
Hawaii Individual Income Tax Statistics

Tax Year 2015

DEPARTMENT OF TAXATION

STATE OF HAWAII

STATE OF HAWAII

David Y. Ige, Governor

DEPARTMENT OF TAXATION

Maria E. Zielinski, Director

Damien A. Elefante, Deputy Director

TAX RESEARCH & PLANNING OFFICE

Seth Colby, Tax Research & Planning Officer

Shi Fu, Research Statistician

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Introduction

This study examines statistics from Hawaii income tax returns filed by Hawaii resident and nonresident taxpayers for tax year 2015. Nonresident taxpayers include part-year residents and nonresidents who have Hawaii individual income tax liabilities. The Department of Taxation (Department) has prepared annual studies on individual income tax statistics since 1958, but work on the studies was discontinued after 2008, owing to cutbacks in personnel in the wake of the Great Recession. The study for tax year 2012 was the first one published since the study for tax year 2005 was published in February of 2008.

Every individual doing business in the State must file an individual income tax return, whether or not the individual derives taxable income from the business. Additionally, every individual receiving gross income above a certain threshold amount must file a tax return. Generally, the threshold for resident taxpayers is the sum of the standard deduction and the personal exemption. For individuals claimed as a dependent on the tax return of another taxpayer (dependent taxpayers), the threshold amount is the standard deduction amount. For nonresident taxpayers, the threshold is prorated according to the portion of the taxpayer's total income that is included in Hawaii adjusted gross income (AGI). Taxpayers with income below the threshold can file a tax return to claim tax credits.

This study presents data taken from Hawaii and Federal individual income tax returns filed by all Hawaii resident and nonresident taxpayers for tax year 2015. In 2015, residents could file Form N-11 or Form-N-13 to pay Hawaii individual income tax. The shorter and simpler Form N-13 is available for resident taxpayers with taxable income below \$100,000 who do not itemize deductions or claim adjustments to income. Form N-11 may be used by an individual taxpayer who is a resident and who files a federal income tax return. Form N-11 uses federal AGI as the starting point for calculating Hawaii taxable income. Nonresidents and part-year residents use Form N-15 to pay Hawaii income tax liabilities.

Hawaii's Individual Income Tax Law and the Internal Revenue Code

Hawaii generally follows federal definitions for taxable income of individuals, and the State Legislature annually passes legislation to conform Hawaii's income tax law to selected changes to the Internal Revenue Code (IRC). However, there are a number of differences between the income tax laws of Hawaii and the IRC. Unlike the IRC, Hawaii's definition of taxable income does not include social security benefits, distributions from employer-provided pensions, contributions made to a Hawaii individual housing account and in 2015, the first \$6,198 of Hawaii National Guard duty, or military reserve pay. The IRC also exempts interest on U.S. savings bonds from income whereas, Hawaii does not.

Hawaii includes in taxable income cost-of-living allowances paid to federal civilian employees in Hawaii, State or County employee contributions to the Hawaii state government contributory plan or to the hybrid plan of the Employees Retirement System, and interest on state and local government bonds issued by jurisdictions outside of Hawaii, whereas the IRC does not. Hawaii generally does not conform to tax credits in the IRC and offers a number of its own tax credits that are not available in the IRC.

Hawaii uses different standard deductions or personal exemptions amounts than the IRC. Hawaii's regular personal exemption was \$1,144 in 2015, whereas the federal personal exemption was \$4,000. Hawaii also allows an extra personal exemption for taxpayers who are at least 65 years of age and an exemption of \$7,000 for a person who is blind, deaf, or totally disabled.

The federal standard deduction in 2015 was \$12,600 for married couples filing a joint tax return, \$6,300 for single individuals and married couples filing separate tax returns and \$9,300 for a head of household, with an additional standard deduction of \$1,250 for the aged or blind (\$1,550 if the taxpayer is single and not a surviving spouse). Hawaii's standard deductions for 2015 were \$4,400 for joint returns, \$2,200 if the taxpayer was single or a married individual filing separately, and \$3,212 for a head of household.

The federal exemption and standard deduction amounts are adjusted for inflation each year, whereas Hawaii's standard deduction and exemption amounts are not automatically adjusted for inflation.

State Individual Income Tax Legislation

Hawaii's Legislature enacted several measures related to individual income taxes that were effective for tax year 2015, of which the following are the most prominent:

Act 60, Session Laws of Hawaii (SLH) 2009

Created new top tax brackets for ordinary income of 9%, 10%, and 11% for taxable years 2009 through 2015, after which the top rate is scheduled to return to 8.25%.

Act 97, SLH 2011

Repealed the state tax deduction and capped itemized deductions for certain high income taxpayers for taxable years 2011 through 2015. The caps are set to expire December 31, 2015. The Act also delayed (until 2013) and made permanent a 10% increase in the standard deduction and personal exemption.

Act 256, SLH 2013

Amended section 3 of Act 97, SLH 2011, by carving out charitable contributions from the hard cap amounts. Thus, the total itemized deductions that may be claimed by taxpayers who meet or exceed the income thresholds is limited to the lesser of the overall limitations set by the IRC in tax year 2009, or the hard cap set by Act 97 plus allowable charitable contributions. Act 256 was effective for taxable years beginning after December 31, 2012.

Act 52, SLH 2015

Conformed Hawaii income tax law to the IRC as of December 31, 2014, and made various technical amendments. This act amends Hawaii income tax law under Chapter 235, Hawaii Revised Statutes (HRS), to conform to certain provisions of the Internal Revenue Code, as amended as of December 31, 2014.

Data Source and Methodology

Data for this report were collected from the State Department's Integrated Tax Information Management System (ITIMS), which provides data in electronic form. Data from the ITIMS Tax Processing System (ITPS) were retrieved for State income tax returns filed for tax year 2015 and processed by March 31, 2017. Supplemental data extracted from the federal Individual Master File and Individual Return Transaction File (IMF/IRTF) were supplied by the Internal Revenue Service (IRS).

A total of 717,066 State tax returns were extracted for the study. The data taken from the tax returns are items as reported by individuals, before any subsequent audits, but after automatic adjustments made when processing the returns. The data items on the tax returns were checked for accuracy by examining the largest entries for each item and checking them against images of the tax returns, and by making sure that figures for total income, deductions, exemptions, and taxable income were consistent with each other.

Number of Tax Returns Filed By Type of Return and Filing Status

Table 1A shows the number and type of State tax returns filed by Hawaii residents and nonresidents for tax year 2015, by Hawaii AGI class and by tax district ¹. Hawaii Residents filed a total of 624,765 State individual income tax returns for tax year 2015. Approximately 97% of the State resident tax returns were filed on Form N-11 and 3% were filed on form N-13. Of the State resident tax returns, 70% were filed by taxpayers on Oahu, 12% by taxpayers on Maui, 13% by taxpayers on Hawaii and 5% by taxpayers on Kauai.

Hawaii Nonresidents filed a total of 92,301 Hawaii individual income tax returns (form N-15), or approximately 13% of the total number of returns filed. For residents and nonresidents, the income class for Hawaii AGI less than \$5,000 (including tax returns showing losses) contained the most returns. Returns in this income class accounted for 16% of all resident returns and 52% of all nonresident returns.

Hawaii Residents and nonresidents filed a total of 717,066 State individual income tax returns for tax year 2015.

Table 1A
Types of State Individual Income Tax Returns Filed for Tax Year 2015

By Hawaii AGI Class ^{1/}

Hawaii AGI Class			Forms N-11	Forms N-13	Forms N-15	All Individual Returns
Less than	\$5,000		90,116	8,376	47,775	146,267
\$5,000 under	\$10,000		45,894	1,361	10,891	58,146
\$10,000 under	\$20,000		79,463	2,008	11,761	93,232
\$20,000 under	\$30,000		72,591	1,721	6,384	80,696
\$30,000 under	\$40,000		62,243	1,296	3,793	67,332
\$40,000 under	\$50,000		49,030	840	2,467	52,337
\$50,000 under	\$75,000		75,992	864	3,474	80,330
\$75,000 under	\$100,000		47,671	257	1,899	49,827
\$100,000 under	\$150,000		48,636	19	1,688	50,343
\$150,000 under	\$200,000		18,155	0	728	18,883
\$200,000 under	\$300,000		10,455	0	622	11,077
\$300,000 and over			7,777	0	819	8,596
Total - All Returns			608,023	16,742	92,301	717,066

By Tax District ^{2/}

Tax District	Forms N-11	Forms N-13	Forms N-15	All Individual Returns
Oahu (District 1)	427,533	12,045	87,098	526,676
Maui (District 2)	71,878	1,341	2,127	75,346
Hawaii (District 3)	77,148	2,754	2,216	82,118
Kauai (District 4)	31,464	602	860	32,926
Total - All Returns	608,023	16,742	92,301	717,066

^{1/} Includes both taxable and nontaxable tax returns.

^{2/} Forms N-15 for nonresidents that have an out-of-state address are allocated to Oahu.

¹ Hawaii is divided into the following four tax districts: District 1 is the City and County of Honolulu; District 2 consists of Maui and Kalawao Counties; District 3 is Hawaii County; and District 4 is Kauai County.

Table 1B shows the total state tax returns filed by Hawaii residents or nonresidents for Tax Year 2015 were 717,066, an increase of 1.9% over the 703,548 tax returns filed for Tax Year 2014. The tax returns filed by Oahu residents or nonresidents for 2015 were 526,676, up by 1.6% over the 518,264 filed for 2014.

Table 1B
Types of State Individual Income Tax Returns Filed for Tax Year 2015 and 2014

			By Hawaii AGI Class ^{1/}			
Hawaii AGI Class			2015	2014	Difference	
					Amount	% Change
Less than	\$5,000		146,267	144,816	1,451	1.0%
\$5,000 under	\$10,000		58,146	58,038	108	0.2%
\$10,000 under	\$20,000		93,232	94,304	-1,072	-1.1%
\$20,000 under	\$30,000		80,696	80,479	217	0.3%
\$30,000 under	\$40,000		67,332	66,894	438	0.7%
\$40,000 under	\$50,000		52,337	50,377	1,960	3.9%
\$50,000 under	\$75,000		80,330	78,496	1,834	2.3%
\$75,000 under	\$100,000		49,827	48,380	1,447	3.0%
\$100,000 under	\$150,000		50,343	46,982	3,361	7.2%
\$150,000 under	\$200,000		18,883	17,120	1,763	10.3%
\$200,000 under	\$300,000		11,077	9,947	1,130	11.4%
\$300,000 and over			8,596	7,715	881	11.4%
Total - All Returns			717,066	703,548	13,518	1.9%

By Tax District ^{2/}				
Tax District	2015	2014	Difference	
			Amount	% Change
Oahu (District 1)	526,676	518,264	8,412	1.6%
Maui (District 2)	75,346	73,017	2,329	3.2%
Hawaii (District 3)	82,118	79,891	2,227	2.8%
Kauai (District 4)	32,926	32,376	550	1.7%
Total - All Returns	717,066	703,548	13,518	1.9%

^{1/} Includes both taxable and nontaxable tax returns.

^{2/} nonresident alien tax returns that have an out-of-state address are allocated to Oahu.

Table 1C shows State tax liability of Hawaii residents and nonresidents for tax year 2015, by Hawaii AGI class and by tax district. Hawaii Residents paid a total of \$1.94 billion individual income tax for tax year 2015. Approximately 99.4% of the individual income tax was paid on Form N-11 and 0.6% paid on form N-13. Of the individual income tax paid by Hawaii resident taxpayers, 75% was paid by taxpayers on Oahu, 10% by taxpayers on Maui, 10% by taxpayers on Hawaii, and 5% by taxpayers on Kauai.

Hawaii Nonresidents paid a total of \$137.2 million individual income tax (form N-15), or approximately 7% of the total tax filed. For residents and nonresidents, the income class for Hawaii AGI higher than \$300,000 paid

the most tax. Tax paid by this income class accounted for 27% of all tax by Hawaii residents and 44% of all tax paid by Hawaii nonresidents.

Hawaii Residents and nonresidents paid a total of \$2,074 million individual income tax for tax year 2015.

Table 1C
State Individual Income Tax Liability for Tax Year 2015
(Dollar amounts are in millions)
By Hawaii AGI Class ^{1/}

Hawaii AGI Class	Forms N-11	Forms N-13	Forms N-15	All Individual Returns
Less than \$5,000	0.2	0.0	0.5	0.7
\$5,000 under \$10,000	3.1	0.1	1.4	4.7
\$10,000 under \$20,000	27.0	0.9	5.0	32.9
\$20,000 under \$30,000	63.6	1.9	6.2	71.7
\$30,000 under \$40,000	91.3	2.3	5.9	99.5
\$40,000 under \$50,000	100.8	2.1	5.3	108.2
\$50,000 under \$75,000	227.1	3.1	11.1	241.4
\$75,000 under \$100,000	213.1	1.4	9.4	224.0
\$100,000 under \$150,000	323.9	0.1	12.7	336.7
\$150,000 under \$200,000	183.6	0.0	8.5	192.1
\$200,000 under \$300,000	169.6	0.0	10.8	180.4
\$300,000 and over	521.7	0.0	60.5	582.2
Total - All Returns	1,925.0	12.0	137.2	2,074.3

By Tax District ^{2/}

Tax District	Forms N-11	Forms N-13	Forms N-15	All Individual Returns
Oahu (District 1)	1,438.8	8.8	131.1	1,578.7
Maui (District 2)	199.8	1.2	2.1	203.1
Hawaii (District 3)	197.6	1.5	2.5	201.7
Kauai (District 4)	88.9	0.5	1.4	90.8
Total - All Returns	1,925.0	12.0	137.2	2,074.3

^{1/} Includes both taxable and nontaxable tax returns.

^{2/} Forms N-15 for nonresidents that have an out-of-state address are allocated to Oahu.

Table 1D shows the total state Individual Income tax paid by Hawaii residents or nonresidents for Tax Year 2015 was \$2,074 million, an increase of 9.1% over the \$1,902 million tax paid for Tax Year 2014. The tax paid by Oahu residents or nonresidents for 2015 was \$1,579 million, up by 8.8% over the \$1,451 million paid for 2014.

