Hawaii Individual Income Tax Statistics

Tax Year 2016

DEPARTMENT OF TAXATION

STATE OF HAWAII

STATE OF HAWAII

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DEPARTMENT OF TAXATION

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Introduction

This study examines statistics from Hawaii income tax returns filed by Hawaii resident and nonresident taxpayers for tax year 2016. 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 published since the study for tax year 2005.

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 individual income tax returns filed by all Hawaii resident and nonresident taxpayers for tax year 2016. In 2016, residents use Form N-11 to pay Hawaii individual income tax. Form N-11 uses federal AGI as the starting point for calculating Hawaii taxable income. Nonresidents and part-year residents with income from Hawaii sources use Form N-15 to pay Hawaii income tax liabilities.

Comparison of Selected Items for All 2016 and 2015 Tax Returns

Item	2016	2015	% Change
Number of Returns	724,613	717,066	1.1%
Number of Exemptions	1,547,830	1,533,136	1.0%
Number of Age Exemptions of Residents	190,032	184,026	3.3%
Number of Disability Exemptions of Residents	5,363	5,432	-1.3%
Number of Returns of Dependent Residents	31,702	31,614	0.3%
	(Dollar amounts are in millions)		
Hawaii Total Income	$42,096	$40,916	2.9%
Hawaii Adjusted Gross Income	$36,850	$35,268	4.5%
Hawaii Total Deductions	$7,077	$6,641	6.6%
Hawaii Total Exemptions	$1,621	$1,555	4.2%
Taxable Income	$31,399	$30,161	4.1%
Tax Liability Before Credits	$2,103	$2,074	1.4%
Tax Liability After Credits	$1,955	$1,909	2.4%
Tax Withhold	$1,748	$1,670	4.7%

*Includes negative adjusted gross income.

Two important changes occurred in tax year 2016 regarding Hawaii income tax. First, the shortened Form N-13 was discontinued. All Hawaii residents had to use Form N-11 while Hawaii nonresidents had to use Form N-15 to file their individual income tax returns. Second, the three highest tax rates (9%, 10%, and 11%) for the high-income taxpayers expired on December 31, 2015.

Compared with tax year 2015, Hawaii tax returns increased by 7,547, or 1.1%, the number of exemptions by 14,694 or 1.0%, and the number of age exemptions by 6,006 or 3.3% for tax year 2016 for all taxpayers. Hawaii total income increased by $1,180 million or 2.9%, Hawaii adjusted gross income (Hawaii AGI) increased by $1,582 million or 4.5%, and Hawaii taxable income increased by $1,238 million, or 4.1% for tax year 2016. Hawaii tax liability before credits and after credits rose by only $29 million and $46 million, or 1.4% and 2.4% respectively for tax year 2016. This is likely due in part to the expiration of the special tax brackets (9%, 10%, and 11%) for high-income earners.

Unlike prior year's reports, the 2016 report does not contain information related to federal AGI, partnerships and S-corporations, and granular wage information. This is due to a new agreement that limited the Department's access to Federal Tax Information.

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, exceptional trees deduction and in 2016, the first $6,279 of military reserve or Hawaii National Guard duty 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.

2016 Federal and State Standard Deduction and Exemption

	Federal	Hawaii
Standard Deduction		
Single	$6,300	$2,200
Married Filing Jointly	12,600	4,400
Qualifying Widow(er)	12,600	4,400
Married Filing Separately	6,300	2,200
Head of Household	9,300	3,212
Personal or Dependent Exemption	$4,050	$1,144[1]

Hawaii uses different standard deductions or personal exemptions amounts than the IRC. Hawaii's regular personal exemption was $1,144 in 2016, whereas the federal personal exemption was $4,050. 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 2016 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 2016 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.

[1] Hawaii Taxpayers may claim (1) an additional exemption for age 65 and older, and (2) a disability exemption of $7,000 in lieu of the regular personal exemption of $1,144.

State Individual Income Tax Legislation

Hawaii's Legislature enacted several measures related to individual income taxes that were effective for tax year 2016, of which the following are the most prominent:

Act 60, Session Laws of Hawaii (SLH) 2009
Expired the brackets for 9%, 10% and 11% tax rates for the highest-income taxpayers created by Act 60 for taxable years 2009-2015

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 223, SLH 2015

Increased the refundable food/excise tax credit for certain taxpayers and repealed credit for individual taxpayers with adjusted gross incomes of $30,000 or above and for heads of households, married couples filing jointly, and married couples filing separately, with adjusted gross incomes of $50,000 or above for tax years 2016 and 2017.

Act 33, SLH 2016
Conformed Hawaii income tax law to the IRC as of December 31, 2015, 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, 2015.

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 2016 and processed by March 31, 2018.

A total of 724,613 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 2016, by Hawaii AGI class and by tax district.[2] Hawaii Residents filed a total of 630,021 state individual income tax returns by filing Form N-11, or approximately 87% of the total number of tax returns filed for tax year 2016.[3] 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.

Table 1A

Types of State Individual Income Tax Returns Filed for Tax Year 2016

By Hawaii AGI Class 1/

Hawaii AGI Class	Forms N-11		Forms N-15		All Individual Returns	
	Number	%	Number	%	Number	%
Less than $5,000	96,584	13.3%	47,604	6.6%	144,188	19.9%
$5,000 under $10,000	46,299	6.4%	11,527	1.6%	57,826	8.0%
$10,000 under $20,000	79,213	10.9%	12,411	1.7%	91,624	12.6%
$20,000 under $30,000	73,131	10.1%	6,613	0.9%	79,744	11.0%
$30,000 under $40,000	64,894	9.0%	3,996	0.6%	68,890	9.5%
$40,000 under $50,000	51,675	7.1%	2,582	0.4%	54,257	7.5%
$50,000 under $75,000	79,870	11.0%	3,739	0.5%	83,609	11.5%
$75,000 under $100,000	49,304	6.8%	1,989	0.3%	51,293	7.1%
$100,000 under $150,000	50,343	6.9%	1,823	0.3%	52,166	7.2%
$150,000 under $200,000	19,358	2.7%	771	0.1%	20,129	2.8%
$200,000 under $300,000	11,062	1.5%	668	0.1%	11,730	1.6%
$300,000 and over	8,288	1.1%	869	0.1%	9,157	1.3%
Total - All Returns	630,021	86.9%	94,592	13.1%	724,613	100.0%

By Tax District 2/

Tax District	Forms N-11		Forms N-15		All Individual Returns	
	Number	%	Number	%	Number	%
Oahu (District 1)	440,767	60.8%	89,317	12.3%	530,084	73.2%
Maui (District 2)	74,941	10.3%	2,058	0.3%	76,999	10.6%
Hawaii (District 3)	81,550	11.3%	2,313	0.3%	83,863	11.6%
Kauai (District 4)	32,763	4.5%	904	0.1%	33,667	4.6%
Total - All Returns	630,021	86.9%	94,592	13.1%	724,613	100.0%

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.

[2] 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.

[3] Form N-13 was not available for Hawaii residents to file since tax year 2016.

Hawaii Nonresidents filed a total of 94,592 Hawaii individual income tax returns (Form N-15), or 13% of the total number of tax returns filed for tax year 2016. 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 15% of all resident returns and 50% of all nonresident returns.

Hawaii Residents and nonresidents filed a total of 724,613 state individual income tax returns for tax year 2016.

Table 1B shows the total state tax returns filed by Hawaii taxpayers for tax year 2016 were 724,613, an increase of 1.1% over the 717,066 tax returns filed for tax year 2015. The tax returns filed by Oahu residents or nonresidents for tax year 2016 were 530,084, compared with 526,676 filed for tax year 2015.

Table 1B

Types of State Individual Income Tax Returns Filed for Tax Year 2016 and 2015

By Hawaii AGI Class 1/

Hawaii AGI Class	2016	2015	Difference Amount	Difference % Change
Less than $5,000	144,188	146,267	-2,079	-1.4%
$5,000 under $10,000	57,826	58,146	-320	-0.6%
$10,000 under $20,000	91,624	93,232	-1,608	-1.7%
$20,000 under $30,000	79,744	80,696	-952	-1.2%
$30,000 under $40,000	68,890	67,332	1,558	2.3%
$40,000 under $50,000	54,257	52,337	1,920	3.7%
$50,000 under $75,000	83,609	80,330	3,279	4.1%
$75,000 under $100,000	51,293	49,827	1,466	2.9%
$100,000 under $150,000	52,166	50,343	1,823	3.6%
$150,000 under $200,000	20,129	18,883	1,246	6.6%
$200,000 under $300,000	11,730	11,077	653	5.9%
$300,000 and over	9,157	8,596	561	6.5%
Total - All Returns	724,613	717,066	7,547	1.1%

By Tax District 2/

Tax District	2016	2015	Difference Amount	Difference % Change
Oahu (District 1)	530,084	526,676	3,408	0.6%
Maui (District 2)	76,999	75,346	1,653	2.2%
Hawaii (District 3)	83,863	82,118	1,745	2.1%
Kauai (District 4)	33,667	32,926	741	2.3%
Total - All Returns	724,613	717,066	7,547	1.1%

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 1C shows state tax liability before credits of Hawaii residents and nonresidents for tax year 2016, by Hawaii AGI class and by tax district. Hawaii residents incurred an individual income tax liability worth $1.96 billion, or approximately 93% of the total tax liability paid for tax year 2016. 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 owed a total of $148.3 million individual income tax (Form N-15), or about 7% of the total tax paid. For residents and nonresidents, the income class for Hawaii AGI higher than $300,000 owed the most tax. Tax owed by this income class accounted for 25% of all tax by Hawaii residents and 46% of all tax paid by Hawaii nonresidents.

Hawaii Residents and nonresidents incurred a total liability of $2,103 million individual income tax for tax year 2016.

Table 1C

State Individual Income Tax Liability for Tax Year 2016

(Dollar amounts are in millions)

By Hawaii AGI Class 1/

Hawaii AGI Class	Forms N-11		Forms N-15		All Individual Returns	
	Number	%	Number	%	Number	%
Less than $5,000	$0.2	0.0%	$0.5	0.0%	$0.7	0.0%
$5,000 under $10,000	$3.2	0.2%	$1.5	0.1%	$4.7	0.2%
$10,000 under $20,000	$27.2	1.3%	$5.3	0.3%	$32.5	1.5%
$20,000 under $30,000	$64.8	3.1%	$6.3	0.3%	$71.1	3.4%
$30,000 under $40,000	$96.0	4.6%	$6.1	0.3%	$102.1	4.9%
$40,000 under $50,000	$107.2	5.1%	$5.6	0.3%	$112.8	5.4%
$50,000 under $75,000	$240.3	11.4%	$11.9	0.6%	$252.2	12.0%
$75,000 under $100,000	$221.2	10.5%	$9.8	0.5%	$230.9	11.0%
$100,000 under $150,000	$335.2	15.9%	$13.5	0.6%	$348.7	16.6%
$150,000 under $200,000	$194.6	9.3%	$8.7	0.4%	$203.4	9.7%
$200,000 under $300,000	$175.1	8.3%	$11.2	0.5%	$186.3	8.9%
$300,000 and over	$490.1	23.3%	$67.9	3.2%	$558.0	26.5%
Total - All Returns	$1,955.1	92.9%	$148.3	7.1%	$2,103.4	100.0%

By Tax District 2/

Tax District	Forms N-11		Forms N-15		All Individual Returns	
	Number	%	Number	%	Number	%
Oahu (District 1)	$1,459.3	69.4%	$142.6	6.8%	1,602	76.2%
Maui (District 2)	$207.3	9.9%	$2.4	0.1%	210	10.0%
Hawaii (District 3)	$199.5	9.5%	$2.2	0.1%	202	9.6%
Kauai (District 4)	$89.0	4.2%	$1.1	0.1%	90	4.3%
Total - All Returns	$1,955.1	92.9%	$148.3	7.1%	2,103	100.0%

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

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 2016 was $2,103 million, an increase of 1.4% over the $2,074 million tax paid for tax year 2015. The tax paid by Oahu residents or nonresidents for 2016 was $1,602 million, up by 1.5% over the $1,579 million paid for 2015.

