
TOTAL AND PER CAPITA: 2011**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. Population and per capita revised]

<b>Category</b>	<b>Total 1/</b>	<b>Percent distribution</b>	<b>Per capita 2/</b>
Revenue 1/ 3/	15,945,159	100.0	11,569.13
General revenue 1/ 3/	12,899,001	80.9	9,358.96
Intergovernmental revenue 1/	3,180,863	19.9	2,307.90
General revenue from own sources 3/	9,718,138	60.9	7,051.07
Taxes 3/	6,751,858	42.3	4,898.86
Property	1,324,771	8.3	961.20
Sales and gross receipts 3/	3,711,365	23.3	2,692.81
Individual income	1,247,291	7.8	904.98
Corporate income	67,859	0.4	49.24
Motor vehicle license	261,843	1.6	189.98
Other taxes	138,729	0.9	100.66
Charges & misc. general revenue 3/	2,966,280	18.6	2,152.21
Current charges 3/ 4/	2,168,750	13.6	1,573.55
Education	497,510	3.1	360.97
Hospitals	526,807	3.3	382.23
Air transportation (airports)	337,653	2.1	244.99
Sewerage	395,171	2.5	286.72
Miscellaneous general revenue 3/	797,530	5.0	578.65
Utility revenue	318,023	2.0	230.74
Insurance trust revenue	2,728,135	17.1	1,979.42
Expenditure 1/	14,389,261	100.0	10,440.23
Intergovernmental expenditure 1/	354	0.0	0.26
Direct expenditure by function	14,388,907	100.0	10,439.98
Direct general expenditure	12,205,684	84.8	8,855.92
Other direct general expenditure	10,794,109	75.0	7,831.74
Capital outlay	1,411,575	9.8	1,024.18
Education services 5/	3,381,097	23.5	2,453.18
Education	3,345,400	23.2	2,427.28
Libraries	35,697	0.2	25.90
Social services & income maintenance 5/	3,468,022	24.1	2,516.25
Public welfare	2,147,032	14.9	1,557.79
Hospitals	666,716	4.6	483.74
Health	641,107	4.5	465.16
Employment security administration	11,146	0.1	8.09
Veterans' services	2,021	0.0	1.47
Transportation 5/	892,902	6.2	647.85
Highways	564,647	3.9	409.68
Air transportation (airports)	275,894	1.9	200.18

Continued on next page.

**Table 9.22-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
TOTAL AND PER CAPITA: 2011 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 5/	792,734	5.5	575.17
Police protection	386,140	2.7	280.17
Fire protection	182,011	1.3	132.06
Correction	191,030	1.3	138.60
Protective inspection and regulation	33,553	0.2	24.34
Environment and housing 5/	1,248,924	8.7	906.17
Natural resources	101,252	0.7	73.46
Parks and recreation	273,717	1.9	198.60
Housing and community development	231,268	1.6	167.80
Sewerage	329,045	2.3	238.74
Solid waste management	313,642	2.2	227.57
Governmental administration	649,397	4.5	471.17
Interest on general debt	544,507	3.8	395.07
Gen. expend., not elsewhere classified 3/	1,228,101	8.5	891.06
Utility expenditure 5/	675,850	4.7	490.37
Water supply	285,672	2.0	207.27
Transit	390,178	2.7	283.10
Insurance trust expenditure	1,507,373	10.5	1,093.69
Debt outstanding	13,377,007	100.0	9,705.78
Short-term	10,000	0.1	7.26
Long-term	13,367,007	99.9	9,698.53
Public debt for private purposes	504,683	3.8	366.18
Long-term debt issued	1,411,408	10.6	1,024.06
Long-term debt retired	697,052	5.2	505.75
Cash and security holdings	18,435,517	100.0	13,376.02
Insurance trust funds	10,868,451	59.0	7,885.68
Unemployment compensation	-12,769	-0.1	-9.26
Employee retirement	10,863,695	58.9	7,882.23
Workers' compensation	17,525	0.1	12.72
Other than insurance trust funds	7,567,066	41.0	5,490.34

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2011 population for Hawaii of 1,378,251. As released December 2014 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2013 (PEPANNRES).

3/ Revised from previous *Data Book*.

4/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

5/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2010-11" (tabulated December 16, 2014)

<<http://www2.census.gov/govs/local/11slsstab1a.xls>> accessed June 22, 2015.

**Table 9.23-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
TOTAL AND PER CAPITA: 2012**

[In thousands of dollars, dollars and percent. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

<b>Category</b>	<b>Total 1/</b>	<b>Percent distribution</b>	<b>Per capita 2/</b>
Revenue 1/	13,750,025	100.0	9,872.46
General revenue 1/	12,798,234	93.1	9,189.08
Intergovernmental revenue 1/	2,631,491	19.1	1,889.40
General revenue from own sources	10,166,743	73.9	7,299.68
Taxes 3/	7,410,827	53.9	5,320.94
Property	1,310,590	9.5	941.00
Sales and gross receipts	3,974,819	28.9	2,853.90
Individual income	1,540,746	11.2	1,106.25
Corporate income	80,256	0.6	57.62
Motor vehicle license	360,318	2.6	258.71
Other taxes	144,098	1.0	103.46
Charges & misc. general revenue	2,755,916	20.0	1,978.74
Current charges 3/	2,146,348	15.6	1,541.07
Education	409,286	3.0	293.87
Hospitals	562,160	4.1	403.63
Air transportation (airports)	379,912	2.8	272.78
Sewerage	377,159	2.7	270.80
Miscellaneous general revenue	609,568	4.4	437.67
Utility revenue	339,712	2.5	243.91
Insurance trust revenue	612,079	4.5	439.47
Expenditure 1/	14,708,290	100.0	10,560.49
Intergovernmental expenditure 1/	370	0.0	0.27
Direct expenditure by function	14,707,920	100.0	10,560.22
Direct general expenditure	12,314,719	83.7	8,841.92
Other direct general expenditure	10,836,135	73.7	7,780.30
Capital outlay	1,478,584	10.1	1,061.62
Education services 4/	3,539,207	24.1	2,541.14
Education	3,502,973	23.8	2,515.12
Libraries	36,234	0.2	26.02
Social services & income maintenance 4/	3,288,709	22.4	2,361.28
Public welfare	2,021,504	13.7	1,451.43
Hospitals	753,463	5.1	540.98
Health	507,375	3.4	364.29
Social insurance administration	6,130	0.0	4.40
Veterans' services	237	0.0	0.17
Transportation 4/	946,203	6.4	679.37
Highways	601,233	4.1	431.68
Air transportation (airports)	283,590	1.9	203.62

Continued on next page.

**Table 9.23-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
TOTAL AND PER CAPITA: 2012 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	818,057	5.6	587.36
Police protection	388,550	2.6	278.98
Fire protection	194,866	1.3	139.91
Correction	198,207	1.3	142.31
Protective inspection and regulation	36,434	0.2	26.16
Environment and housing 4/	1,116,801	7.6	801.86
Natural resources	94,785	0.6	68.06
Parks and recreation	265,452	1.8	190.59
Housing and community development	205,624	1.4	147.64
Sewerage	244,437	1.7	175.50
Solid waste management	306,503	2.1	220.07
Governmental administration 4/	720,920	4.9	517.62
Interest on general debt	535,312	3.6	384.35
General expend., not elsewhere classified	1,349,510	9.2	968.94
Utility expenditure 4/	937,280	6.4	672.96
Water supply	290,173	2.0	208.34
Transit	647,107	4.4	464.62
Insurance trust expenditure	1,455,921	9.9	1,045.35
Debt outstanding	14,025,010	100.0	10,069.90
Short-term	33,000	0.2	23.69
Long-term	13,992,010	99.8	10,046.20
Public debt for private purposes	516,547	3.7	370.88
Long-term debt issued	2,441,606	17.4	1,753.06
Long-term debt retired	1,823,770	13.0	1,309.46
Cash and security holdings	18,940,482	100.0	13,599.18
Insurance trust funds	10,693,789	56.5	7,678.09
Unemployment compensation	47,300	0.2	33.96
Employee retirement	10,646,489	56.2	7,644.13
Workers' compensation	-	-	-
Other than insurance trust funds	8,246,693	43.5	5,921.09

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2012 population for Hawaii of 1,392,766. As released December 2014 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (PEPANNRES).

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, 2012 Census of Governments, "LGF001: State and Local Government Finances by Level of Government and by State: 2012" <<http://www.census.gov/govs/local/>> accessed June 22, 2015; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.24-- HAWAII STATE GOVERNMENT FINANCES: 2010 TO 2013**

[Thousands of dollars. For fiscal year ending June 30. On February 3, 2015 the Census Bureau issued revised 2012 data but Hawaii data were not affected]

Category	2010	2011	2012	2013
Total revenue	11,609,211	12,807,096	10,600,634	12,944,952
General revenue	9,471,490	10,078,961	9,988,555	10,825,114
Intergov'tal revenue	2,592,047	2,918,445	2,357,724	2,331,449
Taxes	4,837,862	4,857,729	5,516,146	6,092,893
General sales & gross rec.	2,316,434	2,495,807	2,697,951	2,944,487
Sel. sales & gross rec.	727,946	839,755	883,701	987,733
License taxes	145,952	151,525	258,795	230,189
Individual income	1,527,790	1,247,291	1,540,746	1,735,718
Corporate net income 1/	79,853	67,859	80,256	123,661
Other taxes	39,887	55,492	54,697	71,105
Current charges	1,411,125	1,594,879	1,580,859	1,626,827
Misc. general revenue	630,456	707,908	533,826	773,945
Insurance trust revenue 2/	2,137,721	2,728,135	612,079	2,119,838
Total expenditure	11,286,331	11,475,771	11,565,554	11,477,711
General expend., by func.	9,742,970	9,963,247	10,097,693	10,098,104
Education	3,254,387	3,345,134	3,502,973	3,404,040
Public welfare	1,960,542	2,086,752	1,988,186	2,098,924
Hospitals	640,331	666,713	753,463	799,790
Health	545,908	620,003	492,387	494,927
Highways	468,922	357,387	405,475	409,269
Police protection	34,211	31,656	30,364	34,307
Correction	206,695	191,030	198,207	200,984
Natural resources	104,865	97,119	95,578	113,135
Parks and recreation	91,156	110,006	92,298	95,856
Government admin.	412,863	417,053	387,954	413,238
Interest on general debt	308,715	361,208	338,595	349,062
Other and unallocable	1,714,375	1,679,186	1,812,213	1,684,572
Utility expenditure	3,163	5,151	11,940	5,564
Insurance trust expend.	1,540,198	1,507,373	1,455,921	1,374,043
Exhibit: General expend.	9,742,970	9,963,247	10,097,693	10,098,104
Intergov'tal expend.	177,624	207,988	194,791	220,844
Direct expenditure	9,565,346	9,755,259	9,902,902	9,877,260
Debt at end of fiscal year	7,700,654	7,912,833	8,398,012	8,318,403
Cash & security holdings	14,385,388	15,603,693	15,991,100	16,242,691

1/ Prior to 2012, 'Corporate income'.

2/ Includes net earnings of state retirement systems which may be positive or negative.

Source: U.S. Census Bureau, Governments Division, State Government Finances (annual)

<<http://www.census.gov/govs/state/index.html>> accessed February 3, 2015.

**Table 9.25-- HAWAII STATE GOVERNMENT FINANCES PER CAPITA:  
2009 TO 2013**

[In dollars. For fiscal year ending June 30. 2010 to 2012 revised from previous  
*Data Book*. 2012 finance data also available in Census of Governments 2012]

Category	2009	2010	2011	2012	2013
Total revenue	5,157.56	8,511.46	9,292.28	7,611.21	9,187.42
General revenue	6,696.50	6,944.16	7,312.86	7,171.74	7,682.91
Intergov'tal revenue	1,652.36	1,900.40	2,117.50	1,692.84	1,654.70
Taxes	3,499.36	3,546.95	3,524.56	3,960.57	4,324.31
General sales	1,827.87	1,698.33	1,810.85	1,937.12	2,089.79
Selective sales	492.62	533.70	609.29	634.49	701.02
License taxes	108.61	107.01	109.94	185.81	163.37
Individual income	994.05	1,120.12	904.98	1,106.25	1,231.89
Corporate net income 1/	58.36	58.55	49.24	57.62	87.77
Other taxes	17.86	29.24	40.26	39.27	50.47
Current charges	1,031.05	1,034.59	1,157.18	1,135.05	1,154.61
Misc. general revenue	513.73	462.23	513.63	383.28	549.29
Insurance trust revenue 2/	-1,538.94	1,567.30	1,979.42	439.47	1,504.51
Total expenditure	8,349.87	8,274.74	8,326.33	8,304.02	8,146.07
General expend., by func.	7,497.04	7,143.20	7,228.91	7,250.10	7,166.92
Education	2,641.10	2,386.00	2,427.09	2,515.12	2,415.95
Public welfare	1,285.78	1,437.40	1,514.06	1,427.51	1,489.67
Hospitals	446.42	469.47	483.74	540.98	567.63
Health	496.15	400.24	449.85	353.53	351.26
Highways	338.59	343.80	259.30	291.13	290.47
Police protection	21.08	25.08	22.97	21.80	24.35
Correction	171.27	151.54	138.60	142.31	142.64
Natural resources	87.90	76.88	70.47	68.62	80.30
Parks and recreation	63.32	66.83	79.82	66.27	68.03
Government admin.	375.27	302.70	302.60	278.55	293.29
Interest on general debt	321.50	226.34	262.08	243.11	247.74
Other and unallocable	1,248.64	1,256.92	1,218.35	1,301.16	1,195.59
Utility expenditure	1.39	2.32	3.74	8.57	3.95
Insurance trust expend.	851.45	1,129.22	1,093.69	1,045.35	975.20
Exhibit: General expend.	7,497.04	7,143.20	7,228.91	7,250.10	7,166.92
Intergov'tal expend.	118.40	130.23	150.91	139.86	156.74
Direct expenditure	7,378.64	7,012.97	7,078.00	7,110.24	7,010.19
Debt at end of fiscal year	5,108.90	5,645.85	5,741.21	6,029.74	5,903.82
Cash & security holdings	9,777.57	10,546.86	11,321.37	11,481.54	11,527.92

1/ Prior to 2012, 'Corporate income'.

2/ Includes net earnings of state retirement systems which may be positive or negative.

Source: U.S. Census Bureau, Annual Survey of State Government Finances (annual)

<<http://www.census.gov/govs/state/index.html>> accessed February 3, 2015; and calculations by Hawaii State Department of Business, Economet Development & Tourism.

**Table 9.26-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2010**

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30.  
"Per capita" revised from previous *Data Book*]

<b>Category</b>	<b>Amount</b>	<b>Percent distribution</b>	<b>Per capita 1/</b>
Total revenue	11,609,211	100.00	8,511.46
General revenue	9,471,490	81.59	6,944.16
Intergovernmental revenue	2,592,047	22.33	1,900.40
Taxes	4,837,862	41.67	3,546.95
General sales	2,316,434	19.95	1,698.33
Selective sales	727,946	6.27	533.70
License taxes	145,952	1.26	107.01
Individual income	1,527,790	13.16	1,120.12
Corporate income	79,853	0.69	58.55
Other taxes	39,887	0.34	29.24
Current charges	1,411,125	12.16	1,034.59
Misc. general revenue	630,456	5.43	462.23
Insurance trust revenue	2,137,721	18.41	1,567.30
Total expenditure	11,286,331	100.00	8,274.74
General expenditure, by function	9,742,970	86.33	7,143.20
Education	3,254,387	28.83	2,386.00
Public welfare	1,960,542	17.37	1,437.40
Hospitals	640,331	5.67	469.47
Health	545,908	4.84	400.24
Highways	468,922	4.15	343.80
Police protection	34,211	0.30	25.08
Correction	206,695	1.83	151.54
Natural resources	104,865	0.93	76.88
Parks and recreation	91,156	0.81	66.83
Government administration	412,863	3.66	302.70
Interest on general debt	308,715	2.74	226.34
Other and unallocable	1,714,375	15.19	1,256.92
Utility expenditure	3,163	0.03	2.32
Insurance trust expenditure	1,540,198	13.65	1,129.22
Exhibit: General expenditure	9,742,970	100.00	7,143.20
Intergovernment expenditure	177,624	1.82	130.23
Direct expenditure	9,565,346	98.18	7,012.97
Debt at end of fiscal year	7,700,654	100.00	5,645.85
Cash and security holdings	14,385,388	100.00	10,546.86

1/ Based on July 1, 2010 population for Hawaii of 1,363,950. As released December 2014 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01).

Source: U.S. Census Bureau, Governments Division, 2010 State Government Finances (January 23, 2014) <<http://www2.census.gov/govs/state/10statess.xls>> accessed March 9, 2015. and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.27-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2011**

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30.  
Per capita revised from previous *Data Book*]

Category	Amount	Percent distribution	Per capita 1/
Total revenue	12,807,096	100.00	9,292.28
General revenue	10,078,961	78.7	7,312.86
Intergovernmental revenue	2,918,445	22.8	2,117.50
Taxes	4,857,729	37.9	3,524.56
General sales	2,495,807	19.5	1,810.85
Selective sales	839,755	6.6	609.29
License taxes	151,525	1.2	109.94
Individual income	1,247,291	9.7	904.98
Corporate income	67,859	0.5	49.24
Other taxes	55,492	0.4	40.26
Current charges	1,594,879	12.5	1,157.18
Miscellaneous general revenue	707,908	5.5	513.63
Insurance trust revenue	2,728,135	21.3	1,979.42
Total expenditure	11,475,771	100.0	8,326.33
General expenditure, by function	9,963,247	86.8	7,228.91
Education	3,345,134	29.1	2,427.09
Public welfare	2,086,752	18.2	1,514.06
Hospitals	666,713	5.8	483.74
Health	620,003	5.4	449.85
Highways	357,387	3.1	259.30
Police protection	31,656	0.3	22.97
Correction	191,030	1.7	138.60
Natural resources	97,119	0.8	70.47
Parks and recreation	110,006	1.0	79.82
Government administration	417,053	3.6	302.60
Interest on general debt	361,208	3.1	262.08
Other and unallocable	1,679,186	14.6	1,218.35
Utility expenditure	5,151	0.0	3.74
Insurance trust expenditure	1,507,373	13.1	1,093.69
Exhibit: General expenditure	9,963,247	100.0	7,228.91
Intergovernment expenditure	207,988	2.1	150.91
Direct expenditure	9,755,259	97.9	7,078.00
Debt at end of fiscal year	7,912,833	100.0	5,741.21
Cash and security holdings	15,603,693	100.0	11,321.37

1/ Based on July 1, 2011 population for Hawaii of 1,378,251. As released December 2014 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01).