Table 1D
State Individual Income Tax Liability for Tax Year 2015 and 2014
(Dollar amounts are in millions)

By Hawaii AGI Class ^{1/}

Hawaii AGI Class			2015	2014	Difference	
					Amount	% Change
Less than	\$5,000		0.7	0.7	0.0	4.7%
\$5,000 under	\$10,000		4.7	4.6	0.1	2.1%
\$10,000 under	\$20,000		32.9	33.1	-0.1	-0.4%
\$20,000 under	\$30,000		71.7	70.1	1.5	2.2%
\$30,000 under	\$40,000		99.5	96.7	2.8	2.9%
\$40,000 under	\$50,000		108.2	102.3	5.9	5.7%
\$50,000 under	\$75,000		241.4	232.3	9.1	3.9%
\$75,000 under	\$100,000		224.0	214.2	9.8	4.6%
\$100,000 under	\$150,000		336.7	310.7	26.0	8.4%
\$150,000 under	\$200,000		192.1	173.5	18.6	10.7%
\$200,000 under	\$300,000		180.4	161.9	18.5	11.4%
\$300,000 and over			582.2	502.1	80.1	16.0%
Total - All Returns			2,074.3	1,902.1	172.2	9.1%

By Tax District ^{2/}

Tax District	2015	2014	Difference	
			Amount	% Change
Oahu (District 1)	1,578.7	1,450.7	128.0	8.8%
Maui (District 2)	203.1	190.7	12.4	6.5%
Hawaii (District 3)	201.7	178.2	23.5	13.2%
Kauai (District 4)	90.8	82.5	8.3	10.1%
Total - All Returns	2,074.3	1,902.1	172.2	9.1%

^{1/} Includes both taxable and nontaxable tax returns.

^{2/} nonresident alien tax returns that have an out-of-state address are allocated to Oahu.

Table 2A shows the distribution of the number of State resident tax returns, Hawaii AGI, and tax liability by filing status. For tax year 2015, among residents, 'Single' filing status (including single and married individuals filing separately) accounted for 53.4% of returns. 'Joint' status (Married, filing jointly) accounted for 35.4% of resident returns. 'Head of household' status (including Head of household and qualified widower) accounted for 11.1% of resident returns. Tax returns with 'Joint' status accounted for 61.4% of total Hawaii AGI for resident tax returns, followed by 'Single' status (30.7%) and 'Head of household' status (7.9%). Tax returns with 'Joint' status accounted for 62.8% of total tax liability for resident tax returns, followed by 'Single' status (30.4%) and 'Head of household' status (6.7%).

For Tax Year 2015, the state tax returns filed by Hawaii residents were 624,765, an increase of 1.0% over the 618,366 tax returns filed by Hawaii residents for Tax Year 2014. The Hawaii AGI of Hawaii residents for 2015 were \$34 billion, up by 10.2% over the \$31 billion for 2014. The tax liability of Hawaii residents for 2015 were \$1.9 billion, up by 8.5% over the \$1.8 billion for 2014.

Table 2A
Number of Resident Tax Returns, Hawaii AGI, and Tax by Filing Status – 2015 and 2014
(Dollar amounts are in millions)

Status	2015			2014			% Change		
	No. Returns	Hawaii AGI*	Tax	No. Returns	Hawaii AGI*	Tax	No. Returns	Hawaii AGI*	Tax
Single**	333,767	\$10,425	\$590	329,104	\$9,433	\$548	1.4%	10.5%	7.5%
Joint	221,449	\$20,874	\$1,217	220,510	\$18,803	\$1,119	0.4%	11.0%	8.7%
Head of Household***	69,549	\$2,708	\$130	68,752	\$2,617	\$118	1.2%	3.5%	10.2%
Total	624,765	\$34,007	\$1,937	618,366	\$30,854	\$1,786	1.0%	10.2%	8.5%

Note: Details may not add to totals due to rounding.

* Includes returns with negative AGI.

** Includes returns both for single and married individuals filing separately.

*** Includes returns both for heads of households and for qualified widow(er).

Table 2B shows the distribution of the number of State nonresident tax returns, Hawaii AGI, and tax liability by filing status. For tax year 2015, among nonresident tax returns, the most common filing status was 'Single' status (48.4%), followed by 'Joint' status (47.4%). Tax returns with 'Single' status accounted for 53.8% of total Hawaii AGI and with 'Joint' status accounted for 41.4% of Hawaii AGI for the nonresident returns. Tax returns with 'Joint' status accounted for 56.7% of total tax liability for nonresident tax returns, followed by 'Single' status (39.7%) and 'Head of household' status (3.5%).

For Tax Year 2015, the state tax returns filed by Hawaii nonresidents were 92,301, an increase of 8.4% over the 85,182 tax returns filed by Hawaii nonresidents for Tax Year 2014. The Hawaii AGI of Hawaii nonresidents for 2015 were \$1.3 billion, up by 34.6% over the \$0.94 billion for 2014. The tax liability of Hawaii nonresidents for 2015 were \$137 million, up by 17.8% over the \$116 million for 2014.

Table 2B
Number of Nonresident Tax Returns, Hawaii AGI, and Tax by Filing Status – 2015 and 2014
(Dollar amounts are in millions)

Status	2015			2014			% Change		
	No. Returns	Hawaii AGI*	Tax	No. Returns	Hawaii AGI*	Tax	No. Returns	Hawaii AGI*	Tax
Single**	44,685	\$678	\$57	38,818	\$434	\$41	15.1%	56.3%	39.3%
Joint	43,786	\$522	\$75	43,098	\$452	\$71	1.6%	15.6%	5.4%
Head of Household***	3,830	\$60	\$5	3,266	\$51	\$4	17.3%	18.2%	15.5%
Total	92,301	\$1,261	\$137	85,182	\$937	\$116	8.4%	34.6%	17.8%

Note: Details may not add to totals due to rounding.

* Includes returns with negative AGI.

** Includes returns for single and married individuals filing separately and composite returns filed by nonresidents.

*** Includes returns both for heads of households and for qualified widow(er).

Figure 1A shows Hawaii Individual Income Tax Returns Filed by tax type for Tax Year 2012-2015. The total State Individual Income Tax Returns increased from 679,070 in 2012 to 717,066 in 2015 with an average yearly growth rate of 1.8%. Among which, the Individual Income Tax Returns filed on Form N-11 increased from 575,922 in 2012 to 608,023 in 2015 (1.8% yearly increase); the Individual Income Tax Returns filed on Form N-15 increased from 77,650 in 2012 to 92,301 in 2015 (5.9% yearly increase); yet the Individual Income Tax Returns filed on Form N-13 decreased from 25,498 in 2012 to 16,742 in 2015 (13.1% yearly decrease).

Figure 1A
Types of Hawaii Individual Income Tax Returns Filed for Tax Year 2012-2015

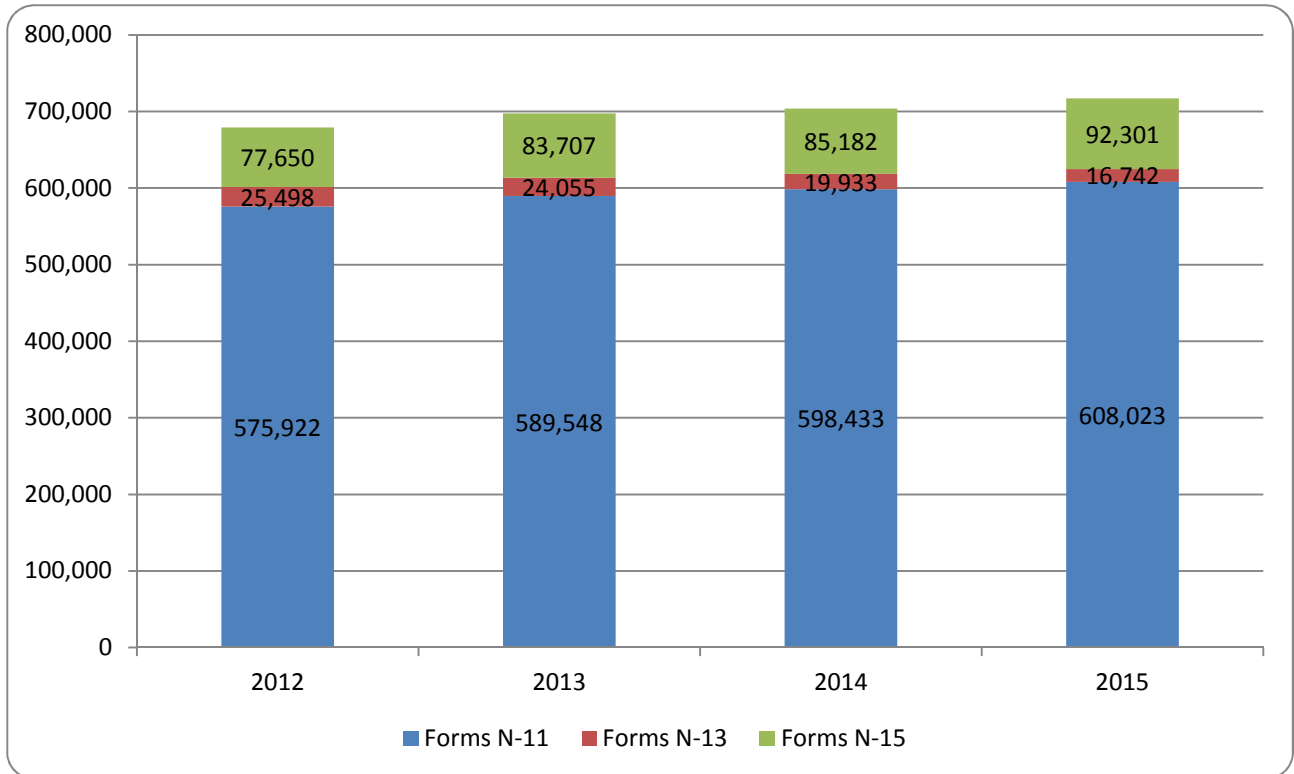


Figure 1B shows Hawaii Individual Income Tax Liability for Tax Year 2012-2015. The total State Individual Income Tax Liability increased from \$1.76 billion in 2012 to \$2.07 billion in 2015 with an average yearly growth rate of 5.6%. Among which, the Individual Income Tax Liability paid by Hawaii residents increased from \$1.65 billion in 2012 to \$1.94 billion in 2015 (5.4% yearly increase) and the Individual Income Tax Liability paid by Hawaii nonresidents rose from \$106 million in 2012 to \$132 million in 2015 (5.6% yearly increase).

Figure 1B
Hawaii Individual Income Tax Liability for Tax Year 2012-2015



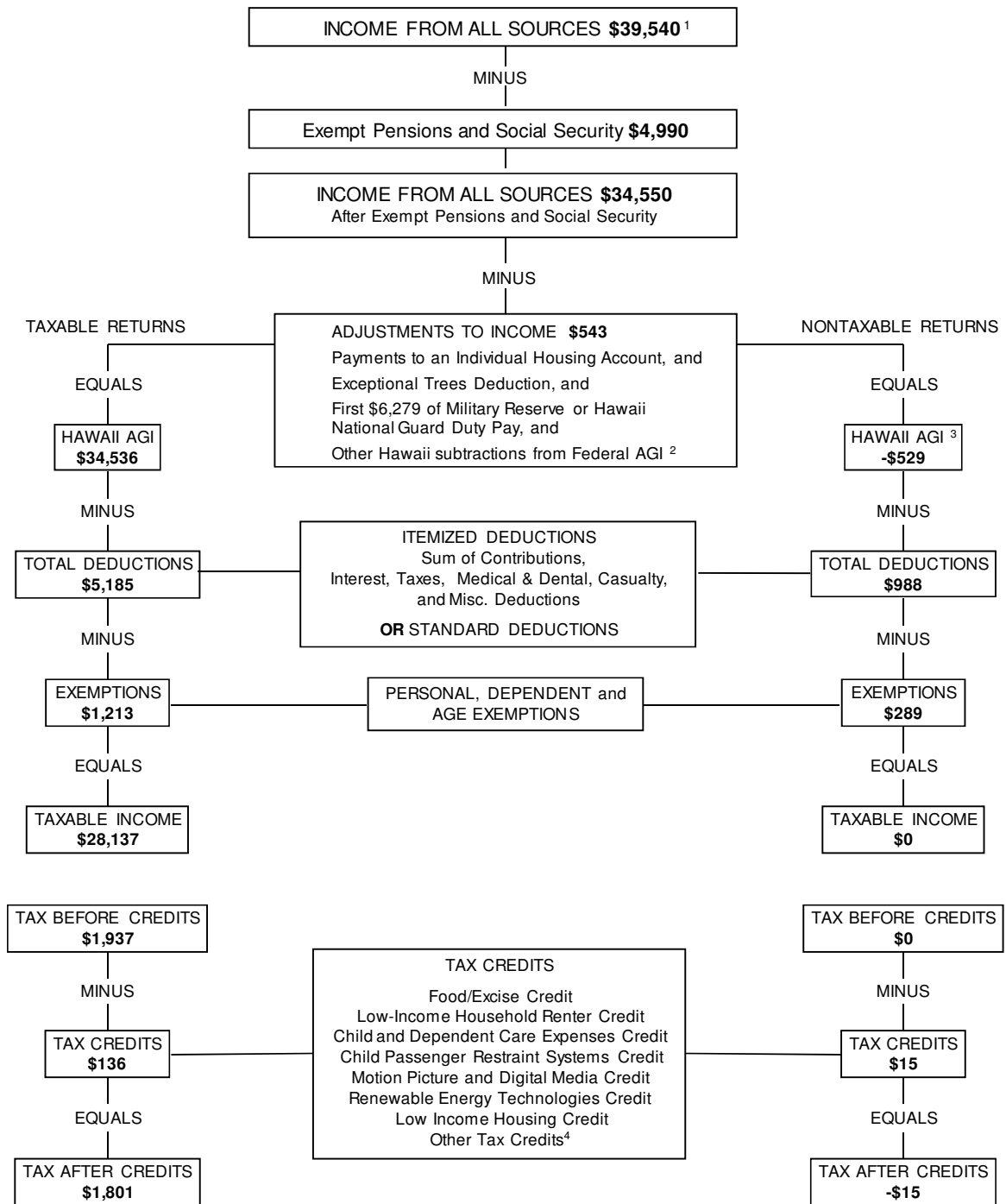
Highlights of Statistics from State Resident Tax Returns

Resident Income and Adjustments

Selected data from State resident tax returns are shown in Appendix Tables A-1 and A-2. Chart 1 on the next page shows the major components of State resident tax returns for tax year 2015. Federal AGI is the starting point for calculating Hawaii taxable income on Form N-11. The calculation of Hawaii AGI begins with Federal AGI. Income that is not taxed by Hawaii is subtracted from this figure and income taxed by Hawaii but not by the federal government is added to the figure. The largest income items subtracted from Federal AGI are social security benefits and certain employer-provided pensions. The largest income items added to Federal AGI are cost-of-living allowances for civilian Federal employees, contributions to the State employees' retirement system, and interest on federal bonds. Federal AGI is not reported on Form N-13.