Table 1D
State Individual Income Tax Liability for Tax Year 2016 and 2015
(Dollar amounts are in millions)
By Hawaii AGI Class 1/

Hawaii AGI Class	2016	2015	Difference Amount	Difference % Change
Less than $5,000	0.7	0.7	0.0	1.3%
$5,000 under $10,000	4.7	4.7	0.0	0.5%
$10,000 under $20,000	32.5	32.9	-0.4	-1.3%
$20,000 under $30,000	71.1	71.7	-0.5	-0.7%
$30,000 under $40,000	102.1	99.5	2.6	2.6%
$40,000 under $50,000	112.8	108.2	4.6	4.2%
$50,000 under $75,000	252.2	241.4	10.8	4.5%
$75,000 under $100,000	230.9	224.0	7.0	3.1%
$100,000 under $150,000	348.7	336.7	12.1	3.6%
$150,000 under $200,000	203.4	192.1	11.3	5.9%
$200,000 under $300,000	186.3	180.4	5.9	3.3%
$300,000 and over	558.0	582.2	-24.2	-4.2%
Total - All Returns	2,103.4	2,074.3	29.1	1.4%

By Tax District 2/

Tax District	2016	2015	Difference Amount	Difference % Change
Oahu (District 1)	1,601.9	1,578.7	23.2	1.5%
Maui (District 2)	209.6	203.1	6.5	3.2%
Hawaii (District 3)	201.7	201.7	0.1	0.0%
Kauai (District 4)	90.2	90.8	-0.6	-0.7%
Total - All Returns	2,103.4	2,074.3	29.1	1.4%

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 2016, among residents, 'Single' filing status (including single and married individuals filing separately) accounted for 53.7% of returns. 'Joint' status (Married, filing jointly) accounted for 35.3% of resident returns. 'Head of household' status (including Head of household and qualified widower) accounted for 11.0% of resident returns. Tax returns with 'Joint' status accounted for 60.6% of total Hawaii AGI for resident tax returns, followed by 'Single' status (31.2%) and 'Head of household' status (8.2%). Tax returns

with 'Joint' status accounted for 61.6% of total tax liability for resident tax returns, followed by 'Single' status (31.4%) and 'Head of household' status (7.0%).
For tax year 2016, the state tax returns filed by Hawaii residents were 630,021, an increase of 0.8% over the 624,765 tax returns filed by Hawaii residents for tax year 2015. The Hawaii AGI of Hawaii residents for 2016 were $35.5 billion, up by 4.3% over the $34.0 billion for 2015. The tax liability of Hawaii residents for 2016 were $1,955 million, up by 0.9% over the $1,937 million for 2015.

Table 2A

Number of State Resident Tax Returns and Hawaii AGI by Filing Status – 2016 and 2015

(Dollar amounts are in millions)

	2016			2015			% Change		
Status	No. Returns	Hawaii AGI*	Tax	No. Returns	Hawaii AGI*	Tax	No. Returns	Hawaii AGI*	Tax
Single**	338,556	$11,088	$614	333,767	$10,425	$590	1.4%	6.4%	4.0%
Joint	222,174	$21,491	$1,205	221,449	$20,874	$1,217	0.3%	3.0%	-1.0%
Head of Household***	69,291	$2,905	$137	69,549	$2,708	$130	-0.4%	7.3%	4.9%
Total	630,021	$35,484	$1,955	624,765	$34,007	$1,937	0.8%	4.3%	0.9%

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

*Includes returns with negative AGI.

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

*** Includes returns 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 2016, among nonresident tax returns, the most common filing status was 'Single' status (48.2%), followed by 'Joint' status (47.8%) and by 'Head of household' status (4.1%). Tax returns with 'Single' status accounted for 49.7% of total Hawaii AGI and with 'Joint' status accounted for 47.0% of Hawaii AGI for the nonresident returns, followed by 'Head of household' status(3.2%). Tax returns with 'Joint' status accounted for 58.5% of total tax liability for nonresident tax returns, followed by 'Single' status (38.6%) and 'Head of household' status (2.9%).

For tax year 2016, the state tax returns filed by Hawaii nonresidents were 94,592, an increase of 2.5% over the 92,301 tax returns filed by Hawaii nonresidents for tax year 2015. The Hawaii AGI of Hawaii nonresidents for 2016 were $1.36 billion, up by 8.3% over the $1.26 billion for 2015. The tax liability of Hawaii nonresidents for 2016 were $148 million, up by 8.3% over the $137 million for 2015.

Table 2B

Number of State Nonresident Tax Returns and Hawaii AGI by Filing Status – 2016 and 2015

(Dollar amounts are in millions)

	2016			2015			% Change		
Status	No. Returns	Hawaii AGI*	Tax*	No. Returns	Hawaii AGI*	Tax*	No. Returns	Hawaii AGI*	Tax*
Single**	45,558	$680	$57	44,685	$678	$57	2.0%	0.2%	0.5%
Joint	45,192	$643	$87	43,786	$522	$75	3.2%	23.0%	15.7%
Head of Household***	3,842	$44	$4	3,830	$60	$5	0.3%	-26.7%	-14.4%
Total	94,592	1,366	$148	92,301	1,261	$137	2.5%	8.3%	8.3%

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

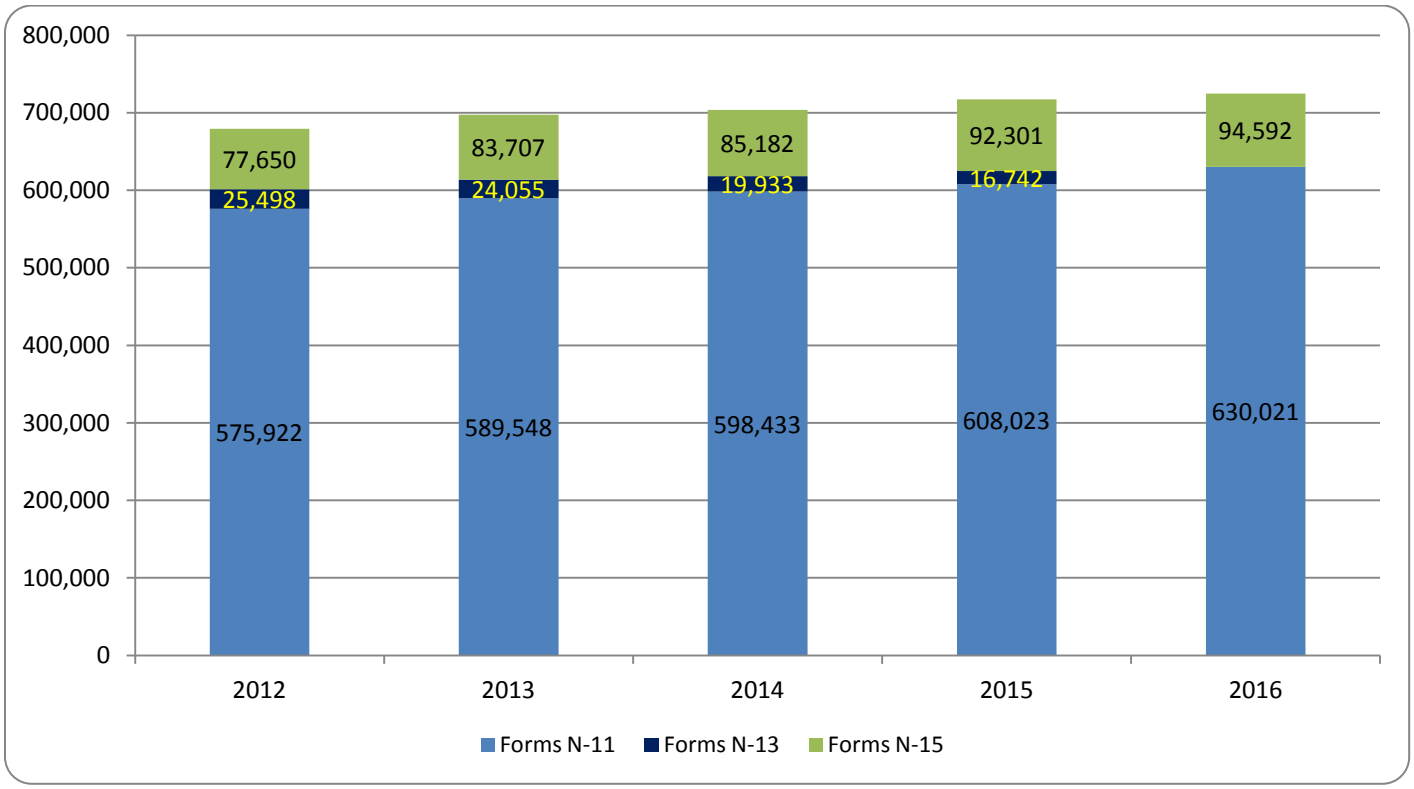
* Includes returns with negative AGI.

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

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

Figure 1A

Types of Hawaii Individual Income Tax Returns Filed for Tax Year 2012-2016 [4]

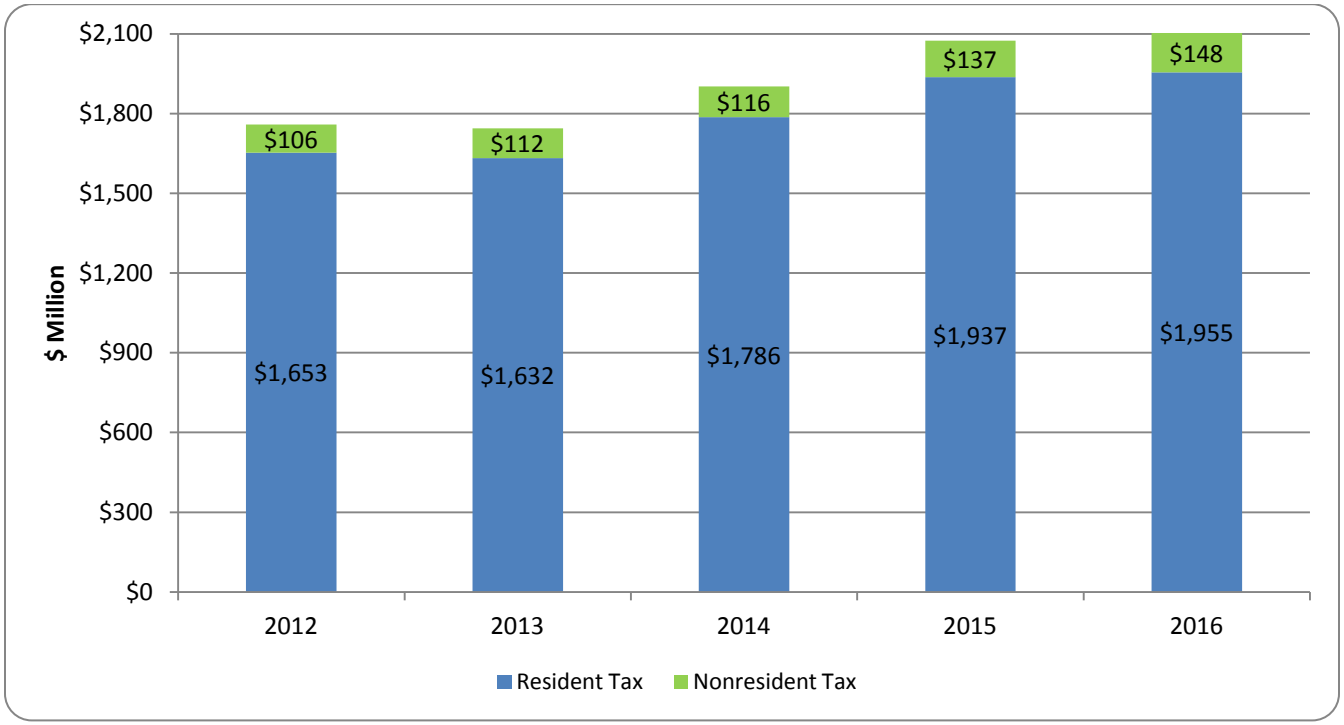


[4] The shorter and simpler Form N-13 was not available for Hawaii resident taxpayers to file since tax year 2016.

Figure 1A shows Hawaii individual income tax returns filed by tax type for tax year 2012-2016. The total state individual income tax returns increased from 679,070 in 2012 to 724,613 in 2016 with an average yearly growth rate of 1.6%. Among which, the individual income tax returns filed on Form N-11 increased from 575,922 in 2012 to 630,021 in 2016 (2.3% yearly increase); the individual income tax returns filed on Form N-15 increased from 77,650 in 2012 to 94,592 in 2016 (5.1% yearly increase); and 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) and was not available for filing since tax year 2016.

Figure 1B shows Hawaii individual income tax liability for tax year 2012-2016. The total state individual income tax liability increased from $1.76 billion in 2012 to $2.10 billion in 2016 with an average yearly growth rate of 4.6%. Among which, the individual income tax liability paid by Hawaii residents increased from $1.65 billion in 2012 to $1.96 billion in 2016 (4.3% yearly increase) and the individual income tax liability paid by Hawaii nonresidents rose from $106 million in 2012 to $148 million in 2016 (8.8% yearly increase).

