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## Section 9

# GOVERNMENT FINANCES AND EMPLOYMENT

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

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

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

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:  
1997 TO 2020**

[In thousands of dollars. For fiscal year ending September 30 for federal, June 30 for others. State and county compilation by the U.S. Census Bureau is generally based on the same source documents as the Tax Foundation of Hawaii but may not be strictly comparable in the treatment of specific categories]

Year	All levels	Federal	State and counties		
			Total	State	Counties
1997	(NA)	(1/)	4,040,111	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627
1999	9,628,577	5,566,221	4,062,356	3,334,087	728,269
2000	10,483,283	6,236,857	4,246,426	3,496,500	749,926
2001	(NA)	6,689,385	(NA)	(NA)	(NA)
2002	9,930,343	5,559,960	4,370,383	3,564,850	805,533
2003	9,836,631	5,262,429	4,574,202	3,723,126	851,076
2004	13,206,833	8,394,777	4,812,056	3,849,135	962,921
2005	12,204,228	6,680,481	5,523,747	4,434,356	1,089,391
2006	13,321,730	7,122,326	6,199,404	4,918,655	1,280,749
2007	14,227,076	7,666,494	6,560,582	5,090,499	1,470,083
2008	15,244,258	8,489,937	6,754,321	5,147,569	1,606,752
2009	13,316,025	6,747,592	6,568,433	4,712,651	1,855,782
2010	13,037,803	6,280,828	6,756,975	4,837,862	1,919,113
2011	12,879,583	6,127,725	6,751,858	4,857,729	1,894,129
2012	13,959,224	6,511,578	7,447,646	5,516,146	1,931,500
2013	15,183,048	7,139,728	8,043,320	6,092,893	1,950,427
2014	15,845,254	7,722,840	8,122,414	6,052,795	2,069,619
2015	16,930,818	8,221,290	8,709,528	6,485,563	2,223,965
2016	18,051,299	8,811,882	9,239,417	6,919,035	2,320,382
2017	18,872,500	9,415,214	9,457,286	7,029,026	2,428,260
2018	20,007,733	9,591,724	10,416,009	7,714,451	2,701,558
2019	20,358,620	9,246,293	11,112,327	8,207,524	2,904,803
2020	(NA)	8,818,255	(NA)	7,707,502	(NA)

NA Not available.

1/ *IRS Data Book 1997* contains data for the Pacific-Northwest which includes Hawaii.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Service Data Book* (annual, beginning 1997); and for 2001 to 2020

<<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed June 30, 2020; U.S. Census Bureau,

"State & Local Summary Tables by Level of Government - Hawaii" (annual from 2004)

<<http://www.census.gov/govs/index.html>> accessed July 12, 2021; *Ibid.* "Annual Survey of State

Government Tax Collections" (annual) <<http://www.census.gov/govs/statetax/>> accessed July 12, 2021;

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

**Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2016 TO 2020**

[In thousands of dollars. For fiscal year ending September 30. Receipts shown for the State of Hawaii does not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one state from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more state(s). Collections are gross, i.e. not net of refunds. Collections relate to the given fiscal year for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount. Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution]

Source	2016	2017	2018	2019	2020
Federal collections	8,811,882	9,415,214	9,591,724	9,246,293	8,818,255
Business income 1/	581,689	700,144	683,176	539,647	540,505
Individual income and employment	7,864,419	8,442,127	8,564,619	8,416,640	8,056,673
Income tax payments & SECA 2/	1,957,572	2,096,762	2,292,908	2,161,253	2,096,357
Estate and trust income tax	72,686	71,168	85,561	82,107	54,082
Income tax withheld & FICA 3/	5,816,881	6,255,294	6,167,632	6,155,481	5,889,002
Railroad retirement	-	-	-	-	1
Unemployment insurance	17,281	18,903	18,519	17,798	17,231
Estate	120,717	62,846	48,381	50,037	19,218
Gift	14,151	-543	2,011	16	3,975
Excise 4/	230,906	210,640	293,536	239,953	197,884

1/ Includes taxes on corporation income and unrelated business income from tax-exempt organizations.

2/ SECA Self-Employment Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on self-employment income. Included estate and trust income tax collections through 2008 but which is shown separately beginning in 2009. Previously 'Income tax not withheld & SECA'.

3/ FICA Federal Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on wages and salaries.

4/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Service Data Book* (annual) <<https://www.irs.gov/statistics/soi-tax-stats-all-years-irs-data-books>> accessed June 28, 2021.

**Table 9.03-- STATE AND LOCAL GOVERNMENT REVENUES: 1992 TO 2019**

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

Year	State and local	State	Local
1992	6,521,997	5,298,548	1,363,460
1993	6,860,466	5,543,158	1,500,924
1994	7,075,297	5,697,740	1,558,721
1995	7,179,570	5,777,523	1,599,500
1996	7,820,751	6,383,347	1,619,347
1997	8,144,623	6,700,545	1,620,451
1998	8,259,443	6,760,740	1,666,552
1999	8,093,565	6,646,380	1,607,842
2000	8,488,284	6,940,637	1,703,365
2001	(1)	(1)	(1)
2002	7,451,684	5,868,714	1,739,130
2003	(1)	(1)	(1)
2004	10,174,146	8,420,828	1,937,147
2005	11,000,269	9,091,681	2,107,119
2006	11,998,548	9,856,552	2,378,623
2007	13,592,500	11,100,927	2,649,538
2008	11,968,775	9,298,617	2,909,935
2009	9,920,831	6,945,777	3,250,884
2010	14,665,662	11,609,211	3,285,202
2011	15,945,159	12,807,096	3,382,139
2012	13,889,393	10,600,634	3,532,607
2013	16,386,970	12,944,952	3,684,114
2014	18,613,655	15,055,561	3,795,610
2015	16,817,992	13,065,465	3,979,610
2016 2/	17,454,318	13,426,112	4,308,364
2017 2/	20,329,634	16,118,260	4,522,263
2018	20,169,887	15,895,896	4,572,402
2019	20,373,468	15,763,002	4,936,353

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

2/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State" (annual) <<https://www.census.gov/data/datasets.html>> accessed June 21, 2021.

**Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS: 2017 TO 2020**

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

Source	2017	2018	2019	2020
Total taxes	7,029,026	7,714,451	8,207,524	7,707,502
Sales and gross receipts	4,365,856	4,732,032	5,062,134	4,923,969
General sales & gross receipts	3,239,225	3,529,065	3,808,718	3,697,191
Selective sales taxes	1,126,631	1,202,967	1,253,416	1,226,778
Alcoholic beverages	51,167	51,383	51,913	50,674
Insurance premiums	170,118	165,602	179,690	186,833
Motor fuels	87,026	88,377	87,869	81,611
Public utilities	122,159	117,641	126,691	134,640
Tobacco products	124,160	120,386	111,803	111,920
Other selective sales	572,001	659,578	695,450	661,100
Licenses	269,224	275,600	280,311	274,200
Corporation	1,723	1,818	1,920	1,959
Hunting & fishing	567	665	723	666
Motor vehicle	187,986	191,757	195,972	199,182
Motor vehicle operators	316	306	303	356
Public utility	17,352	15,001	15,696	17,491
Occupation & business, NEC	48,633	53,544	53,574	41,278
Other licenses	12,647	12,509	12,123	13,268
Income taxes	2,280,441	2,576,863	2,758,743	2,402,772
Individual income	2,095,601	2,430,032	2,568,259	2,359,093
Corporation net income	184,840	146,831	190,484	43,679
Other taxes	113,505	129,956	106,336	106,561
Death and gift	18,968	29,351	18,921	45,451
Documentary & stock transfer	94,537	100,605	87,415	61,110

Source: U.S. Census Bureau, Table GS00TC01 "Annual Survey of State Government Tax Collections by Detailed Table" <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 15, 2021.

**Table 9.05-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII AND THE UNITED STATES: 2018**

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

Item	Hawaii	United States
Total taxes	7,714,451	1,041,365,054
Property taxes	(X)	20,020,990
Sales and gross receipts	4,732,032	488,569,980
General sales and gross receipts	3,529,065	322,525,928
Selective sales taxes	1,202,967	166,044,052
Alcoholic beverages	51,383	6,743,501
Amusements	(X)	8,169,039
Insurance premiums	165,602	22,495,592
Motor fuels	88,377	48,452,553
Pari-mutuels	(X)	127,232
Public utilities	117,641	12,976,650
Tobacco products	120,386	19,403,934
Other selective sales	659,578	47,675,551
Licenses	275,600	57,226,894
Alcoholic beverages	(X)	714,220
Amusements	(X)	759,038
Corporation	1,818	6,014,792
Hunting and fishing	665	1,653,563
Motor vehicle	191,757	27,826,955
Motor vehicle operators	306	2,762,736
Public utility	15,001	1,327,423
Occupation and business, NEC	53,544	14,612,917
Other licenses	12,509	1,555,250
Income taxes	2,576,863	444,759,155
Individual income	2,430,032	395,740,284
Corporation net income	146,831	49,018,871
Other taxes	129,956	30,788,035
Death and gift	29,351	5,110,224
Documentary and stock transfer	100,605	10,094,297
Severance	(X)	12,628,870
Taxes, NEC	-	2,954,644

X Not applicable.

Source: U.S. Census Bureau, "2018 Annual Survey of State Government Tax Collections by Detailed Table" <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 15, 2021.

**Table 9.06-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII  
AND THE UNITED STATES: 2019**

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

Item	Hawaii	United States
Total taxes	8,207,524	1,093,374,302
Property taxes	(X)	21,125,645
Sales and gross receipts	5,062,134	507,973,822
General sales and gross receipts	3,808,718	337,098,320
Selective sales taxes	1,253,416	170,875,502
Alcoholic beverages	51,913	6,962,674
Amusements	(X)	8,485,936
Insurance premiums	179,690	23,575,076
Motor fuels	87,869	50,758,023
Pari-mutuels	(X)	130,902
Public utilities	126,691	12,547,166
Tobacco products	111,803	18,682,664
Other selective sales	695,450	49,733,061
Licenses	280,311	59,015,037
Alcoholic beverages	(X)	710,385
Amusements	(X)	792,038
Corporation	1,920	6,641,902
Hunting and fishing	723	1,709,888
Motor vehicle	195,972	28,094,821
Motor vehicle operators	303	2,893,283
Public utility	15,696	1,328,288
Occupation and business, NEC	53,574	15,219,230
Other licenses	12,123	1,625,202
Income taxes	2,758,743	471,613,543
Individual income	2,568,259	411,234,520
Corporation net income	190,484	60,379,023
Other taxes	106,336	33,646,255
Death and gift	18,921	4,947,763
Documentary and stock transfer	87,415	10,601,008
Severance	(X)	14,911,030
Taxes, NEC	-	3,186,454

X Not applicable.

Source: U.S. Census Bureau, "2019 Annual Survey of State Government Tax Collections by Detailed Table" <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 15, 2021.

**Table 9.07-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII  
AND THE UNITED STATES: 2020**

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

Item	Hawaii	United States
Total taxes	7,707,502	1,066,132,493
Property taxes	(X)	21,855,820
Sales and gross receipts	4,923,969	513,307,715
General sales and gross receipts	3,697,191	341,813,760
Selective sales taxes	1,226,778	171,493,955
Alcoholic beverages	50,674	6,820,969
Amusements	(X)	7,024,577
Insurance premiums	186,833	24,689,026
Motor fuels	81,611	51,133,372
Pari-mutuels	(X)	126,750
Public utilities	134,640	12,106,473
Tobacco products	111,920	18,489,166
Other selective sales	661,100	51,103,622
Licenses	274,200	59,079,235
Alcoholic beverages	(X)	745,570
Amusements	(X)	529,891
Corporation	1,959	6,466,508
Hunting and fishing	666	1,842,978
Motor vehicle	199,182	27,754,672
Motor vehicle operators	356	2,753,212
Public utility	17,491	1,213,651
Occupation and business, NEC	41,278	16,195,455
Other licenses	13,268	1,577,298
Income taxes	2,402,772	440,903,521
Individual income	2,359,093	388,006,995
Corporation net income	43,679	52,896,526
Other taxes	106,561	30,986,202
Death and gift	45,451	5,102,727
Documentary and stock transfer	61,110	11,009,137
Severance	(X)	11,546,995
Taxes, NEC	-	3,327,343

X Not applicable.

Source: U.S. Census Bureau, "2020 Annual Survey of State Government Tax Collections by Detailed Table" <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 15, 2021.

**Table 9.08-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2016 TO 2019**

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

Gross family income level (dollars)	Honolulu			51-city average 1/		51-city median	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
2016							
25,000	3,970	15.9	2	2,411	9.6	2,382	9.5
50,000	3,498	7.0	42	4,439	8.9	4,368	8.7
75,000	5,804	7.7	41	7,099	9.5	6,802	9.1
100,000	8,154	8.2	39	9,553	9.6	9,179	9.2
150,000	12,547	8.4	39	14,670	9.8	14,393	9.6
2017							
25,000	4,088	16.4	2	2,659	10.6	2,631	10.5
50,000	3,651	7.3	39	4,533	9.1	4,378	8.8
75,000	7,338	9.8	22	7,199	9.6	7,075	9.4
100,000	8,205	8.2	39	9,642	9.6	9,391	9.4
150,000	12,539	8.4	41	14,774	9.8	14,496	9.7
2018							
25,000	3,779	15.1	4	2,626	10.5	2,712	10.8
50,000	3,476	7.0	42	4,459	8.9	4,432	8.9
75,000	5,861	7.8	41	7,238	9.7	7,026	9.4
100,000	8,022	8.0	41	9,654	9.7	9,625	9.6
150,000	12,221	8.1	41	14,817	9.9	15,015	10.0
2019							
25,000	3,907	15.6	6	2,811	11.2	2,904	11.6
50,000	3,599	7.2	37	4,413	8.8	4,208	8.4
75,000	5,816	7.8	39	7,042	9.4	6,825	9.1
100,000	7,822	7.8	39	9,422	9.4	9,406	9.4
150,000	12,215	8.1	40	14,332	9.6	14,173	9.4

1/ Based on cities actually levying tax.

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

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual), table 1 <<http://cfo.dc.gov/node/215912>> accessed April 23, 2021.

**Table 9.09-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2019**

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

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

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2018.

2/ The District of Columbia is ranked 48 as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day 2019 is April 16th" (April 10, 2019)

<<https://taxfoundation.org/publications/tax-freedom-day/>> accessed April 10, 2019.

**Table 9.10-- TAX FREEDOM DAY FOR HAWAII AND THE UNITED STATES:  
1994 TO 2019**

[Tax Freedom Day is the day when the nation as a whole has earned enough money to pay off its total tax bill for the year. Leap Day is omitted. The Tax Freedom Day for the U.S. was revised in the 2013 report from 1992 onward, in the 2013 for 2010 to 2012, and shown in the 2019 for 2015 to 2018. No revisions for the states have been released, therefore, data may not be comparable year-to-year]

Year	Hawaii	United States	Hawaii rank 1/	Year	Hawaii	United States	Hawaii rank 1/
1994	April 24	April 22	12	2007	April 24	April 24	16
1995	April 22	April 23	24	2008	April 21	April 18	15
1996	April 24	April 25	20	2009	April 13	April 10	14
1997	April 23	April 27	30	2010	April 9	April 11	19
1998	April 24	April 29	34	2011	April 6	April 11	30
1999	April 24	April 29	33	2012	April 6	April 13	43
2000	April 27	May 1	28	2013	April 14	April 18	24
2001	April 24	April 27	24	2014	April 15	April 21	25
2002	April 17	April 17	18	2015	April 19	April 24	25
2003	April 15	April 14	12	2016	April 19	April 22	26
2004	April 14	April 15	20	2017	April 19	April 21	26
2005	April 21	April 21	17	2018	April 20	April 16	38
2006	April 23	April 24	19	2019	April 23	April 16	43

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

Source: Tax Foundation, "Tax Freedom Day by State, 1970-2009" <<http://www.taxfoundation.org/taxdata/show/22328.html>> accessed March 31, 2009; Special Report No. 177, "April 9th Is Tax Freedom Day", table 2 (March 2010) <<http://www.taxfoundation.org/files/sr177.pdf>> accessed March 31, 2010; Special Report No. 190, table 2 (March 2011) <<http://www.taxfoundation.org/files/sr190.pdf>> accessed March 30, 2011; "Tax Freedom Day Arrives on April 17", Tax Freedom Day By State (April 2, 2012) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 12, 2012; "Tax Freedom Day 2013 is April 18, Five Days Later Than Last Year" (April 2, 2013) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 16, 2013; "Tax Freedom Day 2014 is April 21, 3 Days Later than Last Year" (April 7, 2014) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 26, 2014; "Tax Freedom Day 2015 is April 24th" <[http://taxfoundation.org/sites/taxfoundation.org/files/docs/TaxFoundation\\_TFD\\_Report.pdf](http://taxfoundation.org/sites/taxfoundation.org/files/docs/TaxFoundation_TFD_Report.pdf)> accessed April 10, 2015; "Tax Freedom Day 2016 Arrives April 24th" <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 6, 2016; "Tax Freedom Day 2017 Is April 23" (April 18, 2017) <<https://files.taxfoundation.org/20170418101758/Tax-Foundation-TFD-2017.pdf>> accessed (April 18, 2017); "Tax Freedom Day 2018 is April 19th" <<https://files.taxfoundation.org/20180411105322/Tax-Foundation-TFD-2018.pdf>> accessed April 11, 2018; "Tax Freedom Day 2019 is April 16th" (April 10, 2019) <<https://taxfoundation.org/publications/tax-freedom-day/>> accessed April 10, 2019 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.11-- STATE-LOCAL TAX BURDEN PER CAPITA IN NOMINAL AND CONSTANT DOLLARS: 1977 TO 2012**