For tax year 2015, Hawaii Residents with taxable income reported total Hawaii AGI of \$34.5 billion, total deductions of \$5.2 billion, total exemptions of \$1.2 billion, total taxable income of \$ 28.1 billion, total tax liability before credits of \$1.9 billion, and total tax liability after credits of \$1.8 billion.

Chart 1
Components of a State Resident Return
(Dollars in Millions)



¹ The income amount from all sources for Hawaii Residents is FAGI, Difference in state/federal wages, Interest on out-of-state bonds, and Other Hawaii additions to federal AGI.

² Includes Interest on federal obligations, Interest earned on an Individual Housing Account, Contributions to and interest by an individual development account, Certain income from a qualified high technology business, and other adjustment.

³ Includes losses.

⁴ Include capital goods excise tax credit, ethanol facility tax credit, tax credit for research activities, fuel credit for commercial fishers, employment of vocational rehabilitation referrals credit, school repair and maintenance, capital infrastructure tax credit, etc.

Note: 1. For Hawaii Resident Taxpayers who file Form N-11 or N-13

2. Detail may not add up to total due to rounding.

Table 3A shows sources of income reported in Federal tax returns by Hawaii Resident taxpayers for tax year 2015. Hawaii Residents reported \$39,540 million in total income from all sources after Federal adjustments in 2015. Salaries and wages totaled \$23,390 million, accounting for 59.2% of the total. Pensions and Annuities totaled \$3,573 million, accounting for 9.0% of the total. Social Security totaled \$1,418 million, accounting for 3.6% of the total.

Table 3A
Sources of Income Reported by Hawaii Resident Taxpayers in 2015
(In Thousands of Dollars)

Sources of Income		2015	% of Total
TOTAL	\$	39,540,480	100.0%
Salaries and Wages	\$	23,389,976	59.2%
Ordinary Dividends		525,924	1.3%
Interests		164,551	0.4%
Business Income.....		1,098,439	2.8%
Sale of Capital Assets & Other Property...		1,114,603	2.8%
Rents and Royalties.....		173,085	0.4%
Partnerships and S Corporations.....		860,791	2.2%
Unemployment Compensation.....		100,180	0.3%
Pensions and Annuities.....		3,572,784	9.0%
Social Security.....		1,417,524	3.6%
All Other Sources		7,122,623	18.0%

Note: 1. For Hawaii Resident Taxpayers who file Form N-11 or N-13
2. The income amount from all sources for Hawaii Residents is after Federal adjustments.
3. Details may not add to totals due to rounding.

Table 3B shows the adjustments that residents made to their Federal AGI to calculate their Hawaii AGI on Form N-11, and also the number of tax returns on which the adjustments were reported. For residents who filed Form N-11, Federal AGI was \$36.7 billion for those with Hawaii State taxable income and \$1.8 billion for those without Hawaii State taxable income. The bulk of the difference between Federal AGI and Hawaii AGI was accounted for by social security benefits and pensions that are taxed federally but exempt from Hawaii income tax. Together, these items totaled \$2.9 billion for residents with Hawaii taxable income and \$2.1 billion for residents without Hawaii taxable income. Items subtracted from Federal AGI in 2015 totaled \$5.5 billion whereas items added totaled only \$0.9 billion. Data on exempt pension and social security incomes are not available for this study for residents who filed Form N-13. However, residents filing Form N-13 claimed only about 3% of the total age exemptions claimed by residents in 2015.

Table 3B
Differences Between Federal AGI and Hawaii AGI for Residents
Who Filed Form N-11 for Tax Year 2015
(Dollar amounts are in millions)

	Taxable Returns		Nontaxable Returns		Total	
	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
Federal AGI	509,564	\$36,655	98,459	\$1,747	608,023	\$38,402
MINUS (subtractions from Federal AGI)						
Exempt Pensions Taxed Federally	59,671	\$1,872	50,187	\$1,700	109,858	\$3,572
Social Security Benefits	60,573	\$988	33,281	\$430	93,854	\$1,418
Other Subtractions *	69,781	\$298	11,527	\$246	81,308	\$544
Total Subtractions	135,298	\$3,157	55,858	\$2,376	191,156	\$5,533
PLUS						
Hawaii Additions to Federal AGI **	140,570	\$795	11,855	\$97	152,425	\$892
EQUALS						
Hawaii AGI	509,564	\$34,293	98,459	\$-532	608,023	\$33,761

Note: Details may not add to totals due to rounding.

* Includes interest on federal obligations, interest on an Individual Housing Account, expenses connected with federal credits, individual development accounts, certain income from high technology businesses, and other adjustments.

**Includes taxable amounts of Individual Housing Accounts, Hawaii tax refunds, excluded income earned outside of the United States, certain depreciation amounts, public employees contribution to pension schemes, and other adjustments.

Table 3C shows for tax year 2015, among Form N-11 tax returns filed by residents, total Federal AGI reached \$38.4 billion, an increase of 6.0% over the \$36.2 billion reported for tax year 2014. Total Hawaii AGI amounted to \$33.8 billion for tax year 2015, up by 10.5% over the \$30.6 billion for tax year 2014.

Table 3C
Differences Between Federal AGI and Hawaii AGI for Residents
Who Filed Form N-11 for Tax Year 2015 and 2014
(Dollar amounts are in millions)

	2015		2014		% Change	
	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
Federal AGI	608,023	\$38,402	598,433	\$36,240	1.6%	6.0%
MINUS (subtractions from Federal AGI)						
Exempt Pensions Taxed Federally	109,858	\$3,572	108,873	\$3,835	0.9%	-6.9%
Social Security Benefits	93,854	\$1,418	90,586	\$1,326	3.6%	6.9%
Other Subtractions*	81,308	\$544	80,059	\$1,327	1.6%	-59.0%
Total Subtractions	191,156	\$5,533	188,022	\$6,488	1.7%	-14.7%
PLUS						
Hawaii Additions to Federal AGI **	152,425	\$892	145,030	\$799	5.1%	11.6%
EQUALS						
Hawaii AGI	608,023	\$33,761	598,433	\$30,553	1.6%	10.5%

Note: Details may not add to totals due to rounding.

*Includes interest on federal obligations, interest on an Individual Housing Account, expenses connected with federal credits, individual development accounts, certain income from high technology businesses, and other adjustments.

**Includes taxable amounts of Individual Housing Accounts, Hawaii tax refunds, excluded income earned outside of the United States, certain depreciation amounts, and other adjustments.

State Resident Personal Exemptions and Deductions

All individuals filing a Hawaii State income tax return, if not claimed as a dependent, may claim one personal exemption for themselves and an additional exemption for each qualified dependent. Individuals who are 65 or older may claim an additional personal exemption (the age exemption). The personal exemption amount was \$1,144 per exemption in 2015. Individuals who are certified as blind, deaf or totally disabled could claim a special personal exemption of \$7,000 for themselves. For tax year 2015, resident taxpayers reported a total of 1.3 million exemptions (including the age exemption) on 593,124 Hawaii State income tax returns, for an average of 2.3 exemptions per return. The total amount of exemptions claimed by residents was \$1.5 billion. The number and amount of the exemptions claimed in each income class are shown in Appendix Table A-5.

Residents may reduce their adjusted gross income by a standard deduction amount or by their allowable itemized deductions. The standard deduction amount for 2015 is based on the individual's filing status, as shown below:

Status	Standard Deduction
Single.....	\$2,200
Married Filing Jointly.....	\$4,400
Married Filing Separately.....	\$2,200
Head of Household.....	\$3,212
Qualified Widow(er) with Dependent Child.....	\$4,400

The standard deduction for an individual who may be claimed as a dependent is limited to the greater of \$500 or their earned income, up to the full standard deduction for their filing status. In most cases, the dependent individual's filing status is single, and the corresponding maximum standard deduction is \$2,200. Unlike the federal standard deduction amounts, which are adjusted annually for inflation, the Hawaii State standard deduction amounts are fixed by statute and are infrequently changed (see Table 4).

**Table 4
Changes in Hawaii's Standard Deduction Over Time**

Status	Year					
	1982	1987	1989	2007	2014	2015
	Standard Deduction (\$)					
Single	800	1,000	1,500	2,000	2,200	2,200
Married Filing Joint	1,000	1,700	1,900	4,000	4,400	4,400
Married Filing Separate	500	850	950	2,000	2,200	2,200
Head of Household	800	1,500	1,650	2,920	3,212	3,212

There are six categories of itemized deductions: charitable contributions, interest expenses, medical and dental expenses, casualty and theft losses, taxes paid, and miscellaneous deductions. The amounts of

itemized deductions that may be claimed are subject to various limitations, including limits on the total amount of such deductions based on the taxpayer's total income. Appendix Table A-4 shows the types and amounts of deductions claimed by residents in 2015, including the standard deductions and itemized deductions, as well as the amounts of itemized deductions that were disallowed owing to the limits on the deductions. The data are summarized in Table 5A and Table 5B.

Table 5A
Itemized and Standard Deductions Claimed by Residents - 2015
(Dollar amounts are in millions)

Deduction Type	No. Returns	% of All Returns	Amount	% of Total Allowable Deductions
Charitable Contributions	230,226	37.9%	\$1,021	16.7%
Interest	165,987	27.3%	\$1,906	31.1%
Medical and Dental	76,414	12.6%	\$549	9.0%
Casualty and Theft	272	0.0%	\$5	0.1%
Taxes	324,793	53.4%	\$1,600	26.1%
Miscellaneous	124,283	20.4%	\$552	9.0%
Total Itemized Deductions	331,511	54.5%	\$5,630	91.8%
Total Disallowed Itemized Deductions	27,119	4.5%	\$269	4.4%
Total Allowable Itemized Deductions	331,511	54.5%	\$5,360	87.4%
Total Standard Deductions	276,512	45.5%	\$772	12.6%
Total Allowable Deductions	608,023	100.0%	\$6,132	100%

Note: Details may not add to totals due to rounding.

Table 5B
Itemized and Standard Deductions Claimed by Residents – 2015 and 2014
(Dollar amounts are in millions)

Deduction Type	2015		2014		% Change	
	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
Charitable Contributions	230,226	\$1,021	232,056	\$908	-0.8%	12.5%
Interest	165,987	\$1,906	165,063	\$1,918	0.6%	-0.6%
Medical and Dental	76,414	\$549	77,638	\$534	-1.6%	2.8%
Casualty and Theft	272	\$5	354	\$9	-23.2%	-44.0%
Taxes	324,793	\$1,600	319,839	\$1,772	1.5%	-9.7%
Miscellaneous	124,283	\$552	127,693	\$622	-2.7%	-11.2%
Total Itemized Deductions	331,511	\$5,630	325,555	\$5,763	1.8%	-2.3%
Total Disallowed Itemized Deductions	27,119	\$269	24,309	\$271	11.6%	-0.6%
Allowable Itemized Deductions	331,511	\$5,360	325,555	\$5,492	1.8%	-2.4%
Total Standard Deductions	276,512	\$772	292,802	\$812	-5.6%	-5.0%
Total Allowable Deductions	608,023	\$6,132	618,366	\$6,304	-1.7%	-2.7%

Note: Details may not add to totals due to rounding.

State Resident Taxable Income and Tax Liability

Of the State tax returns filed by residents, 16.9% had no taxable income. Residents with taxable income reported total tax liabilities for 2015 of \$1.94 billion before tax credits and \$1.8 billion after tax credits. Oahu accounted for 74.2% of the total taxable income of residents, followed by Maui and Hawaii counties, with 10.6% and 10.5%, and Kauai with 4.7%. Appendix Table A-6 shows average Hawaii income tax liabilities and average effective tax rates by income class, both before and after tax credits. Appendix Table A-7 provides data on Hawaii AGI, taxable income, and deductions by tax district.

Figure 2 shows the percentage of total state resident tax liability by Hawaii AGI class. Residents with \$100,000 or more in Hawaii AGI paid 61.9% of the total taxes before tax credits paid by residents and 61.5% of the total after tax credits. Residents with \$200,000 or more in Hawaii AGI paid 35.7% of the total taxes paid by residents before tax credits and 34.7% of the total after tax credits.

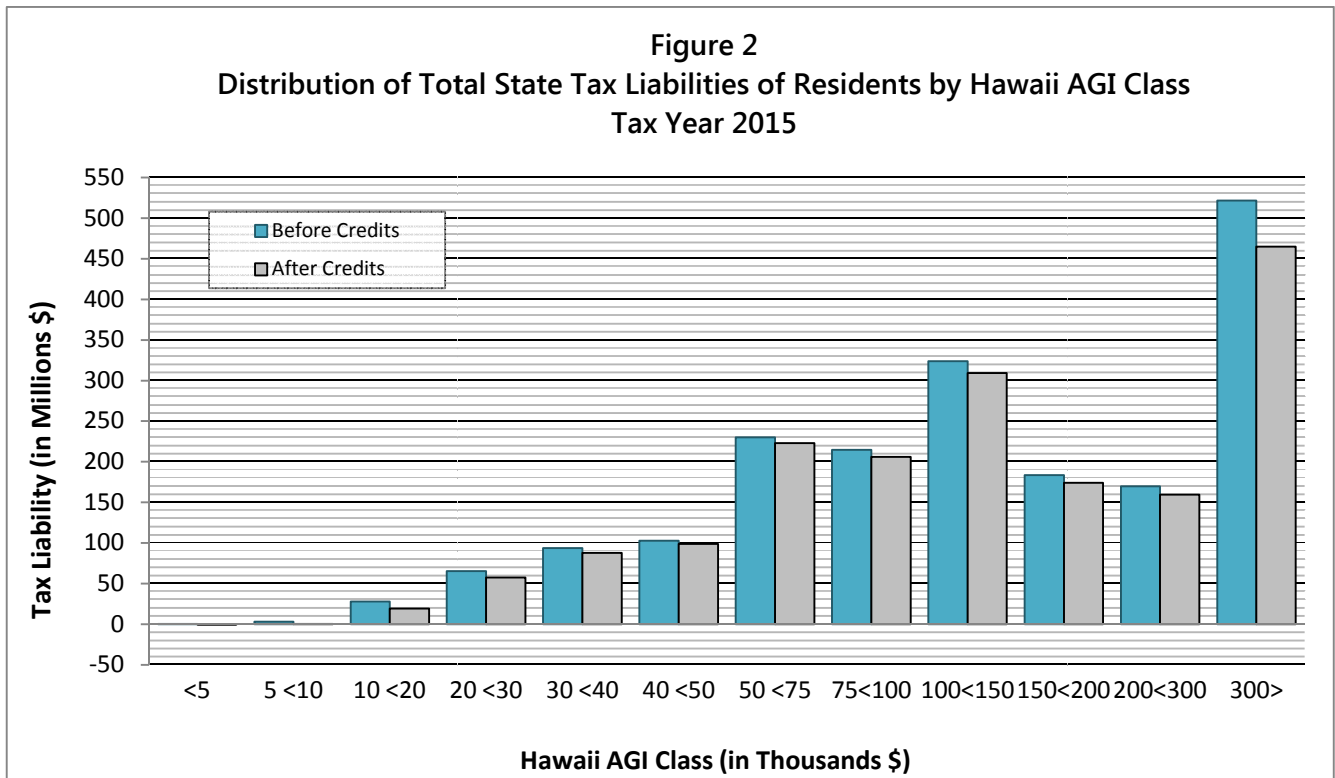


Figure 3 shows the ratio of share of state tax Liability/share of Hawaii AGI by Hawaii AGI Class for Tax Year 2015. The ratio is the share of the state tax liability for a given income bracket relative to the state income for the same income bracket. A score of 1 would suggest that the relative amount of tax liability for that tax bracket is the same share of Hawaii AGI relative.