Figure 1B
Hawaii Individual Income Tax Liability for Tax Year 2012-2016



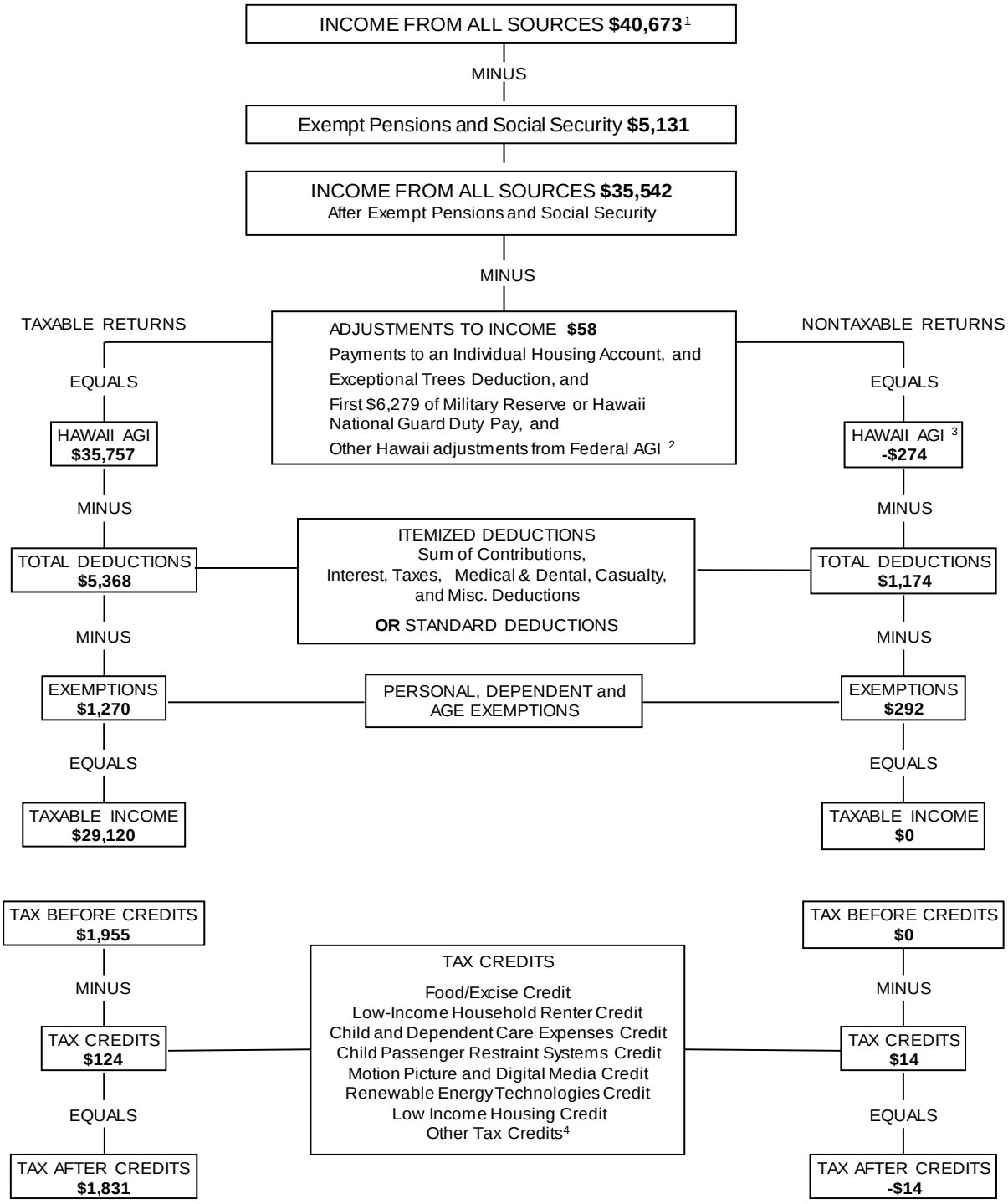
Highlights of Statistics from State Resident Tax Returns

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 2016. 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.

For tax year 2016, Hawaii residents with taxable income reported total Hawaii AGI of $35.8 billion, total deductions of $5.4 billion, total exemptions of $1.3 billion, total taxable income of $ 29.1 billion, total tax liability before credits of $1.96 billion, and total tax liability after credits of $1.83 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.
[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 Hawaii additions to federal AGI.
[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 the adjustments that residents made to their Federal AGI to calculate their Hawaii AGI on Form N-11, and the number of tax returns on which the adjustments were reported. For residents, Federal AGI was $38.1 billion for those with Hawaii State taxable income and $2.1 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 $2.2 billion for residents without Hawaii taxable income. Items subtracted from Federal AGI in 2016 totaled $5.7 billion whereas items added totaled only $1.0 billion.

Table 3A
Differences Between Federal AGI and Hawaii AGI for Residents
Who Filed Form N-11 for Tax Year 2016
(Dollar amounts are in millions)

	Taxable Returns		Nontaxable Returns		Total	
	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
Federal AGI	524,099	$38,131	105,922	$2,048	630,021	$40,179
MINUS (subtractions from Federal AGI):						
Exempt Pensions Taxed Federally	59,077	$1,866	51,792	$1,774	110,869	$3,640
Social Security Benefits	61,933	$1,025	35,191	$466	97,124	$1,491
Other Subtractions from Federal AGI*	71,111	$334	12,082	$198	83,193	$532
Total Subtractions	137,237	$3,227	58,016	$2,441	195,253	$5,668
PLUS						
Hawaii Additions to Federal AGI**	140,524	$853	12,702	$119	153,226	$972
EQUALS						
Hawaii AGI	524,099	$35,757	105,922	-$274	630,021	$35,483

Note: Details may not add to totals due to rounding.
* Includes payments to an Individual Housing Account, exceptional trees deduction, 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 difference in state/federal wages, Interest on out-of-state bonds, taxable amounts of Individual Housing Accounts, Hawaii tax refunds, excluded income earned outside of the United States, certain depreciation amounts, and other adjustments.

Table 3B shows total Federal AGI reached $40.2 billion in tax year 2016, an increase of 4.6% reported for tax year 2015. Total Hawaii AGI amounted to $35.5 billion for tax year 2016, up by 5.1% over the $33.8 billion for tax year 2015.

Table 3B
Differences Between Federal AGI and Hawaii AGI for Residents
Who Filed Form N-11 for Tax Year 2016 and 2015
(Dollar amounts are in millions)

	2016		2015		% Change	
	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
Federal AGI	630,021	40,179	608,023	$38,402	3.6%	4.6%
MINUS (subtractions from Federal AGI):						
Exempt Pensions Taxed Federally	110,869	3,640	109,858	$3,572	0.9%	1.9%
Social Security Benefits	97,124	1,491	93,854	$1,418	3.5%	5.1%
Other Subtractions from Hawaii AGI*	83,193	532	81,308	$544	2.3%	-2.2%
Total Subtractions	195,253	5,668	191,156	$5,533	2.1%	2.4%
PLUS						
Hawaii Additions to Federal AGI**	153,226	972	152,425	$892	0.5%	9.0%
EQUALS						
Hawaii AGI	630,021	35,483	608,023	$33,761	3.6%	5.1%

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

* Includes payments to an Individual Housing Account, exceptional trees deduction, 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 difference in state/federal wages, Interest on out-of-state bonds, 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 may claim one personal exemption for themselves and an additional exemption for each qualified dependent if not claimed as a 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 2016. Individuals who are certified as blind, deaf or totally disabled could claim a special personal exemption of $7,000 for themselves. For tax year 2016, resident taxpayers reported a total of 1.34 million exemptions (including the age exemption) on 598,304 Hawaii state income tax returns, for an average of 2.2 exemptions per return. The total amount of exemptions claimed by residents was $1.56 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 tax year 2016 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

	Year					
	1982	1987	1989	2007	2015	2016
Status	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 2016, 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 - 2016
(Dollar amounts are in millions)

Deduction Type	No. Returns	% of All Returns	Amount	% of Total Allowable Deductions
Charitable Contributions	233,375	37.0%	$1,032	15.8%
Interest	168,149	26.7%	$1,965	30.0%
Medical and Dental	79,743	12.7%	$585	8.9%
Casualty and Theft	234	0.0%	$5	0.1%
Taxes	340,078	54.0%	$1,712	26.2%
Miscellaneous	127,856	20.3%	$598	9.1%
Total Itemized Deductions	343,456	54.5%	$5,894	90.1%
Total Disallowed Itemized Deductions	27,402	4.3%	$145	2.2%
Allowable Itemized Deductions	343,456	54.5%	$5,749	87.9%
Total Standard Deductions	286,565	45.5%	$793	12.1%
Total Allowable Deductions	630,021	100.0%	$6,542	100.0%

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

Table 5B
Itemized and Standard Deductions Claimed by Residents - 2016 and 2015
(Dollar amounts are in millions)

Deduction Type	2016		2015		% Change	
	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
Charitable Contributions	233,375	$1,032	230,226	$1,021	1.4%	1.1%
Interest	168,149	$1,965	165,987	$1,906	1.3%	3.1%
Medical and Dental	79,743	$585	76,414	$549	4.4%	6.5%
Casualty and Theft	234	$5	272	$5	-14.0%	1.7%
Taxes	340,078	$1,712	324,793	$1,600	4.7%	7.0%
Miscellaneous	127,856	$598	124,283	$552	2.9%	8.3%
Total Itemized Deductions	343,456	$5,894	331,511	$5,630	3.6%	4.7%
Total Disallowed Itemized Deductions	27,402	$145	27,119	$269	1.0%	-46.2%
Allowable Itemized Deductions	343,456	$5,749	331,511	$5,360	3.6%	7.2%
Total Standard Deductions	286,565	$793	276,512	$772	3.6%	2.7%
Total Allowable Deductions	630,021	$6,542	608,023	$6,132	3.6%	6.7%

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, 16.8% had no taxable income. Residents with taxable income reported total tax liabilities for 2016 of $1.96 billion before tax credits and $1.83 billion after tax credits. Oahu accounted for 74.0% of the total taxable income of residents, followed by Maui and Hawaii counties, with 10.8% 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 61.1% of the total taxes before tax credits paid by residents and 60.8% of the total after tax credits. Residents with $200,000 or more in Hawaii AGI paid 34.0% of the total taxes paid by residents before tax credits and 33.0% of the total after tax credits.

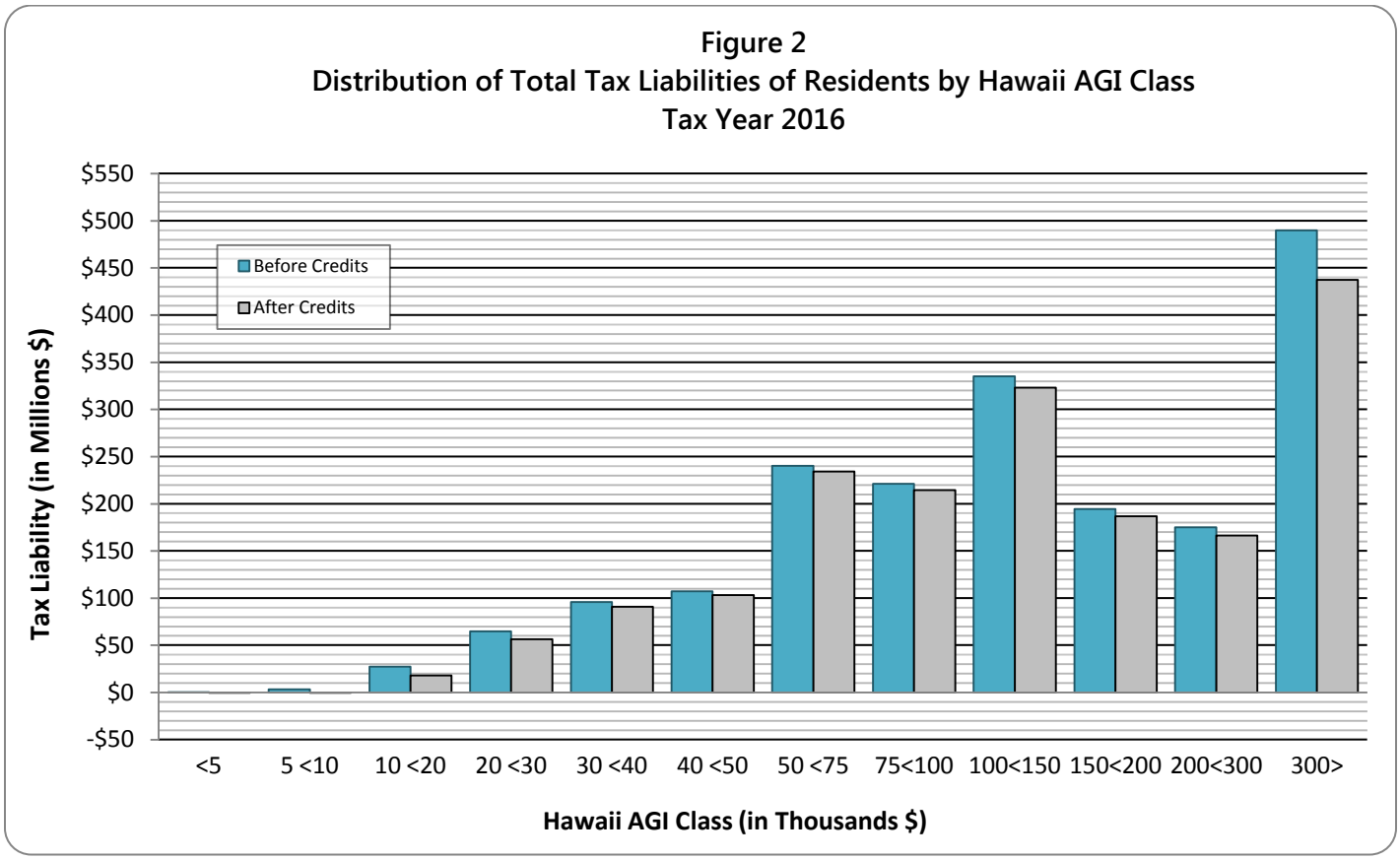


Figure 3 shows the ratio of the share of state tax Liability/the share of Hawaii AGI by Hawaii AGI Class for tax year 2016. The ratio is the share of the state tax liability for a given income bracket relative to the state income for the same income bracket. A score of 1 would suggest that the relative amount of tax liability for that tax bracket is the same as the share of Hawaii AGI.