[In percent and dollars. Fiscal year ending June 30]

Year	Burden rate (in percent)	Per capita (in nominal dollars)			
		Income	Total taxes paid	Taxes paid to own state	Taxes paid to other states
1977	10.6	8,550.01	905.78	609.43	296.35
1978	10.6	9,091.68	965.63	652.99	312.64
1979	10.5	10,115.15	1,060.15	732.03	328.12
1980	10.4	11,167.01	1,161.44	811.28	350.16
1981	10.0	12,475.05	1,249.72	869.55	380.17
1982	9.7	12,720.11	1,233.79	844.45	389.34
1983	9.8	13,532.55	1,331.82	925.10	406.72
1984	9.9	14,505.11	1,432.42	984.85	447.57
1985	9.9	15,444.17	1,527.66	1,054.65	473.01
1986	10.0	16,448.49	1,638.13	1,142.65	495.48
1987	10.2	17,493.99	1,789.27	1,265.45	523.82
1988	10.9	18,850.69	2,057.45	1,504.89	552.56
1989	10.7	20,767.45	2,225.41	1,630.14	595.27
1990	10.2	22,618.68	2,316.01	1,678.74	637.27
1991	10.8	23,663.33	2,549.69	1,886.31	663.38
1992	10.9	24,269.98	2,640.21	1,956.23	683.98
1993	10.7	25,166.63	2,703.31	1,993.06	710.25
1994	11.2	25,426.96	2,851.15	2,147.28	703.87
1995	10.7	25,900.48	2,763.02	2,065.61	697.41
1996	10.9	26,205.84	2,864.57	2,201.23	663.34
1997	10.7	26,863.32	2,862.48	2,201.83	660.65
1998	10.5	27,862.24	2,924.04	2,258.57	665.47
1999	10.1	28,674.24	2,893.03	2,227.73	665.30
2000	9.8	30,553.21	2,996.54	2,295.65	700.89
2001	10.0	31,118.41	3,113.11	2,391.69	721.42
2002	10.0	30,818.12	3,089.04	2,357.02	732.02
2003	10.0	31,931.54	3,199.93	2,415.17	784.76
2004	9.9	34,209.29	3,376.20	2,546.32	829.88
2005	9.9	37,579.15	3,714.27	2,700.06	1,014.21
2006	10.4	40,406.59	4,186.64	3,043.30	1,143.34
2007	10.4	42,479.29	4,429.85	3,272.04	1,157.81
2008	10.5	43,035.42	4,507.17	3,312.15	1,195.02
2009	10.3	41,546.25	4,259.18	3,142.98	1,116.20
2010	10.6	41,344.33	4,386.65	3,294.89	1,091.76
2011	9.9	42,970.19	4,231.32	3,136.81	1,094.51
2012	10.2	44,920.02	4,576.00	3,480.16	1,095.84

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**Table 9.11-- STATE-LOCAL TAX BURDEN PER CAPITA IN NOMINAL AND CONSTANT DOLLARS: 1977 TO 2012 -- Con.**

Year	Burden rate (in percent)	Per capita (in constant dollars)			
		Income	Total taxes paid	Taxes paid to own state	Taxes paid to other states
1977	10.6	32,398.70	3,432.29	2,309.32	1,122.96
1978	10.6	32,000.53	3,398.79	2,298.37	1,100.42
1979	10.5	32,000.03	3,353.86	2,315.83	1,038.03
1980	10.4	31,119.26	3,236.60	2,260.81	975.80
1981	10.0	31,497.26	3,155.32	2,195.46	959.86
1982	9.7	30,260.79	2,935.15	2,008.92	926.23
1983	9.8	31,190.21	3,069.62	2,132.20	937.42
1984	9.9	32,067.02	3,166.71	2,177.25	989.46
1985	9.9	32,966.78	3,260.91	2,251.23	1,009.68
1986	10.0	34,447.72	3,430.70	2,393.03	1,037.67
1987	10.2	35,345.72	3,615.13	2,556.78	1,058.35
1988	10.9	36,592.63	3,993.89	2,921.27	1,072.62
1989	10.7	38,467.66	4,122.14	3,019.52	1,102.62
1990	10.2	39,745.14	4,069.65	2,949.85	1,119.80
1991	10.8	39,889.01	4,297.98	3,179.73	1,118.25
1992	10.9	39,714.36	4,320.33	3,201.09	1,119.24
1993	10.7	40,001.45	4,296.81	3,167.90	1,128.92
1994	11.2	39,386.65	4,416.46	3,326.16	1,090.30
1995	10.7	39,021.56	4,162.75	3,112.04	1,050.72
1996	10.9	38,355.72	4,192.68	3,221.79	970.89
1997	10.7	38,426.67	4,094.64	3,149.61	945.03
1998	10.5	39,243.42	4,118.45	3,181.15	937.30
1999	10.1	39,521.09	3,987.40	3,070.43	916.97
2000	9.8	40,739.25	3,995.55	3,060.99	934.56
2001	10.0	40,350.73	4,036.72	3,101.27	935.45
2002	10.0	39,338.35	3,943.06	3,008.66	934.40
2003	10.0	39,849.88	3,993.44	3,014.08	979.36
2004	9.9	41,583.27	4,103.96	3,095.19	1,008.76
2005	9.9	44,180.30	4,366.72	3,174.35	1,192.37
2006	10.4	46,017.68	4,768.02	3,465.91	1,302.11
2007	10.4	47,038.02	4,905.25	3,623.18	1,282.06
2008	10.5	45,891.99	4,806.34	3,532.00	1,274.34
2009	10.3	44,462.05	4,558.10	3,363.56	1,194.54
2010	10.6	43,532.00	4,618.76	3,469.23	1,149.53
2011	9.9	43,859.35	4,318.88	3,201.72	1,117.16
2012	10.2	44,920.02	4,576.00	3,480.16	1,095.84

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977 - 2012: Hawaii, Real and Nominal" (January 20, 2016)  
 <<http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012>> accessed July 19, 2016.

**Table 9.12-- STATE-LOCAL TAX BURDEN PER CAPITA AND RANK FOR THE 50 STATES, THE DISTRICT OF COLUMBIA AND THE UNITED STATES AVERAGE: 2012**

[In percent, number and dollars. Fiscal year ending June 30]

State	State-local tax burden as a percent of state income	Rank 1/	Per capita			
			State-local tax burden	Taxes paid to own state	Taxes paid to other states	Income
U.S. average 2/	9.9	(X)	4,420	3,238	1,213	44,481
Alabama	8.7	39	3,067	2,142	925	35,337
Alaska	6.5	50	3,229	1,986	1,242	49,780
Arizona	8.8	36	3,276	2,283	992	37,012
Arkansas	10.1	17	3,519	2,552	967	34,862
California	11.0	6	5,237	4,126	1,111	47,808
Colorado	8.9	35	4,304	2,968	1,336	48,313
Connecticut	12.6	2	7,869	5,516	2,354	62,374
Delaware	10.2	16	4,412	2,610	1,802	43,437
Florida	8.9	34	3,738	2,499	1,240	41,848
Georgia	9.1	32	3,426	2,446	980	37,478
<b>Hawaii</b>	<b>10.2</b>	<b>14</b>	<b>4,576</b>	<b>3,480</b>	<b>1,096</b>	<b>44,920</b>
Idaho	9.3	26	3,318	2,255	1,063	35,496
Illinois	11.0	5	5,235	4,015	1,220	47,656
Indiana	9.5	22	3,585	2,592	993	37,580
Iowa	9.2	31	4,037	2,877	1,161	43,878
Kansas	9.5	23	4,131	2,808	1,323	43,490
Kentucky	9.5	24	3,298	2,410	888	34,782
Louisiana	7.6	45	2,950	1,953	997	38,906
Maine	10.2	13	3,997	2,895	1,102	39,062
Maryland	10.9	7	5,920	4,387	1,533	54,266
Massachusetts	10.3	12	5,872	4,220	1,651	57,180
Michigan	9.4	25	3,631	2,704	926	38,636
Minnesota	10.8	8	5,185	3,980	1,205	47,806
Mississippi	8.6	41	2,742	1,910	832	31,847
Missouri	9.3	29	3,591	2,483	1,108	38,825
Montana	8.7	38	3,389	2,172	1,216	38,980
Nebraska	9.2	30	4,197	2,930	1,267	45,485
Nevada	8.1	43	3,349	2,051	1,298	41,297
New Hampshire	7.9	44	3,961	2,173	1,789	50,288
New Jersey	12.2	3	6,926	4,876	2,050	56,731
New Mexico	8.7	37	3,141	2,170	971	36,051
New York	12.7	1	6,993	5,588	1,406	55,047
North Carolina	9.8	20	3,659	2,707	952	37,523
North Dakota	9.0	33	4,867	3,349	1,518	53,953

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**Table 9.12-- STATE-LOCAL TAX BURDEN PER CAPITA AND RANK FOR THE 50 STATES, THE DISTRICT OF COLUMBIA AND THE UNITED STATES AVERAGE: 2012 -- Con.**

State	State-local tax burden as a percent of state income	Per capita				
		Rank 1/	State-local tax burden	Taxes paid to own state	Taxes paid to other states	Income
Ohio	9.8	19	3,924	2,986	938	40,111
Oklahoma	8.6	40	3,515	2,420	1,095	40,762
Oregon	10.3	10	4,095	3,063	1,032	39,578
Pennsylvania	10.2	15	4,589	3,385	1,204	45,046
Rhode Island	10.8	9	4,998	3,476	1,522	46,359
South Carolina	8.4	42	2,936	1,999	937	34,821
South Dakota	7.1	49	3,318	1,911	1,407	46,781
Tennessee	7.3	47	2,805	1,861	944	38,178
Texas	7.6	46	3,340	2,332	1,008	44,081
Utah	9.6	21	3,556	2,505	1,051	36,989
Vermont	10.3	11	4,557	3,129	1,428	44,337
Virginia	9.3	27	4,623	3,258	1,365	49,541
Washington	9.3	28	4,541	3,241	1,301	48,999
West Virginia	9.8	18	3,331	2,455	876	34,016
Wisconsin	11.0	4	4,734	3,602	1,132	42,990
Wyoming	7.1	48	4,407	2,056	2,351	61,708
District of Columbia	10.6	3/ 10	7,541	5,231	2,310	70,837

X Not applicable.

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

2/ The U.S. average is a population-weighted average. The District of Columbia is excluded from population-weighted averages.

3/ The District of Columbia's rank does not affect other states' rankings, but would rank 10th if it were included.

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977 - 2012", Table 2: State-Local Tax Burdens by State (with Detailed Breakdown), Fiscal Year 2012 (January 20, 2016) <<http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012>> accessed July 19, 2016.

**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2021**

[A rank of 1 is more favorable for business than a rank of 50. Rankings do not average to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Report shows tax systems as of July 1, 2020, the beginning of Fiscal Year 2021]

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

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**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2021 -- Con.**

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

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2021 State Business Tax Climate Index*, Table 1 (October 21, 2020)

<<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed October 21, 2020.

**Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2015 TO 2021, AND SCORE: 2020 AND 2021**

[For fiscal year ending June 30. The higher the score, the lower the rank, and therefore, the more favorable the state's tax system is for business. See source for details. Rank is among the 50 states. 2015 to 2020 data may differ from previous year due to enactment of retroactive statutes, backcasting of methodical changes or corrections]

Location	2015	2016	2017	2018	2019	2020		2021	
	Index rank	Total score	Index rank	Total score					
Alabama	40	41	38	40	40	40	4.50	41	4.47
Alaska	4	3	3	3	3	3	7.27	3	7.28
Arizona	24	22	21	22	24	23	5.15	24	5.13
Arkansas	41	45	42	42	45	44	4.37	45	4.39
California	48	48	48	48	49	49	4.01	49	4.00
Colorado	23	21	22	21	19	21	5.19	21	5.18
Connecticut	47	47	47	47	47	47	4.21	47	4.24
Delaware	16	14	19	19	12	13	5.47	13	5.44
Florida	5	4	4	4	4	4	6.86	4	6.89
Georgia	32	35	33	33	35	32	4.93	31	4.97
<b>Hawaii</b>	<b>30</b>	<b>31</b>	<b>25</b>	<b>27</b>	<b>38</b>	<b>37</b>	<b>4.67</b>	<b>38</b>	<b>4.66</b>
Idaho	17	18	18	17	20	20	5.22	20	5.20
Illinois	38	29	26	31	36	36	4.80	36	4.75
Indiana	9	9	7	7	10	10	5.59	9	5.58
Iowa	43	44	44	44	44	45	4.34	40	4.50
Kansas	26	27	30	29	30	35	4.83	35	4.88
Kentucky	35	33	36	36	21	19	5.22	19	5.23
Louisiana	37	38	46	46	42	41	4.47	42	4.46
Maine	33	37	34	34	28	30	4.98	29	4.99
Maryland	39	39	39	39	41	42	4.44	44	4.42
Massachusetts	28	26	29	25	27	34	4.91	34	4.92
Michigan	13	15	14	15	17	14	5.41	14	5.42
Minnesota	46	46	45	45	46	46	4.26	46	4.26
Mississippi	29	30	32	32	29	31	4.96	32	4.96
Missouri	18	20	16	16	15	15	5.36	12	5.45
Montana	6	6	6	6	5	5	6.08	5	6.07
Nebraska	27	28	31	30	25	27	5.01	28	5.00
Nevada	3	5	5	5	6	7	5.91	7	5.90
New Hampshire	8	7	8	8	7	6	6.04	6	6.05
New Jersey	50	50	50	50	50	50	3.29	50	3.34
New Mexico	25	25	28	26	26	24	5.09	23	5.17
New York	49	49	49	49	48	48	4.03	48	4.06
North Carolina	11	11	10	10	11	11	5.51	10	5.51
North Dakota	20	19	20	20	16	17	5.28	17	5.29

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**Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2015 TO 2021, AND SCORE: 2020 AND 2021 -- Con.**

Location	2015	2016	2017	2018	2019	2020		2021	
	Index rank	Total score	Index rank	Total score					
Ohio	42	42	41	41	39	38	4.66	39	4.64
Oklahoma	22	24	24	24	31	29	4.98	30	4.97
Oregon	10	10	11	11	9	8	5.75	15	5.42
Pennsylvania	31	32	27	28	32	28	5.00	27	5.01
Rhode Island	44	40	40	38	37	39	4.65	37	4.68
South Carolina	34	34	35	35	33	33	4.91	33	4.92
South Dakota	2	2	2	2	2	2	7.42	2	7.42
Tennessee	14	16	13	13	18	18	5.27	18	5.25
Texas	12	12	12	12	13	12	5.50	11	5.46
Utah	7	8	9	9	8	9	5.62	8	5.60
Vermont	45	43	43	43	43	43	4.43	43	4.45
Virginia	21	23	23	23	23	25	5.08	26	5.04
Washington	15	13	15	14	14	16	5.34	16	5.33
West Virginia	19	17	17	18	22	22	5.18	22	5.17
Wisconsin	36	36	37	37	34	26	5.05	25	5.06
Wyoming	1	1	1	1	1	1	7.62	1	7.72
Dist. of Col. 1/	47	46	48	48	47	46	4.30	46	4.32

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2021 State Business Tax Climate Index*, Table 1 (October 21, 2020)

<<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed October 21, 2020.

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

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

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

X Not applicable.

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

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

3/ Alcohol, tobacco, telephone and cell.

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

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2016**

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

Category	State & local	State	Local
Revenue 1/	17,454,318	13,426,112	4,308,364
General revenue 1/	16,515,407	12,927,936	3,867,629
Intergovernmental revenue 1/	3,318,774	2,943,334	655,598
General revenue from own sources	13,196,633	9,984,602	3,212,031
Taxes	9,239,417	6,919,035	2,320,382
Property	1,629,213	-	1,629,213
Sales and gross receipts	4,765,589	4,315,902	449,687
Individual income	2,116,130	2,116,130	-
Corporate income	108,169	108,169	-
Motor vehicle license	377,589	186,742	190,847
Other taxes	242,727	192,092	50,635
Charges & misc. general revenue	3,957,216	3,065,567	891,649
Current charges 2/	2,531,847	1,799,125	732,722
Education	450,294	450,294	-
Hospitals	650,377	650,377	-
Air transportation (airports)	384,560	384,560	-
Sewerage	487,551	-	487,551
Miscellaneous general revenue	1,425,369	1,266,442	158,927
Utility revenue	440,735	-	440,735
Insurance trust revenue	498,176	498,176	-
Unemployment compensation	203,518	203,518	-
Employee retirement	294,658	294,658	-
Expenditure 1/	16,353,645	12,365,540	4,281,524
Intergovernmental expenditure 1/	382	293,801	-
Direct expenditure by function	16,353,263	12,071,739	4,281,524
Direct general expenditure	13,708,338	10,686,546	3,021,792
Capital outlay	1,628,513	961,950	666,563
Other direct general expenditure	12,079,825	9,724,596	2,355,229

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**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2016 -- Con.**

Category	State & local	State	Local
Education services 3/	3,424,911	3,424,901	10
Education	3,390,117	3,390,107	10
Libraries	34,794	34,794	-
Social services & income maint. 3/	4,015,933	3,890,265	125,668
Public welfare	2,841,269	2,744,360	96,909
Hospitals	628,652	628,652	-
Health	539,552	510,793	28,759
Employment security administration	6,460	6,460	-
Veterans' services	-	-	-
Transportation 3/	1,257,753	938,934	318,819
Highways	729,848	411,937	317,911
Air transportation (airports)	438,887	438,887	-
Public safety 3/	961,662	307,554	654,108
Police protection	457,839	37,632	420,207
Fire protection	227,779	-	227,779
Correction	217,115	217,115	-
Protective inspection and regulation	58,929	52,807	6,122
Environment and housing 3/	1,410,204	403,007	1,007,197
Natural resources	163,803	151,987	11,816
Parks and recreation	319,381	78,744	240,637
Housing and community development	264,639	172,256	92,383
Sewerage	422,493	20	422,473
Solid waste management	239,888	-	239,888
Governmental administration	869,046	568,234	300,812
Interest on general debt	340,275	120,750	219,525
Gen. expend., not elsewhere classified	1,428,554	1,032,901	395,653
Utility expenditure 3/	1,259,732	-	1,259,732
Water supply	363,774	-	363,774
Transit	895,958	-	895,958
Insurance trust expenditure	1,385,193	1,385,193	-
Unemployment compensation	139,675	139,675	-
Employee retirement	1,245,518	1,245,518	-

Continued on next page.