Source: U.S. Census Bureau, Governments Division, 2011 State Government Finances (January 23, 2014) <<http://www2.census.gov/govs/state/11ststess.xls>> accessed March 9, 2015 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.28-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2012**

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30.  
Per capita revised from previous *Data Book*]

Category	Amount	Percent distribution	Per capita 1/
Total revenue	10,600,634	100.00	7,611.21
General revenue	9,988,555	94.2	7,171.74
Intergovernmental revenue	2,357,724	22.2	1,692.84
Taxes	5,516,146	52.0	3,960.57
General sales	2,697,951	25.5	1,937.12
Selective sales	883,701	8.3	634.49
License taxes	258,795	2.4	185.81
Individual income	1,540,746	14.5	1,106.25
Corporate income	80,256	0.8	57.62
Other taxes	54,697	0.5	39.27
Current charges	1,580,859	14.9	1,135.05
Miscellaneous general revenue	533,826	5.0	383.28
Insurance trust revenue	612,079	5.8	439.47
Total expenditure	11,565,554	100.00	8,304.02
General expenditure, by function	10,097,693	87.3	7,250.10
Education	3,502,973	30.3	2,515.12
Public welfare	1,988,186	17.2	1,427.51
Hospitals	753,463	6.5	540.98
Health	492,387	4.3	353.53
Highways	405,475	3.5	291.13
Police protection	30,364	0.3	21.80
Correction	198,207	1.7	142.31
Natural resources	95,578	0.8	68.62
Parks and recreation	92,298	0.8	66.27
Government administration	387,954	3.4	278.55
Interest on general debt	338,595	2.9	243.11
Other and unallocable	1,812,213	15.7	1,301.16
Utility expenditure	11,940	0.1	8.57
Insurance trust expenditure	1,455,921	12.6	1,045.35
Exhibit: General expenditure	10,097,693	100.00	7,250.10
Intergovernment expenditure	194,791	1.93	139.86
Direct expenditure	9,902,902	98.07	7,110.24
Debt at end of fiscal year	8,398,012	100.00	6,029.74
Cash and security holdings	15,991,100	100.00	11,481.54

1/ Based on July 1, 2012 population for Hawaii of 1,392,766. As released December 30, 2014 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01).

Source: U.S. Census Bureau, Governments Division, 2012 State Government Finances (January 22, 2015) <<http://www2.census.gov/govs/state/12statess.xls>> accessed March 9, 2015; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.29-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2013**

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30]

Category	Amount	Percent distribution	Per capita 1/
Total revenue	12,944,952	100.00	9,187.42
General revenue	10,825,114	83.6	7,682.91
Intergovernmental revenue	2,331,449	18.0	1,654.70
Taxes	6,092,893	47.1	4,324.31
General sales & gross receipts	2,944,487	22.7	2,089.79
Selective sales & gross receipts	987,733	7.6	701.02
License taxes	230,189	1.8	163.37
Individual income	1,735,718	13.4	1,231.89
Corporate net income	123,661	1.0	87.77
Other taxes	71,105	0.5	50.47
Current charges	1,626,827	12.6	1,154.61
Miscellaneous general revenue	773,945	6.0	549.29
Insurance trust revenue	2,119,838	16.4	1,504.51
Total expenditure	11,477,711	100.00	8,146.07
General expenditure, by function	10,098,104	88.0	7,166.92
Education	3,404,040	29.7	2,415.95
Public welfare	2,098,924	18.3	1,489.67
Hospitals	799,790	7.0	567.63
Health	494,927	4.3	351.26
Highways	409,269	3.6	290.47
Police protection	34,307	0.3	24.35
Correction	200,984	1.8	142.64
Natural resources	113,135	1.0	80.30
Parks and recreation	95,856	0.8	68.03
Government administration	413,238	3.6	293.29
Interest on general debt	349,062	3.0	247.74
Other and unallocable	1,684,572	14.7	1,195.59
Utility expenditure	5,564	0.0	3.95
Insurance trust expenditure	1,374,043	12.0	975.20
Exhibit: General expenditure	10,098,104	100.0	7,166.92
Intergovernment expenditure	220,844	2.2	156.74
Direct expenditure	9,877,260	97.8	7,010.19
Debt at end of fiscal year	8,318,403	100.00	5,903.82
Cash and security holdings	16,242,691	100.00	11,527.92

1/ Based on July 1, 2013 population for Hawaii of 1,408,987. As released in December, 2014 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01).

Source: U.S. Census Bureau, Governments Division, 2013 State Government Finances (February 3, 2015) <<http://www.census.gov/govs/state/>> accessed March 9, 2015;

and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.30-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2010 TO 2014**

[In thousands of dollars. For fiscal year ending June 30. Table reflects changes in fund balances, governmental funds]

Function	2010	2011	2012	2013	2014
Total expenditures	8,429,715	8,476,625	8,600,890	9,103,240	9,829,887
Current	8,001,540	8,018,644	8,013,130	8,415,591	9,092,589
General government	436,290	487,848	487,596	408,538	543,129
Public safety	457,058	423,716	454,957	432,024	519,954
Highways	442,971	376,780	414,629	418,991	403,559
Conservation of natural resources	88,873	93,600	98,428	92,601	108,703
Health	801,923	757,482	729,841	779,755	828,088
Welfare	2,315,726	2,526,743	2,443,936	2,773,241	2,945,370
Lower education	2,325,066	2,208,303	2,330,130	2,358,763	2,603,774
Higher education	700,335	707,380	672,716	654,611	693,292
Other education	14,033	14,018	16,753	20,086	21,766
Culture and recreation	108,536	117,306	109,974	107,940	107,846
Urban redevl. & housing 1/	115,796	73,789	48,484	66,243	65,228
Economic devel. & assistance	166,320	158,104	147,445	157,468	158,379
Housing 1/	24,153	61,352	46,133	112,614	63,683
Other 1/	4,460	12,223	12,108	32,716	29,818
Debt service	428,175	457,981	587,760	687,649	737,298
Principal	179,624	191,244	313,721	399,382	458,983
Interest and others	248,551	266,737	274,039	288,267	278,315

1/ 'Housing' was a new category in 2013 with the amount reallocated from 'Other' in 2010 and 2012 and 'Urban redevelopment & housing' in 2011.

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2014* (pp. 142-143)

<<http://ags.hawaii.gov/wp-content/uploads/2012/09/soh-cafr-20140630.pdf>> accessed March 9, 2015.

**Table 9.31-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2010 TO 2014**

[In thousands of dollars. For fiscal year ending June 30. Table reflects changes in fund balances, governmental funds]

Function	2010	2011	2012	2013	2014
Total revenues	7,623,018	8,239,489	8,264,770	9,024,984	9,125,004
Total taxes	4,368,686	4,770,498	5,358,949	5,805,273	5,698,633
General excise	2,279,310	2,507,980	2,774,636	2,991,792	2,816,346
Net income - corp. & personal	1,408,965	1,473,188	1,633,412	1,804,409	1,840,963
Public service companies	157,661	117,940	150,528	163,930	166,179
Transient accommodations	32,635	60,839	138,529	186,377	188,721
Tobacco and liquor	149,596	173,851	170,824	161,066	155,990
Liquid fuel	82,780	91,265	88,842	87,645	88,707
Insurance companies' premiums	105,848	140,586	119,472	133,585	139,074
Vehicle weight and registration	58,659	59,476	98,187	121,605	124,686
Rental motor/tour vehicle surcharge	40,401	43,892	106,417	52,112	42,853
Franchise	20,666	33,682	7,229	22,673	38,983
Other	32,165	67,799	70,873	80,079	96,131
Non-taxes	3,254,332	3,468,991	2,905,821	3,219,711	3,426,371
Interest and investment (loss) income	124,518	55,854	5,347	25,502	13,163
Charges for current services	364,893	348,108	337,765	369,269	363,791
Intergovernmental	2,432,369	2,567,266	2,238,639	2,372,480	2,650,876
Rentals	19,712	23,319	25,421	28,633	31,846
Fines, forfeitures, and penalties	35,982	34,712	35,083	36,802	33,087
Licenses and fees	36,641	41,557	46,390	46,839	47,209
Revenues from private sources	57,850	54,857	65,085	104,670	112,916
Other	182,367	343,318	152,091	235,516	173,483

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2014* (p. 142-150)  
 <<http://ags.hawaii.gov/wp-content/uploads/2012/09/soh-cafr-20140630.pdf>> accessed March 9, 2015.

**Table 9.32-- LOCAL GOVERNMENT REVENUES: 2012**

[Data rounded to thousands of dollars. For fiscal year ending June 30. Based on sample]

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Revenue	3,389,082	2,412,211	939,559	38,159
General revenue	3,049,370	2,195,211	816,847	38,159
Intergovernmental revenue	513,458	314,318	181,497	18,490
From Federal gov't	279,377	218,849	60,512	16
From State gov't	234,081	95,055	120,985	18,041
From local gov'ts	-	414	-	433
Gen. rev. from own sources	2,535,912	1,880,893	635,350	19,669
Taxes	1,894,681	1,316,440	578,241	-
Property	1,310,590	813,319	497,271	-
Sales & gross receipts	393,167	341,519	51,648	-
General sales tax	190,665	190,665	-	-
Selective sales	202,502	150,854	51,648	-
Motor fuel	61,467	49,225	12,242	-
Public utilities	141,035	101,629	39,406	-
Motor vehicle license	154,154	139,322	14,832	-
Other taxes	36,770	22,280	14,490	-
Charges & misc. gen. rev.	641,231	564,453	57,109	19,669
Current charges	565,489	525,888	38,713	888
Highways	4,364	4,364	-	-
Parking facilities	8,521	8,459	62	-
Natural resources	12	-	-	12
Parks & recreation	30,848	28,426	2,422	-
Housing & comm. dev.	1,728	1,154	574	-
Sewerage	377,159	363,594	13,565	-
Solid waste mgt.	128,805	116,154	12,651	-
Other charges	14,052	3,737	9,439	876
Misc. general rev.	75,742	38,565	18,396	18,781
Interest earnings	7,769	4,718	2,972	79
Special assessments	17,159	15,214	1,945	-
Sale of property	350	183	167	-
Other gen. revenue	50,464	18,450	13,312	18,702
Utility revenue	339,712	217,000	122,712	-
Water supply	280,595	159,508	121,087	-
Transit	59,117	57,492	1,625	-

1/ Hawaii statutes allow creation thereof but only Office of Hawaiian Affairs and soil and water conservation districts are counted as governments. See also *Individual State Descriptions: 2012* <<http://www2.census.gov/govs/cog/2012isd.pdf>>.

Source: U.S. Census Bureau, "LGF002 State & Local Government Finances by Level and Type of Government and by State: Hawaii 2012" <[http://thedataweb.rm.census.gov/TheDataWeb\\_HotReport2/stateandlocalfinance/stateandlocalfinance.html?YEAR4=2012&STATE=13](http://thedataweb.rm.census.gov/TheDataWeb_HotReport2/stateandlocalfinance/stateandlocalfinance.html?YEAR4=2012&STATE=13)> accessed January 7, 2015.

**Table 9.33--LOCAL GOVERNMENT EXPENDITURES: 2012**

[Data are rounded to thousands of dollars. For fiscal year ending June 30. Based on sample]

<b>Subject</b>	<b>Total</b>	<b>City &amp; County of Honolulu</b>	<b>Other counties</b>	<b>Special district 1/</b>
Expenditure	3,337,157	2,324,071	969,842	43,255
Intergov't expenditure	-	-	-	11
Direct expenditure	3,337,157	2,324,071	969,842	43,244
Current operations	2,199,968	1,380,219	777,030	42,719
Capital outlay	927,939	768,394	159,020	525
Construction	797,589	685,570	112,014	5
Other capital outlay	130,350	82,824	47,006	520
Interest on debt	209,250	175,458	33,792	-
Exhibit: Salaries and wages	777,271	464,555	302,704	10,012
	3,337,157	2,324,071	969,842	43,244
Direct expenditure by function	3,337,157	2,324,071	969,842	43,244
Direct general expenditure	2,411,817	1,553,966	814,607	43,244
Capital outlay	489,556	367,467	121,564	525
Other direct general exp.	1,922,261	1,186,499	693,043	42,719
Education services	-	-	-	-
Education	-	-	-	-
Elem. & secondary	-	-	-	-
Libraries	-	-	-	-
Social serv. & income maint.	58,718	-	58,718	-
Public welfare	33,688	-	33,688	-
Vendor payments	8,658	-	8,658	-
Other public welfare	25,030	-	25,030	-
Health	24,340	24,340	-	-
Transportation	196,320	125,559	70,761	-
Highways	195,758	124,997	70,761	-
Capital outlay	116,337	83,730	32,607	-
Parking facilities	562	562	-	-
Public safety	558,125	347,810	210,315	-
Police protection	358,770	242,433	116,337	-
Fire protection	194,866	105,377	89,489	-
Prot. insp. & regulation	4,489	-	4,489	-

Continued on next page.

**Table 9.33-- LOCAL GOVERNMENT EXPENDITURES: 2012-- Con.**

<b>Subject</b>	<b>Total</b>	<b>City &amp; County of Honolulu</b>	<b>Other counties</b>	<b>Special district 1/</b>
Environment and housing	815,797	644,071	171,171	555
Natural resources	792	229	8	555
Capital outlay	229	229	-	-
Parks and recreation	173,645	118,723	54,922	-
Capital outlay	31,216	25,354	5,862	-
Housing & comm. dev.	90,437	57,942	32,495	-
Sewerage	244,420	224,214	20,206	-
Capital outlay	123,137	117,585	5,552	-
Solid waste management	306,503	242,963	63,540	-
Capital outlay	108,644	98,191	10,453	-
Gov't admin.	340,331	124,093	216,238	-
Financial administration	120,817	34,225	86,592	-
Judicial and legal	64,265	23,540	40,725	-
General public buildings	66,528	35,435	31,093	-
Other gov't admin.	88,721	30,893	57,828	-
Interest on general debt	196,717	166,786	29,931	-
General expenditure, n.e.c.	246,499	121,307	82,503	42,689
Misc. comm. activities	1,129	-	1,129	-
Other and unallocable	245,370	121,307	81,374	42,689
Utility expenditure	925,340	770,105	155,235	-
Capital outlay	438,383	400,927	37,456	-
Water supply	278,233	137,522	140,711	-
Transit	647,107	632,583	14,524	-
Debt outstanding	5,626,998	4,701,881	925,117	-
Short-term	33,000	-	33,000	-
Long-term	5,593,998	4,701,881	892,117	-
Long-term debt issued	29,052	-	29,052	-
Long-term debt retired	616,293	598,089	18,204	-
Long-term debt retired	483,636	410,961	72,675	-
Cash and security holdings	2,949,382	1,847,933	743,069	358,380
Other than insurance trust funds	2,949,382	1,847,933	743,069	358,380
Offsets to debt	304,640	40,789	263,851	-
Bond funds	169,608	45,354	124,254	-
Other	2,475,134	1,761,790	354,964	358,380

1/ Hawaii statutes allow creation thereof but only Office of Hawaiian Affairs and soil and water conservation districts are counted as governments. See also *Individual State Descriptions: 2012* <<http://www2.census.gov/govs/cog/2012isd.pdf>>.

Source: U.S. Census Bureau, "LGF002 State & Local Government Finances by Level and Type of Government and by State: Hawaii 2012" <[http://thedataweb.rm.census.gov/TheDataWeb\\_HotReport2/stateandlocalfinance/stateandlocalfinance.html?YEAR4=2012&STATE=13](http://thedataweb.rm.census.gov/TheDataWeb_HotReport2/stateandlocalfinance/stateandlocalfinance.html?YEAR4=2012&STATE=13)> accessed January 7, 2015.

**Table 9.34-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME  
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:  
TAX YEARS 1980 TO 2012**

Tax year	Number of returns	Number of exemptions 1/	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption 1/ (dollars)
1980	424,177	936,056	7,320,740	17,259	7,821
1981	437,977	957,338	7,870,617	17,970	8,221
1982	445,953	1,027,743	8,236,603	18,470	8,014
1983	450,097	1,037,030	8,652,808	19,224	8,344
1984	461,424	1,055,297	9,322,406	20,204	8,834
1985	470,745	1,071,202	9,965,599	21,170	9,303
1986	485,014	1,096,934	10,959,168	22,596	9,991
1987	506,302	1,112,189	12,670,065	25,025	11,392
1988	520,575	1,087,534	14,215,978	27,308	13,072
1989	542,943	1,120,071	15,851,813	29,196	14,153
1990	555,488	1,145,166	17,462,616	31,437	15,249
1991	567,412	1,173,631	17,778,657	31,333	15,148
1992	569,334	1,179,166	18,398,690	32,316	15,603
1993	556,041	1,173,229	18,519,252	33,306	15,785
1994	554,077	1,172,855	18,507,502	33,402	15,780
1995	549,519	1,171,533	19,057,384	34,680	16,267
1996	549,619	1,066,834	19,537,774	35,548	18,314
1997	552,105	1,197,378	20,367,085	36,890	17,010
1998	553,525	1,090,735	20,874,106	37,711	19,138
1999	558,612	1,093,731	22,327,292	39,969	20,414
2000	572,178	1,110,699	23,929,238	41,821	21,544
2001	577,693	(2/)	23,882,640	41,341	(2/)
2002	584,605	1,138,413	24,160,873	41,329	21,223
2003	591,084	1,149,652	25,718,250	43,510	22,370
2004	606,129	1,172,464	28,113,640	46,382	23,978
2005	621,014	1,194,091	31,284,219	50,376	26,199
2006	638,212	1,198,076	33,030,898	51,755	27,570
2007 3/	694,035	1,277,961	35,510,051	51,165	27,786
2008	656,452	1,232,329	33,877,950	51,608	27,491
2009	648,846	1,241,352	33,438,301	51,535	26,937
2010	653,371	1,257,443	33,362,224	51,062	26,532
2011	661,948	1,270,737	34,372,459	51,926	27,049
2012	665,320	1,272,430	36,814,360	55,333	28,932

1/ Exemptions for age or blindness excluded through 1981 and included thereafter. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness, partly to justify the additional standard deductions for age or blindness. Treating these responses as if they were for personal exemptions enables some comparability to be maintained in the State data between years starting with 1987 (the first year for which the additional standard deductions were allowed for age and blindness) and earlier years, when additional personal exemptions were allowed for this purpose, instead. Note, though, that these responses were not included in the 1996 statistics, so data for that year are not altogether comparable with those for 1997 and years preceding 1996.

2/ Number of exemptions unavailable for all income classes.

3/ Includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file.