For tax year 2016, the ratio increased from 0.08 for Hawaii AGI Class of $5,000 and lower, to 1.01 for Hawaii AGI Class of $100,000 to $150,000, to 1.29 for Hawaii AGI Class of $300,000 and higher, suggesting that for taxpayers with Hawaii AGI of $100,000 or more that their share of taxes paid was higher than their share of Hawaii AGI. For taxpayers with Hawaii AGI of $300,000 or more, their share of taxes paid was 29% larger than their share of Hawaii AGI.

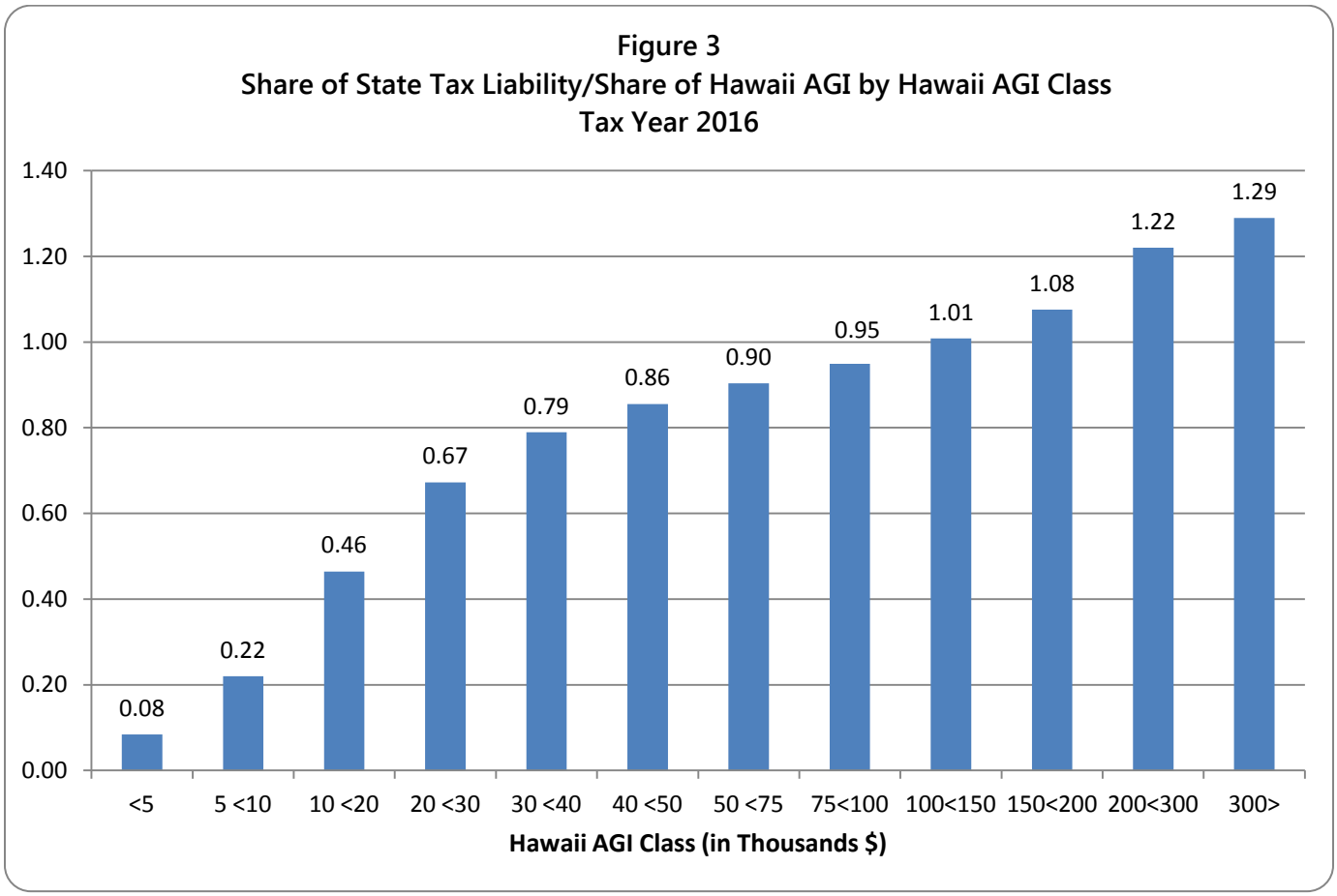
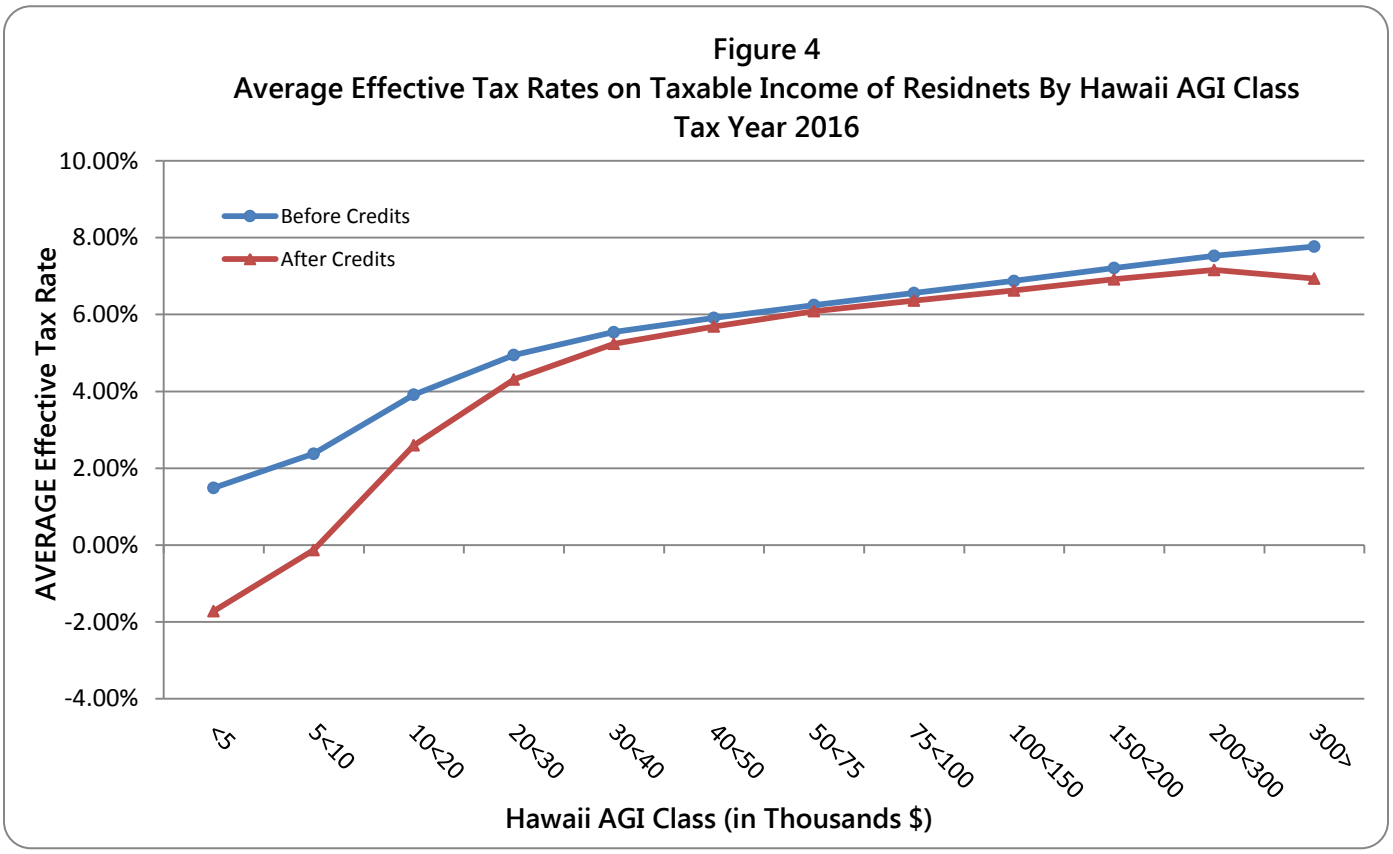


Figure 4 shows the average effective state tax rates for residents by income class. For taxpayers with Hawaii AGI between $5,000 and $10,000 who had taxable income, the average effective tax rate was 2.4% before tax credits, but -0.1% after tax credits. The change in the average effective tax rate caused 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 3.2 percentage points from positive 1.5% to negative 1.7%. 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 change 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.



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 2016. Hawaii nonresidents reported $1,423 million in total income from Hawaii sources in 2016, an increase of 3.4% over the $1,376 million in total income in 2015. Salaries and wages totaled $1,143 million, accounting for 80.4% of the total. Rents, Partnerships, and estates amounted to $222 million, accounting for 15.6% of the total. Pensions and Annuities totaled $15 million, accounting for 1.1% of the total.

Table 6A

Hawaii Sources of Income Reported by Nonresident Taxpayers in 2016 and 2015

(In Thousands of Dollars)

Sources of Income	2016	2015	Difference	
			Amount	% Change
TOTAL	$1,422,672	$1,376,175	$46,496	3.4%
Salaries and Wages	$1,143,157	$1,157,507	-$14,350	-1.2%
Ordinary Dividends	26,698	21,937	4,761	21.7%
Interests	22,231	23,754	-1,523	-6.4%
Business Income.....	44,001	43,049	951	2.2%
Rents, Partnerships, and estates	222,494	197,383	25,111	12.7%
Unemployment Compensation.....	6,366	7,119	-753	-10.6%
Pensions and Annuities.....	15,367	14,520	847	5.8%
Capital gain, supplemental gain, and other	-81,855	-116,161	34,306	29.5%
All Other Sources	24,213	27,067	-2,855	-10.5%

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

For tax year 2016, nonresidents filed 94,592 state individual income tax returns, representing 13.1% of the total number of 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 $63.0 billion, approximately double the total Hawaii AGI for all residents. The Hawaii tax before credit was $148 million, accounting for 7.6% of the total Hawaii tax paid by all residents. Appendix Table A-3 provides selected statistics from nonresident tax returns by Hawaii AGI class. Table 6B shows 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 - 2016

(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	257	-$260	$25	$19	$1	$0.0
$0 under $5,000	2,434	$7	$41	$37	$2	$0.0
$5,000 under $10,000	4,052	$30	$23	$13	$0	$0.1
$10,000 under $20,000	7,587	$113	$67	$48	$2	$0.1
$20,000 under $30,000	6,475	$161	$86	$68	$3	$0.1
$30,000 under $40,000	5,069	$176	$83	$68	$3	$0.1
$40,000 under $50,000	3,947	$177	$78	$65	$3	$0.1
$50,000 under $75,000	7,284	$449	$179	$149	$8	$0.2
$75,000 under $100,000	5,058	$439	$167	$139	$8	$0.2
$100,000 under $150,000	6,014	$734	$252	$215	$13	$0.4
$150,000 under $200,000	3,257	$562	$168	$145	$9	$0.3
$200,000 under $300,000	3,148	$763	$208	$192	$13	$0.4
$300,000 and over	7,454	$40,688	$1,153	$1,120	$82	$4.3
TOTAL TAXABLE RETURNS	62,036	$44,040	$2,531	$2,279	$148	$6.3
NON-TAXABLE RETURNS						
Loss	2,715	-$3,241	-$345			$0.5
$0 under $5,000	5,174	$5	-$13			$0.1
$5,000 under $10,000	1,015	$7	-$1	NOT APPLICABLE		$0.0
$10,000 and over	23,652	$22,215	-$806			$2.7
TOTAL NON-TAXABLE RETURNS	32,556	$18,986	-$1,164			$3.4
TOTAL ALL RETURNS	94,592	$63,026	$1,366	$2,279	$148	$10

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 2016, 94,592 tax returns were filed by Hawaii nonresidents, an increase of 2.5% over the 92,301 filed for tax year 2015. Total Hawaii AGI reported by nonresidents amounted to $1.37 billion for tax year 2016, up by 8.3% over the $1.26 billion for tax year 2015.