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2016 -- Con.**

Category	State & local	State	Local
Debt outstanding	15,357,398	9,216,583	6,140,815
Short-term	-	-	-
Long-term	15,357,398	9,216,583	6,140,815
Public debt for private purposes	339,445	339,445	-
Long-term debt issued	3,148,627	2,045,877	1,102,750
Long-term debt retired	2,587,834	1,587,024	1,000,810
Cash and security holdings	26,388,750	22,886,887	3,501,863
Insurance trust funds	15,169,128	15,169,128	-
Unemployment compensation	1,008,502	1,008,502	-
Employee retirement	14,160,626	14,160,626	-
Workers' compensation & misc.	-	-	-
Other than insurance trust funds	11,219,622	7,717,759	3,501,863
Offsets to debt	1,053,683	826,291	227,392
Bond funds	488,082	341,864	146,218
Other	9,677,857	6,549,604	3,128,253

1/ Duplicative intergovernmental transactions are excluded.

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

3/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2016" (March 4, 2020) <<https://www.census.gov/content/census/en/data/datasets/2016/econ/local/public-use-datasets.html>> accessed June 21, 2021; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2017**

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

Category	State & local	State	Local
Revenue 1/ 2/	20,329,634	16,118,260	4,522,263
General revenue 1/ 2/	17,231,833	13,451,636	4,091,086
Intergovernmental revenue 1/	3,098,783	2,787,412	622,260
General revenue from own sources 2/	14,133,050	10,664,224	3,468,826
Taxes	9,457,286	7,029,026	2,428,260
Property	1,759,711	-	1,759,711
Sales and gross receipts	4,790,113	4,365,856	424,257
Individual income	2,095,601	2,095,601	-
Corporate income	184,840	184,840	-
Motor vehicle license	380,497	187,986	192,511
Other taxes 2/	246,524	194,743	51,781
Charges & misc. general revenue 2/	4,675,764	3,635,198	1,040,566
Current charges 3/	2,697,414	1,896,868	800,546
Education	442,576	442,576	-
Hospitals	685,952	685,952	-
Air transportation (airports)	430,141	430,141	-
Sewerage	527,897	-	527,897
Miscellaneous general revenue	1,978,350	1,738,330	240,020
Utility revenue	431,177	-	431,177
Insurance trust revenue	2,666,624	2,666,624	-
Unemployment compensation	173,609	173,609	-
Employee retirement	2,493,015	2,493,015	-
Expenditure 1/ 2/	16,841,889	12,708,493	4,461,046
Intergovernmental expenditure 1/	382	328,032	-
Direct expenditure by function 2/	16,841,507	12,380,461	4,461,046
Direct general expenditure 2/	14,052,488	10,891,515	3,160,973
Capital outlay 2/	1,606,061	921,429	684,632
Other direct general expenditure 2/	12,446,427	9,970,086	2,476,341

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**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2017 -- Con.**

Category	State & local	State	Local
Education services 4/	3,446,221	3,446,221	-
Education	3,409,590	3,409,590	-
Libraries	36,631	36,631	-
Social services & income maint. 2/ 4/	4,305,728	4,180,278	125,450
Public welfare 2/	3,067,375	2,984,652	82,723
Hospitals	617,857	617,857	-
Health 2/	614,179	571,452	42,727
Employment security administration	6,310	6,310	-
Veterans' services	7	7	-
Transportation 2/ 4/	1,227,533	926,250	301,283
Highways 2/	611,572	311,097	300,475
Air transportation (airports) 2/	531,057	531,057	-
Public safety 2/ 4/	1,028,110	327,218	700,892
Police protection 2/	482,783	44,877	437,906
Fire protection	256,778	-	256,778
Correction	228,646	228,646	-
Protective inspection and regulation 2/	59,903	53,695	6,208
Environment and housing 2/ 4/	1,473,572	388,321	1,085,251
Natural resources	157,487	153,976	3,511
Parks and recreation	361,849	81,021	280,828
Housing and community development 2/	288,782	153,304	135,478
Sewerage	399,202	20	399,182
Solid waste management 2/	266,252	-	266,252
Governmental administration	919,652	585,050	334,602
Interest on general debt 2/	348,897	113,927	234,970
Gen. expend., not elsewhere classified 2/	1,302,775	924,250	378,525
Utility expenditure 2/ 4/	1,300,073	-	1,300,073
Water supply 2/	373,990	-	373,990
Transit 2/	926,083	-	926,083
Insurance trust expenditure	1,488,946	1,488,946	-
Unemployment compensation 2/	166,061	166,061	-
Employee retirement 2/	1,322,885	1,322,885	-

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**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2017 -- Con.**

Category	State & local	State	Local
Debt outstanding	15,999,412	9,656,278	6,343,134
Short-term	80,000	-	80,000
Long-term	15,919,412	9,656,278	6,263,134
Public debt for private purposes	359,207	359,207	-
Long-term debt issued	3,720,545	2,804,011	916,534
Long-term debt retired	3,161,879	2,367,661	794,218
Cash and security holdings 2/	28,912,683	25,136,521	3,776,162
Insurance trust funds	16,908,859	16,908,859	-
Unemployment compensation	1,026,236	1,026,236	-
Employee retirement	15,882,623	15,882,623	-
Workers' compensation & misc.	-	-	-
Other than insurance trust funds 2/	12,003,824	8,227,662	3,776,162
Offsets to debt	1,102,763	882,377	220,386
Bond funds	1,014,461	777,022	237,439
Other 2/	9,886,600	6,568,263	3,318,337

1/ Duplicative intergovernmental transactions are excluded.

2/ Revised from previous *Data Book*.

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

4/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2017" (revised June 21, 2021) <<https://www.census.gov/content/census/en/data/datasets/2017/econ/local/public-use-datasets.html>> accessed June 21, 2021; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2018**

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

Category	State & local	State	Local
Revenue 1/	20,169,887	15,895,896	4,572,402
General revenue 1/	17,664,411	13,823,391	4,139,431
Intergovernmental revenue 1/	3,210,729	3,013,717	495,423
General revenue from own sources	14,453,682	10,809,674	3,644,008
Taxes	10,416,009	7,714,451	2,701,558
Property	1,928,566	-	1,928,566
Sales and gross receipts	5,236,159	4,732,032	504,127
Individual income	2,430,032	2,430,032	-
Corporate income	146,831	146,831	-
Motor vehicle license	407,787	191,757	216,030
Other taxes	266,634	213,799	52,835
Charges & misc. general revenue	4,037,673	3,095,223	942,450
Current charges 2/	2,527,188	1,737,965	789,223
Education	429,212	429,212	-
Hospitals	452,557	452,557	-
Air transportation (airports)	483,411	483,411	-
Sewerage	521,271	-	521,271
Miscellaneous general revenue	1,510,485	1,357,258	153,227
Utility revenue	432,971	-	432,971
Insurance trust revenue	2,072,505	2,072,505	-
Unemployment compensation	187,428	187,428	-
Employee retirement	1,885,077	1,885,077	-
Expenditure 1/	17,730,232	13,680,654	4,404,935
Intergovernmental expenditure 1/	382	355,739	-
Direct expenditure by function	17,729,850	13,324,915	4,404,935
Direct general expenditure	14,959,764	11,738,954	3,220,810
Capital outlay	1,978,643	1,358,549	620,094
Other direct general expenditure	12,981,121	10,380,405	2,600,716

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**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2018 -- Con.**

Category	State & local	State	Local
Education services 3/	3,696,381	3,696,381	-
Education	3,658,257	3,658,257	-
Libraries	38,124	38,124	-
Social services & income maint. 3/	4,113,601	4,005,739	107,862
Public welfare	2,984,030	2,906,527	77,503
Hospitals	553,025	553,025	-
Health	569,663	539,304	30,359
Employment security administration	6,883	6,883	-
Veterans' services	-	-	-
Transportation 3/	1,569,753	1,270,896	298,857
Highways	760,988	462,596	298,392
Air transportation (airports)	680,776	680,776	-
Public safety 3/	1,043,479	331,426	712,053
Police protection	487,092	44,838	442,254
Fire protection	256,643	-	256,643
Correction	228,160	228,160	-
Protective inspection and regulation	71,584	58,428	13,156
Environment and housing 3/	1,505,040	387,803	1,117,237
Natural resources	156,971	152,118	4,853
Parks and recreation	315,950	71,446	244,504
Housing and community development	315,227	164,224	151,003
Sewerage	431,652	15	431,637
Solid waste management	285,240	-	285,240
Governmental administration	920,571	611,230	309,341
Interest on general debt	335,022	100,248	234,774
Gen. expend., not elsewhere classified	1,775,917	1,335,231	440,686
Utility expenditure 3/	1,184,125	-	1,184,125
Water supply	406,752	-	406,752
Transit	777,373	-	777,373
Insurance trust expenditure	1,585,961	1,585,961	-
Unemployment compensation	169,438	169,438	-
Employee retirement	1,416,523	1,416,523	-

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**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2018 -- Con.**

Category	State & local	State	Local
Debt outstanding	17,139,063	9,971,130	7,167,933
Short-term	100,000	-	100,000
Long-term	17,039,063	9,971,130	7,067,933
Public debt for private purposes	335,496	335,496	-
Long-term debt issued	3,173,316	1,583,043	1,590,273
Long-term debt retired	2,668,586	1,883,113	785,473
Cash and security holdings	30,633,353	26,233,879	4,399,474
Insurance trust funds	17,733,054	17,733,054	-
Unemployment compensation	1,064,924	1,064,924	-
Employee retirement	16,668,130	16,668,130	-
Workers' compensation & misc.	-	-	-
Other than insurance trust funds	12,900,299	8,500,825	4,399,474
Offsets to debt	1,259,906	866,095	393,811
Bond funds	702,569	360,794	341,775
Other	10,937,824	7,273,936	3,663,888

1/ Duplicative intergovernmental transactions are excluded.

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

3/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2018" (June 21, 2021) <<https://www.census.gov/content/census/en/data/datasets/2018/econ/local/public-use-datasets.html>> accessed June 21, 2021; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2019**

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

Category	State & local	State	Local
Revenue 1/	20,373,468	15,763,002	4,936,353
General revenue 1/	18,496,739	14,317,947	4,504,679
Intergovernmental revenue 1/	3,084,327	2,887,218	522,996
General revenue from own sources	15,412,412	11,430,729	3,981,683
Taxes	11,112,327	8,207,524	2,904,803
Property	2,060,154	-	2,060,154
Sales and gross receipts	5,630,119	5,062,134	567,985
Individual income	2,568,259	2,568,259	-
Corporate income	190,484	190,484	-
Motor vehicle license	415,411	195,972	219,439
Other taxes	247,900	190,675	57,225
Charges & misc. general revenue	4,300,085	3,223,205	1,076,880
Current charges 2/	2,607,427	1,790,173	817,254
Education	430,102	430,102	-
Hospitals	453,706	453,706	-
Air transportation (airports)	494,835	494,835	-
Sewerage	530,350	-	530,350
Miscellaneous general revenue	1,692,658	1,433,032	259,626
Utility revenue	431,674	-	431,674
Insurance trust revenue	1,445,055	1,445,055	-
Unemployment compensation	198,764	198,764	-
Employee retirement	1,246,291	1,246,291	-
Expenditure 1/	18,684,637	14,262,801	4,750,031
Intergovernmental expenditure 1/	402	328,597	-
Direct expenditure by function	18,684,235	13,934,204	4,750,031
Direct general expenditure	15,781,285	12,288,508	3,492,777
Capital outlay	2,116,025	1,415,282	700,743
Other direct general expenditure	13,665,260	10,873,226	2,792,034

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**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2019 -- Con.**

Category	State & local	State	Local
Education services 3/	3,826,862	3,826,862	-
Education	3,790,284	3,790,284	-
Libraries	36,578	36,578	-
Social services & income maint. 3/	4,140,293	4,012,082	128,211
Public welfare	2,955,618	2,870,937	84,681
Hospitals	531,566	531,566	-
Health	645,583	602,053	43,530
Employment security administration	7,526	7,526	-
Veterans' services	-	-	-
Transportation 3/	1,770,091	1,490,690	279,401
Highways	829,949	550,687	279,262
Air transportation (airports)	826,093	826,093	-
Public safety 3/	1,091,137	351,319	739,818
Police protection	506,973	47,796	459,177
Fire protection	268,782	-	268,782
Correction	241,705	241,705	-
Protective inspection and regulation	73,677	61,818	11,859
Environment and housing 3/	1,513,098	375,163	1,137,935
Natural resources	147,746	140,853	6,893
Parks and recreation	306,202	61,438	244,764
Housing and community development	324,958	172,850	152,108
Sewerage	444,408	22	444,386
Solid waste management	289,784	-	289,784
Governmental administration	988,913	594,987	393,926
Interest on general debt	372,909	106,596	266,313
Gen. expend., not elsewhere classified	2,077,982	1,530,809	547,173
Utility expenditure 3/	1,257,254	-	1,257,254
Water supply	401,661	-	401,661
Transit	855,593	-	855,593
Insurance trust expenditure	1,645,696	1,645,696	-
Unemployment compensation	159,558	159,558	-
Employee retirement	1,486,138	1,486,138	-

Continued on next page.

**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2019 -- Con.**

Category	State & local	State	Local
Debt outstanding	17,715,106	10,001,827	7,713,279
Short-term	-	-	-
Long-term	17,715,106	10,001,827	7,713,279
Public debt for private purposes	56,414	56,414	-
Long-term debt issued	1,482,402	565,776	916,626
Long-term debt retired	1,836,522	1,282,967	553,555
Cash and security holdings	31,542,602	26,870,390	4,672,212
Insurance trust funds	18,628,215	18,628,215	-
Unemployment compensation	1,151,108	1,151,108	-
Employee retirement	17,477,107	17,477,107	-
Workers' compensation & misc.	-	-	-
Other than insurance trust funds	12,914,387	8,242,175	4,672,212
Offsets to debt	1,018,981	606,875	412,106
Bond funds	422,237	5,876	416,361
Other	11,473,169	7,629,424	3,843,745

1/ Duplicative intergovernmental transactions are excluded.

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

3/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2019" (June 21, 2021) <<https://www.census.gov/content/census/en/data/datasets/2019/econ/local/public-use-datasets.html>> accessed June 21, 2021; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.20-- HAWAII STATE GOVERNMENT FINANCES: 2016 TO 2019**

[Thousands of dollars. For fiscal year ending June 30. May not match state data in other Census-sourced tables due to different revision cycles. 2017 and 2018 revised from previous *Data Book*]

Category	2016	2017	2018	2019
Total revenue	13,426,112	16,707,318	16,535,025	16,685,637
General revenue	12,927,936	13,451,636	13,823,391	14,317,947
Intergovernmental revenue	2,943,334	2,787,412	3,013,717	2,887,218
Total taxes	6,919,035	7,029,026	7,714,451	8,207,524
General sales & gross rec.	3,206,154	3,239,225	3,529,065	3,808,718
Selective sales & gross rec.	1,109,748	1,126,631	1,202,967	1,253,416
License	263,130	269,224	275,600	280,311
Individual income	2,116,130	2,095,601	2,430,032	2,568,259
Corporate net income	108,169	184,840	146,831	190,484
Other taxes	115,704	113,505	129,956	106,336
Current charges	1,799,125	1,896,868	1,737,965	1,790,173
Misc. general revenue	1,266,442	1,738,330	1,357,258	1,433,032
Insurance trust revenue	498,176	3,255,682	2,711,634	2,367,690
Total expenditure	12,365,540	12,692,153	13,659,807	14,246,298
General expenditure, by function				
Education	3,390,132	3,409,731	3,658,576	3,790,399
Public welfare	2,745,629	2,986,016	2,908,216	2,872,253
Hospitals	630,152	619,245	554,863	533,366
Health	495,546	556,990	557,443	614,728
Highways	414,815	316,696	465,467	555,396
Police protection	37,632	44,877	44,838	47,796
Correction	217,115	228,646	228,160	241,705
Natural resources	160,426	161,860	155,129	147,507
Parks and recreation	83,986	84,206	74,568	62,999
Government administration	576,728	595,276	624,186	610,239
Interest on general debt	120,750	113,927	100,248	106,596
Other and unallocable	1,865,100	2,087,584	2,707,718	3,017,647
Insurance trust revenue	1,385,193	1,472,606	1,565,114	1,629,193
Exhibit: General expenditure	10,980,347	11,219,547	12,094,693	12,617,105
Intergovernment expenditure	293,801	328,032	355,739	328,597
Direct expenditure	10,686,546	10,891,515	11,738,954	12,288,508
Debt outstanding, long- & short-term	9,216,583	9,656,278	9,971,130	10,001,827
Cash and security holdings	19,769,752	25,136,521	26,233,879	26,870,390

Source: U.S. Census Bureau, "Annual Survey of State Government Finances Table" (annual)  
 <<https://www.census.gov/programs-surveys/state/data/tables.All.html>> accessed July 28, 2021.