For tax year 2015, the ratio increased from 0.08 for Hawaii AGI Class of \$5, 000 and lower, to 0.99 for Hawaii AGI Class of \$100,000 and \$150, 000, to 1.53 for Hawaii AGI Class of \$300, 000 and higher, suggesting for taxpayers with Hawaii AGI of \$150,000 or more that their share of taxes paid was higher than their share of Hawaii AGI, and for taxpayers with Hawaii AGI of \$300,000 or more that their share of taxes paid was 53% larger than their share of Hawaii AGI.

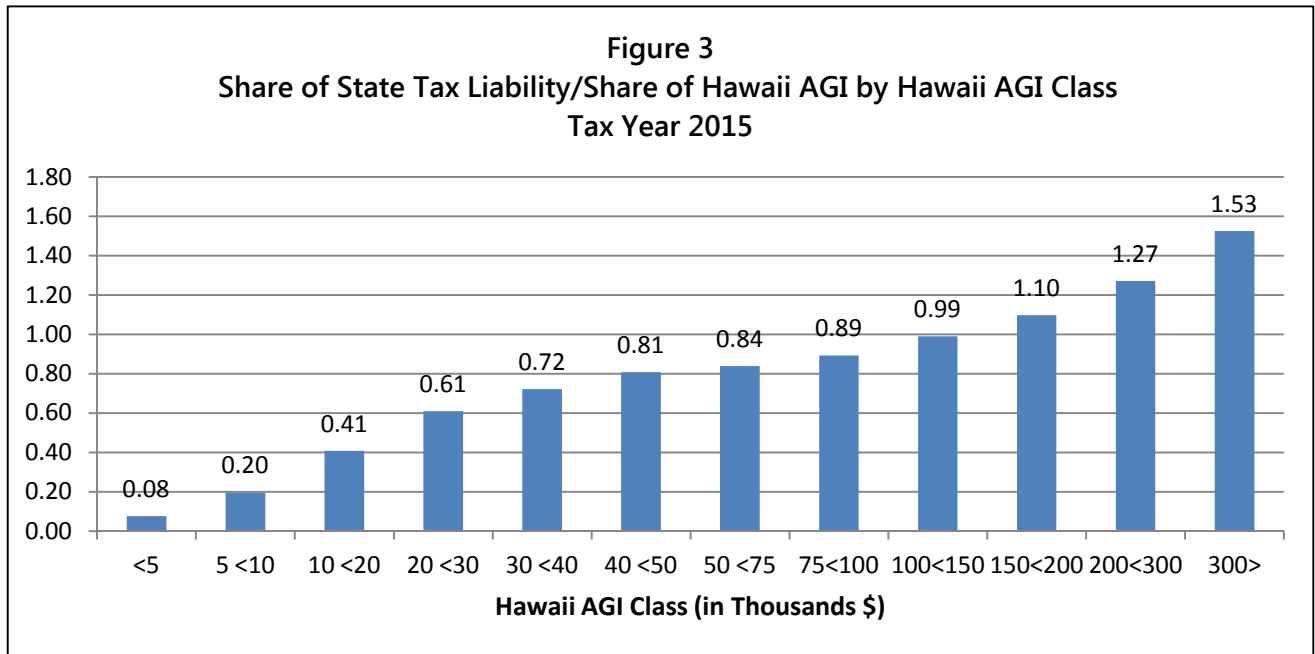
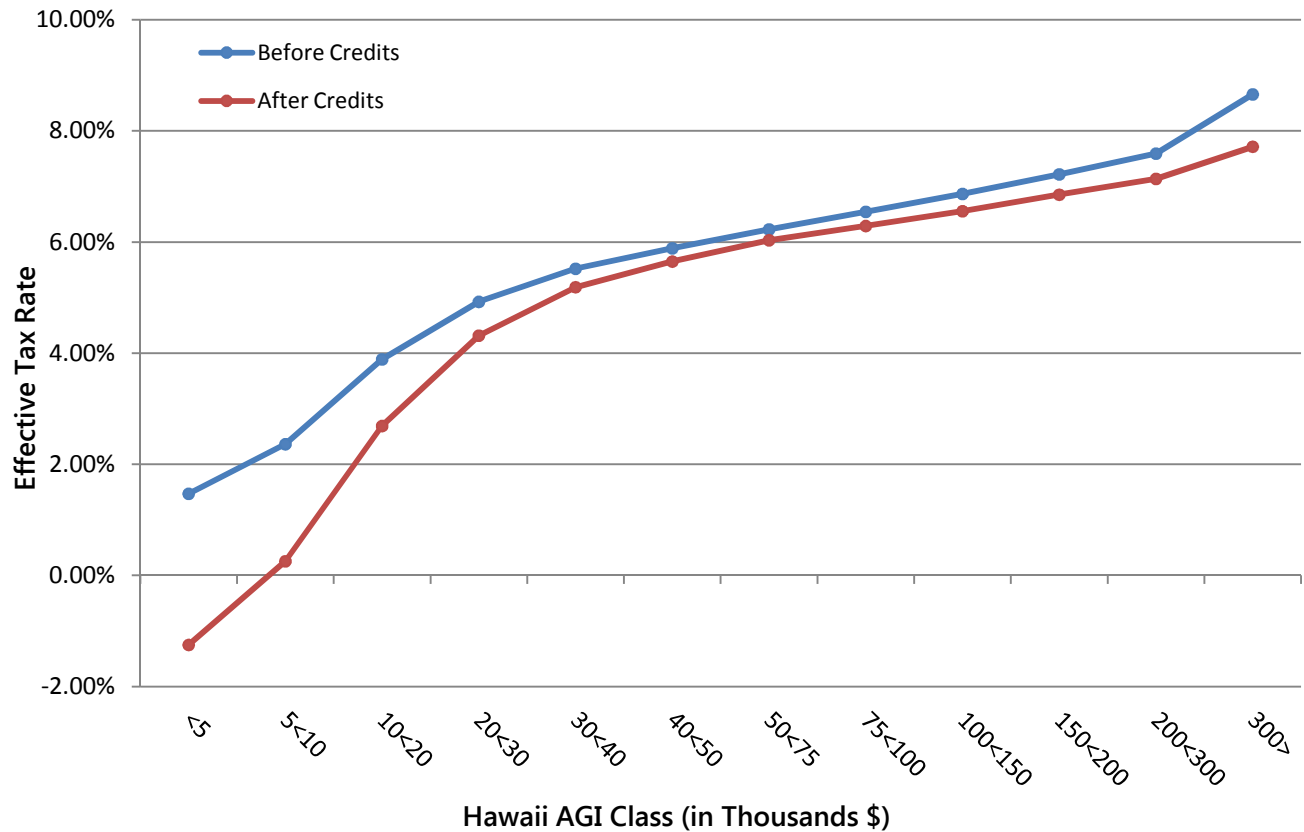


Figure 4 shows the average effective state tax rates for residents by income class. 66% of resident returns with Hawaii AGI below \$10,000 had no taxable income. For taxpayers with Hawaii AGI between \$5,000 and \$10,000 who had taxable income, the average effective tax rate was 2.4% before tax credits, but 0.3% after tax credits. The change in the average effective tax rate caused by tax credits was greatest for residents with Hawaii AGI less than \$5,000, where tax credits caused the average effective rate on taxable returns to drop by 2.8 percentage points from positive 1.5% to negative 1.3%. The average effective tax rate rises with income, both before and after tax credits, showing that Hawaii's income tax is progressive. The rate of climb of the average effective tax rate is greatest at the low and high ends of the income distribution. See Appendix Table A-6 for the data.

Figure 4
Average Effective Tax Rates on Taxable Income of Residents By Hawaii AGI Class
Tax Year 2015



Highlights of Statistics from State Nonresident Tax Returns

Nonresidents, including those who were residents for only part of the tax year, use Form N-15 to file their Hawaii State income taxes. Table 6A shows Hawaii sources of income reported by Hawaii Nonresident taxpayers in tax year 2015. Hawaii Nonresidents reported \$1,318 million in total income from Hawaii sources in 2015. Salaries and wages totaled \$977 million, accounting for 74.1% of the total. Pensions and Annuities totaled \$15 million, accounting for 1.1% of the total. Sale of Capital Assets & Other Property totaled \$70 million, accounting for 5.3% of the total. Please see Appendix A-8 for more detailed data by Hawaii AGI Class.

Table 6A
Hawaii Sources of Income Reported by Nonresident Taxpayers in 2015
(In Thousands of Dollars)

Sources of Income	2015	% of Total
TOTAL	\$ 1,317,815	100.0%
Salaries and Wages	\$ 976,614	74.1%
Ordinary Dividends	12,886	1.0%
Interests	3,898	0.3%
Business Income.....	23,090	1.8%
Sale of Capital Assets & Other Property...	70,271	5.3%
Partnerships and S Corporations	15,128	1.1%
Estates and Trusts.....	2,028	0.2%
Unemployment Compensation.....	4,332	0.3%
Pensions and Annuities.....	14,744	1.1%
All Other Sources	194,825	14.8%

For tax year 2015, nonresidents filed 92,301 state individual income tax returns, representing 12.9% of the total number of resident and nonresident individual income tax returns filed for the year. The worldwide AGI of the nonresidents (what their Hawaii AGI would have been if they had been residents) was \$59.7 billion, approximately double the total Hawaii AGI for all residents. Appendix Table A-3 provides selected statistics from nonresident tax returns by Hawaii AGI class. Table 6B shows the total AGI, Hawaii AGI, Hawaii taxable income, and Hawaii tax liability before tax credits for nonresidents, by total AGI class.

Table 6B
Selected Data from Nonresident Tax Returns By Total (Worldwide) AGI Class - 2015
(Dollar amounts are in millions)

Total AGI Class	No. Returns	Total AGI*	Hawaii AGI	Taxable Income	Hawaii Tax Pre-Credits	Hawaii Tax Credit
TAXABLE RETURNS						
Loss	295	-\$264	\$20	\$15	\$1	\$0.1
\$0 under \$5,000	2,437	\$7	\$41	\$37	\$2	\$0.0
\$5,000 under \$10,000	4,014	\$30	\$20	\$12	\$0	\$0.0
\$10,000 under \$20,000	7,618	\$114	\$67	\$49	\$2	\$0.1
\$20,000 under \$30,000	6,271	\$155	\$82	\$65	\$3	\$0.3
\$30,000 under \$40,000	4,874	\$170	\$80	\$66	\$3	\$0.1
\$40,000 under \$50,000	3,814	\$171	\$76	\$62	\$3	\$0.3
\$50,000 under \$75,000	6,991	\$431	\$169	\$142	\$7	\$0.2
\$75,000 under \$100,000	4,758	\$414	\$160	\$135	\$8	\$0.3
\$100,000 under \$150,000	5,638	\$687	\$234	\$202	\$12	\$0.3
\$150,000 under \$200,000	3,059	\$528	\$165	\$144	\$9	\$0.3
\$200,000 under \$300,000	2,941	\$712	\$184	\$170	\$12	\$0.5
\$300,000 and over	6,787	\$37,938	\$959	\$928	\$75	\$5.3
TOTAL TAXABLE RETURNS	59,497	\$41,092	\$2,257	\$2,024	\$137	\$7.7
NON-TAXABLE RETURNS						
Loss	2,742	-\$4,017	-\$362			\$0.8
\$0 under \$5,000	5,121	\$5	-\$15			\$0.1
\$5,000 under \$10,000	992	\$7	-\$4		NOT APPLICABLE	\$0.0
\$10,000 and over	23,949	\$22,614	-\$616			\$5.9
TOTAL NON-TAXABLE RETURNS	32,804	\$18,609	-\$996			\$6.7
TOTAL ALL RETURNS	92,301	\$59,701	\$1,261	\$2,024	\$137	\$14

Note: Details may not add to totals due to rounding.

*The taxpayer's worldwide adjusted gross income as defined for Hawaii income tax purposes.

Table 6C shows for tax year 2015, 92,301 tax returns were filed by Hawaii nonresidents, an increase of 8.4% over the 85,182 filed for tax year 2014. Total Hawaii AGI reported by nonresidents amounted to \$1.3 billion for tax year 2015, up by 34.6% over the \$0.9 billion for tax year 2014.

Table 6C
Selected Data from Nonresident Tax Returns By Total (Worldwide) AGI Class - 2015 and 2014
(Dollar amounts are in millions)

Total AGI Class	2015		2014		Difference			
	No. Returns	Hawaii AGI	No. Returns	Hawaii AGI	No. Returns	% Change	Hawaii AGI	% Change
TAXABLE RETURNS								
Loss	295	\$20	266	\$17	29	10.9%	\$3	15.6%
\$0 under \$5,000	2,437	\$41	2,134	\$30	303	14.2%	\$11	37.1%
\$5,000 under \$10,000	4,014	\$20	3,570	\$18	444	12.4%	\$2	13.6%
\$10,000 under \$20,000	7,618	\$67	6,769	\$59	849	12.5%	\$8	13.4%
\$20,000 under \$30,000	6,271	\$82	5,693	\$75	578	10.2%	\$7	8.8%
\$30,000 under \$40,000	4,874	\$80	4,232	\$69	642	15.2%	\$11	16.1%
\$40,000 under \$50,000	3,814	\$76	3,475	\$69	339	9.8%	\$7	9.4%
\$50,000 under \$75,000	6,991	\$169	6,456	\$157	535	8.3%	\$12	7.8%
\$75,000 under \$100,000	4,758	\$160	4,600	\$145	158	3.4%	\$15	10.1%
\$100,000 under \$150,000	5,638	\$234	5,481	\$218	157	2.9%	\$16	7.5%
\$150,000 under \$200,000	3,059	\$165	2,833	\$148	226	8.0%	\$17	11.7%
\$200,000 under \$300,000	2,941	\$184	2,757	\$176	184	6.7%	\$8	4.5%
\$300,000 and over	6,787	\$959	6,326	\$793	461	7.3%	\$166	21.0%
TOTAL TAXABLE RETURNS	59,497	\$2,257	54,592	\$1,976	4,905	9.0%	\$281	14.2%
NON-TAXABLE RETURNS								
Loss	2,742	-\$362	3,009	-\$442	(267)	-8.9%	\$80	-18.1%
\$0 under \$5,000	5,121	-\$15	4,638	-\$16	483	10.4%	\$1	-6.2%
\$5,000 under \$10,000	992	-\$4	774	-\$3	218	28.2%	(\$1)	17.1%
\$10,000 and over	23,949	-\$616	22,169	-\$578	1,780	8.0%	(\$38)	6.5%
TOTAL NON-TAXABLE RETURNS	32,804	-\$996	30,590	-\$1,039	2,214	7.2%	\$43	-4.1%
TOTAL ALL RETURNS	92,301	\$1,261	85,182	\$937	7,119	8.4%	\$324	34.6%

Note: Details may not add to totals due to rounding.