Table 6C

Selected Data from Nonresident Tax Returns By Total (Worldwide) AGI Class - 2016 and 2015

(Dollar amounts are in millions)

Total AGI Class	2016		2015		Difference			
TAXABLE RETURNS	No. Returns	Hawaii AG	No. Returns	Hawaii AGI	No. Returns	% Change	Hawaii AGI	% Change
Loss	257	$25	295	$20	-38	-12.9%	$5	27.1%
$0 under $5,000	2,434	$41	2,437	$41	-3	-0.1%	$0	0.5%
$5,000 under $10,000	4,052	$23	4,014	$20	38	0.9%	$2	10.5%
$10,000 under $20,000	7,587	$67	7,618	$67	-31	-0.4%	$0	-0.1%
$20,000 under $30,000	6,475	$86	6,271	$82	204	3.3%	$4	5.5%
$30,000 under $40,000	5,069	$83	4,874	$80	195	4.0%	$3	4.0%
$40,000 under $50,000	3,947	$78	3,814	$76	133	3.5%	$3	4.0%
$50,000 under $75,000	7,284	$179	6,991	$169	293	4.2%	$10	5.9%
$75,000 under $100,000	5,058	$167	4,758	$160	300	6.3%	$7	4.7%
$100,000 under $150,000	6,014	$252	5,638	$234	376	6.7%	$18	7.5%
$150,000 under $200,000	3,257	$168	3,059	$165	198	6.5%	$3	1.6%
$200,000 under $300,000	3,148	$208	2,941	$184	207	7.0%	$24	13.1%
$300,000 and over	7,454	$1,153	6,787	$959	667	9.8%	$193	20.1%
TOTAL TAXABLE RETURNS	62,036	$2,531	59,497	$2,257	2,539	4.3%	$273	12.1%
NON-TAXABLE RETURNS								
Loss	2,715	-$345	2,742	-$362	-27	-1.0%	$17	4.6%
$0 under $5,000	5,174	-$13	5,121	-$15	53	1.0%	$2	15.9%
$5,000 under $10,000	1,015	-$1	992	-$4	23	2.3%	$3	74.5%
$10,000 and over	23,652	-$806	23,949	-$616	-297	-1.2%	-$184	-29.9%
TOTAL NON-TAXABLE RETURNS	32,556	-$1,164	32,804	-$996	-248	-0.8%	-$162	-16.3%
TOTAL ALL RETURNS	94,592	$1,366	92,301	$1,261	2,291	2.5%	$105	8.3%

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 tax year 2016, 61,825 nonresident tax returns had the standard deduction and 32,766 nonresident tax returns had allowable itemized deductions. The nonresidents claimed itemized deductions of $497 million, yet their allowable itemized deductions were only $488 million. Their prorated standard deductions totaled $80 million and their prorated exemptions totaled $59 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 $2.28 billion in taxable income in 2016 on total Hawaii AGI of $2.53 billion. Their total Hawaii tax liability before tax credits was $148 million, of which $8 million (55%) 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 $138 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 $2,391 and the average net tax liability after tax credits was $2,289.

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 190,032 age exemptions were claimed on 142,821 resident tax returns with the total age exemption cost of $210 million in 2016[5]. The tax returns with the age exemption showed total Hawaii AGI of $5.9 billion and total taxable income of $4.7 billion. Around 52% of tax returns claiming an age exemption reported taxable income. Income taxes paid on the returns totaled $324 million before tax credits and $282 million after tax credits. The tax returns showed a total of $156 million in standard deductions and a total of $1.8 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 $1.4 billion in exempt Social Security benefits. Overall, the tax returns averaged $41,524 in Hawaii AGI per return and $1,972 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 - 2016

(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	74,064	68,757	142,821
Total Age Exemptions	98,210	91,822	190,032
Total Age Exemption Cost	$105.0	$104.8	$209.8
Hawaii AGI	$6,029	-$98	$5,930
Standard Deductions	$69	$87	$156
Itemized Deductions	$976	$808	$1,785
Taxable Income	$4,722	na	$4,722
Tax Liability Before Credits	$324	na	$324
Tax Liability After Credits	$290	-$8	$282
Number of Taxpayers Over 65	70,007	67,822	137,829
Number of Taxpayers' Spouses Over 65	28,203	24,000	52,203

Note: "na" denotes "not applicable". Details may not add to totals due to rounding.

[5] Hawaii Taxpayers who are 65 or older may claim an additional regular personal exemption of $1,144 (the age exemption) for tax year 2016.

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 2016, a total of 5,363 disability exemptions were claimed on 5,223 resident tax returns with the total disability exemption cost of $43 million. These tax returns showed Hawaii AGI of $198 million, Hawaii taxable income of $120 million, and Hawaii income taxes of $7 million before tax credits and $6 million after tax credits. Overall, the tax returns averaged $37,908 in Hawaii AGI per return and $1,235 per return in tax after tax credits. Selected data from the tax returns are shown in Table 8.

Table 8

Selected Data on Resident Tax Returns With at Least One Disabled Exemption - 2016

(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	2,866	2,357	5,223
Total Disability Exemptions	2,930	2,433	5,363
Total Disability Exemption Cost	$24	$19	$43
Hawaii AGI	$183	$15	$198
Standard Deductions	$3.3	$2.7	$6.0
Itemized Deductions	$36	$40	$76
Taxable income	$120	na	$120
Tax Liability Before Credits	$7	na	$7
Tax Liability After Credits	$7	$0	$6
Number of Disabled Taxpayers	1,842	1,921	3,763
Number of Disabled Spouses	1,088	512	1,600

Note: "na" denotes "not applicable". Details may not add to totals due to rounding.

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 31,702 dependents filed tax returns for 2016, around 4% of the total returns filed. Among that, 31,533 or 99% of tax returns were filed by single dependents. Their Hawaii AGI totaled $234 million and their taxable income totaled $174 million. Their tax returns had tax liability before tax credits of $7.4 million and tax liability after tax credits of $7.3 million. Overall, the tax returns averaged $7,393 in Hawaii AGI per return and $230 per return in tax after tax credits.

Table 9
Selected Data on Tax Returns of Dependent Resident - 2016 and 2015
(Dollar amounts are in millions)

	2016	2015	Growth Rate (%)
Number of Tax Returns	31,702	31,614	0.3%
Hawaii AGI	$234	$224	4.6%
Taxable income	$174	$164	6.2%
Tax Liability Before Credits	$7.4	$6.9	7.4%
Tax Liability After Credits	$7.3	$6.7	7.9%

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

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	-	-	-	-	$3.2	$1.5
$10,000 under $20,000	-	-	-	-	$27.2	$5.3
$20,000 under $30,000	-	-	-	-	$64.8	$6.3
$30,000 under $40,000	$3.3	$0.7	0.2%	0.6%	$96.0	$6.1
$40,000 under $50,000	$6.8	$1.2	0.4%	1.2%	$107.2	$5.6
$50,000 under $75,000	$22.7	$7.0	0.6%	3.6%	$240.3	$11.9
$75,000 under $100,000	$39.9	$11.4	1.2%	7.7%	$221.2	$9.8
$100,000 under $150,000	$86.0	$24.2	1.8%	12.4%	$335.2	$13.5
$150,000 under $200,000	$100.0	$23.8	3.7%	19.7%	$194.6	$8.7
$200,000 under $300,000	$153.5	$44.4	6.6%	29.2%	$175.1	$11.2
$300,000 and over	$1,923.1	$449.0	30.5%	50.0%	$490.1	$67.9
Total	$2,335.4	$561.6	8.0%	24.6%	$1,955.0	$148.3

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 RESIDENT TAX RETURNS BY HAWAII AGI CLASS - TAX YEAR 2016

($ 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	14,458	2.8%	$52,040	0.1%	$16,104	0.1%	$240	0.0%
$5,000 under $10,000	34,941	6.7%	$264,573	0.7%	$133,767	0.5%	$3,179	0.2%
$10,000 under $20,000	71,575	13.7%	$1,072,885	3.0%	$695,822	2.4%	$27,244	1.4%
$20,000 under $30,000	70,587	13.5%	$1,762,017	4.9%	$1,309,679	4.5%	$64,796	3.3%
$30,000 under $40,000	63,783	12.2%	$2,223,517	6.2%	$1,731,913	5.9%	$95,974	4.9%
$40,000 under $50,000	51,200	9.8%	$2,292,948	6.4%	$1,812,732	6.2%	$107,215	5.5%
$50,000 under $75,000	79,456	15.2%	$4,864,493	13.6%	$3,845,122	13.2%	$240,294	12.3%
$75,000 under $100,000	49,157	9.4%	$4,262,031	11.9%	$3,370,679	11.6%	$221,157	11.3%
$100,000 under $150,000	50,281	9.6%	$6,078,947	17.0%	$4,875,809	16.7%	$335,197	17.1%
$150,000 under $200,000	19,336	3.7%	$3,309,822	9.3%	$2,697,922	9.3%	$194,632	10.0%
$200,000 under $300,000	11,048	2.1%	$2,623,510	7.3%	$2,325,063	8.0%	$175,052	9.0%
$300,000 and over	8,277	1.6%	$6,950,455	19.4%	$6,305,248	21.7%	$490,068	25.1%
TOTAL - TAXABLE RETURNS	524,099	100.0%	$35,757,238	100.0%	$29,119,858	100.0%	$1,955,048	100.0%
NON-TAXABLE RESIDENT RETURNS								
Loss	13,407	12.7%	-$716,803					
$0 under $5,000	68,719	64.9%	$76,562					
$5,000 under $10,000	11,358	10.7%	$80,858		NOT APPLICABLE			
$10,000 and over	12,438	11.7%	$285,728					
TOTAL - NONTAXABLE RETURNS	105,922	100.0%	-$273,656					
TOTAL ALL RESIDENT RETURNS	630,021		$35,483,582		$29,119,858		$1,955,048	

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

TABLE A-2
SELECTED DATA ON ALL TAX RETURNS, BY FILING STATUS AND BY HAWAII AGI CLASS - 2016
($ 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	14,446	6	6	$51,995	$16	$28
$5,000 under $10,000	30,884	1,240	2,817	$230,429	$10,948	$23,196
$10,000 under $20,000	50,710	10,247	10,618	$753,605	$157,879	$161,401
$20,000 under $30,000	44,791	13,239	12,557	$1,114,020	$332,933	$315,064
$30,000 under $40,000	37,420	14,405	11,958	$1,302,807	$504,190	$416,520
$40,000 under $50,000	28,732	14,097	8,371	$1,286,086	$633,499	$373,363
$50,000 under $75,000	36,447	33,038	9,971	$2,200,901	$2,060,780	$602,812
$75,000 under $100,000	15,007	29,849	4,301	$1,288,231	$2,603,930	$369,871
$100,000 under $150,000	8,915	38,736	2,630	$1,049,625	$4,719,615	$309,707
$150,000 under $200,000	2,118	16,699	519	$363,115	$2,858,305	$88,401
$200,000 under $300,000	1,426	9,346	276	$342,966	$2,215,153	$65,390
$300,000 and over	1,312	6,743	222	$1,192,605	$5,575,454	$182,396
TOTAL TAXABLE RETURNS	272,208	187,645	64,246	$11,176,387	$21,672,703	$2,908,148
NON-TAXABLE RESIDENT RETURNS						
Loss	7,823	5,129	455	-$265,899	-$423,860	-$27,044
$0 under $5,000	50,134	15,535	3,050	$50,351	$20,471	$5,740
$5,000 under $10,000	4,295	6,054	1,009	$30,592	$43,690	$6,576
$10,000 and over	4,096	7,811	531	$96,321	$177,587	$11,820
TOTAL NONTAXABLE RETURNS	66,348	34,529	5,045	-$88,635	-$182,112	-$2,908
TOTAL ALL RESIDENT RETURNS	338,556	222,174	69,291	$11,087,752	$21,490,591	$2,905,240
TOTAL ALL NONRESIDENT RETURNS	45,558	45,192	3,842	$679,575	$642,672	$44,157
TOTAL ALL RETURNS	384,114	267,366	73,133	11,767,327	22,133,263	2,949,397

Note: Details may not add to totals due to rounding.
*Includes returns for single and married individuals filing separately.
**Includes returns for heads of households and for qualifying spouses.