**Table 9.21-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2016 TO 2020**

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

Function	2016	2017	2018	2019	2020
Total expenditures	10,628,399	11,362,828	12,130,012	12,260,264	13,036,832
Current	9,868,287	10,582,072	11,344,344	11,404,890	12,140,331
General government	673,236	701,083	807,032	1,007,554	1,137,274
Public safety	479,047	531,545	579,980	634,120	612,091
Highways	389,744	461,523	609,538	526,148	500,212
Conservation of nat'l resources	181,563	180,697	157,639	145,383	167,383
Health	876,820	873,703	827,592	1,009,545	1,096,444
Welfare	3,349,414	3,442,279	3,495,974	3,332,469	3,653,210
Lower education	2,828,013	2,973,583	3,226,275	3,334,110	3,351,308
Higher education	673,217	899,199	950,843	950,253	1,050,582
Other education	23,379	27,248	23,827	18,376	16,936
Culture and recreation	101,351	104,655	104,964	116,381	143,739
Urban redev. & housing	54,446	63,807	124,292	79,236	78,061
Econ. devel. & assistance	159,483	179,127	167,614	152,592	166,387
Housing	58,381	133,010	256,386	85,032	153,411
Other	20,193	10,613	12,388	13,691	13,293
Debt service	760,112	780,756	785,668	855,374	896,501
Principal	444,791	484,274	464,518	464,518	564,222
Interest and others	315,321	296,482	321,150	390,856	332,279

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2020* (p. 158)

<<http://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed March 11, 2021, and calculations by Hawaii Department of Business, Economic Development & Tourism.

**Table 9.22-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2016 TO 2020**

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

Function	2016	2017	2018	2019	2020
Total revenues	10,309,851	10,516,019	11,316,814	11,744,341	12,091,455
Total taxes	6,450,508	6,610,703	7,189,827	7,787,180	7,531,294
General excise	3,192,469	3,189,599	3,553,975	3,794,585	3,632,630
Net income - corp. & personal	2,157,879	2,286,017	2,456,674	2,718,654	2,657,551
Public service companies	152,760	122,159	117,641	126,691	134,639
Transient accommodations	233,082	299,712	304,521	356,670	303,176
Tobacco and liquor	161,239	160,906	157,988	151,438	150,065
Liquid fuel	89,702	84,933	85,211	85,146	79,187
Insurance companies' premiums	154,690	166,836	162,318	176,420	183,563
Vehicle weight and registration	130,051	132,974	135,080	136,142	125,119
Rental motor/tour vehicle surcharge	54,873	53,189	54,846	57,994	72,502
Franchise	14,691	11,174	15,712	26,808	35,271
Other	109,072	103,204	145,861	156,632	157,591
Non-taxes	3,859,343	3,905,316	4,126,987	3,957,161	4,560,161
Interest and investment (loss) income	22,564	30,676	36,527	40,141	164,354
Charges for current services	431,181	460,211	477,717	518,531	495,009
Intergovernmental	2,995,768	2,938,557	2,878,717	2,783,538	3,333,396
Rentals	32,371	35,530	35,466	38,031	35,035
Fines, forfeitures, and penalties	35,738	39,203	38,767	37,513	28,579
Licenses and fees	45,738	46,893	47,066	47,965	45,763
Revenues from private sources	126,450	105,857	184,661	122,017	128,401
Other	169,533	248,389	428,066	369,425	329,624

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2020* (p. 158)  
 <<http://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed March 11, 2021, and calculations by Hawaii Department of Business, Economic Development & Tourism.

**Table 9.23-- LOCAL GOVERNMENT REVENUES: 2012**

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

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Revenue	3,533,454	2,412,211	1,083,084	38,159
General revenue	3,193,742	2,195,211	960,372	38,159
Intergovernmental revenue	538,734	314,318	205,926	18,490
From Federal gov't	299,649	218,849	80,784	16
From State gov't	238,238	95,055	125,142	18,041
From local gov'ts	847	414	-	433
Gen. rev. from own sources	2,655,008	1,880,893	754,446	19,669
Taxes	1,931,500	1,316,440	615,060	-
Property	1,310,590	813,319	497,271	-
Sales & gross receipts	414,034	341,519	72,515	-
General sales tax	190,665	190,665	-	-
Selective sales	223,369	150,854	72,515	-
Motor fuel	71,905	49,225	22,680	-
Public utilities	151,464	101,629	49,835	-
Motor vehicle license	167,918	139,322	28,596	-
Other taxes	38,958	22,280	16,678	-
Charges & misc. gen. rev.	723,508	564,453	139,386	19,669
Current charges	647,766	525,888	120,990	888
Highways	25,231	4,364	20,867	-
Parking facilities	8,521	8,459	62	-
Natural resources	12	-	-	12
Parks & recreation	30,848	28,426	2,422	-
Housing & comm. dev.	1,728	1,154	574	-
Sewerage	424,245	363,594	60,651	-
Solid waste mgmt.	143,129	116,154	26,975	-
Other charges	14,052	3,737	9,439	876
Misc. general rev.	75,742	38,565	18,396	18,781
Interest earnings	7,769	4,718	2,972	79
Special assessments	17,159	15,214	1,945	-
Sale of property	350	183	167	-
Other gen. revenue	50,464	18,450	13,312	18,702
Utility revenue	339,712	217,000	122,712	-
Water supply	280,595	159,508	121,087	-
Transit	59,117	57,492	1,625	-

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

Source: U.S. Census Bureau, "Table 2. Local Government Finances by Type of Government and State: 2011 - 12" (revised December 9, 2016) <<http://www2.census.gov/govs/local/12slsstab2a.xls>> accessed January 3, 2017.

**Table 9.24-- LOCAL GOVERNMENT EXPENDITURES: 2012**

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

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Expenditure	3,400,148	2,324,071	1,032,822	43,255
Intergov't expenditure	11	-	-	11
Direct expenditure	3,400,137	2,324,071	1,032,822	43,244
Current operations	2,237,075	1,380,219	814,137	42,719
Capital outlay	953,812	768,394	184,893	525
Construction	840,592	685,570	155,017	5
Other capital outlay	113,220	82,824	29,876	520
Interest on debt	209,250	175,458	33,792	-
Exhibit: Salaries and wages	820,618	464,555	346,051	10,012
Direct expenditure by function	3,400,137	2,324,071	1,032,822	43,244
Direct general expenditure	2,474,797	1,553,966	877,587	43,244
Capital outlay	515,429	367,467	147,437	525
Other direct general exp.	1,959,368	1,186,499	730,150	42,719
Education services	-	-	-	-
Education	-	-	-	-
Elem. & secondary	-	-	-	-
Libraries	-	-	-	-
Social serv. & inc. maint.	58,028	24,340	33,688	-
Public welfare	33,688	-	33,688	-
Vendor payments	8,658	-	8,658	-
Other public welfare	25,030	-	25,030	-
Health	24,340	24,340	-	-
Transportation	255,270	125,559	129,711	-
Highways	254,708	124,997	129,711	-
Capital outlay	135,321	83,730	51,591	-
Parking facilities	562	562	-	-
Public safety	559,882	347,810	212,072	-
Police protection	358,771	242,433	116,338	-
Fire protection	194,866	105,377	89,489	-
Prot. insp. & regulation	6,245	-	6,245	-

Continued on next page.

**Table 9.24-- LOCAL GOVERNMENT EXPENDITURES: 2012 -- Con.**

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Environment and housing	831,336	644,071	186,710	555
Natural resources	792	229	8	555
Capital outlay	229	229	-	-
Parks and recreation	173,645	118,723	54,922	-
Capital outlay	31,216	25,354	5,862	-
Housing & comm. dev.	90,437	57,942	32,495	-
Sewerage	267,601	224,214	43,387	-
Capital outlay	123,137	117,585	5,552	-
Solid waste mgt'ment	298,861	242,963	55,898	-
Capital outlay	101,002	98,191	2,811	-
Gov't admin.	327,065	124,093	202,972	-
Financial admin.	64,242	34,225	30,017	-
Judicial and legal	64,265	23,540	40,725	-
General public bldngs	91,625	35,435	56,190	-
Other gov't admin.	106,933	30,893	76,040	-
Interest on general debt	196,717	166,786	29,931	-
General expenditure, n.e.c.	246,499	121,307	82,503	42,689
Misc. comm. activities	1,129	-	1,129	-
Other and unallocable	245,370	121,307	81,374	42,689
Utility expenditure	925,340	770,105	155,235	-
Capital outlay	438,383	400,927	37,456	-
Water supply	278,233	137,522	140,711	-
Transit	647,107	632,583	14,524	-
Debt outstanding	5,626,998	4,701,881	925,117	-
Short-term	33,000	-	33,000	-
Long-term	5,593,998	4,701,881	892,117	-
Public debt for private purposes	29,052	-	29,052	-
Long-term debt issued	616,293	598,089	18,204	-
Long-term debt retired	483,636	410,961	72,675	-
Cash and security holdings	2,951,351	1,849,902	743,069	358,380
Other than insurance trust funds	2,951,351	1,849,902	743,069	358,380
Offsets to debt	71,593	40,789	30,804	-
Bond funds	171,577	47,323	124,254	-
Other	2,708,181	1,761,790	588,011	358,380

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

Source: U.S. Census Bureau, "Table 2. Local Government Finances by Type of Government and State: 2011 - 12" (revised December 9, 2016) <<http://www2.census.gov/govs/local/12slsstab2a.xls>> accessed January 3, 2017.

**Table 9.25-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2000 TO 2018**

Tax year	Number of returns	Number of exemptions 1/	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption 1/ (dollars)
2000	572,178	1,110,699	23,929,238	41,821	21,544
2001	577,693	(2/)	23,882,640	41,341	(2/)
2002	584,605	1,138,413	24,160,873	41,329	21,223
2003	591,084	1,149,652	25,718,250	43,510	22,370
2004	606,129	1,172,464	28,113,640	46,382	23,978
2005	621,014	1,194,091	31,284,219	50,376	26,199
2006	638,212	1,198,076	33,030,898	51,755	27,570
2007 3/	694,035	1,277,961	35,510,051	51,165	27,786
2008	656,452	1,232,329	33,877,950	51,608	27,491
2009	648,846	1,241,352	33,438,301	51,535	26,937
2010	653,371	1,257,443	33,362,224	51,062	26,532
2011	661,948	1,270,737	34,372,459	51,926	27,049
2012	665,320	1,272,430	36,814,360	55,333	28,932
2013	675,280	1,282,860	37,478,298	55,500	29,215
2014	681,840	1,289,380	39,689,089	58,209	30,782
2015	688,570	1,291,950	41,845,278	60,771	32,389
2016	685,270	1,272,260	42,823,217	62,491	33,659
2017	692,790	1,277,890	45,427,737	65,572	35,549
2018	694,860	(NA)	46,863,938	67,444	(NA)

1/ Exemptions for age or blindness included since 1981. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness, partly to justify the additional standard deductions for age or blindness. This allows comparability across the period except these responses were not included in the 1996 statistics, so data for that year are not altogether comparable with those for 1997 and years preceding 1996.

2/ Number of exemptions unavailable for all income classes.

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

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin*, (annual), Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>> accessed January 14, 2021; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.26-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2017 AND 2018**

Tax year and size of adj. gross income 1/	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
2017					
All returns	2/ 692,790	45,427,737	542,470	6,105,950	11,256
Under \$1 3/	11,690	-890,006	1,700	4,389	2,582
\$1 under \$50,000	385,460	9,013,898	251,530	522,888	2,079
\$50,000 under \$75,000	103,890	6,378,271	99,300	582,614	5,867
\$75,000 under \$100,000	66,690	5,783,169	65,520	598,728	9,138
\$100,000 under \$200,000	97,780	13,197,379	97,170	1,707,808	17,575
\$200,000 under \$500,000	23,140	6,482,113	23,100	1,269,609	54,961
\$500,000 or more	4,150	5,462,913	4,150	1,419,914	342,148
2018					
All returns	2/ 694,860	46,863,938	524,210	5,580,067	10,645
Under \$1 3/	11,940	-824,994	1,620	4,420	2,728
\$1 under \$50,000	374,760	8,891,318	225,280	426,997	1,895
\$50,000 under \$75,000	106,070	6,512,685	97,960	496,140	5,065
\$75,000 under \$100,000	68,310	5,923,958	66,350	524,030	7,898
\$100,000 under \$200,000	103,580	14,037,525	102,810	1,612,340	15,683
\$200,000 under \$500,000	25,740	7,204,488	25,720	1,230,599	47,846
\$500,000 or more	4,470	5,118,958	4,460	1,285,541	288,238

1/ Filed in following year.

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

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

Source: U.S. Treasury Department, Internal Revenue Service, "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>> accessed January 14, 2021; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.27-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:  
TAX YEAR 2017 AND 2018**

[In number and thousands of dollars. Does not include deleted ZIP codes and may not be strictly comparable to other IRS state totals]

Adjusted gross income size (dollars)	No. of returns	No. of exemptions or individuals 1/	Adjusted gross income	Salaries and wages		Taxable interest		Total tax liability	
				No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
Total - 2017	681,010	1,261,390	45,966,266	555,800	30,926,617	229,790	265,312	540,620	6,024,082
1 under 25,000	208,670	268,810	2,549,895	152,810	1,960,171	36,840	17,899	100,840	95,227
25,000 under 50,000	176,750	308,010	6,463,138	154,710	5,416,372	38,900	21,569	150,630	427,446
50,000 under 75,000	103,880	205,370	6,377,611	87,480	4,889,513	38,950	25,514	99,290	582,495
75,000 under 100,000	66,680	153,630	5,782,293	55,670	4,222,955	32,050	25,212	65,500	598,544
100,000 under 200,000	97,830	255,040	13,219,241	82,820	9,237,145	60,920	62,082	97,210	1,712,323
200,000 or more	27,200	70,530	11,574,088	22,310	5,200,461	22,130	113,036	27,150	2,608,047
Total - 2018	682,850	1,258,730	47,634,780	556,070	31,848,172	239,970	321,055	522,480	5,558,866
1 under 25,000	198,680	253,350	2,437,708	143,720	1,860,201	37,150	19,597	82,940	77,101
25,000 under 50,000	176,050	301,140	6,453,055	154,190	5,418,093	39,070	23,030	142,290	349,817
50,000 under 75,000	106,060	205,000	6,512,128	89,530	5,015,381	39,910	29,135	97,960	496,094
75,000 under 100,000	68,300	154,620	5,923,114	56,780	4,306,035	33,370	27,291	66,340	523,928
100,000 under 200,000	103,630	266,850	14,053,605	87,290	9,751,910	65,440	77,293	102,850	1,615,254
200,000 or more	30,130	77,770	12,255,170	24,560	5,496,552	25,030	144,709	30,100	2,496,672

1/ Beginning in 2018, personal exemption deductions were suspended for the primary, secondary, and dependent taxpayers. However, data used to create "Number of individuals" (filing status, dependent status indicator, and identifying dependent information) are still available on Form 1040 and used for this field.

Source: U.S. Internal Revenue Service, Statistics of Income, records, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year (annual) <<https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi>> accessed July 6, 2021.

**Table 9.28-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS, BY SELECTED ZIP CODES: TAX YEAR 2018**

[Money amounts in thousands of dollars. State total does not include deleted ZIP code totals. ZIP codes were selected on basis of highest tax liability but excludes ZIP Code 99999 which includes those with fewer than 100 returns, a single building or identified as nonresidential]

Zip code	No. of returns	Number of		Adj. gross income	Salaries and wages		Taxable interest		Total tax liability	
		Indivi- duals 1/	Depen- dents		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
State total	682,850	1,258,730	363,720	47,634,780	556,070	31,848,172	239,970	321,055	522,480	5,558,866
96816	26,330	43,420	10,000	2,320,949	19,960	1,334,959	12,290	23,717	21,230	340,226
96734	23,170	44,000	11,910	2,258,451	18,370	1,416,911	10,470	16,945	18,830	315,640
96821	9,680	17,260	4,050	1,508,968	6,830	722,944	6,080	17,382	8,130	271,398
96744	27,520	50,050	13,410	2,169,641	21,840	1,443,778	12,070	11,352	22,360	251,171
96822	21,180	33,440	6,920	1,787,769	16,310	1,070,613	9,740	17,864	17,370	248,379
96825	15,170	28,200	7,030	1,694,574	11,230	969,327	8,710	14,785	12,820	244,483
96813	14,680	23,420	4,950	1,403,698	11,740	842,226	6,220	20,400	11,970	213,685
96817	28,400	49,370	13,500	1,688,590	22,770	1,127,159	9,160	10,630	20,640	197,610
96706	34,090	70,880	24,480	2,197,293	30,930	1,852,331	9,270	4,091	25,810	193,531
96701	21,140	37,090	9,280	1,605,151	16,750	1,047,167	9,580	9,684	17,220	186,161
96797	36,620	69,640	21,720	2,072,992	32,250	1,652,615	10,530	5,654	27,130	182,248
96814	12,230	19,050	3,530	1,135,482	9,490	654,277	5,150	11,141	10,030	179,330
96815	14,680	22,010	3,620	1,123,334	11,320	705,824	5,800	14,570	12,240	153,532
96707	20,650	41,820	13,850	1,491,385	18,460	1,182,442	6,190	3,694	16,150	149,306
96720	23,220	43,480	13,330	1,364,989	18,040	886,139	8,460	8,082	16,330	143,334
96740	14,470	26,480	7,270	1,014,357	11,170	569,488	4,860	9,802	11,060	128,528
96818	22,180	47,060	15,850	1,393,201	19,570	1,116,012	7,370	5,524	16,570	123,255
96793	15,370	29,180	9,190	1,065,305	12,950	730,293	4,940	5,198	11,800	119,341
96782	18,870	33,930	9,070	1,180,433	14,590	803,029	7,730	6,044	14,840	111,635
96819	23,990	45,100	14,680	1,223,708	20,980	949,390	5,720	4,943	16,790	109,436

1/ Beginning in 2018, personal exemption deductions were suspended for the primary, secondary, and dependent taxpayers. However, data used to create "Number of individuals" (filing status, dependent status indicator, and identifying dependent information) are still available on Form 1040 and used for this file.