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin, Summer 1985*, p. 93; *Winter 1985-86*, p. 97; *Winter 1986-87*, p. 83; *Fall 1990*, pp. 11-57; *Winter 1990-91*, p. 58; *Spring 1993*, p. 148; *Fall 1994*, p. 148; and thereafter *Spring 1995* through *Spring 2003* and thence 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 July 14, 2014; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.35-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2010 TO 2012**

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)
2010					
All returns	653,371	33,362,224	479,979	3,731,939	7,775
Under \$50,000 2/	427,665	8,521,261	260,639	501,838	1,925
\$50,000 under \$75,000	92,016	5,652,422	87,188	483,584	5,546
\$75,000 under \$100,000	56,719	4,902,263	55,615	466,105	8,381
\$100,000 under \$200,000	63,321	8,332,019	62,930	1,051,900	16,715
\$200,000 or more	13,650	5,954,258	13,607	1,228,513	90,285
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

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 July 14, 2014; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.36-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:  
TAX YEAR 2011 AND 2012**

[Money amounts in thousands of dollars unless otherwise noted. State totals do not include deleted ZIP code totals. The 2009 and 2010 reports have recently been released and will be updated here later in 2015]

Adjusted gross income size (dollars)	No. of returns	No. of exemptions	Adjusted gross income	Salaries and wages		Taxable interest		Total tax liability	
				No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
Total - 2011	647,417	1,250,376	35,077,651	534,812	24,677,861	266,889	369,043	483,345	3,869,351
1 under 25,000	242,830	348,878	2,974,356	185,469	2,294,200	56,513	35,912	113,382	98,083
25,000 under 50,000	170,840	322,783	6,187,858	148,543	5,024,132	58,826	41,338	143,045	391,258
50,000 under 75,000	92,574	205,164	5,687,535	78,456	4,286,855	49,228	43,626	87,683	488,361
75,000 under 100,000	58,108	147,234	5,026,863	50,054	3,731,031	37,085	39,646	56,810	481,756
100,000 under 200,000	68,075	186,481	8,991,230	59,718	6,432,903	51,857	76,104	67,468	1,125,262
200,000 or more	14,990	39,836	6,209,809	12,572	2,908,740	13,380	132,417	14,957	1,284,631
Total - 2012	652,170	1,252,850	37,371,093	538,570	25,582,294	243,590	295,214	490,130	4,206,089
1 under 25,000	237,430	334,500	2,942,483	181,600	2,282,857	47,680	26,135	112,360	97,285
25,000 under 50,000	172,110	323,590	6,242,014	149,960	5,102,898	50,840	31,903	143,450	391,532
50,000 under 75,000	93,810	204,360	5,763,732	79,200	4,337,650	44,410	34,365	88,510	493,413
75,000 under 100,000	59,250	148,740	5,129,137	50,560	3,784,309	34,600	30,985	57,360	486,451
100,000 under 200,000	72,490	196,590	9,623,662	63,040	6,829,389	51,280	63,550	71,420	1,182,456
200,000 or more	17,080	45,070	7,670,065	14,210	3,245,191	14,780	108,276	17,030	1,554,952

Source: U.S. Internal Revenue Service, Statistics of Income, records, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2011"; and Ibid. "Tax Year 2012"

<[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-\(SOI\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-(SOI))> accessed March 9, 2015.

**Table 9.37-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,  
BY SELECTED ZIP CODES: TAX YEAR 2012**

[Money amounts in thousands of dollars. State total does not include deleted ZIP code totals. ZIP codes were selected on basis of highest tax liability. Data are preliminary. The 2009 and 2010 reports have recently been released and will be updated here later in 2015]

Zip code	No. of returns	No. of exemptions		Adj. gross income	Salaries and wages		Taxable interest		Total tax liability	
		Total	Depen- dents		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
State total	652,170	1,252,850	387,870	37,371,093	538,570	25,582,294	243,590	295,214	490,130	4,206,089
96816	26,270	44,530	10,870	1,880,851	20,050	1,107,977	13,110	22,046	20,890	260,335
96734	23,300	45,940	13,220	1,766,009	18,990	1,193,371	10,890	13,587	18,450	228,481
96821	9,790	17,830	4,310	1,335,375	6,970	640,010	6,200	19,061	8,100	221,647
96822	21,400	34,760	7,690	1,476,838	16,630	909,544	10,450	15,358	17,310	206,457
96744	27,710	51,790	14,720	1,772,118	22,380	1,224,638	12,750	10,988	22,130	203,013
96825	15,220	28,760	7,440	1,396,799	11,510	846,275	8,920	13,927	12,650	195,262
96789	25,960	52,600	16,610	1,788,864	22,230	1,352,290	12,840	8,480	21,070	188,945
96817	27,460	49,990	14,730	1,362,250	22,150	914,143	9,960	11,012	19,790	156,240
96701	21,300	38,920	10,620	1,338,501	17,240	915,950	10,140	8,147	17,060	155,454
96815	15,510	23,190	3,930	1,085,124	12,180	608,674	6,230	13,271	12,750	144,653
96797	35,250	71,350	24,500	1,671,761	31,540	1,366,758	11,250	5,419	25,440	141,639
96813	12,130	19,920	4,670	947,254	9,600	533,724	5,320	17,082	9,560	140,711
96706	29,040	63,110	23,090	1,536,727	26,520	1,312,616	8,540	3,254	21,450	128,022
96707	17,970	38,710	14,040	1,097,185	16,330	906,301	5,950	3,595	13,840	107,717
96720	21,540	41,940	13,530	1,041,484	17,050	695,675	8,650	7,445	15,030	105,737
96814	10,450	16,410	3,200	692,803	8,240	434,889	4,450	9,431	8,400	100,566
96818	21,910	48,980	17,220	1,123,821	19,360	916,216	7,930	5,174	16,010	99,262
96782	18,610	35,340	10,180	988,558	14,590	675,421	8,300	5,946	14,390	93,235
96819	23,430	46,750	16,630	979,366	20,360	741,745	6,140	5,066	15,550	87,542
96753	12,420	22,170	5,940	723,370	9,930	439,456	3,880	9,724	9,860	83,526

Source: U.S. Internal Revenue Service, Statistics of Income, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2012" <[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-\(SOI\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-(SOI))> accessed April 10, 2015.

**Table 9.38-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2011 AND 2012**

Subject	2011		2012	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	661,948	34,372,459	665,320	36,814,360
Salaries and wages	538,133	24,758,469	541,880	25,693,038
Taxable interest income	272,326	385,752	248,710	353,437
Ordinary dividends	136,917	649,464	138,580	811,808
Business or prof. net income (less loss)	98,203	1,381,426	99,950	1,501,567
Farm returns	5,667	(NA)	5,580	(NA)
Net capital gain (less loss)	100,946	1,047,695	104,240	1,759,512
Taxable indiv. retire. arrangements distrib.	59,316	915,092	60,420	971,396
Taxable pensions and annuities	133,112	3,326,972	135,840	3,480,554
Unemployment compensation	47,993	407,812	44,340	340,156
Taxable social security benefits	84,081	1,081,972	88,210	1,187,486
Self-employment (keogh) retirement plans	4,912	94,214	4,920	100,165
Exemptions	1,270,737	(NA)	1,272,430	(NA)
Itemized deductions	206,481	5,247,455	203,620	5,258,810
State and local income taxes	173,974	1,179,609	172,300	1,292,801
State and local general sales tax	27,580	39,997	26,420	29,748
Real estate taxes	158,983	300,839	156,350	299,659
Total taxes paid	205,215	1,541,510	202,440	1,663,798
Home mortgage interest paid	149,684	2,159,886	146,560	2,015,173
Contributions (Charitable contributions)	167,891	579,539	165,280	625,856
Taxable income	509,224	22,711,391	517,470	24,815,336
Total tax credits	212,037	324,575	215,160	383,742
Residential energy tax credit	15,157	59,816	20,680	115,666
Child tax credit	104,523	130,589	103,770	128,975
Child (and dependent) care credit	28,770	14,177	28,750	14,247
Earned income credit	114,700	235,605	114,580	240,483
Excess earned income credit (refundable)	98,820	212,903	98,490	217,055
Alternative minimum tax	12,238	82,904	13,030	101,733
Total tax payments	622,686	5,007,081	627,120	5,351,568
Income tax (before credits)	506,184	3,979,657	514,380	4,397,814
Tax liability	485,624	3,874,035	492,520	4,245,984
Tax due at time of filing	114,189	378,322	117,870	444,101
Overpayments (negative amount)	498,575	1,309,135	500,410	1,326,937

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2011 <<http://www.irs.gov/pub/irs-soi/11in12hi.xls>> accessed June 12, 2013; and Ibid. Tax Year 2012 <<http://www.irs.gov/pub/irs-soi/12in12hi.xls>> accessed July 14, 2014.

**Table 9.39-- INTERNAL REVENUE SERVICE OPERATIONS: 2009 TO 2014**

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do 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 operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

Subject	2009	2010	2011	2012	2013	2014
Total number of returns filed	1,120,099	1,076,845	1,087,893	1,082,377	1,109,435	1,108,736
Individual income tax 1/	660,232	645,560	651,371	658,626	667,040	675,858
Estate and trust income tax	13,940	13,817	14,013	13,891	14,224	14,129
Partnership tax	11,807	11,555	11,737	11,762	12,181	12,239
Corporate income tax 2/	28,982	28,374	27,836	28,025	28,242	27,299
Estate tax	345	231	69	163	173	163
Gift tax	1,475	1,339	1,195	1,371	1,596	1,515
Employment taxes	125,199	124,710	121,726	120,345	121,027	120,548
Excise taxes	1,343	1,315	776	1,769	1,271	1,332
Other 3/	276,776	249,944	259,170	246,425	263,681	255,653
Total no. of returns filed electronically	406,898	432,224	514,183	566,309	602,823	632,712
Individual income tax 1/	361,709	379,403	444,090	485,395	507,466	530,129
Estate and trust income tax	1,724	2,148	6,712	7,736	8,361	8,777
Partnership tax	1,978	2,288	3,441	4,650	5,583	6,400
Corporate income tax 2/	3,356	4,364	6,920	9,161	10,617	12,006
Employment taxes	21,753	22,663	23,904	24,879	26,436	27,695
Other 4/	16,378	21,358	29,116	34,488	44,360	47,705
Total number of refunds issued 1/	576,105	544,826	543,583	550,994	549,605	536,883
Business income tax	3,540	3,874	3,266	2,851	2,502	2,097
Individual income tax 5/	431,944	532,962	530,129	538,380	539,181	528,732
Economic stimulus payments 6/	131,649	(X)	(X)	(X)	(X)	(X)
Employment taxes	8,520	7,489	9,847	9,378	7,605	5,798
Estate tax	92	71	32	20	(D)	18
Gift tax	18	16	15	19	(D)	8
Excise taxes	342	414	294	346	293	230
Total amount of refunds issued (\$1,000)	1,440,194	1,502,019	1,599,606	1,433,423	1,474,782	1,452,114
Business income tax	109,857	107,095	238,435	91,421	112,278	87,680
Individual income tax 5/	1,253,841	1,377,198	1,345,977	1,331,303	1,350,194	1,354,430
Employment taxes	7,864	10,944	10,546	8,656	8,011	5,962
Economic stimulus payments 6/	59,459	(X)	(X)	(X)	(X)	(X)
Estate tax	7,970	5,008	3,717	822	(D)	1,348
Gift tax	248	633	40	120	(D)	10
Excise taxes	956	1,141	891	1,101	1,347	2,685

Continued on next page.

**Table 9.39-- INTERNAL REVENUE SERVICE OPERATIONS: 2009 TO 2014 -- Con.**

D Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

X Not applicable.

1/ The IRS reported that the one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in FY 2008.

2/ Includes S corporations and C or other corporations income tax.

3/ Includes Individual estimated income tax, Estate and trust estimated income tax, Tax-exempt organizations, and supplemental documents.

4/ 2005 to 2007 is Tax-exempt organizations only, 2008 and beyond also includes supplemental documents; 2014 also includes excise taxes.

5/ For 2009 to 2014, includes individual income tax and estate and trust income tax.

6/ The one-time economic stimulus payments were special refunds to qualified taxpayers. These payments were associated with the Economic Stimulus Act of 2008.

Source: U.S. Internal Revenue Service, *Internal Revenue Service Data Book* (annual)  
<<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 24, 2015 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.40-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2005 AND 2012**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1958	167,976	789,191	50,597	21,095
1959	177,602	911,841	599,402	25,618
1960	193,015	103,639	694,331	29,871
1961	192,644	1,084,611	579,629	28,479
1962	196,393	1,124,475	655,937	28,675
1963	204,828	1,219,950	715,902	31,368
1964	214,238	1,366,111	823,268	36,498
1965	223,391	1,451,319	886,502	39,885
1966	237,920	1,655,995	1,030,994	58,292
1967	243,217	1,792,129	1,134,116	65,439
1968	255,022	2,009,594	1,297,215	77,015
1969	274,600	2,340,353	1,530,237	93,391
1970	282,656	2,572,758	1,705,870	106,460
1971	287,599	2,758,042	1,804,963	114,120
1972	301,603	3,001,141	1,942,768	124,439
1973	316,998	3,307,736	2,128,630	138,670
1974	332,144	3,625,291	2,366,895	158,059
1975	341,706	3,928,483	2,571,637	174,563
1976	353,640	4,200,252	2,791,904	193,023
1977	365,804	4,638,815	3,096,724	217,339
1978	387,694	5,329,157	3,653,434	262,528
1979	410,797	5,541,432	3,818,885	279,008
1980	403,311	6,382,375	4,207,796	317,134
1981	429,100	6,759,002	4,416,316	332,288
1982	422,535	6,912,014	4,469,031	339,108
1983	424,194	7,088,769	4,695,499	360,551
1984	422,245	7,604,199	4,980,484	387,300
1985	427,572	8,060,406	5,284,942	415,544
1986	426,532	8,370,257	5,493,138	437,263
1987	468,363	10,147,149	7,170,035	556,135
1988	483,913	11,504,190	8,387,106	658,879
1989	510,512	13,091,785	9,540,367	729,649
1990	520,785	13,958,079	10,260,825	794,478
1991	527,993	14,648,266	10,745,622	840,485
1992	531,758	15,284,606	11,117,647	877,623
1993	532,533	15,307,960	11,178,223	884,048
1994	545,715	15,951,730	11,617,978	923,601
1995	521,194	15,307,772	11,115,466	883,119
1996	523,967	15,966,451	11,510,879	917,117
1997	514,563	16,651,182	12,245,720	983,677
1998	516,582	17,212,238	12,734,546	1,027,478
1999	517,178	18,276,952	13,760,031	949,346
2000	522,132	19,086,936	14,281,311	996,891
2001	522,741	18,815,637	14,056,450	938,328
2002	523,103	19,014,458	14,349,573	904,879
2003	526,516	19,886,764	15,082,448	959,014
2004	544,202	22,819,751	17,706,606	1,149,431
2005	554,563	24,910,803	19,370,582	1,274,707
2012	601,420	29,790,461	24,368,125	1,652,885

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as 'exclusive of losses' to indicate returns with negative AGI were excluded.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 1 (1958 - 2004) and Table A1 (2005 and 2012) and for 1994-2005 and 2012 <[http://tax.hawaii.gov/stats/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_5ind_inc/)> accessed June 18, 2015.

**Table 9.41-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2005 AND 2012**

Year income was received	Number of nonresident returns	Hawaii adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1958	2,042	7,032	4,486	215
1959	2,857	9,455	5,834	265
1960	3,796	11,273	6,237	319
1961	4,181	13,141	4,512	307
1962	4,581	14,466	7,273	329
1963	4,668	14,779	4,838	342
1964	5,653	18,220	8,942	428
1965	16,713	25,433	11,432	514
1966	13,216	36,534	16,376	850
1967	14,595	44,495	22,124	1,123
1968	17,623	54,501	27,622	1,420
1969	21,174	69,168	37,459	1,918
1970	21,709	72,632	38,038	1,987
1971	19,360	67,671	34,611	1,810
1972	20,066	70,777	35,010	1,983
1973	21,091	83,709	41,577	2,443
1974	19,723	80,306	41,041	2,401
1975	20,479	86,345	43,365	2,557
1976	18,844	79,016	40,971	2,519
1977	19,120	27,853	43,919	2,756
1978	21,535	126,005	66,423	3,969
1979	21,109	97,857	53,079	3,085
1980	20,547	124,382	68,021	4,604
1981	19,220	125,460	63,493	4,209
1982	18,734	117,704	59,774	4,206
1983	18,269	141,569	76,856	5,397
1984	18,253	146,749	76,531	5,253
1985	19,761	152,493	83,007	5,958
1986	19,750	158,694	85,946	6,023
1987	24,019	248,057	153,184	10,587
1988	27,942	359,460	246,336	17,677
1989	28,335	348,697	235,916	15,939
1990	34,842	620,995	465,934	33,863
1991	37,192	487,673	330,025	22,703
1992	38,309	414,858	244,432	24,294
1993	37,657	472,539	323,031	22,373
1994	38,986	514,754	362,145	26,152
1995	34,651	420,322	293,600	20,302
1996	32,407	408,173	287,062	20,695
1997	48,183	526,607	(2/)	49,166
1998	48,815	494,790	(2/)	53,546
1999	49,545	564,958	685,077	44,132
2000	52,742	1,041,679	1,109,114	61,339
2001	52,429	744,438	789,217	49,897
2002	55,189	747,868	854,137	51,918
2003	58,416	977,389	1,077,268	67,263
2004	61,860	1,375,671	1,429,947	92,175
2005	67,586	2,033,074	2,013,637	134,034
2012	77,650	907,688	1,576,147	105,730

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as "exclusive of losses" to indicate returns with negative AGI were excluded.

2/ Hawaii Taxable Income not on N-15 Return.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 3 (1958- 2004) and Table A3 (2005 and 2012) and for 1994-2005 <[http://tax.hawaii.gov/stats/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_5ind_inc/)> accessed June 18, 2015.

**Table 9.42-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2012**

[In millions of dollars. Elderly taxpayers, 65 years of age or older, may claim an extra exemption. There was no *Hawaii Income Patterns: Individuals* report for 2006 to 2011 and the 2012 does not include all the detailed data in the 2005 and earlier reports]

<b>Item</b>	<b>Taxable returns</b>	<b>Nontaxable returns</b>
Number of tax returns	61,132	63,439
Hawaii adjusted gross income (AGI)	4,372	-77
Standard deductions	54	82
Itemized deductions	627	71
Taxable income	3,502	-
Tax liability before credits	255	-
Tax liability after credits	206	-14
Number of taxpayers over 65	57,876	62,663
Number of taxpayers' spouses over 65	22,713	22,392

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics Tax Year 2012*, table 7 (November 2014) <[http://www.state.hi.us/tax/a5\\_5ind\\_inc.htm](http://www.state.hi.us/tax/a5_5ind_inc.htm)> accessed June 6, 2015.

**Table 9.43-- SOURCES OF INCOME REPORTED BY NONRESIDENT TAXPAYERS: TAX YEARS 1999 TO 2005**

[In dollars. There was no *Hawaii Income Patterns: Individuals* report for 2006 to 2011 and the detailed data in the 2005 and earlier reports was not available in the 2012 report to update this table]

Year	Total	Salaries and wages	Interest	Ordinary dividends	Capital assets/ other property	Rents, royalties, partnerships, S corp., estates & trusts	All other sources
1999	585,507	465,300	22,253	6,484	180,086	65,494	-154,110
2000	1,068,694	537,628	26,650	10,642	303,511	229,352	-39,089
2001	768,756	560,450	20,456	6,727	231,958	41,672	-92,507
2002	776,935	574,547	23,657	5,846	224,685	60,020	-111,820
2003	1,009,463	609,472	26,659	7,310	381,082	80,640	-95,700
2004	1,407,217	651,388	37,757	8,774	712,124	81,568	-84,394
2005	2,071,899	744,285	39,257	10,301	1,101,584	104,315	72,157

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and <[http://hawaii.gov/tax/a5\\_5ind\\_inc.htm](http://hawaii.gov/tax/a5_5ind_inc.htm)> accessed March 13, 2008.