TABLE A-2 (Continued)

SELECTED DATA ON ALL TAX RETURNS, BY FILING STATUS AND BY HAWAII AGI CLASS - 2016

($ in thousands)

Hawaii AGI Class	Taxable Income			Tax Liability		
	Single*	Joint	H/H**	Single*	Joint	H/H*
TAXABLE RESIDENT RETURNS						
$0 under $5,000	$16,098	$4	$2	$240	$0	$0
$5,000 under $10,000	$125,935	$1,443	$6,389	$3,065	$20	$95
$10,000 under $20,000	$542,892	$61,655	$91,276	$23,191	$1,290	$2,763
$20,000 under $30,000	$898,023	$185,510	$226,146	$48,327	$6,442	$10,027
$30,000 under $40,000	$1,087,183	$322,030	$322,700	$65,239	$14,057	$16,678
$40,000 under $50,000	$1,081,187	$435,220	$296,324	$68,980	$21,508	$16,727
$50,000 under $75,000	$1,835,983	$1,527,917	$481,221	$124,553	$86,135	$29,607
$75,000 under $100,000	$1,067,973	$2,007,726	$294,979	$76,753	$124,797	$19,607
$100,000 under $150,000	$919,180	$3,709,466	$247,163	$68,875	$248,902	$17,420
$150,000 under $200,000	$323,414	$2,297,728	$76,780	$24,773	$164,140	$5,719
$200,000 under $300,000	$309,694	$1,956,772	$58,597	$24,026	$146,538	$4,488
$300,000 and over	$1,088,896	$5,042,793	$173,559	$85,545	$390,865	$13,659
TOTAL TAXABLE RETURNS	$9,296,459	$17,548,264	$2,275,135	$613,566	$1,204,694	$136,788
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	$9,296,459	$17,548,264	$2,275,135	$613,566	$1,204,694	$136,788
TOTAL ALL NONRESIDENT RETURNS	$880,117	$1,328,167	$70,763	$57,304	$86,761	$4,281
TOTAL ALL RETURNS	$10,176,576	$18,876,431	$2,345,898	$670,870	$1,291,455	$141,069

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

*Includes returns for single and married individuals filing separately.

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

TABLE A-3

SELECTED DATA FROM NON-RESIDENT TAX RETURNS BY HAWAII AGI CLASS - 2016

($ 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	16,390	$37,575	$6,561,143	27,061	2,934	$27,832	$435
$5,000 under $10,000	10,893	$79,552	$3,625,599	17,848	1,799	$60,982	$1,506
$10,000 under $20,000	11,945	$171,998	$3,959,360	21,412	2,025	$138,290	$5,270
$20,000 under $30,000	6,474	$159,083	$3,420,124	12,424	985	$131,931	$6,336
$30,000 under $40,000	3,958	$136,918	$2,083,687	8,325	636	$114,646	$6,124
$40,000 under $50,000	2,558	$114,475	$1,725,376	5,514	402	$96,865	$5,554
$50,000 under $75,000	3,719	$226,387	$3,346,875	8,551	692	$193,285	$11,893
$75,000 under $100,000	1,982	$170,943	$1,439,010	4,579	460	$148,532	$9,782
$100,000 under $150,000	1,818	$220,530	$2,297,419	4,301	530	$195,451	$13,546
$150,000 under $200,000	765	$131,382	$3,498,048	1,754	301	$120,765	$8,732
$200,000 under $300,000	667	$160,768	$1,552,198	1,519	309	$151,900	$11,222
$300,000 and over	867	$920,980	$10,531,508	1,827	540	$898,569	$67,918
TOTAL - TAXABLE RETURNS	62,036	2,530,590	$44,040,348	115,115	11,613	$2,279,047	$148,319
NON-TAXABLE RETURNS							
Loss	13,205	-$1,192,912	$12,393,930	27,249	7,653	NOT APPLICABLE	
$0 under $5,000	18,009	$5,433	$6,813,769	34,682	5,648		
$5,000 under $10,000	634	$4,531	$145,605	1,582	225		
$10,000 and over	708	$18,762	-$367,308	1,676	297		
TOTAL - NONTAXABLE RETURNS	32,556	-$1,164,186	$18,985,996	65,189	13,823		
TOTAL ALL RETURNS	94,592	$1,366,405	$63,026,343	180,304	25,436	$2,279,047	$148,319

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 DEDUCTIONS BY HAWAII AGI CLASS - 2016
($ 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	77	$57	21	$26	77	$110	1	$0
$5,000 under $10,000	1,497	$1,650	401	$849	1,595	$3,183	5	$3
$10,000 under $20,000	8,263	$11,816	3,308	$13,912	6,636	$20,128	7	$17
$20,000 under $30,000	13,470	$22,889	5,980	$38,175	6,821	$27,361	19	$68
$30,000 under $40,000	19,237	$32,396	8,633	$66,094	6,148	$26,883	21	$122
$40,000 under $50,000	20,887	$36,360	10,396	$88,135	4,709	$22,800	12	$45
$50,000 under $75,000	41,594	$83,972	26,432	$249,190	6,738	$37,482	29	$253
$75,000 under $100,000	32,513	$74,439	24,690	$272,063	3,131	$21,337	22	$151
$100,000 under $150,000	37,571	$106,851	33,895	$430,533	2,017	$19,378	24	$267
$150,000 under $200,000	15,846	$58,099	15,121	$229,039	534	$8,596	6	$191
$200,000 under $300,000	8,325	$48,581	8,329	$147,151	258	$6,662	2	$129
$300,000 and over	5,891	$414,653	5,724	$159,847	197	$6,652	4	$95
TOTAL TAXABLE RETURNS	205,171	$891,763	142,930	$1,695,015	38,861	$200,571	152	$1,342
NON-TAXABLE RESIDENT RETURNS								
Loss	830	$2,884	4,380	$47,540	6,454	$48,083	20	$881
$0 under $5,000	11,796	$89,987	9,088	$69,872	17,912	$122,606	22	$228
$5,000 under $10,000	5,919	$9,847	3,938	$31,609	6,888	$50,570	10	$188
$10,000 and over	9,659	$37,904	7,813	$120,529	9,628	$162,915	30	$2,490
TOTAL NONTAXABLE RETURNS	28,204	$140,622	25,219	$269,550	40,882	$384,174	82	$3,786
TOTAL ALL RESIDENT RETURNS	233,375	$1,032,386	168,149	$1,964,564	79,743	$584,745	234	$5,129
TOTAL ALL NONRESIDENT RETURNS	16,685	$44,948	8,024	$297,075	3,738	$15,668	24	$347
TOTAL ALL RETURNS	250,060	$1,077,333	176,173	$2,261,639	83,481	$600,413	258	$5,476

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

TABLE A4 (Continued)
TYPES OF DEDUCTIONS BY HAWAII AGI CLASS - 2016
($ 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	279	$125	84	$91	179	$374
$5,000 under $10,000	2,559	$2,924	1,038	$1,199	2,453	$9,660
$10,000 under $20,000	11,868	$20,622	5,143	$10,871	11,665	$76,873
$20,000 under $30,000	18,225	$41,490	8,310	$24,247	18,010	$153,563
$30,000 under $40,000	31,442	$86,338	11,873	$38,006	31,268	$249,210
$40,000 under $50,000	37,616	$123,857	12,025	$41,782	37,598	$312,651
$50,000 under $75,000	66,103	$302,501	21,919	$88,805	66,186	$761,835
$75,000 under $100,000	46,175	$292,915	16,079	$73,568	46,371	$734,265
$100,000 under $150,000	46,351	$380,974	15,977	$89,049	47,282	$1,026,416
$150,000 under $200,000	18,190	$208,627	5,808	$41,133	18,455	$540,775
$200,000 under $300,000	8,998	$44,419	2,500	$25,843	9,343	$252,869
$300,000 and over	6,308	$52,691	1,471	$94,245	6,440	$608,807
TOTAL TAXABLE RETURNS	294,114	$1,557,482	102,227	$528,839	295,250	$4,727,297
NON-TAXABLE RESIDENT RETURNS						
Loss	7,402	$29,897	4,780	$11,816	7,742	$141,029
$0 under $5,000	18,686	$39,950	10,532	$8,638	20,059	$330,995
$5,000 under $10,000	7,831	$20,173	4,283	$7,715	8,087	$120,045
$10,000 and over	12,045	$64,725	6,034	$40,967	12,318	$429,365
TOTAL NONTAXABLE RETURNS	45,964	$154,744	25,629	$69,136	48,206	$1,021,434
TOTAL ALL RESIDENT RETURNS	340,078	$1,712,226	127,856	$597,976	343,456	$5,748,731
TOTAL ALL NONRESIDENT RETURNS	28,130	$91,777	5,719	$47,253	32,766	$488,201
TOTAL ALL RETURNS	368,208	$1,804,003	133,575	$645,229	376,222	$6,236,931

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

Table A4 (Continued)
TYPES OF DEDUCTIONS BY HAWAII AGI CLASS - 2016
($ 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	14,279	$29,270	14,458	$29,645	-	-
$5,000	under	$10,000	32,488	$76,507	34,941	$86,167	-	-
$10,000	under	$20,000	59,910	$158,427	71,575	$235,300	-	-
$20,000	under	$30,000	52,577	$144,349	70,587	$297,912	-	-
$30,000	under	$40,000	32,515	$97,093	63,783	$346,303	-	-
$40,000	under	$50,000	13,602	$48,030	51,200	$360,681	-	-
$50,000	under	$75,000	13,270	$51,753	79,456	$813,588	-	-
$75,000	under	$100,000	2,786	$10,236	49,157	$744,501	589	$137
$100,000	under	$150,000	2,999	$8,177	50,281	$1,034,593	584	$587
$150,000	under	$200,000	881	$2,695	19,336	$543,470	10,292	$4,872
$200,000	under	$300,000	1,705	$6,592	11,048	$259,461	9,382	$19,852
$300,000	and	over	1,837	$7,155	8,277	$615,961	6,520	$119,213
TOTAL TAXABLE RETURNS			228,849	$640,283	524,099	$5,367,580	27,367	$144,661
NON-TAXABLE RESIDENT RETURNS								
	Loss		5,665	$15,488	13,407	$156,517	-	-
$0	under	$5,000	48,660	$123,424	68,719	$454,419	-	-
$5,000	under	$10,000	3,271	$13,119	11,358	$133,165	-	-
$10,000	and	over	120	$517	12,438	$429,881	35	$166
TOTAL NONTAXABLE RETURNS			57,716	$152,549	105,922	$1,173,983	35	$166
TOTAL ALL RESIDENT RETURNS			286,565	$792,832	630,021	$6,541,563	27,402	$144,827
TOTAL ALL NONRESIDENT RETURNS			61,825	$46,937	94,591	$535,137	1,065	$8,238
TOTAL ALL RETURNS			348,390	$839,769	724,612	$7,076,700	28,467	$153,065

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 - 2016

($ 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	80	80	5,010	5,499	$6,291	11,715	$1,569
$5,000 under $10,000	4,649	6,315	26,292	38,941	$44,639	26,634	$7,996
$10,000 under $20,000	17,838	30,778	65,794	122,512	$141,764	57,295	$38,469
$20,000 under $30,000	20,411	36,106	69,347	132,987	$154,427	62,211	$78,216
$30,000 under $40,000	19,597	34,856	63,505	124,997	$145,301	58,406	$110,780
$40,000 under $50,000	15,712	28,055	51,104	102,809	$119,536	47,484	$120,320
$50,000 under $75,000	27,804	50,263	79,385	177,418	$205,783	74,041	$260,749
$75,000 under $100,000	21,333	39,540	49,145	127,086	$146,852	46,257	$232,715
$100,000 under $150,000	26,158	48,988	50,272	146,201	$168,540	47,558	$335,466
$150,000 under $200,000	10,829	19,945	19,331	59,518	$68,431	17,975	$178,921
$200,000 under $300,000	5,794	10,572	11,042	33,876	$38,986	9,736	$128,071
$300,000 and over	3,732	6,933	8,271	25,359	$29,246	6,609	$168,377
TOTAL TAXABLE RETURNS	173,937	312,431	498,498	1,097,203	$1,269,796	465,921	$1,661,649
NON-TAXABLE RESIDENT RETURNS							
Loss	1,303	1,972	13,009	31,162	$37,014	2,029	$2,718
$0 under $5,000	5,558	8,504	63,025	141,235	$166,746	14,641	$1,644
$5,000 under $10,000	2,181	4,324	11,345	33,981	$40,880	3,403	$1,099
$10,000 and over	2,039	3,803	12,427	38,511	$47,430	4,405	$4,736
TOTAL NONTAXABLE RETURNS	11,081	18,603	99,806	244,889	$292,070	24,478	$10,197
TOTAL ALL RESIDENT RETURNS	185,018	331,034	598,304	1,342,092	$1,561,866	490,399	$1,671,847
TOTAL ALL NONRESIDENT RETURNS	24,725	45,566	89,382	205,738	$58,691	45,444	$76,484
TOTAL ALL RETURNS	209,743	376,600	687,686	1,547,830	$1,620,557	535,843	$1,748,330