State Nonresident Deductions and Personal Exemptions

Nonresidents must prorate the standard deduction and personal exemption amounts to determine their Hawaii taxable income. The prorated amounts are determined using the ratio of Hawaii AGI to worldwide AGI. Hawaii AGI, less the prorated exemption amount, and less either the Hawaii itemized deductions or the prorated standard deduction, equals Hawaii taxable income. In 2015, 61,077 nonresident tax returns had the standard deduction and 31,224 nonresident tax returns had allowable itemized deductions. The nonresidents claimed prorated itemized deductions of \$1,140 million, but their allowable itemized deductions were only \$415 million. Their prorated standard deductions totaled \$77 million and their prorated exemptions totaled \$53 million.

State Nonresident Taxable income and Tax Liability

As shown in Table 6B, income and Hawaii tax liability of the nonresidents is heavily skewed towards the high end of the income distribution. Nonresidents with taxable returns reported \$2.02 billion in taxable income in 2015 on total Hawaii AGI of \$2.26 billion. Their total Hawaii tax liability before tax credits was \$137 million, of which \$75 million (54%) was owed by nonresidents with worldwide AGI of \$300,000 or more. Though not shown in Table 6B, nonresidents had total Hawaii tax liability after tax credits of \$123 million, including negative amounts of tax owed by nonresidents with nontaxable returns. The average tax liability before tax credits per nonresident return with taxable income was \$2,306 and the average net tax liability after tax credits was \$2,064.

Statistics from State Tax Returns of Residents Aged 65 or Older

Taxpayers aged 65 years or older may claim an extra personal exemption, the age exemption. A total of 184,026 age exemptions were claimed on 138,554 resident tax returns with the total age exemption cost of \$203 million in 2015². The tax returns with the age exemption showed total Hawaii AGI of \$5.4 billion and total taxable income of \$4.5 billion. Slightly more than half of tax returns claiming an age exemption reported taxable income. Income taxes paid on the returns totaled \$329 million before tax credits and \$282 million after tax credits. The tax returns showed a total of \$148 million in standard deductions and a total of \$1.5 billion in itemized deductions.

State Tax returns filed using Form N-11 that included an age exemption showed \$2.8 billion in pension income that was exempt from Hawaii income tax and an additional \$1.3 billion in exempt Social Security benefits. Data on exempt pension and social security income are not available for residents filing Form N-13, however, the Form N-11 filings accounted for over 97% of the total number of age exemptions claimed by residents in 2015. Overall, the tax returns averaged \$39,366 in Hawaii AGI per return and \$2,037 per return in tax after tax credits. Selected data from resident tax returns with at least one age exemption are shown in Table 7.

Table 7
Selected Data on Resident Tax Returns With at Least One Age Exemption - 2015
(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	71,561	66,793	138,354
Total Age Exemptions	94,893	89,133	184,026
Total Age Exemption Cost	\$102	\$102	\$203
Hawaii AGI	\$5,718	-\$272	\$5,446
Standard Deductions	\$67	\$81	\$148
Itemized Deductions	\$882	\$632	\$1,515
Taxable Income	\$4,528	na	\$4,528
Tax Liability Before Credits	\$329	na	\$329
Tax Liability After Credits	\$290	-\$8	\$282
Number of Taxpayers Over 65	67,743	65,925	133,668
Number of Taxpayers' Spouses Over 65	27,150	23,208	50,358

Note: "na" denotes "not applicable."

² Hawaii Taxpayers who are 65 or older may claim an additional regular personal exemption of \$1,144 (the age exemption) for tax year 2015, yet if their Hawaii AGI is more than \$89,981, the amount of the age exemption should be adjusted according to their Hawaii AGI.

Statistics from State Tax Returns of Disabled Residents

A special personal exemption of \$7,000 is available to blind, deaf, or totally disabled taxpayers in lieu of the \$1,144 regular personal exemption. A disabled spouse on a joint tax return is also entitled to the \$7,000 exemption, but disabled taxpayers may not claim any additional exemptions for dependents or age, so the maximum allowable exemption on a joint tax return with two disabled taxpayers is \$14,000.

In 2015, a total of 5,432 disability exemptions were claimed on 5,296 resident tax returns with the total disability exemption cost of \$43 million. These tax returns showed Hawaii AGI of \$196 million, Hawaii taxable income of \$123 million, and Hawaii income taxes of \$8 million before tax credits and \$6 million after tax credits. Overall, the tax returns averaged \$37,066 in Hawaii AGI per return and \$1,215 per return in tax after tax credits. Selected data from the tax returns are shown in Table 8.

Table 8
Selected Data on State Resident Tax Returns With at Least One Disabled Exemption - 2015

(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	2,986	2,310	5,296
Total Disability Exemptions	3,050	2,382	5,432
Total Disability Exemption Cost	\$24	\$19	\$43
Hawaii AGI	\$185	\$11	\$196
Standard Deductions	\$3	\$3	\$6
Itemized Deductions	\$34	\$33	\$68
Taxable income	\$123	na	\$123
Tax Liability Before Credits	\$8	na	\$8
Tax Liability After Credits	\$7	\$0	\$6
Number of Disabled Taxpayers	1,933	1,886	3,819
Number of Disabled Spouses	1,117	496	1,613

Note: "na" denotes "not applicable."

Statistics from State Tax Returns of Dependent Residents

Taxpayers who may be claimed as dependents by other taxpayers may not claim a personal exemption for themselves. Dependents may itemize deductions or claim the standard deduction, which is the greater of \$500 or their earned income (up to the full standard deduction for their filing status).

As shown in Table 9, a total of 31,614 dependents filed tax returns for 2015, around 4% of the total returns filed. Among that, 31,412 or 99% of tax returns were filed by single dependents. Their Hawaii AGI totaled \$224 million and their taxable income totaled \$164 million. Their tax returns had tax liability before tax credits of \$6.9 million and tax liability after tax credits of \$6.7 million. Overall, the tax returns averaged \$7,088 in Hawaii AGI per return and \$213 per return in tax after tax credits.

Table 9
Selected Data on Tax Returns of Dependent Resident– 2015 and 2014

(Dollar amounts are in millions)

	2015	2014	Growth Rate (%)
Number of Tax Returns	31,614	31,219	1.3%
Hawaii AGI	\$224	\$214	4.6%
Taxable income	\$164	\$156	5.5%
Tax Liability Before Credits	\$6.9	\$6.5	5.7%
Tax Liability After Credits	\$6.7	\$6.4	6.1%

Note: "na" denotes "not applicable."

Statistics on Net Long-Term Capital Gains

Hawaii taxes long-term capital gains at 7.25% or the taxpayer's marginal tax rate on ordinary income, whichever is less. The alternative rate for long-term capital gains is a significant feature of Hawaii's income tax law because long-term capital gains income constitutes 9% of total taxable income.

Table 10 shows the distribution of long term capital gains by income class for Hawaii residents and nonresidents with taxable returns. As shown in the table, the capital gains are heavily concentrated on the high end of the income distribution.

Table 10
Income Eligible for the Tax Rate on Long-Term Capital Gains
(Dollar amounts are in millions)

Hawaii AGI Class	Long Term Capital Gains		Percent of Total Taxable Income		Tax Liability	
	Residents	Nonresidents	Residents	Nonresidents	Residents	Nonresidents
Less than \$5,000	-	-	-	-	-	-
\$5,000 under \$10,000	-	-	-	-	\$3.3	\$1.4
\$10,000 under \$20,000	-	-	-	-	\$27.9	\$5.0
\$20,000 under \$30,000	-	-	-	-	\$65.5	\$6.2
\$30,000 under \$40,000	\$3.9	\$0.7	0.2%	0.6%	\$93.6	\$5.9
\$40,000 under \$50,000	\$8.3	\$1.1	0.5%	1.2%	\$102.9	\$5.3
\$50,000 under \$75,000	\$29.9	\$6.0	0.8%	3.3%	\$230.3	\$11.1
\$75,000 under \$100,000	\$44.0	\$10.3	1.3%	7.3%	\$214.5	\$9.4
\$100,000 under \$150,000	\$103.4	\$23.3	2.2%	12.8%	\$324.0	\$12.7
\$150,000 under \$200,000	\$96.5	\$25.7	3.8%	21.9%	\$183.6	\$8.5
\$200,000 under \$300,000	\$162.2	\$44.1	7.3%	30.5%	\$169.6	\$10.8
\$300,000 and over	\$1,876.8	\$281.9	31.2%	39.7%	\$521.7	\$60.5
Total	\$2,324.9	\$393.1	8.3%	19.4%	\$1,936.8	\$136.8

Note: Details may not add to totals due to rounding.

A dash (-) denotes less than \$500,000 or less than 0.05%.

**APPENDIX
STATISTICAL
TABLES**

TABLE A-1
SELECTED DATA FROM STATE RESIDENT TAX RETURNS BY HAWAII AGI CLASS - TAX YEAR 2015
(\$ in thousands)

Hawaii AGI CLASS	Number of Returns		Hawaii AGI		Taxable Income		Tax Liability	
	Number	%	Amount	%	Amount	%	Amount	%
TAXABLE RESIDENT RETURNS								
\$0 under \$5,000	14,952	2.9%	\$53,466	0.2%	\$16,493	0.1%	\$242	0.0%
\$5,000 under \$10,000	36,193	7.0%	\$273,916	0.8%	\$137,773	0.5%	\$3,254	0.2%
\$10,000 under \$20,000	74,249	14.3%	\$1,110,867	3.2%	\$717,090	2.5%	\$27,893	1.4%
\$20,000 under \$30,000	71,914	13.9%	\$1,793,431	5.2%	\$1,329,739	4.7%	\$65,495	3.4%
\$30,000 under \$40,000	62,582	12.1%	\$2,180,417	6.3%	\$1,695,211	6.0%	\$93,603	4.8%
\$40,000 under \$50,000	49,474	9.5%	\$2,213,940	6.4%	\$1,747,076	6.2%	\$102,892	5.3%
\$50,000 under \$75,000	76,488	14.7%	\$4,681,686	13.6%	\$3,696,856	13.1%	\$230,257	11.9%
\$75,000 under \$100,000	47,833	9.2%	\$4,142,354	12.0%	\$3,277,765	11.6%	\$214,546	11.1%
\$100,000 under \$150,000	48,601	9.4%	\$5,875,716	17.0%	\$4,717,778	16.8%	\$323,982	16.7%
\$150,000 under \$200,000	18,142	3.5%	\$3,101,612	9.0%	\$2,542,763	9.0%	\$183,592	9.5%
\$200,000 under \$300,000	10,454	2.0%	\$2,485,462	7.2%	\$2,233,585	7.9%	\$169,595	8.8%
\$300,000 and over	7,774	1.5%	\$6,622,873	19.2%	\$6,024,948	21.4%	\$521,712	26.9%
TOTAL - TAXABLE RETURNS	518,656	100.0%	\$34,535,740	100.0%	\$28,137,078	100.0%	\$1,937,065	100.0%
NON-TAXABLE RESIDENT RETURNS								
Loss	13,103	12.3%	-\$935,903					
\$0 under \$5,000	70,436	66.4%	\$78,904					
\$5,000 under \$10,000	11,062	10.4%	\$78,490			NOT APPLICABLE		
\$10,000 and over	11,507	10.8%	\$249,715					
TOTAL - NONTAXABLE RETURNS	106,108	100.0%	-\$528,794					
TOTAL ALL RESIDENT RETURNS	624,765		\$34,006,946		\$28,137,078		\$1,937,065	

Note: Details may not add to totals due to rounding.

TABLE A-2
SELECTED DATA ON ALL STATE TAX RETURNS, BY FILING STATUS AND BY HAWAII AGI CLASS - 2015
(\$ in thousands)

Hawaii AGI Class	Number of Returns			Hawaii AGI		
	Single*	Joint	H/H**	Single*	Joint	H/H*
TAXABLE RESIDENT RETURNS						
\$0 under \$5,000	14,936	7	9	\$53,398	\$26	\$41
\$5,000 under \$10,000	31,779	1,342	3,072	\$236,683	\$11,874	\$25,359
\$10,000 under \$20,000	51,613	11,072	11,564	\$765,339	\$170,324	\$175,205
\$20,000 under \$30,000	44,598	13,980	13,336	\$1,107,812	\$351,414	\$334,204
\$30,000 under \$40,000	36,011	14,721	11,850	\$1,252,708	\$515,904	\$411,805
\$40,000 under \$50,000	27,030	14,517	7,927	\$1,208,458	\$652,033	\$353,449
\$50,000 under \$75,000	34,045	33,229	9,214	\$2,054,589	\$2,070,103	\$556,994
\$75,000 under \$100,000	13,976	29,838	4,019	\$1,200,161	\$2,597,315	\$344,878
\$100,000 under \$150,000	8,374	37,863	2,364	\$986,186	\$4,611,145	\$278,385
\$150,000 under \$200,000	1,945	15,736	461	\$332,144	\$2,691,552	\$77,916
\$200,000 under \$300,000	1,353	8,798	303	\$322,736	\$2,090,265	\$72,461
\$300,000 and over	1,240	6,314	220	\$1,013,164	\$5,461,567	\$148,141
TOTAL TAXABLE RETURNS	266,900	187,417	64,339	\$10,533,378	\$21,223,524	\$2,778,838
NON-TAXABLE RESIDENT RETURNS						
Loss	7,547	5,105	451	-\$266,257	-\$574,551	-\$95,095
\$0 under \$5,000	51,667	15,542	3,227	\$51,792	\$20,861	\$6,250
\$5,000 under \$10,000	3,891	6,133	1,038	\$27,647	\$44,052	\$6,792
\$10,000 and over	3,762	7,251	494	\$78,812	\$159,715	\$11,189
TOTAL NONTAXABLE RETURNS	66,867	34,031	5,210	-\$108,007	-\$349,923	-\$70,864
TOTAL ALL RESIDENT RETURNS	333,767	221,449	69,549	\$10,425,371	\$20,873,601	\$2,707,974
TOTAL ALL NONRESIDENT RETURNS	44,685	43,786	3,830	\$678,468	\$522,477	\$60,396
TOTAL ALL RETURNS	378,452	265,235	73,379	\$11,103,839	\$21,396,078	\$2,768,370

Note: Details may not add to totals due to rounding.