Source: U.S. Internal Revenue Service, Statistics of Income, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2018" <<https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi>> accessed July 6, 2021.

**Table 9.29-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2017 AND 2018**

Subject	2017		2018	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	692,790	45,427,737	694,860	46,863,938
Salaries and wages	558,130	31,008,568	558,320	31,939,264
Taxable interest income	233,840	323,343	244,160	367,779
Ordinary dividends	138,910	983,664	140,730	1,011,736
Business or prof. net income (less loss)	111,180	1,812,690	112,720	1,829,751
Farm returns	5,480	(NA)	5,380	(NA)
Net capital gain (less loss)	118,500	2,974,645	118,820	2,828,154
Taxable indiv. retire. arrange. distrib. 2/	68,850	1,199,618	(NA)	(NA)
Taxable pensions and annuities	142,450	4,171,461	166,920	5,705,371
Unemployment compensation	21,320	129,533	19,960	118,162
Taxable social security benefits	105,140	1,647,161	109,190	1,785,516
Self-employment (Keogh) retirement plans	5,540	125,749	5,150	122,886
Individuals (was 'Exemptions' in 2017) 3/	1,277,890	(NA)	1,275,470	(NA)
Itemized deductions	211,830	5,799,689	96,780	3,138,952
State and local income taxes	178,740	1,722,412	82,090	947,705
State and local general sales tax	26,220	29,179	12,120	14,660
Real estate taxes	161,550	428,553	84,900	255,946
Total taxes paid	210,700	2,221,524	96,140	752,580
Home mortgage interest paid	146,560	1,862,831	80,650	1,367,391
Charitable contributions	166,540	777,162	75,710	492,625
Taxable income	558,870	32,338,370	562,010	34,967,484
Total tax credits	212,030	315,993	251,300	544,292
Residential energy tax credit	9,440	31,686	7,310	29,473
Child (and other dependent) tax credit 4/	101,880	128,443	166,390	363,911
Child and dependent care credit	28,570	15,249	27,170	14,755
Earned income credit	100,550	215,515	96,910	209,045
Excess earned income credit (refundable)	82,930	188,103	82,960	185,196
Alternative minimum tax	17,120	115,335	1,230	13,528
Total tax payments	650,370	7,070,603	651,000	6,605,003
Income tax (before credits)	511,370	5,687,524	558,870	5,703,525
Tax liability	542,470	6,105,950	524,210	5,580,067
Tax due at time of filing	146,650	704,882	150,030	676,528
Overpayments (negative amount) 2/	517,010	1,653,895	514,250	1,680,768

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

2/ Revised from previous *Data Book*.

3/ Beginning in 2018, personal exemption deductions were suspended for the primary, secondary, and dependent taxpayers. However, data used to create "Number of individuals" (filing status, dependent status indicator, and identifying dependent information) are still available on Form 1040 and used for this field.

4/ Not strictly comparable categories: in 2017 "Child" and in 2018 "Child and other dependent" tax credit.

Source: U.S. Internal Revenue Service, "Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, "Tax Year 2017" <<https://www.irs.gov/pub/irs-soi/17in12hi.xlsx>> accessed July 7, 2020; and Ibid. "Tax Year 2018" <<https://www.irs.gov/pub/irs-soi/18in12hi.xlsx>> accessed July 7, 2021.

**Table 9.30-- INTERNAL REVENUE SERVICE OPERATIONS: 2015 TO 2020**

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do not necessarily indicate the Federal tax burden, since, taxes are collected in one State from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

Subject	2015	2016	2017	2018	2019	2020
Total number of returns filed	1,123,626	1,123,282	1,126,627	1,140,767	1,149,680	1,067,719
Individual income tax	682,348	687,716	687,190	693,732	695,628	698,198
Estate and trust income tax	14,669	14,374	13,434	14,014	14,170	12,020
Partnership tax	12,641	12,883	13,026	13,045	12,115	11,620
Corporate income tax 1/	27,661	27,423	26,806	27,238	28,420	24,005
Estate tax	213	182	178	211	151	75
Gift tax	1,168	1,184	1,167	1,226	1,221	659
Employment taxes	119,688	120,176	119,965	121,682	124,029	107,119
Excise taxes	1,341	1,289	1,301	1,316	1,418	1,035
Other 2/	263,897	258,055	263,560	268,303	272,528	212,988
Total no. of returns filed electronically	660,297	683,631	698,448	721,560	741,769	789,353
Individual income tax	548,765	564,772	567,815	579,399	589,001	638,966
Estate and trust income tax	9,410	9,784	9,157	9,845	10,164	10,560
Partnership tax	7,055	7,930	8,364	8,937	8,304	10,671
Corporate income tax 1/	13,030	14,225	14,704	16,113	17,529	18,995
Employment taxes	30,947	33,798	38,118	42,013	45,932	49,549
Other 3/	51,090	53,122	60,290	65,253	70,839	60,612
Total number of refunds issued	541,056	546,574	545,207	547,216	542,738	1,351,630
Business income tax	2,182	1,952	1,931	1,970	1,924	1,699
Individual income tax 4/	532,548	538,437	537,273	539,671	535,149	1,344,952
Employment taxes	6,016	5,878	5,743	5,295	5,314	4,671
Estate tax	25	(D)	(D)	(D)	(D)	(D)
Gift tax	9	(D)	(D)	(D)	(D)	(D)
Excise taxes	276	283	229	246	320	294
Total amount of refunds issued (\$1,000)	1,443,955	1,512,841	1,462,267	1,475,394	1,515,320	2,758,770
Business income tax	110,568	107,204	65,289	60,660	130,854	161,061
Individual income tax 5/	1,324,862	1,397,640	1,379,735	1,393,161	1,366,150	2,574,532
Employment taxes	5,917	5,476	9,456	7,188	8,611	9,785
Estate tax	2,181	(D)	(D)	(D)	(D)	(D)
Gift tax	75	(D)	(D)	(D)	(D)	(D)
Excise taxes	351	715	964	12,266	5,311	10,695

D Not shown to avoid disclosure of information about specific taxpayers, but data are reflected in totals.

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

2/ Includes individual estimated income tax, estate and trust estimated income tax, tax-exempt organizations, and supplemental documents.

3/ Includes tax-exempt organizations, supplemental documents and excise taxes.

4/ For 2016 to 2020, includes individual income tax and estate and trust income tax. In 2020, includes 720,778 Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act) economic impact payment refunds.

5/ For 2016 to 2020, includes individual income tax and estate and trust income tax. In 2020, includes \$1,217,144 Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act) economic impact payments which IRS classified as refunds

Source: U.S. Internal Revenue Service, *Internal Revenue Service Data Book* (annual)

<<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed June 28, 2021 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.31-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1980 TO 2005 AND 2012 TO 2018**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1980	403,311	6,382,375	4,207,796	317,134
1981	429,100	6,759,002	4,416,316	332,288
1982	422,535	6,912,014	4,469,031	339,108
1983	424,194	7,088,769	4,695,499	360,551
1984	422,245	7,604,199	4,980,484	387,300
1985	427,572	8,060,406	5,284,942	415,544
1986	426,532	8,370,257	5,493,138	437,263
1987	468,363	10,147,149	7,170,035	556,135
1988	483,913	11,504,190	8,387,106	658,879
1989	510,512	13,091,785	9,540,367	729,649
1990	520,785	13,958,079	10,260,825	794,478
1991	527,993	14,648,266	10,745,622	840,485
1992	531,758	15,284,606	11,117,647	877,623
1993	532,533	15,307,960	11,178,223	884,048
1994	545,715	15,951,730	11,617,978	923,601
1995	521,194	15,307,772	11,115,466	883,119
1996	523,967	15,966,451	11,510,879	917,117
1997	514,563	16,651,182	12,245,720	983,677
1998	516,582	17,212,238	12,734,546	1,027,478
1999	517,178	18,276,952	13,760,031	949,346
2000	522,132	19,086,936	14,281,311	996,891
2001	522,741	18,815,637	14,056,450	938,328
2002	523,103	19,014,458	14,349,573	904,879
2003	526,516	19,886,764	15,082,448	959,014
2004	544,202	22,819,751	17,706,606	1,149,431
2005	554,563	24,910,803	19,370,582	1,274,707
2012	601,420	29,790,461	24,368,125	1,652,885
2013	613,603	30,138,474	24,231,837	1,631,874
2014	618,366	30,854,325	26,194,790	1,785,873
2015	624,765	34,006,946	28,137,078	1,937,065
2016	630,021	35,483,582	29,119,858	1,955,048
2017	634,969	37,760,773	31,185,064	2,110,069
2018	637,209	38,959,521	32,357,897	2,266,487

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

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics* (annual) and earlier titles, Table 1 (1980 - 2004) and Table A-1 (2005 and 2012 to 2018) and for 1994 to 2005 and 2012 to 2018 <[http://tax.hawaii.gov/stats/a5\\_1annual/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/)> accessed July 7, 2021.

**Table 9.32-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1980 TO 2005 AND 2012 TO 2018**

Year income was received	Number of nonresident returns	Hawaii adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1980	20,547	124,382	68,021	4,604
1981	19,220	125,460	63,493	4,209
1982	18,734	117,704	59,774	4,206
1983	18,269	141,569	76,856	5,397
1984	18,253	146,749	76,531	5,253
1985	19,761	152,493	83,007	5,958
1986	19,750	158,694	85,946	6,023
1987	24,019	248,057	153,184	10,587
1988	27,942	359,460	246,336	17,677
1989	28,335	348,697	235,916	15,939
1990	34,842	620,995	465,934	33,863
1991	37,192	487,673	330,025	22,703
1992	38,309	414,858	244,432	24,294
1993	37,657	472,539	323,031	22,373
1994	38,986	514,754	362,145	26,152
1995	34,651	420,322	293,600	20,302
1996	32,407	408,173	287,062	20,695
1997	48,183	526,607	(2/)	49,166
1998	48,815	494,790	(2/)	53,546
1999	49,545	564,958	685,077	44,132
2000	52,742	1,041,679	1,109,114	61,339
2001	52,429	744,438	789,217	49,897
2002	55,189	747,868	854,137	51,918
2003	58,416	977,389	1,077,268	67,263
2004	61,860	1,375,671	1,429,947	92,175
2005	67,586	2,033,074	2,013,637	134,034
2012	77,650	907,688	1,576,147	105,730
2013	83,707	1,075,191	1,690,886	112,450
2014	85,182	937,171	1,757,436	116,197
2015	92,301	1,261,341	2,024,110	137,201
2016	94,592	1,366,405	2,279,047	148,319
2017	99,704	1,400,268	2,432,124	158,303
2018	102,143	1,540,400	2,599,313	180,202

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

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

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics* (annual) and earlier titles, <[http://tax.hawaii.gov/stats/a5\\_1annual/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/)> accessed July 7, 2021.

**Table 9.33-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2017 AND 2018**

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

Item	Total	Taxable returns	Nontaxable returns
2017			
Number of tax returns	147,142	79,560	67,582
Total age exemptions	196,232	105,976	90,256
Total age exemptions cost	224,489	121,237	103,253
Hawaii adjusted gross income (AGI)	6,664,079	6,837,243	-173,164
Standard deductions	159,253	74,330	84,923
Itemized deductions	1,817,148	1,039,234	777,914
Taxable income	5,444,340	5,444,340	(X)
Tax liability before credits	376,624	376,624	(X)
Tax liability after credits	333,823	341,193	-7,370
Number of taxpayers over 65	142,005	75,342	66,663
Number of taxpayers' spouses over 65	54,227	30,634	23,593
2018			
Number of tax returns	150,166	83,468	66,698
Total age exemptions	199,740	111,060	88,680
Total age exemptions cost	228,503	127,053	101,450
Hawaii adjusted gross income (AGI)	7,110,904	7,227,342	-116,438
Standard deductions	158,475	78,093	80,382
Itemized deductions	1,967,989	1,070,053	897,936
Taxable income	5,790,140	5,790,140	(X)
Tax liability before credits	424,317	424,317	(X)
Tax liability after credits	378,708	385,682	-6,974
Number of taxpayers over 65	144,110	78,760	65,350
Number of taxpayers' spouses over 65	55,630	32,300	23,330

X Not applicable.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics Tax Year* (annual) table 7 <[http://tax.hawaii.gov/stats/a5\\_1annual/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/)> accessed July 7, 2021 and records; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.34-- SOURCES OF INCOME REPORTED BY NONRESIDENT TAXPAYERS: TAX YEARS 1999 TO 2005, AND 2015 TO 2018**

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

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

  

Source of income	2015	2016	2017 1/	2018
Total	1,376,175	1,422,672	1,398,927	1,584,340
Salaries and wages	1,157,507	1,143,157	1,176,632	1,284,318
Ordinary dividends	21,937	26,698	21,150	23,605
Interest	23,754	22,231	23,662	25,630
Business income	43,049	44,001	45,990	43,653
Rents,partnerships, and estates	197,383	222,494	267,751	344,867
Unemployment compensation	7,119	6,366	6,600	6,255
Pensions and annuities	14,520	15,367	26,964	31,186
Capital gain, supplemental gain, and other	-116,161	-81,855	812,506	877,525
All other sources	27,067	24,213	-982,328	-1,052,698

1/ Revised from previous *Data Book*.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics* (annual) and earlier titles, <[http://tax.hawaii.gov/stats/a5\\_1annual/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/)> accessed July 7, 2021.

**Table 9.35-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2018, BY ADJUSTED GROSS INCOME CLASS**

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
All resident returns	637,209	38,959,521	32,357,897	2,266,487
Taxable resident returns	536,232	39,222,995	32,357,897	2,266,487
Under \$10,000	44,712	286,318	137,426	3,173
\$10,000 under \$20,000	67,062	1,001,054	654,808	25,809
\$20,000 under \$30,000	68,978	1,723,538	1,296,652	64,745
\$30,000 under \$40,000	64,814	2,260,672	1,782,836	99,554
\$40,000 under \$50,000	53,255	2,387,005	1,914,254	114,071
\$50,000 under \$75,000	85,149	5,210,716	4,193,719	264,705
\$75,000 under \$100,000	51,503	4,462,861	3,580,582	236,396
\$100,000 under \$150,000	54,982	6,658,757	5,405,838	373,492
\$150,000 under \$200,000	22,253	3,813,309	3,140,568	227,165
\$200,000 under \$300,000	13,462	3,201,842	2,853,318	216,326
\$300,000 under \$400,000	4,178	1,433,263	1,319,049	104,240
\$400,000 and over	5,884	6,783,660	6,078,846	536,812
Nontaxable resident returns	100,977	-263,474	(X)	(X)
Loss	12,838	-719,360	(X)	(X)
Under \$5,000	64,794	71,765	(X)	(X)
\$5,000, under \$10,000	10,456	74,312	(X)	(X)
\$10,000 and over	12,889	309,811	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics, Tax Year 2018* (December 2020), table A-1 <[http://tax.hawaii.gov/stats/a5\\_1annual/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/)> accessed July 7, 2021.

**Table 9.36-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2005, AND BY COUNTY, 2005**

[In dollars. There were no *Hawaii Income Patterns: Individuals* reports for 2006 to 2011 and the detailed data in the 2005 and earlier reports were not available in the 2012 to 2015 reports to update this table]

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

1/ Includes returns with adjusted gross income losses.

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

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

**Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2018**

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Fiduciaries	Exempt organizations	Insurance underwriters
<b>Total</b>	341,928	165,117	127,174	34,996	1,738	318	12,552
Active tax credits							
Promote social welfare							
Refundable food/excise	28,413	28,413	(X)	(X)	(X)	(X)	(X)
Low-income household renters	2,132	2,132	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	9,043	9,043	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	61	61	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	(D)	(D)	-	-	-	-	-
Low-income housing	28,643	280	(D)	(D)	-	-	9,095
School repair & maintenance	(D)	(D)	-	-	-	-	-
Earned income	15,583	15,583	(X)	(X)	(X)	(X)	(X)
Lifeline telephone service	34	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	372	(D)	(D)	-	-	-	-
Motion picture, digital media & film production	80,228	(D)	(D)	-	-	-	-
Renewable energy technologies 1/	70,497	34,210	23,969	(D)	50	(D)	-
Enterprise zone	1,127	1,004	(D)	-	(D)	-	-
Important agricultural lands qualified agric. cost	(D)	(D)	(D)	-	-	-	-
Research activities	2,373	379	(D)	-	(D)	-	-
Capital infrastructure	1,907	(D)	-	-	(D)	-	-
Cesspool upgrade, conversion or connection	219	219	-	-	-	-	-
Renewable Fuels Production Tax Credit	330	330	-	-	-	-	-
Organic Foods Production Tax Credit	14	14	-	-	-	-	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	34,080	8,490	22,021	3,008	464	97	-
Income tax paid to another state or foreign country	51,460	50,325	(X)	(X)	(D)	(D)	(X)

Continued on next page.

**Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2018 -- Con.**

Type of credit	Total	Individuals	Corporations	Financial corporations	Fiduciaries	Exempt organizations	Insurance underwriters
Expired tax credits							
Promote social welfare							
Individual development account contribution	-	-	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	12,344	5,713	2,098	(D)	72	(D)	3,457
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	(D)	(D)	(D)	-	-	-	-
Technology infrastructure renovation	(D)	(D)	(D)	-	-	-	-
Residential construction & remodeling	206	(D)	(D)	-	-	-	-

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

X Not applicable.

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

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2018* (September 2020), Table A-1, page 31

<<https://files.hawaii.gov/tax/stats/stats/credits/2018credit.pdf>> accessed July 12, 2021.

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
2019 AND 2020**

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

Source of revenue	Tax base		Tax collections	
	2019	2020	2019	2020
All sources	113,810,670	96,210,151	3,602,222	3,038,781
Sources taxed at 4 percent	85,703,237	72,003,449	3,428,129	2,880,138
Retailing	37,459,057	31,869,197	1,498,362	1,274,768
Services	17,341,593	15,331,585	693,664	613,263
Contracting	9,609,276	9,757,217	384,371	390,289
Theater, amusement, radio, etc.	492,430	235,751	19,697	9,430
Interest & all others	3,571,982	2,296,697	142,879	91,868
Commissions	1,375,021	1,133,983	55,001	45,359
Hotel rentals	5,947,395	2,659,859	237,896	106,394
All other rentals	8,786,342	7,861,318	351,454	314,453
Use	1,120,141	857,844	44,806	34,314
Sources taxed at other rates 1/	28,107,433	24,206,702	137,955	118,709
Insurance solicitors	737,881	664,053	1,107	996
Producing	307,818	290,948	1,539	1,455
Manufacturing	587,979	558,052	2,940	2,790
Wholesaling	18,290,198	15,803,833	91,451	79,019
Services (intermediary)	1,078,954	910,725	5,395	4,554
Use	7,104,603	5,979,091	35,523	29,895
Unallocated net collections	(2/)	(2/)	36,138	39,933

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

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

Source: Hawaii State Department of Taxation, "General Excise And Use Tax Collections - Calendar Year Summary December 31, 2020" (03-20-21) <[https://tax.hawaii.gov/stats/a5\\_3txcolrpt/](https://tax.hawaii.gov/stats/a5_3txcolrpt/)> accessed April 5, 2021.

**Table 9.39-- TOBACCO TAX COLLECTIONS: 1994 TO 2020**

[In dollars. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 245 and §245-3 Taxes and as amended and "Outline of the Hawaii Tax System as of July 1, 2019" issued by the Department of Taxation <<https://files.hawaii.gov/tax/news/pubs/19outline.pdf>>]

Year	Cigarettes	Tax rate per cigarette	Other tobacco products 1/
1994	33,424,978	\$0.03 as of July 1, 1993	2,802,993
1995	34,683,672	\$0.03 as of July 1, 1993	2,765,172
1996	35,836,158	\$0.03 as of July 1, 1993	1,805,131
1997	32,878,288	\$0.04 as of Sept. 30, 1997	2,677,839
1998	35,694,448	\$0.05 as of July 1, 1998	3,804,475
1999	39,697,383	\$0.05 as of July 1, 1998	1,996,928
2000	40,777,139	\$0.05 as of July 1, 1998	2,941,355
2001	61,282,238	\$0.05 as of July 1, 1998	3,226,138
2002	64,892,154	\$0.06 as of Sept. 30, 2002	1,863,028
2003	75,760,904	\$0.065 as of June 30, 2003	1,715,058
2004	81,615,862	\$0.07 as of June 30, 2004	1,768,561
2005	83,630,255	\$0.07 as of June 30, 2004	2,328,665
2006	85,006,267	\$0.08 as of Sept. 30, 2006	5,403,122
2007	97,087,696	\$0.09 as of Sept. 30, 2007	2,972,626
2008	102,480,449	\$0.10 as of Sept. 30, 2008	3,470,170
2009	112,715,186	\$0.13 as of July 1, 2009	2,611,359
2010	128,909,763	\$0.15 as of July 1, 2010	6,171,466
2011	134,678,544	\$0.16 as of July 1, 2011	8,200,288
2012	126,334,359	\$0.16 as of July 1, 2011	7,560,663
2013	114,677,229	\$0.16 as of July 1, 2011	7,684,824
2014	119,603,479	\$0.16 as of July 1, 2011	7,729,105
2015	117,526,565	\$0.16 as of July 1, 2011	8,557,398
2016	114,328,717	\$0.16 as of July 1, 2011	8,760,847
2017	113,751,773	\$0.16 as of July 1, 2011	9,495,673
2018	107,379,133	\$0.16 as of July 1, 2011	10,173,533
2019	101,529,020	\$0.16 as of July 1, 2011	10,421,007
2020	99,995,268	\$0.16 as of July 1, 2011	10,083,191

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

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual calendar year summary) <[https://tax.hawaii.gov/stats/a5\\_3txcolrpt/](https://tax.hawaii.gov/stats/a5_3txcolrpt/)> accessed April 5, 2021; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.40-- LIQUOR TAX COLLECTIONS: 1990 TO 2020**

[In thousands of dollars. Includes penalties and interest and permit fees. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 244D, and as amended and "Outline of the Hawaii Tax System as of July 1, 2020" issued by the Department of Taxation <<http://files.hawaii.gov/tax/news/pubs/20outline.pdf>>]

Year	Total	Year	Total	Year	Total
1990	42,094	2001	39,379	2011	48,433
1991	40,125	2002	38,497	2012	48,612
1992	40,983	2003	42,149	2013	49,197
1993	38,286	2004	43,426	2014	49,451
1994	38,753	2005	43,594	2015	50,509
1995	37,486	2006	47,001	2016	51,245
1996	38,624	2007	44,705	2017	51,107
1997	38,624	2008	47,568	2018	51,798
1998 1/	38,361	2009	45,332	2019	52,219
1999	37,139	2010	44,961	2020	45,601
2000	39,887				

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

Source: Hawaii State Department of Taxation, "Liquor Tax Collections and Permits" (annual calendar year summary) and, beginning with the 1997, <[http://tax.hawaii.gov/stats/a5\\_3txcolrptarchive/](http://tax.hawaii.gov/stats/a5_3txcolrptarchive/)> accessed April 5, 2021.

**Table 9.41-- STATE AND LOCAL SALES AND USE TAX REVENUE LOSSES FROM E-COMMERCE FOR HAWAII AND THE UNITED STATES: 2007 TO 2012**

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

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

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

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

**Table 9.42-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2021**

[In thousands of dollars. For fiscal year ending June 30. Government parcels assessed at \$1, 1986 and 1987, and at 100 percent thereafter]

Year	Assessor's gross valuation 1/			Valuation for tax rate purposes
	Total	Land	Improvement	
1986	51,231,020	25,507,708	25,723,312	43,581,421
1987	52,814,463	26,442,872	26,371,591	45,222,885
1988	54,655,038	27,396,477	27,258,561	46,629,959
1989	67,628,063	36,730,370	30,897,693	50,219,249
1990	76,926,745	42,778,927	34,147,818	57,526,564
1991	99,942,540	61,554,968	38,387,572	71,080,524
1992	132,952,299	88,359,248	44,593,051	95,943,417
1993	130,733,131	84,299,686	46,433,445	111,593,106
1994	136,239,310	87,785,946	48,453,364	115,954,097
1995	137,202,083	86,552,575	50,649,508	116,389,670
1996	136,153,769	84,102,966	52,050,803	115,115,001
1997	135,073,354	82,035,301	53,038,053	114,303,125
1998	131,536,224	78,049,699	53,486,525	110,955,447
1999	125,412,154	72,253,741	53,158,413	105,184,585
2000	120,687,029	67,673,347	53,013,682	100,906,373
2001	118,929,005	65,241,123	53,687,882	98,984,387
2002	123,394,937	66,563,433	56,831,504	103,313,817
2003	131,562,028	69,116,128	62,445,900	110,384,134
2004	141,029,581	73,014,576	68,015,005	119,254,215
2005	162,787,538	(2/)	(2/)	138,383,238
2006	199,525,855	(2/)	(2/)	171,105,210
2007	254,954,333	(2/)	(2/)	220,731,778
2008	292,830,383	(2/)	(2/)	253,358,852
2009	297,908,333	(2/)	(2/)	257,714,285
2010	298,084,580	(2/)	(2/)	255,749,570
2011	274,149,769	(2/)	(2/)	232,482,952
2012	267,181,978	(2/)	(2/)	226,552,118
2013	265,105,539	(2/)	(2/)	226,611,749
2014	270,900,638	(2/)	(2/)	231,756,610
2015	293,088,510	(2/)	(2/)	251,793,531
2016	314,906,372	(2/)	(2/)	272,081,895
2017	335,175,378	(2/)	(2/)	290,790,922
2018	352,857,297	(2/)	(2/)	306,934,602
2019	375,492,094	(2/)	(2/)	327,431,256
2020	398,492,093	(2/)	(2/)	348,044,060
2021	410,493,400	(2/)	(2/)	355,060,241

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

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

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2020-2021" <<https://www.realpropertyhonolulu.com/rpa-report/>> accessed September 20, 2020; and earlier reports; and reports as the Department of Finance.

**Table 9.43-- REAL PROPERTY TAX VALUATION FOR THE STATE,  
2018 TO 2021, AND BY COUNTY, 2021**

[In thousands of dollars, unless otherwise noted. For fiscal year ending June 30. Components may not sum due to rounding in source]

<b>Subject</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Assessor's gross valuation 1/ 2/ Land	352,857,297 (3/)	375,492,094 (3/)	398,492,093 (3/)	410,493,400 (3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	44,360,747	46,162,974	47,946,190	52,595,673
Assessor's net taxable valuation	308,496,548	329,329,120	350,545,903	357,897,727
Half of valuation on appeal	1,561,946	1,897,864	2,501,844	2,837,486
Number of appeals	3,398	2,508	3,621	3,259
Valuation for tax rate purposes	306,934,602	327,431,256	348,044,060	355,060,241
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	1,888,035	2,029,839	2,230,404	2,301,185
<b>2021, by county</b>	<b>Honolulu</b>	<b>Maui</b>	<b>Hawaii</b>	<b>Kauai</b>
Assessor's gross valuation 1/ 2/ Land	279,992,764 (3/)	62,345,748 (4/)	42,355,900 (4/)	25,798,988 (4/)
Improvement	(3/)	(4/)	26,409,618	(4/)
Exemptions 1/	35,229,641	7,066,757	7,022,039	3,277,237
Assessor's net taxable valuation	244,763,123	55,278,992	35,333,861	22,521,751
Half of valuation on appeal	2,131,754	520,000	91,313	94,418
Number of appeals	1,317	1,096	687	159
Valuation for tax rate purposes	242,631,369	54,758,991	35,242,548	22,427,333
Land	(3/)	(4/)	14,896,607	(4/)
Improvement	(3/)	(4/)	20,345,941	(4/)
Amount to be raised by taxation	1,421,446	373,731	350,003	156,006

1/ Beginning in 1993, data exclude nontaxable properties.

2/ Assessed value for 2018 as of January 27, 2017 for Honolulu; February 22, 2017 for Kauai; April 19, 2017 for Hawaii; and May 16, 2017 for Maui County. Assessed value for 2019 as of January 27, 2018 for Honolulu; February 22, 2018 for Kauai; April 14, 2018 for Hawaii; and May 16, 2018 for Maui County. Assessed value for 2020 as of January 29, 2019 for Honolulu; February 22, 2019 for Kauai; April 15, 2019 for Hawaii; and April 18, 2019 for Maui County. Assessed value for 2021 as of January 29, 2020 for Honolulu; February 28, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Maui County.

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

4/ Single rate for each class.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2020-2021", and individual county valuations <<https://www.realpropertyhonolulu.com/rpa-report/>> accessed September 20, 2020; and earlier reports, and reports as the Department of Finance.

**Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2020 AND 2021**

[For fiscal year ending June 30]

Type of exemption	2020		2021	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	272,514	89,640,436	275,755	94,299,386
Affordable rental dwelling units (ADU)	-	-	1	31,667
Alternate energy	8	348,681	8	348,656
Blind	304	8,896	297	8,746
Cemeteries	110	64,262	114	66,886
Charitable organizations	1,683	3,593,422	1,747	3,760,493
Child care center, for-profit	11	27,605	16	22,606
Child care center, non-profit	7	29,493	9	38,287
Childcare	19	950	13	623
Churches	1,560	3,209,596	1,570	3,310,901
Civil - condemnation	25	41,444	25	42,605
Commercial alter. energy - in lieu	1	976	-	-
Commercial alternative energy	3	10,390	4	11,093
Consulates (formerly foreign consulates)	31	48,614	31	50,118
County government	4,050	8,107,921	4,073	8,478,190
Credit unions	137	317,759	140	329,957
Crop shelters	27	2,453	26	2,464
Deaf	119	3,544	117	3,553
Enterprise Zone	1	130	3	602
Federal government	659	10,140,955	665	9,674,433
Fire suppression	-	-	2	80
Forest reserve	5	6,578	5	6,517
Government leases - portion	135	72,080	143	64,957
Government leases - total	126	162,225	122	174,546
Hansen's (formerly Leprosy)	3	75	4	100
Hawaiian Homes - 7 year	232	112,156	227	117,051
Hawaiian Homes Commission	1,771	1,462,524	1,741	1,464,822
Hawaiian Homes Land - total land	6,513	2,775,146	6,565	2,782,534
Hawaiian Homes Land - basic	2,028	408,809	2,074	429,509
Hawaiian Homes Land - multiple	103	16,855	101	17,103
Hawaiian Homes Land - vacant land	292	30	292	30
Historic commercial properties	11	30,767	12	33,595
Historic residential properties	384	686,042	409	743,544
Home	164	13,383	-	-
Homes - fee (basic)	193,907	22,458,334	200,602	26,092,484
Homes - fee (multiple)	27,348	3,942,774	23,728	3,734,255
Homes - leasehold (basic)	3,609	411,341	3,659	491,522

Continued on next page.

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:  
2020 AND 2021 -- Con.**

Type of exemption	2020		2021	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Homes - leasehold (multiple)	929	149,382	788	133,833
Hospitals	141	1,423,370	145	1,478,357
In lieu of home ex - fee	193	38,600	150	30,000
In lieu of home ex - lease	11	2,200	8	1,600
Income exemption	1,328	154,840	1,431	167,537
Industrial zone 50% exemption	98	86,112	87	81,681
Kuleana	146	100,070	148	103,962
Landscaping, open-space	24	17,708	25	17,812
Low-moderate income housing	304	3,114,435	390	3,444,031
Military (deployed) exemption	2	1,314	-	-
Miscellaneous	9	4,921	8	3,506
Public utilities	783	1,611,516	782	1,685,473
Remnant	12	5	11	5
Roadways and waterways	7,258	49,061	7,247	56,048
Safe room	64	2,560	66	2,640
Schools	228	1,609,119	217	1,643,880
Setbacks	1	572	1	608
Slaughterhouse	1	2,579	1	2,564
State government	8,375	20,858,961	8,259	20,965,964
Taro	43	157	31	444
Totally disabled	4,480	149,254	4,383	148,494
Totally disabled veterans	2,680	1,714,607	3,017	1,966,322
Tree farm	17	32,421	15	30,096
Veteran combat zone	1	463	-	-

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

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates & Exemptions by Tax Year "State of Hawaii - Number & Amount of Exemptions by Type & County" (annual) and unpublished correction  
<<https://www.realpropertyhonolulu.com/rpa-report/>> accessed September 20, 2020.

**Table 9.45-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS: 2021**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2021 as of January 29, 2020 for Honolulu; February 28, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Maui County. All counties use the land use class unless footnoted otherwise]

Land use class	Gross valuation 1/	Net valuation	Valuation for tax rate	To be raised by taxation
All classes	410,493,400	357,897,727	355,060,241	2,301,185
Affordable rental 2/	315,795	314,543	314,457	1,934
Residential 2/ 3/ 4/	210,992,915	182,558,632	182,271,712	748,935
Residential A 3/	24,127,094	23,135,181	(X)	(X)
Residential Tier 1 3/	(X)	(X)	13,978,008	62,901
Tier 2 3/	(X)	(X)	9,112,719	95,684
Bed/breakfast home 3/	-	-	-	-
Res. non owner-occupied 5/	19,429,815	18,568,230	18,497,670	109,020
Apartment 2/ 5/	5,580,615	5,267,868	5,223,577	58,820
Commercial	33,275,263	28,828,458	28,229,430	324,655
Industrial	18,203,046	16,775,114	16,354,869	187,982
Agricultural/native forest	9,774,594	8,619,472	8,576,065	69,589
Vacant agricultural 3/	45,447	45,342	45,342	385
Conservation/preservation	1,412,856	1,243,840	1,222,445	9,307
Hotel/resort	25,500,303	25,380,749	24,183,922	314,955
Homeowner 2/	13,869,255	8,650,378	8,644,416	53,163
Res. owner-occupied 5/	18,624,764	13,140,663	13,134,122	33,094
Homestead 4/	7,482,024	5,223,396	5,222,179	15,928
Public service 3/	1,173,176	135	135	-
Commercialized residential 5/	242,749	242,749	241,936	1,065
Vacation rental 4/	3,850,228	3,836,273	3,830,495	37,730
Time share 5/	2,808,024	2,808,024	2,768,776	39,870
Residential investor 4/	1,857,185	1,730,476	1,720,876	16,176
Commercialized home use 4/	1,608,166	1,208,270	1,207,954	6,100
Short term rental 5/	10,320,084	10,319,934	10,279,135	113,893

1/ Excludes nontaxable properties.