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 - 2016HAWAII AGI CLASS - 2016

($ 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	182	$46	1,453	$34	12,855	$1,927
$5,000 under $10,000	701	$330	3,298	$210	31,465	$8,709
$10,000 under $20,000	2,743	$2,011	10,835	$2,376	60,437	$24,771
$20,000 under $30,000	3,557	$3,966	10,210	$4,214	60,127	$29,931
$30,000 under $40,000	3,426	$5,107	10,259	$5,291	53,283	$30,411
$40,000 under $50,000	3,072	$5,761	8,568	$5,733	42,467	$28,644
$50,000 under $75,000	5,895	$14,670	16,621	$13,979	62,547	$55,211
$75,000 under $100,000	4,508	$14,986	11,031	$12,808	38,013	$45,924
$100,000 under $150,000	5,815	$25,953	12,457	$19,347	37,696	$57,565
$150,000 under $200,000	3,630	$23,872	5,121	$13,915	14,149	$30,058
$200,000 under $300,000	3,969	$40,028	4,717	$18,315	6,256	$19,888
$300,000 and over	5,203	$335,409	3,066	$39,763	5,110	$106,103
TOTAL TAXABLE RETURNS	42,701	$472,138	97,636	$135,986	424,405	$439,141
NON-TAXABLE RESIDENT RETURNS						
Loss	677	$2,902	10	$3	9,730	$8,407
$0 under $5,000	850	$747	84	$6	54,995	$10,379
$5,000 under $10,000	561	$673	8	$0	8,042	$3,677
$10,000 and over	1,543	$3,699	5	$0	8,280	$10,245
TOTAL NONTAXABLE RETURNS	3,631	$8,021	107	$9	81,047	$32,708
TOTAL ALL RESIDENT RETURNS	46,332	$480,159	97,743	$135,994	505,452	$471,849
TOTAL ALL NONRESIDENT RETURNS	10,473	$140,085	15,774	$19,451	52,637	$97,372
TOTAL ALL RETURNS	56,805	$620,244	113,517	$155,445	558,089	$569,221

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 TAX LIABILITIES AND EFFECTIVE TAX RATES FOR RESIDENT RETURNS,
BEFORE AND AFTER TAX CREDITS, BY HAWAII AGI CLASS - 2016
($ 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	$240	$0.0	-$277	$0.0	1.5%	-1.7%	1.5%	-0.5%
$5,000 under $10,000	$3,179	$0.1	-$174	$0.0	2.4%	-0.1%	2.4%	-0.1%
$10,000 under $20,000	$27,244	$0.4	$18,085	$0.3	3.9%	2.6%	3.9%	1.7%
$20,000 under $30,000	$64,796	$0.9	$56,465	$0.8	4.9%	4.3%	4.9%	3.2%
$30,000 under $40,000	$95,974	$1.5	$90,766	$1.4	5.5%	5.2%	5.5%	4.1%
$40,000 under $50,000	$107,215	$2.1	$103,170	$2.0	5.9%	5.7%	5.9%	4.5%
$50,000 under $75,000	$240,294	$3.0	$234,188	$2.9	6.2%	6.1%	6.2%	4.8%
$75,000 under $100,000	$221,157	$4.5	$214,586	$4.4	6.6%	6.4%	6.6%	5.0%
$100,000 under $150,000	$335,197	$6.7	$323,200	$6.4	6.9%	6.6%	6.9%	5.3%
$150,000 under $200,000	$194,632	$10.1	$186,651	$9.7	7.2%	6.9%	7.2%	5.6%
$200,000 under $300,000	$175,052	$15.8	$166,526	$15.1	7.5%	7.2%	7.5%	6.3%
$300,000 and over	$490,068	$59.2	$437,446	$52.9	7.8%	6.9%	7.8%	6.3%
TOTAL TAXABLE RETURNS	$1,955,048	$3.7	$1,831,083	$3.5	6.7%	6.3%	6.7%	5.1%
NON-TAXABLE RESIDENT RETURNS								
Loss	NOT APPLICABLE		-$2,784	-$0.2	NOT APPLICABLE			
$0 under $5,000			-$7,983	-$0.1				
$5,000 under $10,000			-$1,905	-$0.2				
$10,000 and over			-$1,810	-$0.1				
TOTAL NONTAXABLE RETURNS			-$14,481	-$0.1				
TOTAL ALL RESIDENT RETURNS	$1,955,048	$3.1	$1,816,602	$2.9				

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

TABLE A-7

HAWAII AGI, TAXABLE INCOME, TAX LIABILITY, AND DEDUCTIONS CLAIMED BY RESIDENTS BY TAX DISTRICT - 2016

($ in thousands)

	Tax District							
	Oahu (District 1)		Maui (District 2)		Hawaii (District 3)		Kauai (District 4)	
Tax Statistic	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount	No. Returns	Amount
Hawaii AGI	440,767	$26,317,745	74,941	$3,804,361	81,550	$3,720,480	32,763	$1,640,997
Taxable Income	368,318	$21,542,766	63,319	$3,155,351	64,999	$3,065,114	27,463	$1,356,626
Standard Deduction	195,290	$535,234	33,765	$93,974	41,746	$119,352	15,764	$44,273
Tax before Credits	367,782	$1,459,267	63,238	$207,271	64,940	$199,500	27,412	$89,021
Tax after Credits	409,950	$1,366,508	70,555	$186,882	76,282	$181,646	30,922	$81,115
Itemized Deductions:								
Contributions	169,524	$768,668	28,245	$81,181	24,670	$150,012	10,936	$32,525
Interest	118,124	$1,439,811	19,151	$228,140	22,504	$206,269	8,370	$90,344
Medical and Dental	55,587	$429,142	9,208	$58,021	11,016	$72,060	3,932	$25,523
Casualty Loss	153	$3,112	40	$1,199	31	$740	10	$78
Taxes	242,794	$1,263,666	40,803	$182,250	39,589	$184,165	16,892	$82,144
Miscellaneous	89,797	$430,105	17,713	$79,595	13,866	$59,032	6,480	$29,244
Disallowed Itemized Deductions	21,712	$114,807	2,507	$11,756	2,168	$13,312	1,015	$4,952
Total Itemized Deductions	245,477	$4,217,483	41,176	$618,211	39,804	$658,308	16,999	$254,728

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

TABLE A-8

NUMBER OF RETURNS FILED, BY NUMBER OF EXEMPTIONS CLAIMED AND BY ADJUSTED GROSS INCOME CLASS - 2016

ADJUSTED GROSS INCOME CLASS	NUMBER OF REGULAR EXEMPTIONS CLAIMED						AGE EXEMPTIONS CLAIMED	
	One	Two	Three	Four	Five	Six or more	One	Two
RESIDENT RETURNS								
Loss	7,375	9,432	1,587	1,080	435	202	5,301	5,750
0 Under $ 5,000	48,360	33,556	5,559	2,740	1,215	761	32,070	22,474
$ 5,000 " 10,000	24,829	19,016	6,150	3,356	1,400	855	8,900	8,416
10,000 " 20,000	44,233	36,062	18,804	12,528	5,870	3,786	11,798	12,946
20,000 " 30,000	41,808	34,838	20,214	14,660	7,515	4,862	7,819	9,348
30,000 " 40,000	36,079	32,250	19,239	14,272	8,130	5,162	6,163	7,180
40,000 " 50,000	27,976	26,462	15,219	12,368	7,055	5,168	4,712	5,284
50,000 " 75,000	35,668	46,264	28,824	26,740	15,085	10,950	7,121	7,942
75,000 " 100,000	14,789	32,278	23,229	26,092	13,705	8,758	3,981	4,678
100,000 " 150,000	8,753	34,630	28,809	38,220	17,850	9,868	3,750	4,500
150,000 " 200,000	2,057	13,722	12,072	17,772	7,755	2,641	1,540	2,016
200,000 " 300,000	1,379	8,192	6,447	9,804	3,930	1,237	1,208	1,718
300,000 and over	1,268	6,942	3,798	6,488	2,480	1,000	1,247	2,170
TOTAL - RESIDENT RETURNS	294,574	333,644	189,951	186,120	92,425	55,250	95,610	94,422
TOTAL - NONRESIDENT RETURNS	39,205	57,058	26,694	32,820	16,315	8,212	10,370	15,066
TOTAL - ALL RETURNS	333,779	390,702	216,645	218,940	108,740	63,462	105,980	109,488

NOTE: Excludes returns filed by dependents who may be claimed by another taxpayer.

TABLE A-9

COMPARISON OF NUMBER OF RESIDENT RETURNS, BEFORE AND AFTER CREDITS, AT SELECTED TAX LEVELS, AGI, AND BY STATUS - 2016

ADJUSTED GROSS INCOME CLASS	No Tax		$1 - $99		$100 - $499		$500 - $999		$1,000 and over	
	Before	After	Before	After	Before	After	Before	After	Before	After
SINGLE/MARRIED										
FILING SEPARATE RETURNS										
Loss	7,815	7,818	6	4	0	-	1	-	1	1
$ 0 under $ 5,000	50,724	55,088	13,806	9,442	50	50	-	-	-	-
5,000 " 20,000	6,993	22,284	20,144	14,108	39,965	35,270	21,419	16,859	8	8
20,000 and over	1,463	2,886	690	687	2,482	2,913	16,274	19,388	156,715	151,750
TOTAL	66,995	88,076	34,646	24,241	42,497	38,233	37,694	36,247	156,724	151,759
JOINT RETURNS										
Loss	5,122	5,127	4	2	2	-	1	-	-	-
$ 0 under $ 5,000	15,525	15,531	16	10	-	-	-	-	-	-
5,000 " 20,000	10,767	18,040	6,259	2,466	5,169	1,689	1	1	-	-
20,000 and over	3,174	8,630	2,112	2,281	8,096	9,571	13,153	11,948	152,773	146,878
TOTAL	34,588	47,328	8,391	4,759	13,267	11,260	47,328	11,949	152,773	146,878
HEAD OF HOUSEHOLD RETURNS*										
Loss	455	455	-	-	-	-	-	-	-	-
$ 0 under $ 5,000	3,047	3,053	9	2	-	1	-	-	-	-
5,000 " 20,000	1,376	9,243	4,477	1,703	8,261	3,800	673	41	-	-
20,000 and over	188	1,338	185	430	1,181	4,098	9,872	9,720	39,567	35,407
TOTAL	5,066	14,089	4,671	2,135	9,442	7,899	10,545	9,761	39,567	35,407
ALL RETURNS										
Loss	13,392	13,400	10	6	2	0	2	0	1	1
$ 0 under $ 5,000	69,296	73,672	13,831	9,454	50	51	0	0	0	0
5,000 " 20,000	19,136	49,567	30,880	18,277	53,395	40,759	22,093	16,901	8	8
20,000 and over	4,825	12,854	2,987	3,398	11,759	16,582	39,299	41,056	349,055	334,035
TOTAL	106,649	149,493	47,708	31,135	65,206	57,392	61,394	57,957	349,064	334,044

Note: Details may not add to totals due to rounding. *Includes qualifying surviving spouses.

TABLE A-10

TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER $100,000,

SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 2016

($ in thousands)

ADJUSTED GROSS INCOME CLASS	FORM N-11 RETURNS			FORM N-15 RETURNS		
	No. of Returns	Adjusted Gross Income	Tax Liability	No. of Returns	Adjusted Gross Income	Tax Liability
ALL RETURNS						
$ Loss	13,407	$ (716,803)	$ -	13,205	$ (1,192,912)	$ -
Zero	19,727	-	-	14,681	-	-
$ 1 under 1,000	21,935	6,652	1	5,518	2,318	21
1,000 " 5,000	41,515	121,949	239	14,200	40,690	414
5,000 " 10,000	46,299	345,430	3,179	11,527	84,083	1,506
10,000 " 15,000	40,837	508,713	9,426	7,285	89,769	2,386
15,000 " 20,000	38,376	671,455	17,818	5,126	88,871	2,884
20,000 " 30,000	73,131	1,823,606	64,800	6,613	162,442	6,336
30,000 " 40,000	64,894	2,261,659	95,974	3,996	138,222	6,124
40,000 " 50,000	51,675	2,314,091	107,215	2,582	115,556	5,554
50,000 " 60,000	38,014	2,080,472	100,482	1,837	100,339	5,095
60,000 " 75,000	41,856	2,808,591	139,812	1,902	127,256	6,798
75,000 " 100,000	49,304	4,274,602	221,157	1,989	171,567	9,782
TOTAL	540,970	$ 16,500,417 [1]	$ 760,103	90,461	(71,800) [1]	$ 46,900

See end of table for footnotes.