*Includes returns for married individuals filing separately.

**Includes returns for heads of households and for qualifying spouses.

TABLE A-2 (Continued)
 SELECTED DATA ON ALL STATE TAX RETURNS, BY FILING STATUS AND BY HAWAII AGI CLASS - 2015
 (\$ in thousands)

Hawaii AGI Class			Taxable Income			Tax Liability		
			Single*	Joint	H/H**	Single*	Joint	H/H*
TAXABLE RESIDENT RETURNS								
\$0	under	\$5,000	\$16,483	\$8	\$2	\$242	\$0	\$0
\$5,000	under	\$10,000	\$129,191	\$1,634	\$6,949	\$3,129	\$23	\$103
\$10,000	under	\$20,000	\$551,631	\$66,721	\$98,738	\$23,521	\$1,396	\$2,975
\$20,000	under	\$30,000	\$893,376	\$197,041	\$239,322	\$48,048	\$6,852	\$10,595
\$30,000	under	\$40,000	\$1,043,998	\$332,860	\$318,353	\$62,597	\$14,573	\$16,433
\$40,000	under	\$50,000	\$1,014,889	\$451,786	\$280,402	\$64,702	\$22,372	\$15,818
\$50,000	under	\$75,000	\$1,713,281	\$1,538,428	\$445,148	\$116,151	\$86,719	\$27,387
\$75,000	under	\$100,000	\$996,562	\$2,005,865	\$275,338	\$71,606	\$124,650	\$18,290
\$100,000	under	\$150,000	\$871,415	\$3,624,270	\$222,093	\$65,258	\$243,083	\$15,641
\$150,000	under	\$200,000	\$303,403	\$2,171,232	\$68,128	\$23,399	\$155,118	\$5,075
\$200,000	under	\$300,000	\$300,658	\$1,866,376	\$66,551	\$24,696	\$139,797	\$5,102
\$300,000	and over		\$933,557	\$4,949,862	\$141,530	\$86,404	\$422,372	\$12,936
TOTAL TAXABLE RETURNS			\$8,768,443	\$17,206,081	\$2,162,553	\$589,754	\$1,216,957	\$130,354
NON-TAXABLE RESIDENT RETURNS								
Loss								
\$0	under	\$5,000	NOT APPLICABLE			NOT APPLICABLE		
\$5,000	under	\$10,000						
\$10,000	and over							
TOTAL NON-TAXABLE RETURNS								
TOTAL ALL RESIDENT RETURNS			\$8,768,443	\$17,206,081	\$2,162,553	\$589,754	\$1,216,957	\$130,354
TOTAL ALL NONRESIDENT RETURNS			\$834,258	\$1,120,037	\$69,815	\$57,752	\$74,815	\$4,634
TOTAL ALL RETURNS			\$9,602,701	\$18,326,118	\$2,232,369	\$647,506	\$1,291,772	\$134,989

Note: Details may not add to totals due to rounding.

*Includes returns for married individuals filing separately.

**Includes returns for heads of households and for qualifying spouses.

TABLE A-3
SELECTED DATA FROM STATE NON-RESIDENT TAX RETURNS BY HAWAII AGI CLASS - 2015
(\$ in thousands)

Hawaii AGI Class	Number of Returns	Hawaii AGI	Worldwide AGI*	Number of Exemptions		Hawaii Taxable Income	Hawaii Tax Liability
				Regular	Age		
TAXABLE RETURNS							
\$0 under \$5,000	16,071	\$36,663	\$7,653,119	25,968	2,658	\$26,854	\$423
\$5,000 under \$10,000	10,322	\$75,033	\$4,825,461	17,110	1,624	\$57,387	\$1,409
\$10,000 under \$20,000	11,406	\$164,015	\$4,954,837	20,480	1,814	\$132,264	\$5,037
\$20,000 under \$30,000	6,280	\$154,520	\$3,390,696	12,133	909	\$128,261	\$6,175
\$30,000 under \$40,000	3,757	\$130,293	\$1,281,646	7,800	557	\$109,745	\$5,896
\$40,000 under \$50,000	2,455	\$109,733	\$1,530,097	5,391	411	\$93,127	\$5,313
\$50,000 under \$75,000	3,461	\$210,214	\$2,547,190	7,799	629	\$180,490	\$11,143
\$75,000 under \$100,000	1,896	\$163,961	\$2,420,404	4,427	423	\$142,419	\$9,412
\$100,000 under \$150,000	1,684	\$203,605	\$1,574,104	3,945	521	\$182,451	\$12,688
\$150,000 under \$200,000	727	\$125,754	\$2,651,815	1,748	270	\$116,969	\$8,470
\$200,000 under \$300,000	622	\$151,460	\$1,752,355	1,399	319	\$144,531	\$10,764
\$300,000 and over	816	\$732,129	\$6,510,404	1,693	496	\$709,613	\$60,470
TOTAL - TAXABLE RETURNS	59,497	\$2,257,380	\$41,092,130	109,893	10,631	\$2,024,110	\$137,201
NON-TAXABLE RETURNS							
Loss	13,575	-\$1,018,841	\$10,232,657	28,425	7,540		
\$0 under \$5,000	18,129	\$5,451	\$7,744,751	34,911	5,165		
\$5,000 under \$10,000	569	\$4,056	\$1,186,369	1,444	228		NOT APPLICABLE
\$10,000 and over	531	\$13,173	-\$554,781	1,229	213		
TOTAL - NONTAXABLE RETURNS	32,804	-\$996,161	\$18,608,997	66,009	13,146		
TOTAL ALL RETURNS	92,301	\$1,261,220	\$59,701,126	175,902	23,777	\$2,024,110	\$137,201

Note: Details may not add to totals due to rounding.

*The taxpayer's worldwide adjusted gross income as defined for Hawaii income tax purposes.

TABLE A-4
 TYPES OF STATE DEDUCTIONS BY HAWAII AGI CLASS - 2015
 (\$ in thousands)

Hawaii AGI Class	Contributions		Interest		Medical and Dental		Casualty Loss	
	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
TAXABLE RESIDENT RETURNS								
\$0 under \$5,000	67	\$52	18	\$17	61	\$93	1	\$0
\$5,000 under \$10,000	1,632	\$1,756	429	\$1,014	1,689	\$3,534	-	\$0
\$10,000 under \$20,000	8,646	\$12,541	3,551	\$15,567	6,731	\$20,555	14	\$38
\$20,000 under \$30,000	14,108	\$23,393	6,444	\$40,578	7,094	\$27,880	17	\$74
\$30,000 under \$40,000	19,527	\$32,555	8,974	\$67,682	6,171	\$27,060	17	\$82
\$40,000 under \$50,000	20,708	\$36,024	10,619	\$88,497	4,615	\$22,121	19	\$93
\$50,000 under \$75,000	41,152	\$82,067	26,448	\$244,917	6,736	\$38,398	43	\$437
\$75,000 under \$100,000	32,577	\$74,523	24,748	\$265,857	3,037	\$22,762	14	\$211
\$100,000 under \$150,000	37,120	\$104,456	33,312	\$426,897	1,921	\$20,918	27	\$314
\$150,000 under \$200,000	15,044	\$54,582	14,274	\$215,701	486	\$9,191	8	\$253
\$200,000 under \$300,000	7,956	\$47,807	7,894	\$140,365	247	\$7,133	8	\$709
\$300,000 and over	5,601	\$490,977	5,469	\$156,144	182	\$7,478	4	\$66
TOTAL TAXABLE RETURNS	204,138	\$960,733	142,180	\$1,663,235	38,970	\$207,125	172	\$2,278
NON-TAXABLE RESIDENT RETURNS								
Loss	751	\$2,611	4,267	\$48,254	6,138	\$45,068	22	\$486
\$0 under \$5,000	10,838	\$15,584	8,421	\$61,712	16,165	\$111,197	20	\$146
\$5,000 under \$10,000	5,604	\$9,774	3,785	\$29,178	6,369	\$45,959	12	\$123
\$10,000 and over	8,895	\$32,567	7,334	\$103,515	8,772	\$139,831	46	\$2,009
TOTAL NONTAXABLE RETURNS	26,088	\$60,537	23,807	\$242,660	37,444	\$342,055	100	\$2,763
TOTAL ALL RESIDENT RETURNS	230,226	\$1,021,270	165,987	\$1,905,895	76,414	\$549,180	272	\$5,042
TOTAL ALL NONRESIDENT RETURNS	15,456	\$217,357	7,396	\$523,322	3,509	\$15,623	28	\$102
TOTAL ALL RETURNS	245,682	\$1,238,627	173,383	\$2,429,216	79,923	\$564,803	300	\$5,143

Note: Details may not add to totals due to rounding.

TABLE A-4 (Continued)
 TYPES OF STATE DEDUCTIONS BY HAWAII AGI CLASS - 2015
 (\$ in thousands)

Hawaii AGI Class		Taxes		Miscellaneous Deductions		Total Allowable Itemized Deductions	
		No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
TAXABLE RESIDENT RETURNS							
\$0 under	\$5,000	259	\$113	80	\$87	185	\$374
\$5,000 under	\$10,000	2,477	\$2,382	1,091	\$1,168	2,541	\$9,889
\$10,000 under	\$20,000	11,939	\$18,101	5,426	\$11,028	11,917	\$77,908
\$20,000 under	\$30,000	18,895	\$40,412	8,951	\$24,924	18,675	\$156,358
\$30,000 under	\$40,000	30,893	\$82,244	11,938	\$36,665	30,718	\$244,907
\$40,000 under	\$50,000	36,129	\$117,577	11,632	\$38,917	36,139	\$302,075
\$50,000 under	\$75,000	63,493	\$285,480	21,601	\$84,813	63,591	\$732,451
\$75,000 under	\$100,000	44,968	\$280,115	15,817	\$71,061	45,130	\$709,447
\$100,000 under	\$150,000	44,978	\$366,027	15,311	\$82,807	45,864	\$987,724
\$150,000 under	\$200,000	17,120	\$193,504	5,273	\$35,216	17,363	\$495,208
\$200,000 under	\$300,000	8,512	\$40,913	2,329	\$24,131	8,863	\$227,423
\$300,000 and over		5,977	\$48,563	1,430	\$82,180	6,111	\$591,434
TOTAL TAXABLE RETURNS		285,640	\$1,475,430	100,879	\$492,997	287,097	\$4,535,199
NON-TAXABLE RESIDENT RETURNS							
Loss		6,483	\$24,776	4,573	\$10,213	7,375	\$130,534
\$0 under	\$5,000	15,087	\$30,199	9,268	\$7,844	18,158	\$225,272
\$5,000 under	\$10,000	6,853	\$15,280	4,019	\$6,403	7,506	\$105,936
\$10,000 and over		10,730	\$53,043	5,544	\$34,591	11,375	\$363,212
TOTAL NONTAXABLE RETURNS		39,153	\$123,297	23,404	\$59,050	44,414	\$824,954
TOTAL ALL RESIDENT RETURNS		324,793	\$1,598,727	124,283	\$552,047	331,511	\$5,360,153
TOTAL ALL NONRESIDENT RETURNS		26,476	\$343,963	5,409	\$39,865	31,224	\$414,553
TOTAL ALL RETURNS		351,269	\$1,942,691	129,692	\$591,912	362,735	\$5,774,706

Note: Details may not add to totals due to rounding.

Table A-4 (Continued)
Types of STATE Deductions By Hawaii AGI Class - 2015
(\$ in thousands)

Hawaii AGI Class	Standard Deductions		Total Allowable and Standard Deductions		Disallowed Itemized Deductions	
	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
TAXABLE RESIDENT RETURNS						
\$0 under \$5,000	15,038	\$30,511	15,223	\$30,885	-	\$0
\$5,000 under \$10,000	34,099	\$80,479	36,640	\$90,368	-	\$0
\$10,000 under \$20,000	62,963	\$167,821	74,880	\$245,730	-	\$0
\$20,000 under \$30,000	53,606	\$148,458	72,281	\$304,816	7	\$904
\$30,000 under \$40,000	32,223	\$96,868	62,941	\$341,775	29	\$1,380
\$40,000 under \$50,000	13,484	\$48,207	49,623	\$350,282	28	\$1,154
\$50,000 under \$75,000	13,069	\$51,188	76,660	\$783,639	104	\$3,662
\$75,000 under \$100,000	2,749	\$10,240	47,879	\$719,687	680	\$5,082
\$100,000 under \$150,000	2,744	\$7,542	48,608	\$995,267	1,255	\$13,695
\$150,000 under \$200,000	779	\$2,336	18,142	\$497,545	9,712	\$13,239
\$200,000 under \$300,000	1,591	\$6,184	10,454	\$233,607	8,903	\$33,634
\$300,000 and over	1,663	\$6,480	7,774	\$597,914	6,189	\$193,973
TOTAL TAXABLE RETURNS	234,008	\$656,316	521,105	\$5,191,515	26,907	\$266,723
NON-TAXABLE RESIDENT RETURNS						
Loss	5,728	\$15,982	13,103	\$146,516	36	\$873
\$0 under \$5,000	53,016	\$134,089	71,174	\$359,361	46	\$1,410
\$5,000 under \$10,000	3,562	\$14,340	11,068	\$120,276	27	\$781
\$10,000 and over	131	\$547	11,506	\$363,760	103	\$2,344
TOTAL NONTAXABLE RETURNS	62,437	\$164,958	106,851	\$989,912	212	\$5,409
TOTAL ALL RESIDENT RETURNS	296,445	\$821,274	627,956	\$6,181,427	27,119	\$272,132
TOTAL ALL NONRESIDENT RETURNS	61,077	\$45,656	92,301	\$460,210	1,324	\$725,167
TOTAL ALL RETURNS	357,522	\$866,930	720,257	\$6,641,636	28,443	\$997,299

Note: Details may not add to totals due to rounding.