2/ Category in use only in Hawaii County.

3/ Category in use only in City and County of Honolulu.

4/ Category in use only in Kauai County.

5/ Category in use only in Maui County.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2020-2021", and individual county valuations  
<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed September 20, 2020.

**Table 9.46-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2012**

[For fiscal year ending June 30]

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

1/ Original debit as of July, 2011.

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

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

**Table 9.47-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2019**

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Assessment level (percent)
	Median 2/	Honolulu	Rank 3/		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993	(4/)	(4/)	(4/)	(4/)	(4/)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0
2000	1.52	0.37	51	0.37	100.0
2001	1.50	0.37	51	0.37	100.0
2002	1.54	0.37	51	0.37	100.0
2003	1.50	0.38	51	0.38	100.0
2004	1.54	0.38	51	0.38	100.0
2005	1.50	0.38	51	0.38	100.0
2006	1.50	0.36	51	0.36	100.0
2007	1.39	0.33	51	0.33	100.0
2008	1.32	0.33	51	0.33	100.0
2009	1.40	0.34	51	0.34	100.0
2010	1.67	0.34	51	0.34	100.0
2011	1.71	0.35	51	0.35	100.0
2012	1.56	0.35	50	0.35	100.0
2013	1.40	0.35	48	0.35	100.0
2014	1.40	0.35	50	0.35	100.0
2015	1.34	0.35	50	0.35	100.0
2016	1.40	0.35	50	0.35	100.0
2017	1.40	0.35	51	0.35	100.0
2018	1.38	0.35	51	0.35	100.0
2019	1.40	0.35	51	0.35	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

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

3/ The lower the rank, the higher the percentage of income paid in taxes.

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

Source: U. S. Census Bureau, *Statistical Abstract of the United States* (annual until 2012); and Government of the District of Columbia, Office of the Chief Financial Officer, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual) and <<http://cfo.dc.gov/node/215912>> accessed April 23, 2021.

**Table 9.48-- REAL PROPERTY TAX RATES, BY COUNTY: 2021**

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

Class	Honolulu 1/	Kauai 1/
Property		
Residential	3.50	6.05
Residential A Tier 1 (1st \$ million value)	4.50	(X)
Tier 2 (in excess of \$1 million)	10.50	(X)
Residential investor	(X)	9.40
Bed and breakfast home	6.50	(X)
Vacation rental	(X)	9.85
Commercial	12.40	8.10
Industrial	12.40	8.10
Agricultural	5.70	6.75
Vacant agricultural	8.50	(X)
Preservation	5.70	(X)
Conservation	(X)	6.75
Hotel and resort	13.90	10.85
Public service	0.00	(X)
Homestead	(X)	3.05
Commercialized home use	(X)	5.05
Class	Maui	Hawaii 2/
Category		
Affordable rental housing	(X)	6.15
Agricultural ('Agricultural or Native Forests' in Hawaii County)	5.94	9.35
Apartment	5.55	11.70
Commercial (Maui Tiers 1-3)	6.29	10.70
Residential: Up to \$2 M.	(X)	11.10
In excess of \$2 M.	(X)	13.60
Commercialized residential	4.40	(X)
Conservation	6.43	11.55
Homeowner	(X)	6.15
Hotel and resort	10.70	11.55
Industrial	7.20	10.70
Non-owner-occupied Tier 1: Up to \$800,000	5.45	(X)
Tier 2: \$800,001 to \$1.5 million	6.05	(X)
Tier 3: In excess of \$1.5 million	6.90	(X)
Owner-occupied Tier 1: Up to \$800,000	2.51	(X)
Tier 2: \$800,001 to \$1.5 million	2.56	(X)
Tier 3: In excess of \$1.5 million	2.61	(X)
Short term rental Tier 1: Up to \$800,000	11.08	(X)
Tier 2: \$800,001 to \$1.5 million	11.08	(X)
Tier 3: In excess of \$1.5 million	11.08	(X)
Time share	14.40	(X)

X Not applicable.

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

2/ Hawaii has the same rate for 'Building' and 'Land' where assessment is separately determined and applied.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Real Property Tax Rates in Hawaii Fiscal Year July 1, 2020 to June 30, 2021" <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed September 20, 2020.

**Table 9.49-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2010**

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

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

NA Not available.

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

**Table 9.50-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2010**

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

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

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

**Table 9.51- PER CAPITA DIRECT FEDERAL EXPENDITURE IN HAWAII AND THE UNITED STATES, BY TYPE: 2008 TO 2010**

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

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

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

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

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

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

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual), tables 10, 12 and 14 and *Ibid.* On-Line Query System (1993-2010)

<<http://www.census.gov/govs/cffr/index.html>> accessed June 15, 2012; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.52-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,  
BY COUNTY: 2010**

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

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

1/ Includes Kalawao County.

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

**Table 9.53-- FEDERAL SPENDING FOR HAWAII AND THE UNITED STATES, TOTAL AND PER CAPITA, BY TYPE: 2015**

[For fiscal year ending September 30]

<b>Category</b>	<b>Hawaii</b>	<b>United States</b>	<b>Hawaii as percent of U.S.</b>
Total (in thousands of dollars)	20,099,041	3,390,935,577	0.6
Salaries and wages	5,928,346	310,492,000	1.9
Contracts	1,982,557	392,806,379	0.5
Grants	2,753,522	602,765,254	0.5
Nonretirement benefits	3,618,830	930,115,856	0.4
Retirement benefits	5,815,787	1,154,756,088	0.5
Federal spending relative to Gross Domestic Product (in percent)	24.9	18.9	131.7
Per capita 1/ (in dollars)	14,103.0	10,567.1	133.5
Salaries and wages	4,159.8	967.6	429.9
Contracts	1,391.1	1,224.1	113.6
Grants	1,932.1	1,878.4	102.9
Nonretirement benefits	2,539.3	2,898.5	87.6
Retirement benefits	4,080.8	3,598.5	113.4

1/ Based on July 1, 2015 population for the United States of 320,896,618 and for Hawaii 1,425,157. As released December 20, 2016 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2016".

Source: The Council of State Governments, "Federal Spending in the States, 2005 to 2015" (May 2017) <<http://knowledgecenter.csg.org/kc/content/federal-spending-states-2015>> accessed June 7, 2017; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.54-- FEDERAL AID TO STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM FOR HAWAII AND THE UNITED STATES: 2009 AND 2010**

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

Area	Hawaii		United States	
	2009	2010	2009	2010
Total	2,560,081	2,519,624	552,108,118	630,169,769
Department of Agriculture	124,030	125,369	30,774,582	32,793,230
Agricultural Marketing Service	3,813	4,876	1,278,689	1,677,321
Farm Service Agency	228	274	10,329	10,345
Food Safety & Inspection Service	-	-	51,320	47,490
Food & Nutrition Service	102,566	97,832	26,984,219	28,606,161
Forest Service	1,987	2,689	603,363	752,160
National Resources Conservation Service	1,638	3,392	173,898	163,145
Rural development activities	1,921	3,679	540,937	758,791
Department of Commerce	6,589	6,840	524,135	622,521
National Oceanic and Atmospheric Admin.	1,322	3,157	228,986	203,663
Corporation for National and Community Service	1,102	889	197,438	226,544
Corporation for Public Broadcasting	-	-	154,828	164,629
Department of Defense	-167	-	674,036	651,494
U.S. Army National Guard - construction	-167	-	663,792	640,603
Department of Education	279,629	318,986	45,168,154	73,209,088
Office of English Language Acquisition	2,719	2,369	665,484	676,470
Office of Special Educ. Research & Improvement	2,929	3,789	442,452	674,869
Office of Special Educ. & Rehabilitative Services	84,497	60,429	12,535,554	19,748,605
Office of Vocational and Adult Education	9,732	8,536	1,545,060	1,784,669
Office of Elementary and Secondary Education	151,911	212,094	27,504,980	47,159,446
Impact aid	63,208	38,057	1,183,498	1,135,862
Programs for American Indians, Alaska Natives and Native Hawaiians	14,320	14,111	128,042	132,970
No Child Left Behind Act	21,475	26,288	4,794,495	5,013,719
Title 1 programs	47,982	52,596	12,452,283	18,110,464
Other	1,494	76,933	7,751,070	21,521,221
Office of Postsecondary Education	22,638	26,317	1,332,734	1,645,800
Office of Student Financial Assistance	5,203	5,452	1,141,890	1,519,229
Election Assistance Commission	-	1,075	83,915	91,414
Department of Energy	3,563	11,814	1,044,228	3,527,222
Environmental Protection Agency	27,764	49,229	3,685,307	6,914,563
Equal Employment Opportunity Commission	115	165	31,283	27,674
Department of Health and Human Services	1,355,067	1,311,727	324,765,262	348,197,405
Administration for Children and Families	261,470	276,540	51,079,406	55,815,058
Administration on Aging	8,070	9,013	1,425,912	1,488,831
Centers for Disease Control & Prevention	-	16,366	1,415,149	2,268,365
Centers for Medicare and Medicaid Services	1,015,064	932,948	256,123,741	278,041,173
Health Resources and Services Administration	49,965	56,257	6,304,790	7,315,978
Substance Abuse & Mental Health Services Admin.	20,019	20,501	3,054,665	3,117,395
Department of Homeland Security	97,926	121,871	17,954,886	19,836,875
Coast Guard	478	1,220	124,227	132,603
Domestic preparedness & anti-terrorism prog.	90,708	116,357	11,645,600	14,732,653
Federal Emergency Management Agency	6,740	4,294	6,185,059	4,791,619

Continued on next page.

**Table 9.54-- FEDERAL AID TO STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM FOR HAWAII AND THE UNITED STATES: 2009 AND 2010 -- Con.**

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

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

**Table 9.55-- FEDERAL AWARD EXPENDITURES BY HAWAII STATE GOVERNMENT: 2001 TO 2021**

[For fiscal year ending June 30, unless otherwise noted. In thousands of dollars]

Year	Total	Year	Total	Year	Total
2001	1,234,481	2008	2,018,873	2015	2,650,112
2002	1,353,397	2009	2,195,508	2016	2,943,260
2003	1,532,304	2010	2,732,260	2017	2,922,787
2004	1,659,913	2011	2,891,802	2018	2,994,878
2005	1,828,619	2012	2,297,802	2019	2,879,695
2006	1,859,707	2013	2,311,719	2020	3,202,157
2007	1,925,129	2014	2,570,901	2021	4,567,791

Source: State of Hawaii Financial Accounting Management and Information System (FAMIS).

**Table 9.56-- FEDERAL PROCUREMENT, BY AGENCY: 2007**

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

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

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

**Table 9.57-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT PRIME AND SUBAWARDS, 2008 TO 2016 AND TOP 5 PRIME RECIPIENTS: 2018 TO 2020**

[Fiscal year ending September 30. For discussion of the USASpending.gov mandates, data sources quality, and reporting requirements, see <<https://www.usaspending.gov/about>>]

Year	Prime awards 1/		Subawards 2/	
	Amount (\$1,000)	Number	Amount (\$1,000)	Number
2008	2,487,387	24,673	(3/)	(3/)
2009	2,660,769	18,792	(3/)	(3/)
2010	2,707,733	19,789	4,183	8
2011	3,114,130	19,103	161,681	207
2012	2,813,593	17,878	708,632	401
2013	1,904,173	15,393	592,697	658
2014	2,431,093	15,957	3,316,028	1,679
2015	1,982,566	28,739	815,485	737
2016	2,185,026	26,719	238,456	692

  

Year	Rank	Recipient	Amount (\$ Millions)
2018	1	Hensel Phelps Construction Co.	152.38
	2	BAE Systems Hawaii Shipyards Inc.	135.97
	3	Manu Kai, LLC	60.99
	4	Matson Navigation Company, Inc.	55.73
	5	Allied Pacific Builders, Inc.	45.85
2019	1	Hensel Phelps Construction Co.	147.89
	2	BAE Systems Hawaii Shipyards Inc.	103.49
	3	Kiewit Infrastructure West Co.	84.36
	4	Hawaiian Dredging Construction Company, Inc.	77.53
	5	Matson Navigation Company, Inc.	70.55
2020	1	Nan, Inc.	190.88
	2	Hensel Phelps Construction Co.	119.44
	3	Vigor Shipyards, Inc.	89.34
	4	Smartronix, LLC	83.49
	5	Manu Kai, LLC	66.05

1/ Federal agencies are required to submit reports on their awards' transactions within 30 days after the implementation of the transaction. The exception is the Department of Defense which submits reports after 90 days to protect operations.

2/ As of October 1, 2010 (FY11), first-tier sub-recipient contract transaction data are required to be reported by the prime recipients for contract transactions of more than \$25,000.

3/ Query of USASpending for category for FY2008 and FY2009 returns "No Data Found".

Source: USASpending, "State Summary, Contracts Data: Hawaii" (annual)

<<https://www.usaspending.gov/Pages/Default.aspx>> accessed August 8, 2017; "State Profile: Contracts" FY 2018 accessed July 13, 2019; FY 2019 accessed July 27, 2020, and FY2020 accessed July 15, 2021.

**Table 9.58-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005**

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

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

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**Table 9.58-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005 -- Con.**

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

X Not applicable.

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

**Table 9.59-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES: 1995 TO 2005**

[For fiscal year ending September 30]

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

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**Table 9.59-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES: 1995 TO 2005 -- Con.**

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

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

**Table 9.60-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES RANKING: 1995 TO 2005**

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

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

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**Table 9.60-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES RANKING: 1995 TO 2005 -- Con.**

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

X Not applicable.

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

**Table 9.61-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1994 TO 2019**

[In millions of dollars. 1994 to 1997 as of December 31 and as of June 30 for 1998 and beyond]

Year	Total bonded debt 1/	State debt	Total	County debt			
				Honolulu	Maui	Hawaii	Kauai
Tax Foundation of Hawaii							
1994	6,913.5	5,015.4	1,898.1	1,544.6	185.1	119.5	49.0
1995	7,078.1	5,126.1	1,952.0	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	2,047.3	1,669.8	194.3	143.5	39.8
1997	7,239.3	5,258.1	1,981.2	1,616.2	188.2	139.0	37.8
1998	7,808.0	5,773.6	2,034.4	1,639.2	223.8	133.2	38.3
1999	7,768.4	5,582.6	2,185.8	1,788.6	235.1	126.4	35.7
2000	8,023.2	5,745.2	2,278.0	1,831.6	236.8	149.3	60.4
2001	7,855.2	5,471.6	2,383.6	1,932.7	234.9	141.2	74.8
2002	8,856.6	6,072.0	2,784.6	2,312.1	246.3	155.9	70.2
2003	8,861.0	5,793.8	3,067.2	2,592.3	243.0	165.6	66.2
U.S. Census Bureau: debt outstanding							
2000	7,909.0	5,592.2	2,316.8	(NA)	(NA)	(NA)	(NA)
2001	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)
2002	8,448.3	5,656.3	2,791.9	(NA)	(NA)	(NA)	(NA)
2003	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)
2004	9,106.5	5,746.2	3,360.3	(NA)	(NA)	(NA)	(NA)
2005	9,292.1	5,844.3	3,447.8	(NA)	(NA)	(NA)	(NA)
2006	9,504.0	5,791.8	3,712.2	(NA)	(NA)	(NA)	(NA)
2007	10,431.5	6,242.4	4,189.1	(NA)	(NA)	(NA)	(NA)
2008	10,733.6	6,296.5	4,437.1	(NA)	(NA)	(NA)	(NA)
2009	11,495.0	6,880.2	4,614.7	(NA)	(NA)	(NA)	(NA)
2010	12,634.4	7,700.7	4,933.8	(NA)	(NA)	(NA)	(NA)
2011	13,377.0	7,912.8	5,464.2	(NA)	(NA)	(NA)	(NA)
2012	14,025.0	8,398.0	5,627.0	(NA)	(NA)	(NA)	(NA)
2013	14,447.3	8,318.4	6,128.9	(NA)	(NA)	(NA)	(NA)
2014	14,233.9	8,426.6	5,807.3	(NA)	(NA)	(NA)	(NA)
2015	14,796.6	8,757.7	6,038.9	(NA)	(NA)	(NA)	(NA)
2016	15,357.4	9,216.6	6,140.8	(NA)	(NA)	(NA)	(NA)
2017	15,999.4	9,656.3	6,343.1	(NA)	(NA)	(NA)	(NA)
2018	17,139.1	9,971.1	7,167.9	(NA)	(NA)	(NA)	(NA)
2019	17,715.1	10,001.8	7,713.3	(NA)	(NA)	(NA)	(NA)

NA Not available.

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

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

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui; and U.S. Census Bureau "State and Local Government Finances by Level of Government and by State" (annual) <<https://www.census.gov/data/datasets.html>> accessed July 16, 2021.