**Table 9.44-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2012, BY ADJUSTED GROSS INCOME CLASS**

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (dollars)	Taxable income (dollars)	Tax liability (dollars)
All resident returns	601,420	29,790,461	24,368,125	1,652,885
Taxable resident returns	495,372	30,082,175	24,368,125	1,652,885
Under \$5,000	17,347	60,800	20,156	303
\$5,000 under \$10,000	38,418	290,452	151,758	3,676
\$10,000 under \$20,000	76,779	1,147,865	757,835	29,484
\$20,000 under \$30,000	71,980	1,792,215	1,326,494	64,819
\$30,000 under \$40,000	61,115	2,130,149	1,632,256	89,234
\$40,000 under \$50,000	45,888	2,051,303	1,588,546	92,464
\$50,000 under \$75,000	71,605	4,391,474	3,372,157	206,848
\$75,000 under \$100,000	44,021	3,810,709	2,931,758	189,528
\$100,000 under \$150,000	40,776	4,909,003	3,854,902	262,830
\$150,000 under \$200,000	13,684	2,336,714	1,897,288	136,945
\$200,000 under \$300,000	7,706	1,831,715	1,642,193	124,943
\$300,000 and over	6,053	5,329,776	5,192,781	451,810
Nontaxable resident returns	106,048	-291,714	(X)	(X)
Loss	13,219	-682,562	(X)	(X)
Under \$5,000	71,144	79,406	(X)	(X)
\$5,000, under \$10,000	10,606	74,937	(X)	(X)
\$10,000 and over	11,079	236,505	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2012*, table A1  
 <[http://tax.hawaii.gov/stats/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_5ind_inc/)> accessed June 18, 2015.

**Table 9.45-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2005, AND BY COUNTY, 2005**

[In dollars. There was no *Hawaii Income Patterns: Individuals* report for 2006 to 2011 and the detailed data in the 2005 and earlier reports was not available in the 2012 report to update this table]

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
1982	11,178	23,737	6,080	15,466	27,285	9,636
1983	11,297	25,047	6,432	15,937	29,076	10,009
1984	12,035	25,290	6,858	16,565	28,935	10,540
1985	12,488	25,838	7,087	17,124	29,870	10,710
1986	12,941	26,576	7,768	17,747	31,755	11,557
1987	13,252	29,036	7,709	17,977	34,063	11,131
1988	14,749	31,787	8,910	18,956	36,706	12,452
1989	15,614	34,581	9,382	20,502	39,305	13,748
1990	16,297	35,355	10,351	21,250	40,924	14,286
1991	17,737	37,709	11,607	22,502	43,322	15,321
1992	18,042	38,707	11,909	23,462	45,138	16,389
1993	18,504	39,838	11,913	24,196	46,222	17,296
1994	18,827	39,782	12,070	25,265	46,778	17,922
1995	19,602	39,147	13,401	25,277	46,714	18,439
1996	19,834	39,079	13,217	25,393	47,505	18,294
1997	20,866	41,750	13,671	26,475	48,865	18,475
1998	21,065	42,534	13,944	26,838	50,147	18,615
1999	21,662	44,656	14,596	27,445	52,085	18,969
2000	22,157	46,636	14,764	27,948	54,353	19,352
2001	22,626	46,012	15,649	28,159	53,899	19,809
2002	22,757	46,853	15,707	28,881	55,554	20,219
2003	23,533	47,966	16,483	29,920	58,011	21,140
2004	24,704	51,351	17,116	31,064	60,776	21,719
2005	25,826	53,304	17,829	32,371	63,439	22,949
COUNTY: 2005						
Oahu	25,992	54,562	17,635	32,838	64,936	22,926
Maui	27,435	54,962	20,149	32,730	62,932	24,066
Hawaii	23,770	47,115	16,750	29,977	58,318	22,109
Kauai	24,675	49,913	17,729	31,947	59,233	21,841

1/ Includes returns with adjusted gross income losses.

2/ Includes single, married filing separately, heads of households, and qualifying surviving spouses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual) and <<http://www.state.hi.us/tax/taxreports.html>> accessed March 13, 2008.

**Table 9.46-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2012**

[In thousands of dollars. Table in *Data Book 2013* was in dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
<b>Total</b>	369,811	247,068	83,887	8,773	25,032	4,432	559
Active tax credits							
Promote social welfare							
Refundable food/excise	27,963	27,963	-	-	-	-	-
Low-income household renters	4,251	4,251	-	-	-	-	-
Child and dependent care	9,288	9,288	-	-	-	-	-
Child passenger restraint systems	86	86	-	-	-	-	-
Employment of vocational rehabilitation referrals	17	(D)	-	-	-	(D)	-
Low-income housing	11,367	94	(D)	(D)	5,249	-	-
School repair & maintenance	(D)	(D)	-	-	-	-	-
Lifeline telephone service	59	(X)	(X)	-	-	-	-
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	160	120	40	-	-	-	-
Motion picture, digital media & film production	12,734	300	12,434	-	-	-	-
Renewable energy technologies 1/	179,018	131,618	45,865	(D)	-	396	(D)
Enterprise zone	1,224	1,067	(D)	-	-	(D)	-
Ethanol facility	36	(D)	-	-	-	(D)	-
Important agricultural lands	-	-	-	-	-	-	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	29,584	5,469	21,955	1,646	-	244	271
Income tax paid to another state or foreign country	37,215	35,591	-	-	-	1,624	-
Expired tax credits							
Promote social welfare							
Individual development account contribution	(D)	(D)	-	-	-	-	(D)
Encourage certain industries or econ. activities							
High technology business investment	56,521	31,073	2,760	514	19,783	2,140	251
Energy conservation	(1/)	(1/)	(1/)	-	-	-	-
Hotel construction & remodeling	147	(D)	(D)	-	-	-	-
Technology infrastructure renovation	11	(D)	(D)	-	-	-	-
Residential construction & remodeling	119	(D)	(D)	-	-	(D)	-

D Data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information.

X Not applicable.

1/ Data for the energy conservation tax credit are included in the renewable energy tax credit.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2012* (October 2014), p. 23

<<http://files.hawaii.gov/tax/stats/stats/credits/2012credit.pdf>> accessed June 18, 2015.

**Table 9.47-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
2013 AND 2014**

[In thousands of dollars. Data are on a cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments]

Source of revenue	Tax base		Tax collections	
	2013	2014	2013	2014
All sources	91,211,295	91,682,136	2,907,622	2,979,776
Sources taxed at 4 percent	66,517,701	67,566,981	2,660,708	2,702,679
Retailing	29,667,015	30,766,185	1,186,681	1,230,647
Services	13,341,442	13,527,677	533,658	541,107
Contracting	7,329,960	7,024,044	293,198	280,962
Theater, amusement, radio, etc.	391,118	398,887	15,645	15,955
Interest	76	40	3	2
Commissions	1,108,151	1,127,368	44,326	45,095
Hotel rentals	4,069,865	4,314,087	162,795	172,563
All other rentals	6,487,392	6,482,060	259,496	259,282
Use	993,463	963,506	39,739	38,540
All others	3,129,219	2,963,125	125,169	118,525
Sources taxed at other rates 1/	24,693,594	24,115,156	121,812	118,913
Insurance solicitors	473,181	475,063	710	713
Sugar processing	-	-	-	-
Pineapple canning	-	-	-	-
Producing	392,735	336,675	1,964	1,683
Manufacturing	655,222	701,988	3,276	3,510
Wholesaling	14,795,784	15,282,809	73,979	76,414
Services (intermediary)	614,317	689,539	3,072	3,448
Use	7,762,355	6,629,083	38,812	33,145
Unallocated net collections	(2/)	(2/)	125,102	158,183

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

2/ This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.

Source: Hawaii State Department of Taxation, "General Excise And Use Tax Collections - Calendar Year Summary December 31, 2014" and "General Excise And Use Tax Base - Calendar Year Ending December 31, 2014" (Monthly 06-15-15 revised) <[http://tax.hawaii.gov/stats/a5\\_3txcolrptarchive/](http://tax.hawaii.gov/stats/a5_3txcolrptarchive/)> accessed July 7, 2015.

**Table 9.48-- TOBACCO TAX COLLECTIONS: 1994 TO 2014**

[In dollars. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 245 and §245-3 Taxes and as amended and "Outline of the Hawaii Tax System as of July 1, 2014" issued by the Department of Taxation]

Year	Cigarettes	Tax rate per cigarette	Other tobacco products 1/
1994	33,424,978	\$0.03 as of July 1, 1993	2,802,993
1995	34,683,672	\$0.03 as of July 1, 1993	2,765,172
1996	35,836,158	\$0.03 as of July 1, 1993	1,805,131
1997	32,878,288	\$0.04 as of Sept. 30, 1997	2,677,839
1998	35,694,448	\$0.05 as of July 1, 1998	3,804,475
1999	39,697,383	\$0.05 as of July 1, 1998	1,996,928
2000	40,777,139	\$0.05 as of July 1, 1998	2,941,355
2001	61,282,238	\$0.05 as of July 1, 1998	3,226,138
2002	64,892,154	\$0.06 as of Sept. 30, 2002	1,863,028
2003	75,760,904	\$0.065 as of June 30, 2003	1,715,058
2004	81,615,862	\$0.07 as of June 30, 2004	1,768,561
2005	83,630,255	\$0.07 as of June 30, 2004	2,328,665
2006	85,006,267	\$0.08 as of Sept. 30, 2006	5,403,122
2007	97,087,696	\$0.09 as of Sept. 30, 2007	2,972,626
2008	102,480,449	\$0.10 as of Sept. 30, 2008	3,470,170
2009	112,715,186	\$0.13 as of July 1, 2009	2,611,359
2010	128,909,763	\$0.15 as of July 1, 2010	6,171,466
2011	134,678,544	\$0.16 as of July 1, 2011	8,200,288
2012	126,334,359	\$0.16 as of July 1, 2011	7,560,663
2013	114,677,229	\$0.16 as of July 1, 2011	7,684,824
2014	119,603,479	\$0.16 as of July 1, 2011	7,729,105

1/ Other [than cigarettes] tobacco products are now taxed at 70 percent and large cigars at 50 percent of the wholesale value. The tax rate on 'little cigars' changed on October 1, 2009 to \$0.11; on July 1, 2010 to equal the \$0.15 on cigarettes; and on July 1, 2011 to equal the \$0.16 on cigarettes.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual calendar year summary) and for 2011 <[http://www6.hawaii.gov/tax/a5\\_3txcolrptarchive.htm](http://www6.hawaii.gov/tax/a5_3txcolrptarchive.htm)> accessed May 29, 2012; for 2012, accessed June 12, 2013; for 2013, accessed June 10, 2014; and for 2014, accessed May 21, 2015.

**Table 9.49-- LIQUOR TAX COLLECTIONS: 1990 TO 2014**

[In thousands of dollars. Includes penalties and interest and permit fees. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 244D, and as amended and "Outline of the Hawaii Tax System as of July 1, 2014" issued by the Department of Taxation]

Year	Total	Year	Total
1990	42,094	2003	42,149
1991	40,125	2004	43,426
1992	40,983	2005	43,594
1993	38,286	2006	47,001
1994	38,753	2007	44,705
1995	37,486	2008	47,568
1996	38,624	2009	45,332
1997	38,624	2010	44,961
1998 1/	38,361	2011	48,433
1999	37,139	2012	48,612
2000	39,887	2013	49,197
2001	39,379	2014	49,451
2002	38,497		

1/ Beginning July 1, 1998, tax rates per wine gallon are \$5.98 on distilled spirits, \$2.12 on sparkling wine, \$1.38 on still wine, \$0.85 on cooler beverages, \$0.93 on beer other than draft beer, and \$0.54 on draft beer.

Source: Hawaii State Department of Taxation, "Liquor Tax Collections and Permits" (annual calendar year summary) and <[http://www6.hawaii.gov/tax/a5\\_3txcolrptarchive.htm](http://www6.hawaii.gov/tax/a5_3txcolrptarchive.htm)> accessed May 21, 2015.

**Table 9.50-- STATE AND LOCAL SALES AND USE TAX REVENUE LOSSES FROM E-COMMERCE FOR THE UNITED STATES AND HAWAII: 2007 TO 2012**

[In millions of dollars unless otherwise specified. Estimates of losses due to jurisdiction's inability to collect taxes on sales via the Internet. See source for discussion of assumptions]

Category	Baseline			Optimistic 1/		
	Due	Collections	Losses	Due	Collections	Losses
2007						
Total state and local						
U.S. (including Dist.of Col.)	29,176.8	21,931.2	7,245.6	29,176.8	21,931.2	7,245.6
Hawaii	149.5	111.4	38.2	149.5	111.4	38.2
2008						
Total state and local						
U.S. (including Dist.of Col.)	31,112.6	23,386.3	7,726.3	31,190.6	23,444.9	7,745.7
Hawaii	159.4	118.7	40.7	159.8	119.0	40.8
2009						
Total state and local						
U.S. (including Dist.of Col.)	27,992.3	21,040.8	6,951.4	30,212.3	22,709.6	7,502.7
Hawaii	143.4	106.8	36.6	154.8	115.3	39.5
2010						
Total state and local						
U.S. (including Dist.of Col.)	34,713.2	26,092.7	8,620.4	39,945.1	30,025.4	9,919.7
Hawaii	177.9	132.5	45.4	204.7	152.4	52.2
2011						
Total state and local						
U.S. (including Dist.of Col.)	40,815.2	30,679.5	10,135.8	45,596.1	34,273.1	11,323.1
Hawaii	209.2	155.8	53.4	233.6	174.0	59.6
2012						
Total state and local						
U.S. (including Dist.of Col.)	45,876.6	34,483.9	11,392.7	50,937.9	38,288.3	12,649.6
Hawaii	235.1	175.1	60.0	261.0	194.4	66.6

1/ Forecasts a higher growth rate of the economy and of resulting internet sales.

Source: Donald Bruce, William F. Fox, William B. Stokely and LeAnn Luna, "State and Local Government Sales Tax Revenue Losses from Electronic Commerce" (April 13, 2009) Center for Business and Economic Research, College of Business Administration, University of Tennessee  
<http://cber.bus.utk.edu/ecomm/ecom0409.pdf> accessed September 1, 2011; and calculations by Hawaii Department of Business, Economic Development & Tourism.

**Table 9.51-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2015**

[In thousands of dollars. For fiscal year ending June 30. Government parcels assessed at \$1, 1985-1987, and at 100 percent thereafter]

Year	Assessor's gross valuation 1/			Valuation for tax rate purposes
	Total	Land	Improvement	
1986	51,231,020	25,507,708	25,723,312	43,581,421
1987	52,814,463	26,442,872	26,371,591	45,222,885
1988	54,655,038	27,396,477	27,258,561	46,629,959
1989	67,628,063	36,730,370	30,897,693	50,219,249
1990	76,926,745	42,778,927	34,147,818	57,526,564
1991	99,942,540	61,554,968	38,387,572	71,080,524
1992	132,952,299	88,359,248	44,593,051	95,943,417
1993	130,733,131	84,299,686	46,433,445	111,593,106
1994	136,239,310	87,785,946	48,453,364	115,954,097
1995	137,202,083	86,552,575	50,649,508	116,389,670
1996	136,153,769	84,102,966	52,050,803	115,115,001
1997	135,073,354	82,035,301	53,038,053	114,303,125
1998	131,536,224	78,049,699	53,486,525	110,955,447
1999	125,412,154	72,253,741	53,158,413	105,184,585
2000	120,687,029	67,673,347	53,013,682	100,906,373
2001	118,929,005	65,241,123	53,687,882	98,984,387
2002	123,394,937	66,563,433	56,831,504	103,313,817
2003	131,562,028	69,116,128	62,445,900	110,384,134
2004	141,029,581	73,014,576	68,015,005	119,254,215
2005	162,787,538	(2/)	(2/)	138,383,238
2006	199,525,855	(2/)	(2/)	171,105,210
2007	254,954,333	(2/)	(2/)	220,731,778
2008	292,830,383	(2/)	(2/)	253,358,852
2009	297,908,333	(2/)	(2/)	257,714,285
2010	298,084,580	(2/)	(2/)	255,749,570
2011	274,149,769	(2/)	(2/)	232,482,952
2012	267,181,978	(2/)	(2/)	226,552,118
2013	265,105,539	(2/)	(2/)	226,611,749
2014	270,900,638	(2/)	(2/)	231,756,610
2015	293,088,510	(2/)	(2/)	251,793,531

1/ Beginning in 1992, values shown for gross valuation exclude nontaxable properties.

2/ As of the 2004-2005, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2014-2015"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed December 15, 2014; and earlier reports; and reports as the Department of Finance.

**Table 9.52-- REAL PROPERTY TAX VALUATION FOR THE STATE,  
2012 TO 2015, AND BY COUNTY, 2015**

[In thousands of dollars. For fiscal year ending June 30. Gross valuations exclude nontaxable (government) properties]

<b>Subject</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Assessor's gross valuation 1/ 2/	267,181,978	265,105,539	270,900,638	293,088,510
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	38,933,413	37,104,305	37,697,576	39,744,628
Assessor's net taxable valuation	228,248,566	228,001,234	233,203,062	253,343,881
Half of valuation on appeal	1,696,447	1,389,485	1,446,451	1,550,351
Number of appeals	5,273	2,541	2,452	3,141
Valuation for tax rate purposes	226,552,118	226,611,749	231,756,610	251,793,531
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	1,294,535	1,300,905	1,365,637	1,506,478
<b>2015, by county</b>	<b>Honolulu</b>	<b>Maui</b>	<b>Hawaii</b>	<b>Kauai</b>
Assessor's gross valuation 1/ 2/	200,736,608	42,550,806	30,760,803	19,040,292
Land	(3/)	18,009,050	12,878,782	(4/)
Improvement	(3/)	24,541,756	17,882,021	(4/)
Exemptions 1/	25,240,105	6,117,104	5,460,399	2,927,020
Assessor's net taxable valuation	175,496,503	36,433,702	25,300,404	16,113,272
Half of valuation on appeal	1,160,953	184,591	102,353	102,454
Number of appeals	2,141	531	323	146
Valuation for tax rate purposes	174,335,550	36,249,112	25,198,051	16,010,818
Land	(3/)	16,545,743	11,997,439	(4/)
Improvement	(3/)	19,703,368	13,200,612	(4/)
Amount to be raised by taxation	931,469	235,908	231,710	107,391

1/ Beginning in 1993, data exclude nontaxable properties.

2/ Assessed value for 2012 as of January 26, 2011 for Honolulu; April 19, 2011 for Maui and Hawaii; and April 21, 2011 for Kauai. Assessed value for 2013 as of January 27, 2012 for Honolulu; April 19, 2012 for Maui and Hawaii; and March 30, 2012 for Kauai. Assessed value for 2014 as of January 29, 2013 for Honolulu; as of February 22, 2013 for Kauai; April 19, 2013 for Maui; and June 17, 2013 for Hawaii. Assessed value for 2015 as of January 31, 2014 for Honolulu; February 20, 2014 for Kauai; April 19, 2014, for Maui; and April 21, 2014 for Hawaii County.

3/ As of the 2004 - 2005 report, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

4/ Single rate for each class.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2014-2015" and individual county valuations <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed December 15, 2014; and earlier reports; and reports as the Department of Finance.