TABLE A-5
NUMBER OF DEPENDENTS, NUMBER OF EXEMPTIONS, TAX WITHHELD, PAYMENTS OF DECLARATION, AMOUNTS DUE, AND
REFUNDS AND CARRIED FORWARD CREDITS BY HAWAII AGI CLASS - 2015

(\$ in thousands)

Hawaii AGI Class	Dependents		Exemptions			Tax Withheld	
	No. Returns	No. Dependents	No. Returns	No. Exemptions	Amount	No. Returns	Amount
TAXABLE RESIDENT RETURNS							
\$0 under \$5,000	95	95	5,337	5,833	\$6,673	11,881	\$1,544
\$5,000 under \$10,000	5,084	6,950	27,511	40,821	\$46,778	27,879	\$8,117
\$10,000 under \$20,000	19,314	33,556	68,755	129,288	\$149,611	59,899	\$39,418
\$20,000 under \$30,000	21,573	38,412	70,866	137,594	\$159,807	63,567	\$78,884
\$30,000 under \$40,000	19,836	35,426	62,343	124,064	\$144,288	57,340	\$107,405
\$40,000 under \$50,000	15,550	27,710	49,375	100,529	\$116,971	45,790	\$114,504
\$50,000 under \$75,000	27,411	49,971	76,431	173,696	\$201,769	71,125	\$247,118
\$75,000 under \$100,000	21,383	39,856	47,814	125,530	\$145,087	45,083	\$223,987
\$100,000 under \$150,000	25,494	47,731	48,591	141,936	\$162,700	45,920	\$320,735
\$150,000 under \$200,000	10,147	18,788	18,134	55,983	\$61,304	16,834	\$165,654
\$200,000 under \$300,000	5,423	9,847	10,448	31,924	\$18,270	9,167	\$118,995
\$300,000 and over	3,501	6,508	7,765	23,678	\$10	6,229	\$160,160
TOTAL TAXABLE RETURNS	174,811	314,850	493,370	1,090,876	\$1,213,269	460,714	\$1,586,520
NON-TAXABLE RESIDENT RETURNS							
Loss	1,358	2,090	12,753	30,446	\$36,116	2,093	\$2,558
\$0 under \$5,000	5,962	9,153	64,459	143,043	\$168,948	15,782	\$1,720
\$5,000 under \$10,000	2,310	4,663	11,045	33,551	\$40,408	3,544	\$1,091
\$10,000 and over	1,917	3,593	11,497	35,427	\$43,616	4,212	\$4,553
TOTAL NONTAXABLE RETURNS	11,547	19,499	99,754	242,467	\$289,088	25,631	\$9,921
TOTAL ALL RESIDENT RETURNS	186,358	334,349	593,124	1,333,343	\$1,502,357	486,345	\$1,596,441
TOTAL ALL NONRESIDENT	24,347	44,736	87,261	199,793	\$52,998	44,178	\$73,955
TOTAL ALL RETURNS	210,705	379,085	680,385	1,533,136	\$1,555,355	530,523	\$1,670,396

Note: Details may not add to totals due to rounding.

TABLE A-5 (Continued)
NUMBER OF DEPENDENTS, NUMBER OF EXEMPTIONS, TAX WITHHELD, PAYMENTS OF DECLARATION, AMOUNTS DUE, AND
REFUNDS AND CARRIED FORWARD CREDITS BY HAWAII AGI CLASS - 2015
(\$ in thousands)

Hawaii AGI Class	Payments of Declaration*		Amounts Due**		Refunds and Amounts Credited***	
	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
TAXABLE RESIDENT RETURNS						
\$0 under \$5,000	267	\$73	1,684	\$40	13,112	\$1,863
\$5,000 under \$10,000	665	\$292	3,672	\$243	32,310	\$8,300
\$10,000 under \$20,000	2,585	\$1,779	11,450	\$2,522	62,470	\$24,426
\$20,000 under \$30,000	3,484	\$3,702	10,684	\$4,340	60,885	\$29,511
\$30,000 under \$40,000	3,341	\$4,869	9,914	\$5,287	52,357	\$29,599
\$40,000 under \$50,000	3,055	\$5,628	8,654	\$5,817	40,634	\$27,231
\$50,000 under \$75,000	5,831	\$14,648	16,613	\$13,897	59,540	\$52,579
\$75,000 under \$100,000	4,241	\$14,390	11,155	\$12,439	36,520	\$44,629
\$100,000 under \$150,000	5,775	\$25,417	12,548	\$19,478	35,930	\$56,329
\$150,000 under \$200,000	3,511	\$23,357	5,038	\$13,561	13,036	\$28,290
\$200,000 under \$300,000	3,811	\$37,259	5,014	\$20,475	5,357	\$17,276
\$300,000 and over	4,934	\$343,033	3,628	\$53,030	4,047	\$91,238
TOTAL TAXABLE RETURNS	41,500	\$474,445	100,054	\$151,128	416,198	\$411,270
NON-TAXABLE RESIDENT RETURNS						
Loss	633	\$2,120	3	\$0	10,337	\$8,458
\$0 under \$5,000	813	\$684	31	\$1	60,117	\$9,751
\$5,000 under \$10,000	504	\$543	1	\$0	8,454	\$3,462
\$10,000 and over	1,365	\$3,556	8	\$2	8,115	\$9,832
TOTAL NONTAXABLE RETURNS	3,315	\$6,903	43	\$3	87,023	\$31,502
TOTAL ALL RESIDENT RETURNS	44,815	\$481,349	100,097	\$151,132	503,221	\$442,772
TOTAL ALL NONRESIDENT	10,360	\$122,508	15,053	\$20,291	50,597	\$93,927
TOTAL ALL RETURNS	55,175	\$603,857	115,150	\$171,422	553,818	\$536,699

Note: Details may not add to totals due to rounding.

* Includes estimated tax payments, extension payments and carryovers of credits from the prior year.

**Equal to the tax liability after tax credits less tax withheld and less payments of declaration.

***Equal to the sum of refunds plus amounts credited to the 2016 estimated taxes and plus check-box donations to school repair, public library, and domestic violence funds.

TABLE A-6
AVERAGE STATE TAX LIABILITIES AND EFFECTIVE TAX RATES FOR RESIDENT RETURNS,
BEFORE AND AFTER TAX CREDITS, BY HAWAII AGI CLASS - 2015
(\$ in thousands)

Hawaii AGI Class	Income Tax Liability				Effective Tax Rates (%)					
	Before Credits		After Credits		Based on Taxable Income		Based on Hawaii AGI			
	Total	Average	Total	Average	Before Credits	After Credits	Before Credits	After Credits		
TAXABLE RESIDENT RETURNS										
\$0 under \$5,000	\$242	\$0.0	-\$206	\$0.0	1.5%	-1.3%	0.5%	-0.4%		
\$5,000 under \$10,000	\$3,254	\$0.1	\$352	\$0.0	2.4%	0.3%	1.2%	0.1%		
\$10,000 under \$20,000	\$27,893	\$0.4	\$19,293	\$0.3	3.9%	2.7%	2.5%	1.7%		
\$20,000 under \$30,000	\$65,495	\$0.9	\$57,416	\$0.8	4.9%	4.3%	3.7%	3.2%		
\$30,000 under \$40,000	\$93,603	\$1.5	\$87,962	\$1.4	5.5%	5.2%	4.3%	4.0%		
\$40,000 under \$50,000	\$102,892	\$2.1	\$98,718	\$2.0	5.9%	5.7%	4.6%	4.5%		
\$50,000 under \$75,000	\$230,257	\$3.0	\$223,084	\$2.9	6.2%	6.0%	4.9%	4.8%		
\$75,000 under \$100,000	\$214,546	\$4.5	\$206,187	\$4.3	6.5%	6.3%	5.2%	5.0%		
\$100,000 under \$150,000	\$323,982	\$6.7	\$309,301	\$6.4	6.9%	6.6%	5.5%	5.3%		
\$150,000 under \$200,000	\$183,592	\$10.1	\$174,282	\$9.6	7.2%	6.9%	5.9%	5.6%		
\$200,000 under \$300,000	\$169,595	\$16.2	\$159,452	\$15.3	7.6%	7.1%	6.8%	6.4%		
\$300,000 and over	\$521,712	\$67.1	\$464,985	\$59.8	8.7%	7.7%	7.9%	7.0%		
TOTAL TAXABLE RETURNS	\$1,937,065	\$3.7	\$1,800,824	\$3.5	6.9%	6.4%	5.6%	5.2%		
NON-TAXABLE RESIDENT RETURNS										
Loss			-\$3,780	-\$0.3						
\$0 under \$5,000			-\$7,346	-\$0.1						
\$5,000 under \$10,000	NOT APPLICABLE		-\$1,828	-\$0.2			NOT APPLICABLE			
\$10,000 and over			-\$1,830	-\$0.2						
TOTAL NONTAXABLE RETURNS			-\$14,784	-\$0.1						
TOTAL ALL RESIDENT RETURNS	\$1,937,065	\$3.1	\$1,786,041	\$2.9						

Note: Details may not add to totals due to rounding.

TABLE A-7
HAWAII AGI, STATE TAXABLE INCOME, TAX LIABILITY, AND DEDUCTIONS CLAIMED BY RESIDENTS BY TAX DISTRICT - 2015
(\$ in thousands)

Tax Statistic	Tax District							
	Oahu (District 1)		Maui (District 2)		Hawaii (District 3)		Kauai (District 4)	
	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
Hawaii AGI	439,578	\$25,235,420	73,219	\$3,586,441	79,902	\$3,597,925	32,066	\$1,587,161
Taxable Income	366,743	\$20,873,365	61,863	\$2,992,957	63,350	\$2,940,827	26,701	\$1,329,926
Standard Deduction	201,383	\$553,756	34,114	\$95,169	42,068	\$120,543	15,689	\$44,198
Tax before Credits	366,168	\$1,447,581	61,769	\$200,985	63,245	\$199,118	26,645	\$89,383
Tax after Credits	412,983	\$1,347,204	69,211	\$179,956	75,334	\$177,272	30,429	\$81,610
<u>Itemized Deductions:</u>								
Contributions	167,639	\$798,370	27,412	\$78,471	24,067	\$111,727	11,108	\$32,702
Interest	117,202	\$1,401,567	18,707	\$217,703	21,859	\$199,910	8,219	\$86,715
Medical and Dental	53,636	\$402,931	8,619	\$54,007	10,307	\$67,732	3,852	\$24,509
Casualty Loss	176	\$2,672	37	\$1,048	47	\$752	12	\$570
Taxes	233,090	\$1,185,131	38,360	\$167,446	37,234	\$170,264	16,109	\$76,691
Miscellaneous	87,267	\$387,304	16,942	\$75,152	13,507	\$61,438	6,567	\$28,153
Disallowed Itemized Deductions	21,578	\$209,393	2,481	\$19,790	2,074	\$28,452	986	\$11,796
Total Itemized Deductions	238,195	\$3,966,296	39,105	\$573,621	37,834	\$582,842	16,377	\$237,394

Note: Details may not add to totals due to rounding.

TABLE A-8
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
<u>TAXABLE RESIDENT RETURNS</u>						
Under \$ 5,000	11,677	\$ 42,192,118	1,677	\$ 1,216,310	1,923	\$ 563,427
\$ 5,000 "	27,070	200,481,791	3,152	5,828,148	4,821	2,924,292
10,000 "	57,567	835,294,525	7,480	20,165,702	11,895	9,369,456
20,000 "	60,715	1,461,889,988	7,614	25,758,777	12,239	10,364,223
30,000 "	54,916	1,840,870,501	7,506	26,633,704	12,608	9,252,857
40,000 "	43,820	1,866,674,392	7,004	25,040,698	12,262	7,634,961
50,000 "	67,514	3,871,828,588	14,433	55,860,072	24,727	16,821,721
75,000 "	42,396	3,393,492,643	10,949	43,647,841	19,448	12,669,354
100,000 "	42,556	4,655,245,063	14,713	60,698,713	24,135	16,479,171
150,000 "	15,051	2,236,796,213	7,274	41,276,513	10,516	9,855,216
200,000 "	7,552	1,424,122,966	4,880	49,109,004	6,337	9,967,543
300,000 and over	4,285	1,380,447,220	3,554	120,027,935	4,359	28,076,594
TOTAL - TAXABLE RETURNS	435,119	\$ 23,209,336,008	90,236	\$ 475,263,417	145,270	\$ 133,978,815
<u>NONTAXABLE RESIDENT RETURNS</u>						
Loss	1,741	\$ 32,012,599	3,387	\$ 7,417,804	5,663	\$ 5,699,248
\$ 0 under \$ 5,000	15,726	44,657,709	8,666	9,266,960	22,244	10,830,612
5,000 " 10,000	3,447	25,109,793	3,782	8,613,785	5,878	5,194,569
10,000 and over	3,836	78,860,176	4,796	25,362,180	6,580	8,848,016
TOTAL - NONTAXABLE RETURNS	24,750	\$ 180,640,277	20,631	\$ 50,660,729	40,365	\$ 30,572,445
ALL RESIDENT RETURNS	459,869	\$ 23,389,976,285	110,867	\$ 525,924,146	185,635	\$ 164,551,260
ALL NONRESIDENT RETURNS	17,984	\$ 976,614,367	2,972	\$ 12,885,596	4,876	\$ 3,897,836
TOTAL - ALL RETURNS	477,853	\$ 24,366,590,652	113,839	\$ 538,809,742	190,511	\$ 168,449,096