**Table 9.62-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2020**

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

Year	Total bonded indebtedness	General long-term obligations account group	Enterprise funds	Component unit - University of Hawaii
1990	2,026,100	1,967,556	33,100	25,444
1991	2,274,846	2,222,324	27,700	24,822
1992	2,328,546	2,281,875	22,511	24,160
1993	2,767,691	2,726,654	17,577	23,460
1994	2,872,488	2,834,234	13,867	24,387
1995	2,934,965	2,901,651	9,948	23,366
1996	2,869,639	2,841,069	6,265	22,305
1997	3,102,288	3,075,862	5,231	21,195
1998	3,387,988	3,363,517	4,312	20,159
1999	3,189,298	3,166,880	3,468	18,950
2000	3,299,863	3,278,479	2,644	18,740
2001	3,244,857	3,225,635	1,799	17,423
2002	(NA)	3,568,001	(NA)	(NA)
2003	(NA)	3,634,738	(NA)	(NA)
2004	(NA)	3,954,192	(NA)	(NA)
2005	(NA)	4,256,633	(NA)	(NA)
2006	(NA)	4,322,964	(NA)	(NA)
2007	(NA)	4,079,714	(NA)	(NA)
2008	(NA)	4,408,572	(NA)	(NA)
2009	(NA)	4,779,666	(NA)	(NA)
2010	(NA)	5,157,198	(NA)	(NA)
2011	(NA)	4,987,544	(NA)	(NA)
2012	(NA)	5,475,348	(NA)	(NA)
2013	(NA)	5,534,921	(NA)	(NA)
2014	(NA)	5,784,139	(NA)	(NA)
2015	(NA)	6,503,281	(NA)	(NA)
2016	(NA)	6,953,431	(NA)	(NA)
2017	(NA)	7,635,827	(NA)	(NA)
2018	(NA)	7,912,206	(NA)	(NA)
2019	(NA)	7,914,382	(NA)	(NA)
2020	(NA)	7,294,070	(NA)	(NA)

NA Not available.

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

<<http://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed June 3, 2021.

**Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2020**

Year	Government jobs 1/				State civil service workers 2/	State retirement system members 3/
	All levels	Federal	Territory or State	County		
1940	22,136	11,139	6,245	4,752	2,616	8,352
1945	78,846	66,248	7,231	5,367	3,772	12,662
1950	33,140	18,891	7,955	6,294	5,280	16,120
1960	49,510	27,010	14,620	7,880	6,790	24,092
1970	73,640	33,380	30,600	9,660	10,166	38,912
1980	89,050	30,000	45,150	13,900	17,327	48,868
1990	105,600	34,200	57,100	14,400	20,654	53,509
1991	108,900	33,900	60,300	14,800	(NA)	55,604
1992	111,100	33,300	62,600	15,300	22,920	57,401
1993	111,500	31,800	64,200	15,500	24,267	59,518
1994	111,900	31,300	65,000	15,600	24,716	61,082
1995	111,400	31,100	63,900	4/ 16,400	24,138	60,687
1996	110,600	31,100	62,800	16,600	23,338	59,275
1997	111,700	30,700	64,300	16,800	23,133	59,500
1998	112,200	30,400	64,900	16,900	23,627	60,447
1999	112,800	30,300	65,800	16,700	23,927	61,164
2000	114,600	31,000	66,900	16,700	5/ 21,380	62,207
2001	114,450	30,100	67,300	17,100	(NA)	63,408
2002	117,950	30,650	70,150	17,150	(NA)	66,043
2003	119,150	31,650	70,550	16,950	(NA)	66,442
2004	120,050	31,450	71,500	17,100	24,038	67,074
2005	119,650	31,300	71,150	17,200	23,828	68,011
2006	121,250	31,850	71,950	17,450	26,013	69,233
2007	122,100	31,750	72,400	17,950	(NA)	70,805
2008	125,000	32,200	74,300	18,550	(NA)	72,436
2009	125,700	33,300	73,700	18,650	(NA)	73,928
2010	125,200	34,800	71,700	18,700	(NA)	72,785
2011	124,600	34,900	71,100	18,500	(NA)	71,959
2012	125,600	34,900	72,100	18,500	21,083	72,508
2013	124,500	33,900	71,900	18,700	23,183	73,538
2014	126,200	33,200	74,200	18,800	23,282	75,311
2015	126,400	33,100	74,500	18,900	23,182	74,723
2016	126,000	33,200	73,900	19,000	23,046	75,118
2017	125,500	33,400	73,200	19,000	21,699	75,152
2018	125,600	33,700	73,000	18,900	21,594	75,520
2019 6/	126,200	34,300	72,900	19,000	20,116	75,704
2020 6/	120,800	35,000	67,000	18,800	20,049	75,954

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**Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2020 -- Con.**

NA Not available.

1/ Data are annual averages and rounded to nearest 100 for 1990-2000 and 2010-2020, and to 50 for 2001-2009. Totals may not add due to rounding.

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

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

4/ Not comparable to earlier years.

5/ Does not include Hawaii Health Systems Corp. (HHSC). HHSC is a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health and, since December 1999, its workforce data are not available. Data availability resumed in 2004.

6/ 'Government jobs' benchmarked by Hawaii Department of Labor & Industrial Relations in March 2021. 'All levels' and 'County' for 2019 revised from previous *Data Book*.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii*, pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual) and for 1990-2020 "Job Count by Industry" <<https://www.hiwi.org/gsipub/index.asp?docid=421>> accessed April 5, 2021; Hawaii State Department of Human Resources Development, *Executive Branch Workforce Profile Reports Fiscal Year Ending June 30* (annual) <<http://dhrd.hawaii.gov/reports/workforce-reports/>> accessed April 5, 2021 and records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Financial Report (annual)*, Ibid. *Report to Board of Trustees on the Annual Actuarial Valuation for the Year Ending June 30* (annual) <<http://ers.chawaii.gov/resources/financials>> accessed April 5, 2021; and records.

**Table 9.64-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2015 TO 2020**

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

Agency	2015	2016	2017	2018	2019	2020
TOTAL	24,968	25,334	1/ 22,229	1/ 22,561	1/ 23,272	1/ 23,515
Cabinet-level	24,702	25,047	21,974	22,310	23,027	23,261
Agriculture	755	755	738	724	775	803
Commerce	429	418	410	406	413	426
Defense	18,599	18,856	17,897	18,187	18,669	18,797
Air Force	1,779	1,790	1,616	1,486	1,365	1,269
Army	5,161	5,188	4,969	5,010	5,003	4,922
Other Defense	1,293	1,281	1,251	1,191	1,218	1,228
Navy/Marine Corps	10,366	10,597	10,061	10,500	11,083	11,378
Justice	517	519	1/ 147	1/ 140	1/ 151	1/ 149
U.S. Marshall's Service	25	22	(1/)	(1/)	(1/)	(1/)
Prisons	192	191	1/ 79	1/ 71	1/ 83	1/ 85
U.S. Attorney	54	58	55	55	54	50
Labor	32	30	29	28	26	29
Energy	2	(1/)	(1/)	(1/)	(1/)	(1/)
Education	-	(1/)	(1/)	(1/)	(1/)	(1/)
Health & Human Services	168	161	153	147	143	110
Homeland Security 2/	1,900	1,909	1/ 276	1/ 283	1/ 265	1/ 277
U.S. Coast Guard	125	126	108	116	115	116
Immig. & Customs Enf.	82	87	1/ 17	1/ 16	(1/)	(1/)
Customs & Border Prot.	294	304	(1/)	(1/)	(1/)	(1/)
Trans. Security Admin.	1,284	1,279	1/ 86	1/ 87	1/ 78	1/ 79
FEMA	47	44	50	46	53	67
Housing & Urban Dev.	22	19	20	20	18	23
Interior	595	633	609	562	576	583
National Park Service	375	400	367	338	329	348
State	18	19	20	17	17	20
Transportation	381	400	394	380	373	372
Fed. Aviation Admin.	367	380	376	363	352	353
Fed. Highways Admin.	11	16	14	14	17	15
Treasury	102	92	1/ 31	1/ 34	1/ 34	1/ 36
Internal Revenue Service	99	(1/)	1/ 31	1/ 34	1/ 34	1/ 36
Veterans Affairs	1,200	1,236	1,247	1,379	1,566	1,636
Veterans Benefits Admin.	100	101	102	94	96	100
National Cemetery Admin.	27	27	26	21	27	29
Veterans Health Admin.	1,046	1,083	1,093	1,230	1,415	1,469
Independent agencies 3/	240	(1/)	(1/)	(1/)	(1/)	(1/)
Large	237	250	250	245	240	250
General Services Admin.	36	40	40	40	38	47
Social Security Admin.	138	141	139	137	136	128
Medium	3	(1/)	(1/)	(1/)	(1/)	(1/)
Small	-	(1/)	(1/)	(1/)	(1/)	(1/)

1/ May reflect counts lower-than-historical due to categories newly suppressed for security, or for counts fewer than 12.

2/ New agency as of November 25, 2002.

3/ At the OPM total-level 'Large' is 1,000 or more; 'Medium' is 100 to 999; and 'Small' is fewer than 100 employees.

Source: U.S. Office of Personnel Management, FedScope <<https://www.fedscope.opm.gov/employment.asp>>

FY2015 and FY2016 accessed August 1, 2017; FY2017 to FY2020 accessed July 28, 2021, and records.

**Table 9.65-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:  
MARCH 2020**

[In number of jobs and thousands of dollars. Beginning with the release of the 2019 Annual Survey of Public Employment and Payroll, 'Part-Time Hours' are no longer included in the content that is collected and published]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	88,081	67,826	20,255	73,729	406,248	380,924	25,323
Financial administration	1,843	1,818	25	1,823	9,136	9,116	20
Other government administration	2,737	2,181	556	2,360	12,893	12,132	762
Judicial and legal	3,412	3,318	94	3,354	20,271	19,667	605
Police protection	4,034	3,918	116	3,939	29,646	29,590	55
Persons with powers of arrest	3,071	3,040	31	3,045	25,252	25,234	18
Other	963	878	85	894	4,394	4,356	38
Fire protection	2,165	2,143	22	2,159	17,666	17,592	73
Firefighters	1,905	1,892	13	1,902	17,199	17,147	53
Other	260	251	9	257	467	446	21
Corrections	2,316	2,306	10	2,310	13,754	13,705	50
Highways	1,679	1,664	15	1,668	8,710	8,702	9
Air transportation	1,099	1,089	10	1,094	5,760	5,747	14
Sea and Inland Port Facilities	228	228	-	228	1,164	1,164	-
Public welfare	677	533	144	573	2,638	2,539	99
Health	2,453	2,391	62	2,418	13,726	13,557	170
Hospitals	3,369	2,704	665	3,028	20,609	17,435	3,174
Social insurance administration	170	165	5	167	849	835	14
Solid waste management	685	683	2	684	4,215	4,214	1
Sewerage	826	822	4	822	4,757	4,756	2
Parks and recreation	4,009	2,040	1,969	2,268	8,740	8,123	617

Continued on next page.

**Table 9.65-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:  
MARCH 2020 -- Con.**

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Housing and community dev't	327	319	8	322	1,395	1,390	5
Natural resources	1,229	1,157	72	1,188	5,938	5,808	130
Water supply	1,038	1,037	1	1,038	5,965	5,963	2
Transit	274	249	25	265	1,406	1,357	49
Education total	47,897	31,754	16,143	36,587	189,997	170,848	19,149
Elem. & secondary educ. total	34,822	23,047	11,775	26,824	128,928	116,437	12,492
Elem. & sec. instructional	28,123	17,536	10,587	20,986	107,577	95,654	11,923
Elem. & sec other	6,699	5,511	1,188	5,838	21,352	20,783	569
Higher education total	12,957	8,589	4,368	9,645	60,520	53,862	6,657
Higher educ. instructional	4,804	3,647	1,157	3,931	30,063	27,033	3,029
Higher ed other	8,153	4,942	3,211	5,714	30,457	26,829	3,628
Other education	118	118	-	118	549	549	-
Libraries	703	472	231	567	2,107	1,883	223
All other and unallocable	4,911	4,835	76	4,867	24,903	24,801	102

Source: U.S. Census Bureau, 2020 Annual Survey of Public Employment and Payroll "State and Local Government Employment and Payroll Data by State and Function: March 2020" (May 2021) <<https://www.census.gov/data/datasets/2020/econ/apes/annual-apes.html>> accessed May 13, 2021.

**Table 9.66-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2020**

[In number of jobs and thousands of dollars. Data are preliminary. Beginning with the release of the 2019 Annual Survey of Public Employment and Payroll, 'Part-Time Hours' are no longer included in the content that is collected and published]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	69,232	51,217	18,015	56,746	302,141	278,000	24,141
Financial administration	710	710	-	710	3,437	3,437	-
Other government admin.	1,201	921	280	1,077	5,402	4,768	635
Judicial and legal	2,710	2,641	69	2,663	15,982	15,431	552
Corrections	2,316	2,306	10	2,310	13,754	13,705	50
Highways	780	778	2	779	4,492	4,489	3
Air transportation	1,099	1,089	10	1,094	5,760	5,747	14
Water transport & terminals	228	228	-	228	1,164	1,164	-
Public welfare	427	410	17	417	1,973	1,959	14
Health	2,066	2,032	34	2,049	11,466	11,347	119
Hospitals	3,369	2,704	665	3,028	20,609	17,435	3,174
Social insurance admin.	170	165	5	167	849	835	14
Parks and recreation	635	148	487	184	762	657	104
Natural resources	951	947	4	949	4,782	4,775	7
Education total	47,897	31,754	16,143	36,587	189,997	170,848	19,149
Elem. & sec. total	34,822	23,047	11,775	26,824	128,928	116,437	12,492
Elem & sec instruct.	28,123	17,536	10,587	20,986	107,577	95,654	11,923
Elem & sec other	6,699	5,511	1,188	5,838	21,352	20,783	569
Higher educ. total	12,957	8,589	4,368	9,645	60,520	53,862	6,657
Higher educ. Instruct.	4,804	3,647	1,157	3,931	30,063	27,033	3,029
Higher educ. other	8,153	4,942	3,211	5,714	30,457	26,829	3,628
Other	118	118	-	118	549	549	-
Libraries	699	468	231	563	2,095	1,871	223
All other and unallocable	3,974	3,916	58	3,941	19,616	19,531	85

Source: U.S. Census Bureau, 2020 Annual Survey of Public Employment and Payroll "State Government Employment and Payroll Data by State and Function: March 2020" (May 2021) <<https://www.census.gov/data/tables/2020/econ/apes/annual-apes.html>> accessed May 13, 2021.

**Table 9.67-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2020**

[In number of jobs and thousands of dollars. Data are preliminary. Beginning with the release of the 2019 Annual Survey of Public Employment and Payroll, 'Part-Time Hours' are no longer included in the content that is collected and published]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	18,849	16,609	2,240	16,983	104,106	102,924	1,182
Financial administration	1,133	1,108	25	1,113	5,699	5,679	20
Other government administration	1,536	1,260	276	1,283	7,491	7,364	127
Judicial and legal	702	677	25	691	4,289	4,236	53
Police protection	4,034	3,918	116	3,939	29,646	29,590	55
Persons with power of arrest	3,071	3,040	31	3,045	25,252	25,234	18
Other police protection	963	878	85	894	4,394	4,356	38
Fire protection total	2,165	2,143	22	2,159	17,666	17,592	73
Firefighters	1,905	1,892	13	1,902	17,199	17,147	53
Other fire protection	260	251	9	257	467	446	21
Highways	899	886	13	889	4,218	4,212	6
Public welfare	250	123	127	156	665	581	85
Health	387	359	28	369	2,261	2,209	51
Solid waste management	685	683	2	684	4,215	4,214	1
Sewerage	826	822	4	822	4,757	4,756	2
Parks and recreation	3,374	1,892	1,482	2,084	7,978	7,466	512
Housing & community dev't	327	319	8	322	1,395	1,390	5
Natural resources	278	210	68	239	1,156	1,033	123
Water supply	1,038	1,037	1	1,038	5,965	5,963	2
Transit	274	249	25	265	1,406	1,357	49
Libraries	4	4	-	4	12	12	-
All other and unallocable	937	919	18	926	5,287	5,269	17

Source: U.S. Census Bureau, 2020 Annual Survey of Public Employment and Payroll "Local Government Employment and Payroll Data by State and Function: March 2020" (May 2021) <<https://www.census.gov/data/tables/2020/econ/apes/annual-apes.html>> accessed May 13, 2021.

**Table 9.68-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2018**

[As of December 31]

BU 1/	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judiciary	University of Hawaii	HHSC 1/
	Total	59,727	12,676	8,107	2,319	2,142	1,076	22,240	1,539	7,271	2,357
1	Blue-collar nonsupervisors	8,435	1,859	1,883	567	597	387	2,207	102	514	319
2	Blue-collar supervisors	769	166	217	50	43	14	250	1	12	16
3	White-collar nonsupervisors	12,445	3,407	1,453	576	508	207	4,518	757	640	379
4	White-collar supervisors	809	225	133	38	28	15	266	56	34	14
5	Teachers & other personnel 2/	13,028	-	-	-	-	-	13,028	-	-	-
6	Educational officers 3/	935	-	-	-	-	-	935	-	-	-
7	Faculty of the University of Hawaii and the community college system	3,673	-	-	-	-	-	-	-	3,673	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,388	-	-	-	-	-	-	-	2,388	-
9	Registered prof. nurses	1,188	406	-	-	-	-	2	4	8	768
10	Institutional, health and correctional workers	2,500	1,576	239	-	-	-	34	60	2	589
11	Firefighters	1,922	168	1,008	329	283	134	-	-	-	-
12	Police officers	2,769	-	1,902	414	319	134	-	-	-	-
13	Prof. & scientific employees 4/	8,115	4,459	1,089	295	306	135	1,000	559	-	272
14	State law enforcement officers & state & county ocean safety & water safety officers	751	410	183	50	58	50	-	-	-	-

1/ Acronyms: BU = Bargaining Unit and HHFDC = Hawaii Health Systems Corporation.

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

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

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

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin No. 57*, (March 15, 2019). See also Labor Relations Board website <<http://labor.hawaii.gov/hlrp/find-a-report/>> accessed January 22, 2020.

**Table 9.69-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:  
2002 TO 2007**

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

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

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

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

3/ On January 1, 2002 the Mayor's salary increased 7 percent from \$89,712 to \$96,000 and to \$103,860 effective July 1, 2004.

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

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

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