**Table 9.53-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2014 AND 2015**

[For fiscal year ending June 30]

Type of exemption	2014		2015	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	264,515	68,655,589	263,638	71,675,408
Federal government	597	6,188,983	611	6,648,520
State government	8,324	15,973,877	8,346	16,348,326
County government	4,000	6,030,632	3,956	6,038,609
Government leases - total	162	120,362	139	122,447
Government leases - portion	123	53,193	121	55,417
Hawaiian Homes Commission	2,045	1,441,230	2,043	968,253
Hawaiian Homes Land - basic	1,187	189,839	1,215	197,810
Hawaiian Homes Land - multiple	625	115,947	635	120,203
Hawaiian Homes Land - total land	5,373	1,595,529	5,573	1,698,095
Hawaiian Homes Land - vacant land	251	26	256	26
Hawaiian Homes - 7 year	857	314,212	987	424,380
Homes - fee (basic)	146,123	14,855,252	147,993	16,102,217
Homes - fee (multiple)	64,189	8,255,488	61,808	8,393,411
Homes - leasehold (basic)	3,428	341,087	3,376	348,766
Homes - leasehold (multiple)	1,812	252,063	1,625	239,707
In lieu of home ex - fee	2,121	362,544	2,209	381,197
In lieu of home ex - lease	95	16,100	97	16,515
Additional home exemption	1,764	204,268	1,310	145,560
Blind	418	11,506	394	10,899
Deaf	163	4,299	3,189	99,000
Leprosy	4	75	4	75
Totally disabled	6,493	184,702	3,052	82,153
Totally disabled veterans	1,837	837,420	1,955	957,789
Cemeteries	111	50,684	110	53,297
Charitable organizations	1,372	2,457,973	1,473	2,624,784
Childcare	21	1,050	18	900
Child care center, non-profit	4	17,804	4	17,853
Child care center, for-profit	7	12,503	7	12,535
Churches	1,543	2,234,950	1,551	2,379,061
Civil - condemnation	26	31,309	28	38,352
Credit unions	130	210,019	138	218,928
Crop shelters	32	3,131	32	3,165
Enterprise Zone	3	2,727	1	532
Foreign consulates	30	38,289	30	41,582

Continued on next page.

**Table 9.53-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:  
2014 AND 2015 -- Con.**

Type of exemption	2014		2015	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Forest reserve	6	6,669	5	6,651
Historic residential properties	290	336,209	302	416,005
Historic commercial properties	7	26,645	7	27,150
Kuleana	132	62,635	138	74,238
Hospitals	86	674,851	114	799,172
Landscaping, open-space	32	22,663	28	27,274
Low-moderate income housing	421	2,005,848	340	2,030,102
Public utilities	817	1,768,178	822	1,880,604
Roadways and waterways	6,996	33,412	7,042	39,532
Safe room	48	1,920	49	1,960
Schools	230	1,121,518	237	1,185,863
Setbacks	1	292	1	298
Slaughterhouse	1	2,588	1	2,583
Taro	45	51	55	459
Tree farm	114	73,447	15	24,334
Miscellaneous	12	2,889	10	2,049
Alternate energy	4	104,247	8	348,687
Commercial alternative energy	2	1,683	3	2,122
Commercial alter. energy - in lieu	1	773	-	-
Mult. bldg. pcl. income exemption	(NA)	(NA)	175	15,964

NA Not available.

1/ Includes government parcels at actual value and exemptions on federal leases, if any.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates & Exemptions by Tax Year "State of Hawaii - Number & Amount of Exemptions by Type & County" (annual)

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed December 15, 2014.

**Table 9.54-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS:  
2014 AND 2015**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2014 as of January 29, 2013; for Honolulu; February 22, 2013 for Kauai; April 19, 2013 for Maui; and June 17, 2013 for Hawaii; for 2015 as of January 31, 2014 for Honolulu; February 20, 2014 for Kauai; April 19, 2014, for Maui; and April 21, 2014 for Hawaii County. All counties use the land use class unless footnoted]

<b>Land use class</b>	<b>Gross valuation 1/</b>	<b>Net valuation</b>	<b>Valuation for tax rate</b>	<b>To be raised by taxation</b>
2014 - All classes	270,900,638	233,203,062	231,756,610	1,365,637
Affordable rental 2/	180,869	180,046	180,046	1,108
Residential	166,525,669	144,446,389	144,182,195	570,817
Apartment 2/ 3/	8,491,243	8,323,721	8,290,931	68,675
Commercial	21,994,137	19,456,193	19,025,505	217,915
Industrial	11,578,692	11,047,949	10,942,566	123,465
Agricultural/native forest	10,384,178	9,385,255	9,286,035	70,643
Vacant agricultural 4/	105,839	105,839	92,805	789
Conservation/preservation	1,470,287	1,356,535	1,250,942	8,958
Hotel and resort	18,709,861	18,653,693	18,270,930	196,168
Homeowner 2/ 3/	21,484,696	12,240,939	12,235,408	52,113
Homestead 5/	5,140,489	4,015,007	4,013,529	12,241
Public service 4/	795,767	2,300	2,300	-
Time share 3/	1,484,089	1,484,089	1,483,432	23,067
Commercialized resid. 3/	94,183	94,183	94,183	433
Vacation rental 5/	2,460,636	2,410,922	2,405,804	19,246
2015 - All classes	293,088,510	253,343,881	251,793,531	1,506,478
Affordable rental 2/	172,625	170,940	170,940	1,051
Residential	168,452,331	146,397,284	146,103,125	582,803
Residential A 4/	13,853,970	13,283,828	13,202,440	79,215
Apartment 2/ 3/	9,123,590	8,937,117	8,925,889	73,047
Commercial	22,562,609	19,872,105	19,586,724	224,094
Industrial	12,022,616	11,216,646	11,059,465	125,028
Agricultural/native forest	10,975,145	10,010,518	9,905,831	74,460
Vacant agricultural 4/	80,561	80,561	79,546	676
Conservation/preservation	1,406,709	1,290,682	1,192,077	8,460
Hotel and resort	21,074,239	21,013,838	20,517,628	223,988
Homeowner 2/ 3/	22,615,059	13,242,336	13,233,905	55,303
Homestead 5/	5,536,964	3,491,771	3,489,095	10,642
Public service 4/	820,217	-	-	-
Time share 3/	1,595,127	1,595,127	1,591,353	23,982
Commercialized resid. 3/	109,353	109,353	109,353	488
Vacation rental 5/	2,687,393	2,631,776	2,626,161	23,242

1/ Excludes nontaxable properties.

2/ Hawaii County category.

3/ Maui County category.

4/ City and County of Honolulu category.

5/ Kauai County category.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates & Exemptions Tax Year, State of Hawaii (annual) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed December 15, 2014.

**Table 9.55-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY  
AND COUNTY OF HONOLULU: 2012**

[For fiscal year ending June 30]

<b>Rank</b>	<b>Taxpayer</b>	<b>Original debit 1/ (dollars)</b>	<b>Land area (acres)</b>	<b>Gross assessed value 2/ (dollars)</b>
	Top 20 real property taxpayers	112,299,603	52,289.12	11,665,147,300
1	Kyo-Ya Company	12,703,336	23.64	1,007,129,300
2	Bishop Estate	12,437,203	39,967.02	1,339,214,700
3	Hilton Hawaiian Village	11,076,557	20.14	908,020,100
4	Outrigger Hotels Hawaii	7,243,937	9.22	593,277,800
5	First Hawaiian Bank	5,841,875	48.02	472,437,400
6	Ko Olina Hotel	5,609,593	407.48	449,340,300
7	Irongate	5,078,491	0.00	401,600
8	United States of America	5,050,302	7,302.72	2,837,089,800
9	DEG, LLC	4,834,423	59.67	537,956,600
10	Reynolds/Shidler	4,696,132	44.68	415,607,500
11	General Growth Properties	4,685,639	37.36	385,412,400
12	Weinberg, Harry & Jeanette Foundation, Inc.	4,613,637	1,817.53	407,263,500
13	Marriott Ownership Resorts	4,324,131	33.85	348,699,500
14	Hawaii MMGD, LLC	3,886,633	154.73	264,858,700
15	James Campbell Estate	3,855,500	2,124.48	354,719,500
16	Bank of Hawaii	3,519,072	111.36	302,667,300
17	Wal-Mart	3,394,548	73.18	273,681,700
18	W2007 WKH Owner, LLC	3,375,022	4.02	272,179,200
19	Watercress Associates	3,084,690	44.63	253,405,300
20	Halekulani Corp.	2,988,883	5.39	241,785,100

1/ Original debit as of July, 2011.

2/ Land and improvements. Assessed valuation as of October 1, 2010. Valuation at 100 percent of market value.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Administration & Technical Branch, records.

**Table 9.56-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2013**

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Assessment level (percent)
	Median 2/	Honolulu	Rank 3/		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993	(4/)	(4/)	(4/)	(4/)	(4/)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0
2000	1.52	0.37	51	0.37	100.0
2001	1.50	0.37	51	0.37	100.0
2002	1.54	0.37	51	0.37	100.0
2003	1.50	0.38	51	0.38	100.0
2004	1.54	0.38	51	0.38	100.0
2005	1.50	0.38	51	0.38	100.0
2006	1.50	0.36	51	0.36	100.0
2007	1.39	0.33	51	0.33	100.0
2008	1.32	0.33	51	0.33	100.0
2009	1.40	0.34	51	0.34	100.0
2010	1.67	0.34	51	0.34	100.0
2011	1.71	0.35	51	0.35	100.0
2012	1.56	0.35	50	0.35	100.0
2013	1.40	0.35	48	0.35	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

2/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

3/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

4/ Both *Statistical Abstract 1994* and *1995* contained data for 1992 and none contained 1993 data.

Source: U. S. Census Bureau, *Statistical Abstract of the United States* (annual); and Government of the District of Columbia, Office of the Chief Financial Officer, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual) and <<http://cfo.dc.gov/node/215912>> accessed February 2, 2015.

**Table 9.57-- REAL PROPERTY TAX RATES, BY COUNTY: 2015**

[In dollars per \$1,000 net taxable value. As of July 1, 2014. For fiscal year ending June 30]

Class	Honolulu	Kauai
Property 1/ Residential 2/ Vacation rental	3.50 (X)	6.05 8.85
Commercial	12.40	8.10
Industrial	12.40	8.10
Agricultural 3/ Preservation	5.70 5.70	6.75 (X)
Conservation	(X)	6.75
Hotel and Resort	12.90	10.85
Public Service	0.00	(X)
Vacant Agricultural	8.50	(X)
Homestead	(X)	3.05
Residential A	6.00	(X)

  

Class	Maui	Hawaii
Building and land Residential 2/ Apartment	5.57 6.20	10.05 10.85
Commercial	6.83	10.05
Industrial	7.07	10.05
Agricultural 3/ Conservation	5.86 6.06	9.25 10.85
Hotel and resort	9.11	10.85
Homestead	(X)	(X)
Homeowner	2.78	6.15
Time Share	15.07	(X)
Commercialized residential	4.46	(X)
Affordable rental housing	(X)	6.15

X Not applicable.

1/ As of 2005, the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single rate for 'Property' value for each class, and Kauai consolidated classes as of July 1, 2014.

2/ 'Single family residential' in County of Kauai.

3/ 'Agricultural or Native Forests' in County of Hawaii.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Real Property Tax Rates in Hawaii Fiscal Year July 1, 2014 to June 30, 2015"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed December 15, 2014; and earlier reports; and reports as the Department of Finance.

**Table 9.58-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2010**

[For fiscal years ending September 30. In thousands of dollars and percent]

Year	Total direct expenditures or obligations	Percent change from previous year	Year	Total direct expenditures or obligations	Percent change from previous year
1983	4,013,543	(NA)	1997	8,159,285	2.1
1984	4,140,182	3.2	1998	8,449,229	3.6
1985	4,575,478	10.5	1999	8,659,684	2.5
1986	4,646,930	1.6	2000	9,036,388	4.4
1987	4,811,882	3.5	2001	9,728,839	7.7
1988	5,064,944	5.3	2002	10,474,798	7.7
1989	5,570,896	10.0	2003	11,269,306	7.6
1990	5,633,927	1.1	2004	12,176,350	8.0
1991	6,198,142	10.0	2005	12,699,321	4.3
1992	6,636,322	7.1	2006	13,495,147	6.3
1993	7,283,475	9.8	2007	14,061,883	4.2
1994	7,643,718	4.9	2008	15,009,273	6.7
1995	7,449,512	-2.5	2009	18,985,405	26.5
1996	7,990,275	7.3	2010	20,855,223	9.8

NA Not available.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed July 13, 2011; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

**Table 9.59-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2010**

[In millions of dollars. For fiscal year ending September 30]

Year	Total direct expenditures or obligations	Retirement & disability payments for individuals	Other direct payments for individuals	Direct payments for other than individuals	Grants - block, formula, project, & cooperative agreements	Procurement contracts	Salaries & wages
1983	4,013.5	961.2	291.8	14.9	475.1	534.5	1,735.9
1984	4,140.2	1,023.4	297.9	49.9	383.0	577.4	1,808.6
1985	4,575.5	1,108.1	336.1	48.4	468.0	672.4	1,942.4
1986	4,646.9	1,175.2	342.0	49.4	500.7	619.0	1,960.7
1987	4,811.9	1,260.0	357.5	55.8	540.6	525.0	2,073.1
1988	5,064.9	1,346.9	368.2	67.7	613.3	591.2	2,077.7
1989	5,570.9	1,453.3	431.1	70.1	707.3	624.3	2,284.9
1990	5,633.9	1,538.1	520.7	79.1	783.0	547.3	2,165.8
1991	6,198.1	1,660.2	589.8	83.2	786.2	760.9	2,317.9
1992	6,636.3	1,735.5	772.7	90.2	974.5	694.9	2,368.6
1993	7,283.5	1,842.6	825.3	130.9	1,357.2	742.5	2,385.0
1994	7,643.7	1,970.5	852.0	122.5	1,295.0	905.4	2,498.3
1995	7,449.5	2,043.3	1,069.2	57.4	1,192.1	777.3	2,310.2
1996	7,990.3	2,138.5	1,099.1	101.3	1,215.4	1,027.4	2,408.6
1997	8,159.3	2,261.9	1,127.6	105.8	1,256.1	1,077.3	2,330.5
1998	8,449.2	2,348.4	1,078.8	101.9	1,310.3	1,052.6	2,557.2
1999	8,659.7	2,430.5	1,077.7	122.4	1,451.7	1,141.4	2,436.1
2000	9,036.4	2,582.9	1,069.7	128.5	1,532.5	1,293.8	2,429.0
2001	9,728.8	2,798.7	1,132.5	142.1	1,663.7	1,466.9	2,525.0
2002	10,474.8	2,899.3	1,305.6	129.1	1,836.1	1,621.2	2,683.5
2003	11,269.3	3,014.1	1,344.9	157.3	1,911.0	1,978.4	2,863.7
2004	12,176.3	3,202.2	1,403.2	203.4	2,147.6	2,066.0	3,153.9
2005	12,699.3	3,318.7	1,474.1	178.1	2,167.9	2,322.3	3,238.4
2006	13,495.1	3,533.6	1,574.8	215.6	2,312.3	2,147.8	3,711.0
2007	14,061.9	3,752.4	1,590.7	321.5	2,452.4	2,327.7	3,617.3
2008	15,009.3	3,872.8	1,903.1	361.7	2,282.9	2,455.9	4,132.8
2009	18,985.4	4,221.6	2,341.5	275.1	3,261.1	2,729.8	6,156.3
2010	20,855.2	4,368.4	2,462.8	356.1	3,025.6	2,744.8	7,897.6

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed September 27, 2011; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

**Table 9.60-- PER CAPITA DIRECT FEDERAL EXPENDITURE IN THE UNITED STATES AND HAWAII, BY TYPE: 2008 TO 2010**

[For fiscal year ending September 30. Direct expenditures exclude federal assistance such as loans and insurance]

Category	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 1/
Total 2008 2/	9,041.50	11,651.37	128.87	6
Retirement and disability	2,667.33	3,006.35	112.71	16
Other direct payments	2,062.78	1,758.16	85.23	34
Grants	1,868.49	1,772.16	94.84	23
Procurement	1,619.90	1,906.50	117.69	11
Salaries and wages	823.01	3,208.20	389.81	2
Department of Defense	1,574.13	4,740.92	301.18	3
All other Federal agencies	7,467.38	6,910.45	92.54	35
Total 2009 2/ 3/	10,426.50	14,658.53	140.59	(4/)
Retirement and disability	2,869.99	3,259.44	113.57	(4/)
Other direct payments	2,573.03	2,020.29	78.52	(4/)
Grants	2,314.74	2,517.91	108.78	(4/)
Procurement	1,693.48	2,107.63	124.46	(4/)
Salaries and wages	975.27	4,753.25	487.38	(4/)
Department of Defense	(4/)	6,423.57	(4/)	(4/)
All other Federal agencies	(4/)	8,234.96	(4/)	(4/)
Total 2010 2/	10,459.69	15,331.33	146.58	5
Retirement and disability	2,935.25	3,211.37	109.41	21
Other direct payments	2,633.32	2,072.20	78.69	38
Grants	2,187.11	2,224.18	101.69	23
Procurement	1,604.73	2,017.80	125.74	10
Salaries and wages	1,099.28	5,805.78	528.14	1
Department of Defense	1,772.90	7,353.81	414.79	1
All other Federal agencies	8,686.78	7,977.52	91.84	35

1/ A rank of 1 indicates the highest per capita direct federal expenditure. Rank is among the 50 states. When the District of Columbia is included, Hawaii ranking drops one place in every category.

2/ Resident population is as of July 1 for 2008 and 2009. Hawaii at 1,288,198 and 1,295,178 and the United States at 304,059,724 and 307,006,550 respectively. Population as of April 1, 2010 for Hawaii at 1,360,301 and the U.S. at 308,745,538. Hawaii had 0.4 percent of the U. S. resident population 2008-2010.

3/ Revised in *Data Book 2011* to reflect September 27, 2011 revisions to the U.S. Department of Health and Human Services data. The revisions are not represented in the PDF version of the publication, but are available via the On-Line Query System and downloads.

4/ The Census Bureau did not revise Tables 10, 12 or 14 so revised rankings are not readily available.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual), tables 10, 12 and 14 and *Ibid.* On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed June 15, 2012; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.61-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,  
BY COUNTY: 2010**

[In persons and thousands of dollars. For fiscal year ending September 30]

<b>Category</b>	<b>State Total</b>	<b>City and County of Honolulu</b>	<b>Hawaii County</b>	<b>Maui County 1/</b>	<b>Kauai County</b>	<b>State undistributed</b>
Resident population (as of July 1, 2010)	1,360,301	953,207	185,079	154,924	67,091	-
Total direct exp. or oblig.	20,855,223	17,392,945	1,258,859	772,374	523,662	907,383
Retirement/disability payments for individuals	4,368,434	3,218,457	581,408	374,912	193,579	78
Other direct payments for individuals	2,462,760	1,397,696	275,855	171,635	97,334	520,241
Direct payments other than for individuals	356,058	122,600	6,859	6,868	1,554	218,176
Grants (block, formula, project, & cooperative agreements)	3,025,551	2,409,312	242,374	129,200	77,935	166,731
Procurement contracts	2,744,816	2,568,145	47,551	22,960	106,161	-
Salaries and wages	7,897,604	7,676,736	104,812	66,800	47,099	2,157
Exhibit: Total direct expenditures or obligations	20,855,223	17,392,945	1,258,859	772,374	523,662	907,383
Defense	9,994,953	9,735,818	90,543	33,615	132,821	2,157
Non-defense	10,860,270	7,657,128	1,168,316	738,759	390,841	905,226
Addendum: Other federal assistance	13,444,838	8,484,937	1,078,552	2,619,264	1,095,133	166,952
Direct loans	200,495	121,044	27,774	44,850	3,827	3,000
Guaranteed/insured loans	1,370,455	904,052	128,339	154,021	144,775	39,268
Insurance	11,873,888	7,459,840	922,440	2,420,392	946,531	124,684

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2010, State and County Areas* (September 2011) <<http://www.census.gov/govs/cffr/>> and On-Line Query System <<http://harvester.census.gov/cffr/>> accessed September 23, 2011.