TABLE A-10 (Continued)

TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER $100,000,

SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 2016

($ in thousands)

ADJUSTED GROSS INCOME CLASS	FORM N-11 RETURNS			FORM N-15 RETURNS		
	No. of Returns	Adjusted Gross Income	Tax Liability	No. of Returns	Adjusted Gross Income	Tax Liability
SINGLE RETURNS [2]						
$ Loss	7,823	$ (265,899)	$ -	4,510	$ (299,864)	$ -
Zero	15,400	-	-	6,688	-	-
$ 1 under 1,000	16,032	4,944	1	2,942	1,297	11
1,000 " 5,000	33,148	97,403	239	8,585	24,805	260
5,000 " 10,000	35,179	261,021	3,065	6,821	49,476	1,053
10,000 " 15,000	28,191	350,186	8,450	4,101	50,380	1,631
15,000 " 20,000	25,159	440,046	14,741	2,731	47,273	1,845
20,000 " 30,000	45,490	1,130,778	48,327	3,289	80,585	3,739
30,000 " 40,000	37,738	1,313,786	65,239	1,754	60,511	3,153
40,000 " 50,000	28,877	1,292,600	68,980	1,046	46,668	2,587
50,000 " 60,000	19,240	1,050,418	58,145	643	35,108	2,046
60,000 " 75,000	17,390	1,161,411	66,408	638	42,708	2,604
75,000 " 100,000	15,069	1,293,477	76,753	615	52,698	3,383
TOTAL	324,736	$ 8,130,171 [1]	$ 410,348	44,363	$ 191,645 [1]	$ 22,311

See end of table for footnotes.

TABLE A-10 (Continued)

TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER $100,000,

SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 2016

($ in thousands)

ADJUSTED GROSS INCOME CLASS	FORM N-11 RETURNS No. of Returns	FORM N-11 RETURNS Adjusted Gross Income	FORM N-11 RETURNS Tax Liability	FORM N-15 RETURNS No. of Returns	FORM N-15 RETURNS Adjusted Gross Income	FORM N-15 RETURNS Tax Liability
HEAD OF HOUSEHOLD RETURNS[3]						
$ Loss	455	$ (27,044)	$ -	389	$ (40,369)	$ -
Zero	619	-	-	361	-	-
$ 1 under 1,000	688	225	0	170	78	1
1,000 " 5,000	1,749	5,543	0	597	1,761	15
5,000 " 10,000	3,826	29,771	95	608	4,455	56
10,000 " 15,000	5,231	65,824	704	413	5,129	104
15,000 " 20,000	5,730	100,486	2,058	282	4,884	134
20,000 " 30,000	12,665	317,653	10,027	359	8,796	316
30,000 " 40,000	11,997	417,883	16,678	206	7,100	305
40,000 " 50,000	8,385	373,995	16,727	118	5,221	241
50,000 " 60,000	5,222	285,133	13,646	67	3,673	186
60,000 " 75,000	4,767	318,768	15,961	76	5,113	268
75,000 " 100,000	4,306	370,291	19,607	79	6,875	394
TOTAL	65,640	$ 2,258,528 [1]	$ 95,503	3,725	$ 12,716 [1]	$ 2,018

See end of table for footnotes.

TABLE A-10 (Continued)

TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER $100,000,
SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 2016
($ in thousands)

ADJUSTED GROSS INCOME CLASS			FORM N-11 RETURNS No. of Returns	FORM N-11 RETURNS Adjusted Gross Income	FORM N-11 RETURNS Tax Liability	FORM N-15 RETURNS No. of Returns	FORM N-15 RETURNS Adjusted Gross Income	FORM N-15 RETURNS Tax Liability
JOINT RETURNS								
		$ Loss	5,129	$ (423,860)	$ -	8,306	$ (852,680)	$ -
		Zero	3,708	-	-	7,632	-	-
$ 1	under	1,000	5,215	1,484	0	2,406	943	10
1,000	"	5,000	6,618	19,004	0	5,018	14,124	139
5,000	"	10,000	7,294	54,638	20	4,098	30,151	397
10,000	"	15,000	7,415	92,703	272	2,771	34,260	651
15,000	"	20,000	7,487	130,923	1,018	2,113	36,714	905
20,000	"	30,000	14,976	375,175	6,446	2,965	73,061	2,281
30,000	"	40,000	15,159	529,990	14,057	2,036	70,611	2,667
40,000	"	50,000	14,413	647,496	21,508	1,418	63,668	2,726
50,000	"	60,000	13,552	744,921	28,691	1,127	61,558	2,864
60,000	"	75,000	19,699	1,328,412	57,444	1,188	79,435	3,925
75,000	"	100,000	29,929	2,610,834	124,797	1,295	111,995	6,006
TOTAL			150,594	$ 6,111,718 [1]	$ 254,252	42,373	$ (276,161) [1]	$ 22,571

[1] Includes losses.

[2] Includes married filing separately.

[3] Includes qualifying surviving spouse.

TABLE A-11

TYPE AND AMOUNT OF DEDUCTIONS 2007 - 2016

($ in millions)

TYPE OF DEDUCTIONS	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Itemized Deductions:										
Contributions	$ 746	$ 654	$ 890	$ 706	$ 722	$ 722	$ 915	$ 958	$ 1,241	$ 1,077
Interest	3,078	2,925	2,777	2,590	2,715	2,659	2,460	2,582	2,424	2,262
Taxes	2,564	2,413	1,990	2,037	1,748	1,526	1,674	1,908	1,941	1,804
Medical and Dental	433	467	497	524	556	549	538	547	565	600
Casualty Losses	13	15	12	7	8	5	6	9	5	5
Miscellaneous	951	593	548	586	577	549	638	659	589	645
Total Reported	$ 7,784	$ 7,067	$ 6,714	$ 6,450	$ 6,326	$ 6,010	$ 6,230	$ 6,664	$ 6,766	$ 6,394
Itemized Deductions Disallowed	1,893	1,084	679	653	995	892	715	954	997	157
Itemized Deduction Allowed	$ 5,891	$ 5,984	$ 6,035	$ 5,797	$ 5,331	$ 5,118	$ 5,515	$ 5,710	$ 5,769	$ 6,237
Standard Deductions	$ 611	$ 600	$ 596	$ 621	$ 727	$ 734	$ 851	$ 852	$ 861	$ 840

TABLE 12
TYPE AND NUMBER OF RETURNS FILED IN EACH TAXATION DISTRICT, 2007 - 2016

TYPE OF RETURN	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
First Taxation District										
Form N-11	409,484	405,347	402,324	407,925	414,141	414,505	423,395	426,020	427,533	440,767
Form N-13	27,375	27,962	24,683	21,265	19,497	18,877	17,753	14,614	12,045	-
Form N-15	71,414	70,471	64,910	68,526	69,588	73,280	79,403	80,721	87,098	89,317
TOTAL - FIRST DISTRICT	508,273	503,780	491,917	497,716	503,226	506,662	520,551	521,355	526,676	530,084
Second Taxation District										
Form N-11	57,406	57,737	57,548	59,232	61,093	62,229	65,083	67,622	71,878	74,941
Form N-13	3,085	2,960	2,489	2,076	1,849	1,815	1,842	1,563	1,341	-
Form N-15	1,793	1,560	1,404	1,598	1,596	1,675	1,801	1,792	2,127	2,058
TOTAL - SECOND DISTRICT	62,284	62,257	61,441	62,906	64,538	65,719	68,726	70,977	75,346	76,999
Third Taxation District										
Form N-11	65,345	64,672	64,451	65,659	67,320	68,078	70,364	72,848	77,148	81,550
Form N-13	5,061	4,943	4,316	4,127	4,009	3,768	3,607	3,094	2,754	-
Form N-15	1,814	1,709	1,501	1,552	1,627	1,756	1,995	2,018	2,216	2,313
TOTAL - THIRD DISTRICT	72,220	71,324	70,268	71,338	72,956	73,602	75,966	77,960	82,118	83,863
Fourth Taxation District										
Form N-11	26,428	26,592	26,345	27,171	27,903	28,281	29,267	30,085	31,464	32,763
Form N-13	1,491	1,426	1,228	1,082	924	991	848	664	602	-
Form N-15	791	598	589	631	674	721	781	785	860	904
TOTAL - FOURTH DISTRICT	28,710	28,616	28,162	28,884	29,501	29,993	30,896	31,534	32,926	33,667
All Taxation Districts										
Form N-11	558,663	554,348	550,668	559,987	570,457	573,093	588,109	596,575	608,023	630,021
Form N-13	37,012	37,291	32,716	28,550	26,279	25,451	24,050	19,935	16,742	-
Form N-15	75,812	74,338	68,404	72,307	73,485	77,432	83,980	85,316	92,301	94,592
TOTAL - ALL RETURNS	671,487	665,977	651,788	660,844	670,221	675,976	696,139	701,826	717,066	724,613

Note: Form N-13 was not available for Hawaii residents to file since tax year 2016.

TABLE A-13
ADJUSTED GROSS INCOME, GROSS TAX LIABILITY BY GEOGRAPHIC AREA - 2016

GEOGRAPHIC AREA	No. of Returns	Adjusted Gross Income		Gross Tax Liability			Percent of Returns With	
		Amount	Mean	Number	Amount	Mean	Tax Liability	Itemized Deductions
Downtown & Nuuanu	57,447	$ 3,123,994,747	$ 54,380	45,657	$ 181,427,440	$ 3,974	79%	49%
Kaimuki-Hawaii Kai	50,519	4,444,134,868	87,970	41,274	275,787,271	6,682	82%	64%
Makiki to Waikiki	55,635	3,096,762,775	55,662	46,091	183,843,420	3,989	83%	53%
Airport, Kalihi	40,185	1,701,538,066	42,343	33,798	85,692,816	2,535	84%	49%
Aiea, Pearl City	37,154	1,937,988,370	52,161	29,872	103,769,699	3,474	80%	60%
Waipahu	35,735	1,643,183,651	45,982	30,766	80,282,843	2,609	86%	54%
Kapolei, Ewa	48,269	2,681,092,032	55,545	42,047	134,554,418	3,200	87%	59%
Wahiawa, Mililani	37,020	2,045,452,863	55,253	30,689	107,144,075	3,491	83%	59%
Waianae Coast	19,578	752,136,834	38,417	16,311	35,937,191	2,203	83%	42%
Kailua, Kaneohe	50,399	3,144,086,040	62,384	41,055	178,226,354	4,341	81%	60%
Oahu North Shore	12,865	591,353,731	45,966	10,794	31,131,679	2,884	84%	49%
Oahu Total	444,806	$ 25,161,723,977	$ 56,568	368,354	$ 1,397,797,206	$ 3,795	83%	55%
Wailuku, Kahului	29,112	$ 1,434,653,259	$ 49,280	24,939	$ 75,064,009	$ 3,010	86%	54%
Kihei	12,749	649,384,072	50,936	10,725	36,353,331	3,390	84%	58%
Lahaina	11,582	587,082,052	50,689	10,270	32,316,084	3,147	89%	56%
Rural Maui	19,141	1,012,041,948	52,873	15,613	57,802,460	3,702	82%	54%
Molokai	2,920	98,730,218	33,812	2,141	4,725,394	2,207	73%	41%
Lanai	1,540	68,568,940	44,525	1,285	3,472,526	2,702	83%	52%
Maui County Total	77,044	$ 3,850,460,489	$ 49,977	64,973	$ 209,733,804	$ 3,228	84%	54%
Hilo	24,432	$ 1,035,483,644	$ 42,382	19,260	$ 53,590,949	$ 2,782	79%	46%
Hamakua Coast	6,047	228,808,818	37,838	4,657	11,583,029	2,487	77%	46%
Kohala	11,518	676,371,301	58,723	9,601	37,438,130	3,899	83%	60%
Kona	24,074	1,291,919,234	53,665	19,954	73,857,883	3,701	83%	52%
Puna-Ka'u	17,981	541,700,589	30,126	13,401	25,681,500	1,916	75%	41%
Big Island Total	84,052	$ 3,774,283,586	$ 44,904	66,873	$ 202,151,491	$ 3,023	80%	49%
Lihue	8,690	$ 419,898,150	$ 48,320	7,403	$ 22,382,617	$ 3,023	85%	50%
North Kauai	13,515	676,219,342	50,035	11,198	37,664,664	3,364	83%	51%
Koloa-Poipu	2,624	142,393,662	54,266	2,185	7,968,939	3,647	83%	54%
West Kauai	8,861	425,293,099	47,996	7,365	22,175,440	3,011	83%	52%
Kauai County Total	33,690	$ 1,663,804,253	$ 49,386	28,151	$ 90,191,660	$ 3,204	84%	51%
Total - Hawaii Addresses	639,592	$ 34,450,272,305	$ 53,863	528,351	$ 1,899,874,161	$ 3,596	83%	54%
Other/Unknown	85,021	2,399,714,798	28,225	56,194	203,529,776	3,622	66%	35%
Total - All Returns	724,613	$ 36,849,987,103	$ 50,855	584,545	$ 2,103,403,937	$ 3,598	81%	52%