TABLE A-8 (continued)
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSIONS				SALE OF CAPITAL ASSETS & OTHER PROPERTY				
	Profit		Loss		Profit		Loss		
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	
<u>TAXABLE RESIDENT RETURNS</u>									
Under 5,000	1,008	\$ 3,752,101	88	\$ 308,369	1,171	\$ 1,428,756	215	\$ 394,069	
5,000 "	4,002	27,808,442	402	2,060,274	1,801	4,574,136	696	1,572,719	
10,000 "	8,525	95,725,556	1,314	8,024,971	4,217	16,643,615	1,824	4,321,714	
20,000 "	5,827	81,560,988	1,793	10,910,472	4,291	22,631,769	2,036	4,755,511	
30,000 "	4,618	71,032,546	1,932	11,580,504	4,234	25,372,343	1,966	4,595,844	
40,000 "	4,151	71,245,996	1,748	10,837,479	4,110	27,909,685	1,814	4,817,836	
50,000 "	7,755	151,364,511	3,434	20,249,779	8,375	65,606,685	3,574	9,011,076	
75,000 "	5,499	117,903,652	2,487	13,810,646	6,472	61,509,410	2,781	7,262,663	
100,000 "	6,201	168,394,431	2,719	14,425,706	9,009	114,446,770	3,603	9,803,000	
150,000 "	2,479	107,864,610	979	6,607,620	4,762	93,163,610	1,846	5,084,692	
200,000 "	1,610	113,729,806	550	3,761,000	3,541	142,352,730	1,427	4,135,584	
300,000 and over	1,160	187,688,244	327	6,015,285	2,784	603,212,611	1,275	7,494,993	
				\$ 108,592,10					
TOTAL - TAXABLE RETURNS	52,835	\$ 1,198,070,883	17,773	5	54,767	\$ 1,178,852,120	23,057	\$63,249,701	
<u>NONTAXABLE RESIDENT RETURNS</u>									
Loss	1,063	\$ 12,275,364	2,335	\$ 31,081,904	1,072	\$ 12,511,281	3,700	\$ 25,912,007	
\$ 0 under 5,000	3,937	10,749,817	633	2,715,916	2,893	3,968,366	2,181	5,495,176	
5,000 "	1,369	9,329,278	369	2,383,012	1,696	4,610,794	1,166	2,872,603	
10,000 and over	1,432	17,956,387	590	5,169,586	2,616	17,702,092	1,717	5,512,425	
TOTAL - NONTAXABLE RETURNS	7,801	\$ 50,310,846	3,927	\$ 41,350,418	8,277	\$38,792,533	8,764	\$ 39,792,211	
								\$ 103,041,91	
ALL RESIDENT RETURNS	60,636	\$ 1,248,381,729	21,700	\$149,942,523	63,044	\$ 1,217,644,653	31,821	2	
ALL NONRESIDENT RETURNS	1,691	\$ 27,540,621	660	\$ 4,450,218	2,262	\$ 76,010,698	1,049	\$5,739,545	
								\$ 108,781,45	
TOTAL - ALL RETURNS	62,327	\$ 1,275,922,350	22,360	\$154,392,741	65,306	\$ 1,293,655,351	32,870	7	

TABLE A-8 (continued)
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

ADJUSTED GROSS INCOME CLASS	RENTS AND ROYALTIES				PARTNERSHIPS AND S-CORPORATIONS				
	Profit		Loss		Profit		Loss		
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	
<u>TAXABLE RESIDENT RETURNS</u>									
Under \$ 5,000	98	\$ 390,216	41	\$ 224,315	62	\$ 169,986	41	\$ 126,734	
\$ 5,000 "	820	4,700,027	247	1,669,188	223	1,343,201	139	687,868	
10,000 "	2,546	21,434,672	971	6,447,743	767	6,705,069	533	3,248,737	
20,000 "	2,383	23,301,849	1,275	10,685,516	871	9,634,135	578	2,915,612	
30,000 "	2,202	22,899,160	1,516	12,604,242	896	12,883,560	641	4,506,484	
40,000 "	2,056	22,032,607	1,567	14,072,054	919	15,572,677	682	5,484,511	
50,000 "	4,344	49,302,789	3,818	34,697,801	2,049	42,302,375	1,447	11,067,380	
75,000 "	3,422	39,054,092	3,256	29,575,273	1,761	47,855,522	1,216	11,000,494	
100,000 "	4,605	55,576,889	4,200	32,689,654	2,576	97,263,049	1,838	17,799,207	
150,000 "	2,505	36,713,769	1,387	13,515,727	1,529	82,816,306	1,121	13,802,145	
200,000 "	1,864	38,526,546	1,116	14,055,733	1,605	136,157,516	1,211	20,244,804	
300,000 and over	1,527	75,216,368	1,056	23,574,145	1,919	583,118,630	1,504	67,001,273	
TOTAL - TAXABLE RETURNS	28,372	\$389,148,984	20,450	\$193,811,391	15,177	\$1,035,822,026	10,951	\$157,885,249	
<u>NONTAXABLE RESIDENT RETURNS</u>									
Loss	1,278	\$11,680,120	2,712	\$ 42,347,757	438	\$ 11,693,613	917	\$27,900,997	
\$ 0 under \$ 5,000	1,695	5,568,653	873	6,270,931	349	2,123,532	379	2,862,885	
5,000 "	1,284	7,019,874	602	4,755,816	235	1,123,654	229	1,588,080	
10,000 and over	1,959	20,032,769	1,141	13,179,320	527	8,636,100	547	8,370,790	
TOTAL - NONTAXABLE RETURNS	6,216	\$44,301,416	5,328	\$ 66,553,824	1,549	\$ 23,576,899	2,072	\$ 40,722,752	
ALL RESIDENT RETURNS	34,588	\$433,450,400	25,778	\$ 260,365,215	16,726	\$ 1,059,398,925	13,023	\$198,608,001	
ALL NONRESIDENT RETURNS	1,381	\$ 11,853,246	1,709	\$ 19,120,233	358	\$ 19,244,254	270	\$ 4,116,227	
TOTAL - ALL RETURNS	35,969	\$ 445,303,646	27,487	\$ 279,485,448	17,084	\$ 1,078,643,179	13,293	\$202,724,228	

TABLE A-8 (continued)
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

ADJUSTED GROSS INCOME CLASS	EASATES AND TRUSTS		UNEMPLOYMENT COMPENSATION		PENSIONS AND ANNUITIES		TAXABLE IRA DISTRIBUTIONS	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
<u>TAXABLE RESIDENT RETURNS</u>								
Under \$ 5,000	33	\$ 47,175	65	\$ 176,907	516	\$ 5,412,140	197	\$ 919,556
\$ 5,000 "	72	286,594	588	1,938,392	3,686	66,361,921	1,944	12,086,412
10,000 "	241	1,317,824	2,328	9,795,258	9,778	224,857,574	5,480	52,839,397
20,000 "	231	1,572,275	2,859	14,088,565	9,258	230,072,696	4,938	64,049,659
30,000 "	277	2,724,073	2,642	14,127,690	8,186	199,337,790	4,144	61,257,299
40,000 "	216	2,255,888	2,041	11,206,360	6,921	167,006,075	3,282	55,382,805
50,000 "	446	5,636,362	3,853	19,972,163	12,013	305,521,114	5,776	108,818,212
75,000 "	368	5,904,941	2,668	12,870,369	8,186	205,657,023	3,611	74,827,862
100,000 "	447	8,704,877	2,117	9,811,487	8,655	228,757,968	3,760	88,600,093
150,000 "	231	5,321,466	461	2,191,151	3,263	95,222,884	1,567	42,871,662
200,000 "	249	10,323,209	151	816,963	1,877	75,235,249	1,164	43,246,769
300,000 and over	228	19,157,731	51	341,786	1,205	68,893,430	829	35,219,196
TOTAL - TAXABLE RETURNS	3,039	\$ 63,252,415	19,824	\$ 97,337,091	73,544	\$ 1,872,335,864	36,692	\$ 640,118,922
<u>NONTAXABLE RESIDENT RETURNS</u>								
Loss	94	\$ (35,938)	69	\$ 357,070	5,675	\$ 274,205,073	2,108	\$ 36,029,598
\$ 0 under \$ 5,000	87	512,945	233	527,412	29,287	855,854,606	8,767	81,838,440
5,000 "	105	435,078	140	508,922	6,403	241,134,860	3,761	36,938,201
10,000 and over	183	1,336,939	225	1,449,613	6,933	329,254,004	4,373	72,954,413
TOTAL - NONTAXABLE RETURNS	469	\$ 2,249,024	667	\$ 2,843,017	48,298	\$1,700,448,543	19,009	\$ 227,760,652
ALL RESIDENT RETURNS	3,508	\$ 65,501,439	20,491	\$ 100,180,108	121,842	\$3,572,784,407	55,701	\$ 867,879,574
ALL NONRESIDENT RETURNS	68	\$ 2,027,889	797	\$ 4,331,542	2,200	\$ 14,744,162	755	\$ 16,639,582
TOTAL - ALL RETURNS	3,576	\$ 67,529,328	21,288	\$ 104,511,650	124,042	\$3,587,528,569	56,456	\$ 884,519,156

TABLE A-8 (continued)
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

ADJUSTED GROSS INCOME CLASS	STATE TAX REFUND INCOME		FEDERALLY-TAXABLE SOCIAL SECURITY		MISCELLANEOUS SOURCES		UNKOWN SOURCES ³	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
<u>TAXABLE RESIDENT RETURNS</u>								
Under \$5,000	48	\$ 24,186	121	\$ 910,978	445	\$ 752,331	1,272	\$4,237,534
5,000 "	314	149,436	1,649	16,119,794	1,102	2,302,472	3,727	22,762,020
10,000 "	1,590	1,137,085	7,063	80,276,516	2,376	6,409,301	9,219	76,427,394
20,000 "	3,691	2,970,730	9,356	111,103,859	2,341	6,015,098	10,643	117,744,469
30,000 "	6,357	5,824,991	8,275	122,034,116	2,289	6,747,871	8,625	137,140,662
40,000 "	8,125	8,218,333	6,284	113,707,377	2,049	7,436,099	6,445	137,270,472
50,000 "	20,710	23,742,455	9,359	196,474,067	4,209	15,632,583	10,054	328,446,586
75,000 "	19,884	26,222,475	4,889	110,224,730	3,269	13,026,406	6,200	325,120,277
100,000 "	25,803	39,709,499	4,267	105,837,054	4,169	15,083,092	6,633	526,609,416
150,000 "	10,238	18,892,141	1,583	45,085,229	1,865	8,221,540	3,176	403,469,073
200,000 "	3,949	9,384,154	1,212	40,828,914	1,188	8,620,875	2,739	534,575,069
300,000 and over	1,585	9,935,141	1,111	44,957,820	952	28,983,894	3,282	3,650,045,141
TOTAL - TAXABLE RETURNS	102,294	\$ 146,210,626	55,169	\$ 987,560,454	26,254	\$119,231,562	72,105	\$6,263,848,113
<u>NONTAXABLE RESIDENT RETURNS</u>								
Loss	609	\$ 746,708	3,432	\$ 53,217,502	2,899	\$(258,071,739)	4,920	\$(330,567,758)
\$ 0 under 5,000	1,408	934,899	16,406	177,922,064	3,243	(521,298)	16,860	60,286,040
5,000 "	695	736,161	4,706	70,922,702	1,135	1,503,743	3,917	30,914,878
10,000 and over	1,950	2,982,812	6,646	127,901,460	1,522	5,415,105	5,681	79,341,981
TOTAL - NONTAXABLE RETURNS	4,662	\$ 5,400,580	31,190	\$429,963,728	8,799	\$(251,674,189)	31,378	\$(160,024,859)
ALL RESIDENT RETURNS	106,956	\$ 151,611,206	86,359	\$1,417,524,182	35,053	\$(132,442,627)	103,393	\$6,103,823,254
ALL NONRESIDENT RETURNS	1,852	\$ 3,025,747	NA	NA	1,337	\$(13,108,093)	67,778	\$886,827,974

³ Items not on Hawaii return and federal return not available in IRS data set.

TOTAL - ALL RETURNS	108,808	\$ 154,636,953	86,359	\$1,417,524,182	36,390	\$(145,550,720)	171,171	\$6,990,651,228
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TABLE A-8 (continued)
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

ADJUSTED GROSS INCOME CLASS	FEDERAL AGI		ITEMS TAXED BY HAWAII BUT NOT BY FEDERAL*		ITEMS TAXED BY FEDERAL BUT NOT BY HAWAII**		HAWAII AGI		
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	
<u>TAXABLE RESIDENT RETURNS</u>									
Under \$ 5,000	14,952	\$ 60,051,390	484	\$ 763,538	755	\$ 7,348,973	14,952	\$ 53,465,955	
5,000 "	36,193	357,139,965	2,044	3,816,667	4,121	87,040,625	36,193	273,916,007	
10,000 "	74,249	1,417,506,020	6,666	11,072,382	11,963	317,711,060	74,249	1,110,867,342	
20,000 "	71,914	2,129,663,719	10,456	17,542,761	14,500	353,775,698	71,914	1,793,430,782	
30,000 "	62,582	2,491,577,090	13,908	26,131,145	14,482	337,291,085	62,582	2,180,417,150	
40,000 "	49,474	2,473,253,072	15,220	34,000,383	12,813	293,312,991	49,474	2,213,940,464	
50,000 "	76,488	5,120,793,154	30,127	89,771,840	22,254	528,879,424	76,488	4,681,685,570	
75,000 "	47,833	4,390,191,127	19,337	93,642,135	16,040	341,478,807	47,833	4,142,354,455	
100,000 "	48,601	6,068,736,640	24,477	175,426,016	19,495	368,446,603	48,601	5,875,716,053	
150,000 "	18,142	3,169,206,509	9,206	89,483,244	8,196	157,077,593	18,142	3,101,612,160	
200,000 "	10,454	2,560,798,259	4,756	61,599,322	5,717	136,935,920	10,454	2,485,461,661	
300,000 and over	7,774	6,658,887,367		192,094,498	4,962	228,109,301	7,774	6,622,872,564	
TOTAL - TAXABLE RETURNS	518,656	\$36,897,804,312	140,570	\$795,343,931	135,298	\$3,157,408,080	518,656	\$ 34,535,740,163	
<u>NONTAXABLE RESIDENT RETURNS</u>									
Loss	13,103	\$(470,404,050)	2,811	\$66,506,937	8,108	\$ 532,006,093	13,103	\$ (935,903,206)	
\$ 0 under \$ 5,000	70,437	1,122,611,663	3,224	7,010,513	31,975	1,050,718,361	70,437	78,903,815	
5,000 "	11,062	398,080,212	1,916	3,744,873	6,732	323,334,794	11,062	78,490,291	
10,000 and over	11,507	699,553,824	3,904	20,228,168	9,043	470,066,730	11,507	249,715,262	
TOTAL - NONTAXABLE RETURNS	106,109	\$1,749,841,649	11,855	\$97,490,491	55,858	\$2,376,125,978	106,109	\$ (528,793,838)	
ALL RESIDENT RETURNS	624,765	\$38,647,645,961	152,425	\$892,834,422	191,156	\$ 5,533,534,058	624,765	\$ 34,006,946,325	
ALL NONRESIDENT RETURNS		not available		not meaningful	12,451	\$ 56,595,976	92,301	\$1,261,219,502	

TOTAL - ALL RETURNS	624,765	\$38,647,645,961	152,425	\$ 892,834,42	2	203,607	\$5,590,130,034	717,066	\$35,268,165,827
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Note: * include Difference in state/federal wages due to COLA, ERS, Interest on out-of-state bonds, Other Hawaii additions to federal AGI

**include Pensions, Social Security, Payments to an Individual Housing Account, and Exceptional Trees Deduction, and First \$6,279 of Military Reserve or Hawaii National Guard Duty Pay, and Other Hawaii subtractions from Federal AGI.

Details may not add to totals due to rounding.