**Table 9.62-- FEDERAL SPENDING FOR THE UNITED STATES AND HAWAII,  
TOTAL AND PER CAPITA, BY TYPE: 2013**

[For fiscal year ending September 30. Pew Charitable Trusts undertook estimation of federal spending by state after the U.S. Census Bureau discontinued publication of the *Consolidated Federal Funds Report* after the FY2010 report. Their estimates based on data from the U.S. Bureau of Economic Analysis, USAspending.gov, U.S. Census Bureau, U.S. Office of Personnel Management, U.S. Department of Defense, and the Alaska Department of Revenue. See also <[http://www.pewtrusts.org/~media/Assets/2014/12/Federal\\_Spending\\_in\\_the\\_States\\_methodology\\_web\\_final.pdf?la=en](http://www.pewtrusts.org/~media/Assets/2014/12/Federal_Spending_in_the_States_methodology_web_final.pdf?la=en)>]

<b>Category</b>	<b>United States</b>	<b>Hawaii</b>	<b>Hawaii as percent of U.S.</b>
Total (in millions of dollars)	3,148,971	19,309	0.6
Salaries and wages	303,990	5,750	1.9
Contracts	407,277	1,898	0.5
Grants	506,475	2,881	0.6
Nonretirement benefits	870,048	3,444	0.4
Retirement benefits	1,061,181	5,336	0.5
Federal spending relative to			
Gross Domestic Product (in percent)	19.0	25.9	136.3
Salaries and wages	1.8	7.7	427.8
Contracts	2.5	2.5	100.0
Grants	3.1	3.9	125.8
Nonretirement benefits	5.3	4.6	86.8
Retirement benefits	6.4	7.2	112.5
Per capita (in dollars)	9,961	13,752	138.1
Salaries and wages	962	4,095	425.7
Contracts	1,288	1,351	104.9
Grants	1,602	2,052	128.1
Nonretirement benefits	2,752	2,453	89.1
Retirement benefits	3,357	3,801	113.2

Source: The Pew Charitable Trusts, "Federal Spending in the States, 2004 to 2013" (December 2, 2014) <<http://www.pewtrusts.org/en/research-and-analysis/issue-briefs/issue-briefs/2014/12/federal-spending-in-the-states>> accessed April 15, 2015; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.63-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-2013**

[Cumulative data for awards and funds for February 17, 2009 to December 31, 2013 and for jobs October 1 to December 31, 2013 only. U.S. Census Bureau per capita data are as of July 1, 2010. In January 2014, Congress repealed the quarterly reporting requirement for recipients. All the recipient data was updated for the last time on May 1, 2014]

State/territory	Number of awards	Total funds awarded (\$1,000)	Funds awarded per capita	Total funds received (\$1,000)	Local amount (\$1,000)	Recipient reported jobs
Total of the 50 states & D.C.	277,461	271,025,053	60,079	242,684,440	270,994,437	59,849.98
Hawaii	1,281	1,434,958	1,104	1,273,426	1,452,661	726.89
Hawaii as % of total	0.5	0.5	1.8	0.5	0.5	1.2
Alabama	3,689	3,608,061	763	3,370,826	3,468,107	369.88
Alaska	3,348	2,313,871	3,264	2,055,099	2,318,989	328.40
Arizona	6,786	7,682,058	1,151	7,253,967	7,702,033	1,236.99
Arkansas	3,390	2,335,194	802	2,134,987	2,345,711	455.63
California	22,593	34,552,077	927	29,460,018	33,623,137	7,239.00
Colorado	4,842	5,614,993	1,102	4,790,282	5,682,486	4,441.42
Connecticut	3,214	2,531,886	718	2,376,273	2,517,266	237.81
Delaware	931	941,594	1,056	839,990	958,813	219.09
District of Columbia	2,730	5,976,936	9,789	4,907,042	5,580,550	1,538.86
Florida	9,148	11,023,983	590	10,063,849	11,339,575	3,659.03
Georgia	6,635	7,000,262	707	6,150,322	6,929,785	1,052.21
<b>Hawaii</b>	<b>1,281</b>	<b>1,434,958</b>	<b>1,104</b>	<b>1,273,426</b>	<b>1,452,661</b>	<b>726.89</b>
Idaho	2,279	1,699,828	1,090	1,632,463	1,740,900	218.01
Illinois	9,811	11,987,949	926	9,446,008	11,913,927	2,485.45
Indiana	4,877	4,496,611	698	4,217,812	4,437,005	544.03
Iowa	3,368	2,266,918	750	2,043,123	2,212,072	186.67
Kansas	3,208	2,320,457	817	2,097,105	2,362,115	151.57
Kentucky	4,033	3,573,839	824	3,278,380	3,605,339	1,229.80
Louisiana	3,210	3,307,791	730	3,027,881	3,326,891	735.35
Maine	2,285	1,452,393	1,106	1,408,756	1,508,109	143.88
Maryland	6,266	6,995,065	1,219	6,117,206	7,726,103	2,115.91
Massachusetts	8,458	7,619,533	1,149	6,767,731	7,778,124	1,653.02
Michigan	8,448	8,648,309	871	7,880,583	8,840,261	1,864.73
Minnesota	5,436	3,999,127	756	3,821,466	4,083,535	331.81
Mississippi	3,327	2,714,966	917	2,405,414	2,706,858	278.59
Missouri	6,243	4,931,750	820	4,661,760	4,942,597	718.51
Montana	2,911	1,522,681	1,554	1,390,035	1,522,488	421.09
Nebraska	2,545	1,332,925	736	1,285,001	1,352,120	190.79
Nevada	1,392	2,898,793	1,092	2,550,375	2,895,996	2,764.47
New Hampshire	1,460	978,083	739	916,371	991,045	130.35
New Jersey	5,357	5,438,389	623	5,003,149	5,511,653	1,015.45

Continued on next page.

**Table 9.63-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-2013 -- Con.**

State/territory	Number of awards	Total funds awarded (\$1,000)	Funds awarded per capita	Total funds received (\$1,000)	Local amount (\$1,000)	Recipient reported jobs
New Mexico	3,606	2,718,625	1,337	2,562,742	2,692,055	690.74
New York	18,386	17,160,343	877	15,365,955	17,105,548	2,849.12
North Carolina	6,565	7,612,259	805	6,500,343	7,647,251	2,368.18
North Dakota	2,273	1,095,491	1,676	998,883	1,063,755	396.66
Ohio	9,476	8,751,796	759	8,070,775	8,676,196	2,444.99
Oklahoma	5,972	3,023,690	812	2,847,911	3,030,603	835.15
Oregon	5,066	3,246,874	842	3,105,497	3,310,119	574.53
Pennsylvania	8,415	9,301,835	736	8,724,121	9,318,904	1,180.08
Rhode Island	1,170	1,218,625	1,153	1,074,368	1,096,838	409.49
South Carolina	4,544	4,656,401	1,013	4,436,161	4,620,238	486.72
South Dakota	2,324	1,350,973	1,647	1,294,530	1,429,931	119.26
Tennessee	7,877	5,949,266	939	5,416,772	5,905,513	1,027.85
Texas	16,129	17,169,673	681	15,603,072	17,309,951	4,231.46
Utah	2,570	2,204,644	779	2,108,947	2,223,561	192.47
Vermont	2,434	1,041,248	1,673	916,693	1,048,257	170.91
Virginia	6,483	6,417,626	807	5,756,599	6,558,261	1,054.50
Washington	10,113	8,401,486	1,245	7,309,671	8,120,801	1,394.41
West Virginia	2,324	1,804,683	989	1,667,582	1,746,548	363.69
Wisconsin	6,963	4,037,047	712	3,674,634	4,051,690	356.05
Wyoming	1,270	661,188	1,207	622,484	662,169	19.03
Addendum:						
Total	279,459	274,704,879	(NA)	245,960,267	274,767,018	63,565.00
Total of the 50 states & D.C.	279,459	274,704,879	60,794	245,960,267	274,767,018	63,565.29
Territories	277,461	271,025,053	60,079	242,684,440	270,994,437	59,849.98
Not assigned	1,716	3,626,509	715	3,223,772	3,645,724	3,711.76
	282	53,316	(NA)	52,054	126,857	3.55

NA Not available.

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated May 1, 2014)

<<http://www.recovery.gov/arra/Transparency/RecoveryData/Pages/RecipientDataStateTotalsByAgency.aspx>> accessed June 4, 2014.

**Table 9.64-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR HAWAII AND THE UNITED STATES: 2009-2013**

[Cumulative data for awards and funds for February 17, 2009 to December 31, 2013 and for jobs October 1 to December 31, 2013 only. U.S. Census Bureau per capita data are as of July 1, 2010. In January 2014, Congress repealed the quarterly reporting requirement for recipients. All the recipient data was updated for the last time on May 1, 2014]

U.S. department or agency	Number of awards	Total funds awarded (\$1,000)	Funds awarded per capita	Total funds received (\$1,000)	Local amount (\$1,000)	Recipient reported jobs
Total of the 50 states & D.C.	277,461	271,025,053	60,079	242,684,440	270,994,437	59,849.98
Hawaii	1,281	1,434,958	1,104	1,273,426	1,452,661	726.89
Army Corps of Engineers	2	700	1	700	882	-
Agriculture	19	47,920	37	16,214	48,019	104.41
Commerce	39	55,578	43	53,362	53,346	85.53
Defense (exc. mil. depts)	19	9,925	8	9,897	9,925	-
Air Force	111	60,771	47	46,759	60,355	39.32
Army	258	82,556	64	69,391	73,143	10.92
Navy	73	92,104	71	91,891	92,650	-
Education	31	359,807	277	335,058	359,807	164.85
Energy	48	67,484	52	60,346	66,172	15.38
Health & Human Serv.	164	87,786	68	83,518	92,832	16.02
Homeland Security	16	42,814	33	36,231	42,886	69.42
Housing & Urban Dev.	36	46,580	36	46,537	46,580	-
Interior	106	23,738	18	23,437	23,634	-
Justice	74	20,278	16	19,143	20,861	7.70
Labor	41	19,759	15	19,644	19,759	-
Transportation	54	214,035	165	205,181	214,103	108.00
Veterans Affairs	6	1,159	1	1,155	1,159	-
Envir. Prot. Agency (EPA)	25	53,278	41	53,138	53,278	1.40
Gen. Serv. Admin.	94	111,801	86	65,210	122,921	103.94
Nat'l Foundation on the Arts and the Humanities	4	393	-	343	419	-
Nat'l Science Foundation	56	35,205	27	35,145	48,642	-
Other indep. agencies	5	1,288	1	1,127	1,288	-

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated May 1, 2014)  
<http://www.recovery.gov/arra/Transparency/RecoveryData/Pages/RecipientDataStateTotalsByAgency.aspx>  
 accessed June 4, 2014.

**Table 9.65-- FEDERAL AID TO STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM FOR HAWAII AND THE UNITED STATES: 2009 AND 2010**

[In thousands of dollars. For fiscal year ending September 30. All amounts represent actual expenditures of the federal government during the indicated fiscal year. Components may not sum to total as some of the smaller programs, as well as some of those with United States but no Hawaii expenditures, are not shown individually. Some components summed to subtotals]

Area	Hawaii		United States	
	2009	2010	2009	2010
Total	2,560,081	2,519,624	552,108,118	630,169,769
Department of Agriculture	124,030	125,369	30,774,582	32,793,230
Agricultural Marketing Service	3,813	4,876	1,278,689	1,677,321
Farm Service Agency	228	274	10,329	10,345
Food Safety & Inspection Service	-	-	51,320	47,490
Food & Nutrition Service	102,566	97,832	26,984,219	28,606,161
Forest Service	1,987	2,689	603,363	752,160
National Resources Conservation Service	1,638	3,392	173,898	163,145
Rural development activities	1,921	3,679	540,937	758,791
Department of Commerce	6,589	6,840	524,135	622,521
National Oceanic and Atmospheric Admin.	1,322	3,157	228,986	203,663
Corporation for National and Community Service	1,102	889	197,438	226,544
Corporation for Public Broadcasting	-	-	154,828	164,629
Department of Defense	-167	-	674,036	651,494
U.S. Army National Guard - construction	-167	-	663,792	640,603
Department of Education	279,629	318,986	45,168,154	73,209,088
Office of English Language Acquisition	2,719	2,369	665,484	676,470
Office of Special Educ. Research & Improvement	2,929	3,789	442,452	674,869
Office of Special Educ. & Rehabilitative Services	84,497	60,429	12,535,554	19,748,605
Office of Vocational and Adult Education	9,732	8,536	1,545,060	1,784,669
Office of Elementary and Secondary Education	151,911	212,094	27,504,980	47,159,446
Impact aid	63,208	38,057	1,183,498	1,135,862
Programs for American Indians, Alaska				
Natives and Native Hawaiians	14,320	14,111	128,042	132,970
No Child Left Behind Act	21,475	26,288	4,794,495	5,013,719
Title 1 programs	47,982	52,596	12,452,283	18,110,464
Other	1,494	76,933	7,751,070	21,521,221
Office of Postsecondary Education	22,638	26,317	1,332,734	1,645,800
Office of Student Financial Assistance	5,203	5,452	1,141,890	1,519,229
Election Assistance Commission	-	1,075	83,915	91,414
Department of Energy	3,563	11,814	1,044,228	3,527,222
Environmental Protection Agency	27,764	49,229	3,685,307	6,914,563
Equal Employment Opportunity Commission	115	165	31,283	27,674
Department of Health and Human Services	1,355,067	1,311,727	324,765,262	348,197,405
Administration for Children and Families	261,470	276,540	51,079,406	55,815,058
Administration on Aging	8,070	9,013	1,425,912	1,488,831
Centers for Disease Control & Prevention	-	16,366	1,415,149	2,268,365
Centers for Medicare and Medicaid Services	1,015,064	932,948	256,123,741	278,041,173
Health Resources and Services Administration	49,965	56,257	6,304,790	7,315,978
Substance Abuse & Mental Health Services Admin.	20,019	20,501	3,054,665	3,117,395

Continued on next page.

**Table 9.65-- FEDERAL AID TO STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM FOR HAWAII AND THE UNITED STATES: 2009 AND 2010 -- Con.**

Area	Hawaii		United States	
	2009	2010	2009	2010
Department of Homeland Security	97,926	121,871	17,954,886	19,836,875
Coast Guard	478	1,220	124,227	132,603
Domestic preparedness & anti-terrorism prog.	90,708	116,357	11,645,600	14,732,653
Federal Emergency Management Agency	6,740	4,294	6,185,059	4,791,619
Department of Housing and Urban Development	210,903	238,759	47,065,091	55,271,896
Fair housing and equal opportunity	384	345	110,958	117,830
Community planning and development	28,002	34,177	8,153,253	9,453,322
Housing programs	182,517	204,237	38,800,880	45,700,744
College housing	828	-	53,132	2,749
Housing opportunities for persons with AIDS	1,356	1,576	317,122	294,269
Native American block grant	3,957	-2,870	827,042	1,044,397
Housing for special populations	10,717	6,302	979,217	960,294
Public housing programs	154,708	188,158	33,657,756	39,422,213
Home ownership assistance	10,902	10,515	1,983,007	2,927,515
Other	49	556	983,604	1,049,307
Department of the Interior	21,301	22,022	5,904,953	6,140,676
Fish and Wildlife Service	8,314	7,862	907,990	959,517
National Park Service	1,082	829	131,189	98,169
Office of Insular Affairs	11,581	13,005	432,410	458,816
Department of Justice	22,793	14,119	3,894,654	3,845,099
Office of Asset Forfeiture	1,113	724	397,931	389,249
Office of Justice Programs	21,680	13,395	3,468,360	3,441,208
Crime victims programs	2,946	2,594	575,941	597,954
Education, research and statistics programs	269	598	127,260	110,330
Juvenile justice programs	1,349	1,228	306,560	296,339
Law Enforcement Assistance	1,192	2,485	335,288	387,916
Community oriented policing prog. (COPS)	-	-	1,125	72
Violence against women and children	564	1,616	130,343	128,751
Weed and seed	271	162	36,919	28,797
Substance abuse programs	10,540	211	1,194,038	823,008
Department of Labor	48,312	47,808	9,827,625	11,361,543
Bureau of Labor Statistics	684	733	88,528	90,110
Employment and Training Admin.	43,700	45,123	9,334,312	10,943,584
Occupational Health and Safety Admin.	3,092	1,392	235,876	155,554
Veterans Employment & Training Admin.	836	560	159,564	162,276
National Foundation on Arts & Humanities	3,730	4,385	306,740	322,715
Neighborhood Reinvestment Corporation	741	1,422	277,492	229,410
Department of Transportation	354,690	239,190	57,048,476	63,882,491
Federal Aviation Administration	78,842	32,954	3,808,316	4,015,462
Federal Highway Administration	219,301	168,771	39,788,002	43,804,373
Federal Transit Administration	53,932	34,810	11,297,997	13,041,289
Department of the Treasury	438	799	575,479	516,743
Department of Veterans Affairs	1,448	3,150	824,892	978,121

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2009* (August 2010), table 1 <<http://www.census.gov/prod/2010pubs/fas-09.pdf>> accessed August 31, 2010; and *Ibid. 2010* (September 2010), table 1 <<http://www.census.gov/prod/2011pubs/fas-10.pdf>> accessed September 23, 2011.

**Table 9.66-- FEDERAL PROCUREMENT BY AGENCY: 2007**

[In thousands of dollars. For fiscal year ending September 30. Per capita calculations were based on an April 1, 2000 Census count of Hawaii resident population of 1,211,537. Rank of 1 indicates highest procurement. In FY 2007, Hawaii procurement by place of performance was \$2,296,763,633. Per capita procurement was \$1,895.74, giving Hawaii a rank of 11 in FY 2007 and a rank of 12 in FY 2006]

Area	Total	Civilian agencies		Department of Defense	
		Small dis-advantaged business	Other	Small dis-advantaged business	Other
Total	2,272,369	41,345	100,708	409,220	1,721,097
Honolulu City & County	2,080,721	35,430	84,206	388,792	1,572,294
Hawaii County	27,848	4,419	5,528	12,735	5,167
Kauai County	144,023	777	7,295	6,112	129,839
Maui County	18,533	31	3,124	1,580	13,798
Kalawao County	1,244	689	556	-	-
<b>Top five agencies with place of performance in Hawaii</b>	<b>Amount</b>	<b>Top five contracting offices located in Hawaii</b>			<b>Amount</b>
Department of Defense	2,131,877	NavFac Engineering Command Hawaii			272,314
General Services Admin.	45,748	XU W2SN EnDIST Honolulu			245,053
Department of the Interior	36,090	FA5215 15 CONS LGC			211,021
Dept. of Homeland Security	28,192	U.S. Army W6QL ECC RCO Hawaii			206,259
Dept. of Veterans Affairs	19,910	NavFac Engineering Command Hawaii			194,704
<b>Type of selected product or service</b>	<b>Total</b>	<b>Small business</b>	<b>Other than small bus.</b>	<b>State, local &amp; tribal gov't</b>	<b>Non-profit JWOD &amp; other</b>
Total	2,294,574	861,008	1,355,700	5,326	72,540
Construction	763,105	225,195	535,372	5	2,533
Research and development	99,721	43,052	19,515	1,106	36,048
Services	1,029,386	421,294	572,133	4,159	31,800
Supplies and equipment	402,362	171,467	228,680	56	2,159

Source: GCE Global Computer Enterprises, Inc., Federal Procurement Data System - NG (New Generation), *Federal Procurement Report FY 2007, Section II, Geographic Views* <[http://www.fpdnsg.com/fpr\\_reports\\_fy\\_07.html](http://www.fpdnsg.com/fpr_reports_fy_07.html)> accessed October 12, 2009.

**Table 9.67-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005**

[Expenditures calculated by Tax Foundation based on federal expenditure data from the U.S. Bureau of the Census. Federal tax revenue is derived from the individual income tax, social insurance taxes (Social Security and Medicare), corporate income tax, excise taxes (on beer, wine, tobacco, gasoline and other products), and estate and gift taxes, customs duties and an adjustment for the federal deficit. Rank of 1 indicates highest expenditure per tax dollar. For fiscal year ending September 30]

Area	Expenditures per dollar of taxes			Ranking	
	1995	2005	10-year change in spending per dollar of tax	1995	2005
Alabama	1.31	1.66	0.35	8	7
Alaska	1.21	1.84	0.63	17	3
Arizona	1.13	1.19	0.06	21	21
Arkansas	1.22	1.41	0.19	16	14
California	0.94	0.78	-0.16	38	43
Colorado	0.95	0.81	-0.14	34	41
Connecticut	0.68	0.69	0.01	50	48
Delaware	0.85	0.77	-0.08	41	44
District of Columbia	5.39	5.55	0.16	(X)	(X)
Florida	1.07	0.97	-0.10	24	34
Georgia	0.96	1.01	0.05	33	32
<b>Hawaii</b>	<b>1.26</b>	<b>1.44</b>	<b>0.18</b>	<b>15</b>	<b>12</b>
Idaho	1.14	1.21	0.07	20	20
Illinois	0.74	0.75	0.01	47	45
Indiana	0.84	1.05	0.21	42	30
Iowa	1.06	1.10	0.04	26	24
Kansas	1.05	1.12	0.07	27	22
Kentucky	1.28	1.51	0.23	13	9
Louisiana	1.35	1.78	0.43	7	4
Maine	1.30	1.41	0.11	9	13
Maryland	1.27	1.30	0.03	14	18
Massachusetts	0.92	0.82	-0.10	39	40
Michigan	0.77	0.92	0.15	45	37
Minnesota	0.78	0.72	-0.06	44	46
Mississippi	1.54	2.02	0.48	3	2
Missouri	1.29	1.32	0.03	12	17
Montana	1.46	1.47	0.01	6	11
Nebraska	1.01	1.10	0.09	30	25
Nevada	0.73	0.65	-0.08	48	49
New Hampshire	0.75	0.71	-0.04	46	47
New Jersey	0.68	0.61	-0.07	49	50
New Mexico	1.85	2.03	0.18	1	1

Continued on next page.

**Table 9.67-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005 -- Con.**

Area	Expenditures per dollar of taxes			Ranking	
	1995	2005	10-year change in spending per dollar of tax	1995	2005
New York	0.87	0.79	-0.08	40	42
North Carolina	0.95	1.08	0.13	36	27
North Dakota	1.47	1.68	0.21	5	6
Ohio	0.97	1.05	0.08	32	31
Oklahoma	1.30	1.36	0.06	11	15
Oregon	0.95	0.93	-0.02	35	36
Pennsylvania	1.05	1.07	0.02	28	28
Rhode Island	1.14	1.00	-0.14	19	33
South Carolina	1.20	1.35	0.15	18	16
South Dakota	1.30	1.53	0.23	10	8
Tennessee	1.07	1.27	0.20	25	19
Texas	0.95	0.94	-0.01	37	35
Utah	1.08	1.07	-0.01	22	29
Vermont	1.03	1.08	0.05	29	26
Virginia	1.51	1.51	0.00	4	10
Washington	0.97	0.88	-0.09	31	38
West Virginia	1.59	1.76	0.17	2	5
Wisconsin	0.80	0.86	0.06	43	39
Wyoming	1.08	1.11	0.03	23	23

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005" (October 19, 2007) <<http://www.taxfoundation.org/publications/show/22685.html>> accessed October 22, 2007.

**Table 9.68-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES: 1995 TO 2005**

[For fiscal year ending September 30]

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Alabama	1.31	1.33	1.37	1.39	1.43	1.50	1.54	1.58	1.65	1.67	1.66
Alaska	1.21	1.27	1.34	1.36	1.48	1.57	1.57	1.74	1.79	1.84	1.84
Arizona	1.13	1.11	1.08	1.10	1.16	1.17	1.14	1.20	1.22	1.23	1.19
Arkansas	1.22	1.24	1.29	1.31	1.33	1.39	1.46	1.51	1.43	1.45	1.41
California	0.94	0.93	0.92	0.90	0.87	0.81	0.82	0.82	0.79	0.80	0.78
Colorado	0.95	0.96	0.91	0.91	0.88	0.84	0.82	0.80	0.84	0.83	0.81
Connecticut	0.68	0.69	0.67	0.70	0.70	0.66	0.67	0.67	0.69	0.70	0.69
Delaware	0.85	0.85	0.84	0.85	0.89	0.88	0.85	0.83	0.79	0.77	0.77
Dist. of Col.	5.39	5.38	5.18	5.05	5.25	4.90	5.28	5.74	6.18	6.28	5.55
Florida	1.07	1.08	1.07	1.05	1.06	1.08	1.04	0.99	1.00	0.96	0.97
Georgia	0.96	0.97	0.97	0.97	0.98	1.00	1.02	1.02	0.98	0.98	1.01
<b>Hawaii</b>	<b>1.26</b>	<b>1.38</b>	<b>1.41</b>	<b>1.47</b>	<b>1.48</b>	<b>1.46</b>	<b>1.49</b>	<b>1.50</b>	<b>1.49</b>	<b>1.51</b>	<b>1.44</b>
Idaho	1.14	1.15	1.16	1.22	1.19	1.22	1.25	1.32	1.28	1.23	1.21
Illinois	0.74	0.75	0.77	0.78	0.79	0.81	0.80	0.77	0.73	0.74	0.75
Indiana	0.84	0.89	0.92	0.93	0.94	0.99	1.02	0.98	0.95	0.98	1.05
Iowa	1.06	1.08	1.06	1.12	1.18	1.11	1.20	1.21	1.04	1.11	1.10
Kansas	1.05	1.03	1.02	1.07	1.12	1.07	1.16	1.12	1.10	1.11	1.12
Kentucky	1.28	1.28	1.33	1.36	1.32	1.38	1.38	1.45	1.52	1.48	1.51
Louisiana	1.35	1.29	1.32	1.28	1.38	1.42	1.43	1.45	1.49	1.57	1.78
Maine	1.30	1.32	1.33	1.33	1.30	1.26	1.23	1.30	1.37	1.40	1.41
Maryland	1.27	1.25	1.24	1.30	1.28	1.27	1.24	1.28	1.30	1.37	1.30
Massachusetts	0.92	0.91	0.90	0.89	0.87	0.80	0.80	0.82	0.83	0.82	0.82
Michigan	0.77	0.78	0.82	0.83	0.84	0.87	0.90	0.88	0.85	0.87	0.92
Minnesota	0.78	0.76	0.80	0.81	0.83	0.83	0.80	0.77	0.68	0.68	0.72
Mississippi	1.54	1.61	1.56	1.54	1.60	1.73	1.82	1.83	1.82	1.82	2.02
Missouri	1.29	1.40	1.24	1.24	1.24	1.27	1.30	1.33	1.34	1.34	1.32
Montana	1.46	1.49	1.54	1.55	1.70	1.57	1.61	1.60	1.53	1.52	1.47
Nebraska	1.01	1.00	1.02	1.05	1.09	1.15	1.19	1.20	1.06	1.08	1.10
Nevada	0.73	0.78	0.73	0.75	0.74	0.77	0.75	0.71	0.66	0.62	0.65
New Hampshire	0.75	0.75	0.74	0.76	0.73	0.71	0.71	0.70	0.67	0.69	0.71
New Jersey	0.68	0.69	0.71	0.71	0.70	0.69	0.65	0.61	0.57	0.57	0.61
New Mexico	1.85	1.85	1.83	1.85	1.89	2.08	1.93	2.07	2.17	2.18	2.03
New York	0.87	0.86	0.86	0.87	0.87	0.88	0.81	0.82	0.82	0.82	0.79
North Carolina	0.95	1.01	1.01	1.01	1.02	1.07	1.07	1.06	1.06	1.06	1.08
North Dakota	1.47	1.37	1.58	1.52	1.62	1.77	1.90	1.96	1.66	1.65	1.68
Ohio	0.97	0.97	0.97	0.97	0.98	1.03	1.03	1.01	1.01	1.02	1.05
Oklahoma	1.30	1.32	1.33	1.36	1.41	1.44	1.43	1.46	1.45	1.41	1.36
Oregon	0.95	0.95	0.94	0.97	0.97	0.97	0.99	0.97	0.97	0.98	0.93
Pennsylvania	1.05	1.04	1.05	1.05	1.06	1.07	1.08	1.07	1.07	1.07	1.07

Continued on next page.

**Table 9.68-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES: 1995 TO 2005 -- Con.**

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Rhode Island	1.14	1.13	1.12	1.11	1.12	1.15	1.08	1.06	1.06	1.03	1.00
South Carolina	1.20	1.21	1.21	1.22	1.24	1.28	1.32	1.31	1.34	1.36	1.35
South Dakota	1.30	1.28	1.34	1.33	1.44	1.45	1.53	1.60	1.49	1.47	1.53
Tennessee	1.07	1.09	1.12	1.16	1.15	1.20	1.23	1.22	1.25	1.37	1.27
Texas	0.95	0.95	0.94	0.92	0.94	0.95	0.92	0.93	0.98	0.95	0.94
Utah	1.08	0.99	1.01	1.03	1.04	1.06	1.11	1.12	1.14	1.07	1.07
Vermont	1.03	1.04	1.01	1.03	1.07	1.09	1.11	1.11	1.15	1.16	1.08
Virginia	1.51	1.42	1.44	1.42	1.38	1.39	1.47	1.44	1.53	1.58	1.51
Washington	0.97	0.96	0.95	0.91	0.84	0.85	0.89	0.90	0.89	0.89	0.88
West Virginia	1.59	1.56	1.58	1.63	1.60	1.61	1.63	1.67	1.73	1.79	1.76
Wisconsin	0.80	0.81	0.84	0.86	0.87	0.90	0.89	0.86	0.82	0.83	0.86
Wyoming	1.08	1.03	1.03	1.06	1.06	1.08	1.09	1.07	1.16	1.13	1.11

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005"  
(October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.69-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES RANKING: 1995 TO 2005**

[For fiscal year ending September 30. Rank of 1 indicates highest ratio]

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Alabama	8	9	8	8	9	7	7	7	6	5	7
Alaska	17	15	10	11	6	5	6	3	3	2	3
Arizona	21	21	22	23	21	21	24	23	21	20	21
Arkansas	16	17	15	14	13	13	11	9	14	13	14
California	38	38	37	39	41	44	42	42	43	43	43
Colorado	34	35	39	37	38	42	41	44	39	40	41
Connecticut	50	49	50	50	49	50	49	49	46	46	48
Delaware	41	42	43	43	37	38	40	40	44	44	44
Dist. of Col.	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Florida	24	23	23	27	28	26	31	33	32	34	34
Georgia	33	32	32	33	33	33	33	31	34	33	32
<b>Hawaii</b>	<b>15</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>12</b>	<b>10</b>	<b>12</b>
Idaho	20	19	19	19	19	19	17	16	19	21	20
Illinois	47	48	46	46	46	45	46	46	45	45	45
Indiana	42	40	38	35	35	34	34	34	36	32	30
Iowa	26	24	24	21	20	24	21	21	30	25	24
Kansas	27	28	27	24	24	30	23	24	25	24	22
Kentucky	13	13	12	10	14	14	14	12	9	11	9
Louisiana	7	12	14	16	11	11	13	13	11	8	4
Maine	9	11	11	13	15	18	20	17	15	14	13
Maryland	14	16	16	15	16	16	18	19	18	16	18
Massachusetts	39	39	40	40	39	46	44	43	40	42	40
Michigan	45	44	44	44	44	40	37	38	38	38	37
Minnesota	44	46	45	45	45	43	45	45	47	48	46
Mississippi	3	2	4	4	4	3	3	3	2	3	2
Missouri	12	6	17	17	17	17	16	15	16	18	17
Montana	6	4	5	3	2	6	5	6	8	9	11
Nebraska	30	30	28	28	25	23	22	22	28	26	25
Nevada	48	45	48	48	47	47	47	47	49	49	49
New Hampshire	46	47	47	47	48	48	48	48	18	47	47
New Jersey	49	50	49	49	50	49	50	50	50	50	50
New Mexico	1	1	1	1	1	1	1	1	1	1	1
New York	40	41	41	41	42	39	43	41	42	41	42
North Carolina	36	29	30	31	31	28	30	28	27	19	27
North Dakota	5	8	3	5	3	2	2	2	5	6	6
Ohio	32	33	33	32	32	32	32	32	31	32	31
Oklahoma	11	10	13	9	10	10	12	11	13	15	15
Oregon	35	36	35	34	34	35	35	35	35	36	36
Pennsylvania	28	26	25	26	29	29	29	27	26	27	28

Continued on next page.

**Table 9.69-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES RANKING: 1995 TO 2005 -- Con.**

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Rhode Island	19	20	20	22	23	22	28	30	29	30	33
South Carolina	18	18	18	18	18	15	15	18	15	17	16
South Dakota	10	14	9	12	8	9	8	8	11	12	8
Tennessee	25	22	21	20	22	20	19	20	20	19	19
Texas	37	37	36	36	36	36	36	36	33	35	35
Utah	22	31	29	30	30	31	25	26	22	28	29
Vermont	29	25	31	29	26	25	26	25	24	22	26
Virginia	4	5	6	7	12	12	10	14	7	7	10
Washington	31	34	34	38	43	41	39	37	37	37	38
West Virginia	2	3	2	2	5	4	4	5	4	4	5
Wisconsin	43	43	42	42	40	37	38	39	39	39	39
Wyoming	23	27	26	25	27	27	27	29	23	23	23

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005"  
(October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.70-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1985 TO 2012**

[In millions of dollars. 1985 as of December 31 and as of June 30 1998 and beyond]

Year	Total bonded debt 1/	State debt	Total	County debt			
				Honolulu	Maui	Hawaii	Kauai
Tax Foundation of Hawaii and Hawaii state and county government							
1985	3,131.5	2,621.2	510.3	404.0	30.8	56.7	18.8
1986	3,311.7	2,720.4	591.3	456.8	47.2	69.3	18.0
1987	3,298.4	2,700.7	597.7	448.7	48.8	67.3	32.9
1988	3,382.2	2,728.8	653.4	513.6	43.1	65.1	31.6
1989	3,710.4	2,969.9	740.5	559.5	73.6	72.4	35.0
1990	4,484.4	3,394.4	1,090.0	846.3	110.5	100.0	33.2
1991	5,298.0	4,214.0	1,084.0	831.2	108.5	96.9	47.4
1992	6,170.0	4,842.4	1,327.6	1,044.0	140.2	93.5	49.9
1993	6,924.8	5,219.7	1,705.1	1,362.6	170.4	124.5	47.6
1994	6,913.5	5,015.4	1,898.1	1,544.6	185.1	119.5	49.0
1995	7,078.1	5,126.1	1,952.0	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	2,047.3	1,669.8	194.3	143.5	39.8
1997	7,239.3	5,258.1	1,981.2	1,616.2	188.2	139.0	37.8
1998	7,808.0	5,773.6	2,034.4	1,639.2	223.8	133.2	38.3
1999	7,768.4	5,582.6	2,185.8	1,788.6	235.1	126.4	35.7
2000	8,023.2	5,745.2	2,278.0	1,831.6	236.8	149.3	60.4
2001	7,855.2	5,471.6	2,383.6	1,932.7	234.9	141.2	74.8
2002	8,856.6	6,072.0	2,784.6	2,312.1	246.3	155.9	70.2
2003	8,861.0	5,793.8	3,067.2	2,592.3	243.0	165.6	66.2
U.S. Census Bureau: debt outstanding							
2000	7,909.0	5,592.2	2,316.8	(NA)	(NA)	(NA)	(NA)
2001	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)
2002	8,448.3	5,656.3	2,791.9	(NA)	(NA)	(NA)	(NA)
2003	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)
2004	9,106.5	5,746.2	3,360.3	(NA)	(NA)	(NA)	(NA)
2005	9,292.1	5,844.3	3,447.8	(NA)	(NA)	(NA)	(NA)
2006	9,504.0	5,791.8	3,712.2	(NA)	(NA)	(NA)	(NA)
2007	10,431.5	6,242.4	4,189.1	(NA)	(NA)	(NA)	(NA)
2008	10,733.6	6,296.5	4,437.1	(NA)	(NA)	(NA)	(NA)
2009	11,495.0	6,880.2	4,614.7	(NA)	(NA)	(NA)	(NA)
2010	12,634.4	7,700.7	4,933.8	(NA)	(NA)	(NA)	(NA)
2011 3/	13,377.0	7,912.8	5,464.2	(NA)	(NA)	(NA)	(NA)
2012	14,025.0	8,398.0	5,627.0	(NA)	(NA)	(NA)	(NA)

NA Not available.

1/ Outstanding state and county bonds, both general obligation and revenue bonds. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes.

2/ There are no by-state statistics or state-area statistics available for 2000-01 nor 2002-03.

3/ Census Bureau revised on December 16, 2014 but Hawaii data were not affected.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Census Bureau "State and Local Government Finances by Level of Government and by State (annual) <<http://www.census.gov/govs/local/>> accessed June 16, 2015.

**Table 9.71-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2014**

[In thousands of dollars. For fiscal years ending June 30]

Year	Total bonded indebtedness	General long-term obligations account group	Enterprise funds	Component unit - University of Hawaii
1990	2,026,100	1,967,556	33,100	25,444
1991	2,274,846	2,222,324	27,700	24,822
1992	2,328,546	2,281,875	22,511	24,160
1993	2,767,691	2,726,654	17,577	23,460
1994	2,872,488	2,834,234	13,867	24,387
1995	2,934,965	2,901,651	9,948	23,366
1996	2,869,639	2,841,069	6,265	22,305
1997	3,102,288	3,075,862	5,231	21,195
1998	3,387,988	3,363,517	4,312	20,159
1999	3,189,298	3,166,880	3,468	18,950
2000	3,299,863	3,278,479	2,644	18,740
2001	3,244,857	3,225,635	1,799	17,423
2002	(NA)	3,568,001	(NA)	(NA)
2003	(NA)	3,634,738	(NA)	(NA)
2004	(NA)	3,954,192	(NA)	(NA)
2005	(NA)	4,256,633	(NA)	(NA)
2006	(NA)	4,322,964	(NA)	(NA)
2007	(NA)	4,079,714	(NA)	(NA)
2008	(NA)	4,408,572	(NA)	(NA)
2009	(NA)	4,779,666	(NA)	(NA)
2010	(NA)	5,157,198	(NA)	(NA)
2011	(NA)	4,987,544	(NA)	(NA)
2012	(NA)	5,475,348	(NA)	(NA)
2013	(NA)	5,534,921	(NA)	(NA)
2014	(NA)	5,784,139	(NA)	(NA)

NA Not available.

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report* (fiscal years 1990-2001), Schedule I-2, and for fiscal year 2000, Schedule K-3; and *Ibid. For the Fiscal Year Ended June 30* (fiscal years thereafter)

<<http://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed March 9, 2015.

**Table 9.72-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2014**

Year	Government jobs 1/				State civil service workers 2/	State retirement system members 3/
	All levels	Federal	Territory or State	County		
1940	22,136	11,139	6,245	4,752	2,616	8,352
1945	78,846	66,248	7,231	5,367	3,772	12,662
1950	33,140	18,891	7,955	6,294	5,280	16,120
1960	49,510	27,010	14,620	7,880	6,790	24,092
1970	73,640	33,380	30,600	9,660	10,166	38,912
1980	89,050	30,000	45,150	13,900	17,327	48,868
1990	105,600	34,200	57,100	14,400	20,654	53,509
1991	108,900	33,900	60,300	14,800	(NA)	55,604
1992	111,100	33,300	62,600	15,300	22,920	57,401
1993	111,500	31,800	64,200	15,500	24,267	59,518
1994	111,900	31,300	65,000	15,600	24,716	61,082
1995	111,400	31,100	63,900	4/ 16,400	24,138	60,687
1996	110,600	31,100	62,800	16,600	23,338	59,275
1997	111,700	30,700	64,300	16,800	23,133	59,500
1998	112,200	30,400	64,900	16,900	23,627	60,447
1999	112,800	30,300	65,800	16,700	23,927	61,164
2000	114,600	31,000	66,900	16,700	5/ 21,380	62,207
2001	114,450	30,100	67,300	17,100	(NA)	63,408
2002	117,950	30,650	70,150	17,150	(NA)	66,043
2003	119,150	31,650	70,550	16,950	(NA)	66,442
2004	120,050	31,450	71,500	17,100	(NA)	67,074
2005	119,650	31,300	71,150	17,200	(NA)	68,011
2006	121,250	31,850	71,950	17,450	(NA)	69,233
2007	122,100	31,750	72,400	17,950	(NA)	70,805
2008	125,000	32,200	74,300	18,550	(NA)	72,436
2009	125,700	33,300	73,700	18,650	(NA)	73,928
2010	125,200	34,800	71,700	18,700	(NA)	72,785
2011 6/	124,600	34,900	71,100	18,500	(NA)	71,959
2012 6/	125,500	34,900	72,100	18,500	(NA)	72,508
2013 6/	124,500	33,900	71,900	18,700	(NA)	73,538
2014 6/	125,600	33,200	73,600	18,800	(NA)	75,311

NA Not available.

1/ Data are annual averages and rounded to the nearest 50 except for the year 2000, which is rounded to the nearest 100. Totals may not add due to rounding.

2/ December 31 through 1960 and June 30 thereafter. State or Territorial workers in civil service system. Data exclude county employees, also covered by civil service.

3/ June 30 through 1960 and March 31 1961 through 2011, June 30 thereafter. Includes State or Territorial employees, county employees, and inactive members (those no longer employed by the State, Territory, or counties who have remained in the System), but excludes pensioners.

4/ 1995 data not comparable to earlier years.

5/ Does not include Hawaii Health Systems Corp. (HHSC). HHSC is a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health and, since December 1999, its workforce data are not available.

6/ 'Government jobs' benchmarked by Hawaii Department of Labor & Industrial Relations in March 2015. 'Total' and 'State' revised for 2013.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii*, pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual) and for 1990-2014 Job Count by Industry <<http://www.hiwi.org/gsipub/index.asp?docid=421>> accessed July 23, 2015; Hawaii State Department of Human Resources Development, records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Financial Report* (annual), records, and *Ibid. Report to Board of Trustees on the Annual Actuarial Valuation for the Year Ending June 30* <<http://ers.ehawaii.gov/resources/financials>> accessed March 3, 2015.

**Table 9.73-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2009 to 2014**

[Fiscal year ending September 30. Excludes the U.S. Postal Service and individual state totals exclude the Federal Bureau of Investigation (FBI). Detail may not sum to department or agency total]

Agency	2009	2010	2011	2012	2013	2014
TOTAL	24,013	25,354	25,628	25,671	24,574	24,377
Cabinet-level	23,719	25,056	25,341	25,379	24,298	24,105
Agriculture	817	828	795	781	756	773
Commerce	396	432	438	442	426	460
Defense	17,966	19,081	19,388	19,375	18,370	18,173
Air Force	2,128	2,209	1,839	1,806	1,770	1,806
Army	5,308	5,806	5,870	5,806	5,409	5,191
Other Defense	1,042	1,112	1,078	1,085	1,047	1,041
Navy/Marine Corps	9,488	9,954	10,601	10,678	10,144	10,135
Justice	298	297	293	294	291	284
U.S. Marshall's Service	24	26	24	27	25	26
Prisons	194	192	198	198	201	194
U.S. Attorney	71	68	59	59	54	53
Labor	28	31	32	31	34	33
Energy	1	1	2	2	2	2
Education	-	-	-	-	-	-
Health & Human Services	158	164	176	175	166	169
Homeland Security 1/	1,966	1,979	1,980	1,971	1,976	1,914
U.S. Coast Guard	144	143	148	147	139	126
Immig. & Customs Enf.	82	82	90	88	89	89
Customs & Border Prot.	332	324	315	308	296	296
Trans. Security Admin.	1,328	1,337	1,324	1,333	1,362	1,317
FEMA	43	55	65	55	53	47
Housing & Urban Dev.	30	29	28	26	25	25
Interior	657	713	714	723	648	631
National Park Service	419	462	461	476	425	404
State	18	18	18	18	19	17
Transportation	412	418	407	413	398	407
Fed. Aviation Admin.	396	399	388	395	381	388
Fed. Highways Admin.	13	16	16	15	14	15
Treasury	157	163	153	143	119	120
Internal Revenue Service	155	161	151	141	118	118
Veterans Affairs	815	902	917	985	1,068	1,097
Veterans Benefits Admin.	83	88	80	86	92	99
National Cemetery Admin.	27	26	27	26	26	24
Veterans Health Admin.	683	764	783	847	925	950
Independent agencies 2/	294	298	287	292	276	272
Large	286	291	280	285	270	267
General Services Admin.	54	53	47	44	42	41
Social Security Admin.	125	133	136	131	122	129
Medium	8	7	7	7	6	5
Small	-	-	-	-	-	-

1/ New agency as of November 25, 2002.

2/ Large is 1,000 or more; Medium is 100 to 999; and Small is fewer than 100 employees.

Source: U.S. Office of Personnel Management, FedScope

<[http://www.fedscope.opm.gov/employment\\_access.asp](http://www.fedscope.opm.gov/employment_access.asp)> accessed March 13, 2015.

**Table 9.74-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2013**

[In number of jobs and thousands of dollars]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	72,138	51,713	20,425	56,767	239,512	221,298	18,214	860,018
Financial administration	648	646	2	647	2,429	2,424	5	198
Other government admin.	762	621	141	690	2,795	2,488	307	12,354
Judicial and legal	2,489	2,447	42	2,461	10,663	10,570	93	2,704
Corrections	2,344	2,333	11	2,337	9,864	9,807	58	834
Highways	893	872	21	877	3,939	3,930	10	948
Air transportation	1,025	1,014	11	1,019	4,111	4,097	14	836
Water transport & terminals	210	210	-	210	842	842	-	-
Public welfare	432	415	17	422	1,608	1,596	13	1,292
Health	2,005	1,958	47	1,981	8,831	8,706	125	4,008
Hospitals	5,076	4,308	768	4,638	24,650	22,609	2,042	58,006
Social insurance admin.	300	276	24	287	1,101	1,060	41	1,916
Parks and recreation	648	137	511	173	585	484	101	6,436
Natural resources	801	795	6	798	3,281	3,272	10	536
Education total	50,098	31,587	18,511	35,999	148,147	133,066	15,081	746,150
Elem. & sec. total	34,721	22,003	12,718	25,166	96,822	86,036	10,786	525,052
Elem & sec instruct. empl.	28,051	16,935	11,116	19,659	81,165	71,401	9,765	452,174
Elem & sec other empl.	6,670	5,068	1,602	5,507	15,657	14,635	1,021	72,878
Higher educ. total	15,255	9,465	5,790	10,713	50,859	46,569	4,290	220,858
Higher educ. Instruct.	4,782	3,994	788	4,186	27,330	26,301	1,029	34,006
Higher educ. other	10,473	5,471	5,002	6,527	23,529	20,268	3,261	186,852
Other	122	119	3	120	467	461	6	240
Libraries	711	438	273	553	1,696	1,436	259	20,426
All other and unallocable	3,696	3,656	40	3,675	14,970	14,913	58	3,374

Source: U.S. Census Bureau, "State Government Employment and Payroll Data: March 2013" (December 19, 2014)

<<http://factfinder.census.gov/bkmk/table/1.0/en/GEP/2013/EMP009?slice=GEO~0400000US15>> accessed January 22, 2015.

**Table 9.75-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2012**

[In number of jobs and thousands of dollars]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	16,184	14,864	1,320	15,279	76,725	75,710	1,015	70,757
Financial administration	978	971	7	974	3,982	3,967	16	578
Other government administration	1,153	1,097	56	1,116	5,041	4,969	72	3,214
Judicial and legal	567	560	7	562	2,851	2,844	7	456
Police protection	3,859	3,711	148	3,740	23,877	23,812	65	5,014
Persons with power of arrest	2,898	2,898	-	2,898	20,755	20,755	-	-
Other police protection	961	813	148	842	3,122	3,057	65	5,014
Fire protection total	1,927	1,910	17	1,921	12,105	12,063	42	1,912
Firefighters	1,777	1,777	-	1,777	11,570	11,570	-	-
Other fire protection	150	133	17	144	534	493	42	1,912
Highways	956	944	12	949	3,615	3,598	17	820
Public welfare	190	91	99	124	430	359	71	5,916
Health	300	266	34	279	1,641	1,593	49	2,254
Solid waste management	279	270	9	275	1,072	1,062	10	780
Sewerage	2,685	1,820	865	2,076	6,800	6,226	575	42,866
Parks and recreation	12	7	5	9	30	21	9	459
Housing and community dev't	614	614	-	614	2,888	2,888	-	-
Natural resources	715	714	1	715	3,258	3,257	1	84
Water supply	951	949	2	951	4,881	4,874	8	266
Transit	97	71	26	92	316	275	40	3,654
Local libraries	3	2	1	2	7	6	1	64
All other and unallocable	898	867	31	880	3,931	3,898	34	2,420

Source: U.S. Census Bureau, "Local Government Employment and Payroll Data, By State and By Function: March 2012" (May 2014)  
 <<http://www2.census.gov/govs/apes/12locall.xls>> accessed January 7, 2015.

**Table 9.76-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2013**

[As of December 31]

Bar- gaining unit	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judici- ary	Univer- sity of Hawaii	HHSC 1/
	Total	60,830	12,437	7,994	2,229	2,217	1,043	21,801	1,598	7,626	3,885
1	Blue-collar nonsupervisors	8,403	1,834	1,795	532	564	362	2,196	102	520	498
2	Blue-collar supervisors	778	168	213	50	46	14	246	1	14	26
3	White-collar nonsupervisors	13,511	3,748	1,651	602	650	254	4,282	823	720	781
4	White-collar supervisors	847	257	145	39	32	16	260	53	25	20
5	Teachers & other personnel 2/	12,969	-	-	-	-	-	12,969	-	-	-
6	Educational officers 3/	826	-	-	-	-	-	826	-	-	-
7	Faculty of the University of Hawaii and the community college system	3,986	-	-	-	-	-	-	-	3,986	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,351	-	-	-	-	-	-	-	2,351	-
9	Registered prof. nurses	1,552	382	-	-	-	-	2	3	8	1,157
10	Institutional, health and correctional workers	2,953	1,557	222	-	-	-	27	54	2	1,091
11	Firefighters	1,901	167	989	323	289	133	-	-	-	-
12	Police officers	2,861	-	1,985	410	329	137	-	-	-	-
13	Prof. & scientific employees 4/	7,892	4,324	994	273	307	127	993	562	-	312

1/ Hawaii Health Systems Corporation.

2/ Includes teachers and other personnel of the Department of Education under same salary schedule and part-time employees working less than 20 hours a week who are equal to one-half of a full-time equivalent.

3/ Also includes other Department of Education personnel under same salary schedule.

4/ Professional & scientific employees, who cannot be included in any other bargaining units.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin No. 52* (April 23, 2014) <<http://labor.hawaii.gov/hlrp/find-a-report/>> accessed July 30, 2015.

**Table 9.77-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2014**

[As of December 31]

Bar- gain- ing unit	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judici- ary	Univer- sity of Hawaii	HHSC 1/
	Total	61,086	12,773	8,181	2,286	2,101	1,119	21,714	1,607	7,519	3,786
1	Blue-collar nonsupervisors	8,479	1,893	1,846	553	566	363	2,165	100	523	470
2	Blue-collar supervisors	789	175	215	48	44	13	252	-	13	29
3	White-collar nonsupervisors	13,473	3,841	1,529	614	579	300	4,422	822	698	668
4	White-collar supervisors	841	264	139	36	31	21	254	55	26	15
5	Teachers & other personnel 2/	12,736	-	-	-	-	-	12,736	-	-	-
6	Educational officers 3/	855	-	-	-	-	-	855	-	-	-
7	Faculty of the University of Hawaii and the community college system	3,920	-	-	-	-	-	-	-	3,920	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,328	-	-	-	-	-	-	-	2,328	-
9	Registered prof. nurses	1,560	384	-	-	-	-	2	3	9	1,162
10	Institutional, health and correctional workers	3,001	1,620	241	-	-	-	31	55	2	1,052
11	Firefighters	1,925	162	1,011	338	278	136	-	-	-	-
12	Police officers	2,917	-	2,029	413	340	135	-	-	-	-
13	Prof. & scientific employees 4/	8,110	4,434	1,019	284	263	151	997	572	-	390
14	State law enforcement officers & state & county ocean safety & water safety officers	152	-	152	-	-	-	-	-	-	-

1/ Hawaii Health Systems Corporation.

2/ Includes teachers and other personnel of the Department of Education under same salary schedule and part-time employees working less than 20 hours a week who are equal to one-half of a full-time equivalent.

3/ Also includes other Department of Education personnel under same salary schedule.

4/ Professional & scientific employees, who cannot be included in any other bargaining units.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin No. 53* (May 22, 2015) <<http://labor.hawaii.gov/hlrp/find-a-report/>> accessed July 30, 2015.

**Table 9.78-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:  
2002 TO 2007**

[Annual rates, in dollars, as of January 1]

<b>Government official</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Governor	94,780	94,780	94,780	94,780	94,780	112,000
Lieutenant Governor	90,041	90,041	90,041	90,041	90,041	100,000
Mayor, Honolulu 1/	112,200	112,200	112,200	112,200	116,688	122,000
Mayor, Hawaii 2/	78,564	85,080	85,080	85,080	85,080	85,080
Mayor, Maui 3/	96,000	96,000	96,000	103,860	103,860	103,860
Mayor, Kauai	73,118	73,118	73,118	80,000	80,000	80,000
Chief Justice, Supreme Court 4/	116,779	116,779	116,779	116,779	116,779	116,779
Assoc. Justice, Supreme Court 4/	115,547	115,547	115,547	115,547	115,547	115,547
President, University of Hawaii 5/	442,000	442,000	442,000	325,000	360,000	360,000

1/ Had increased to \$110,000 effective July 1, 2000; and a 2 percent increase to \$112,200 effective July 1, 2001. A resolution to reject the Salary Commission's recommendation to increase to \$115,566 was adopted by the City Council on May 29, 2002, subsequent increases to \$116,688 recommended on April 20, 2005 and to \$122,000 on April 27, 2006 were not rejected within the 60-day limit and therefore are effective on July 1 of that year. Similarly, the Mayor's salary increased by 5 percent to \$128,100 on July 1, 2007.

2/ The Mayor's salary of \$78,564 became effective on December 4, 2000. By Salary Commission recommendation of April 19, 2002, the Mayor's salary increased to \$85,080 effective June 30, 2002.

3/ On January 1, 2002 the Mayor's salary increased 7 percent from \$89,712 to \$96,000 and to \$103,860 effective July 1, 2004. 2005 and 2006 are revised from previous *Data Book*.

4/ On February 16, 2000, Governor Benjamin J. Cayetano signed a bill that rectifies a measure passed by the 1999 Legislature. This mandates an increase of 4 percent over two years which was retroactive to July 1, 1999.

5/ For 1996-2000, Kenneth J. Mortimer's contract, expiring June 30, 2003, reportedly included use of the residence at College Hill and of a car. The Board of Regents was not available to confirm the contract and salary specifics. The contracted salary for Evan S. Dobbelle of \$442,000 was effective July 2, 2001 and was to run to June 30, 2008 but was terminated by the Board of Regents on June 15, 2004. David McClain was named interim president by the Board of Regents effective August 15, 2004 through August 14, 2006. Terms of the contract include an annual salary of \$325,000 a year, residence at College Hill, a monthly car allowance of \$326, and a year of sabbatical leave upon successful completion of the two-year appointment with compensation set at \$190,000. The Board of Regents and David McClain agreed on March 7, 2006 on a March 1, 2006 - July 31, 2009 contract including \$360,000 annual salary plus free use of Manoa's College Hill mansion; \$326 monthly auto allowance and parking; an unspecified amount of expense account while on UH business for him and wife and post-contract a \$250,000 year's sabbatical; tenured professorship at \$250,000 per school year. It also provides a severance of one-year's pay if McClain involuntarily leaves the university before the contract expires.

Source: City & County of Honolulu, Hawaii, Maui, and Kauai County Mayor's offices, ordinances and Salary Commissions records; Hawaii State Department of Business, Economic Development & Tourism telephone surveys, various Honolulu Advertiser articles, and *Honolulu Star-Bulletin* "UH, McClain sign 3-year deal", March 8, 2006.