

**Table 9.11-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEARS 1995 AND 1996**

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average 2/ (dollars)
1995					
All returns	549,519	19,057,384	470,977	2,510,724	5,331
Under \$15,000 2/	175,882	936,599	103,253	65,554	635
\$15,000 under \$30,000	146,996	3,228,230	141,982	269,925	1,901
\$30,000 under \$50,000	105,961	4,129,834	105,259	440,150	4,182
\$50,000 under \$75,000	69,182	4,209,997	69,030	504,077	7,302
\$75,000 under \$100,000	29,031	2,479,519	29,000	349,389	12,048
\$100,000 under \$200,000	18,175	2,337,642	18,163	418,716	23,053
\$200,000 or more	4,292	1,735,563	4,290	462,912	107,905
Median income	25,090
1996					
All returns	549,619	19,537,774	468,548	2,592,221	5,532
Under \$20,000 2/	229,846	1,859,457	151,672	128,385	846
\$20,000 under \$30,000	90,245	2,229,403	88,321	194,028	2,197
\$30,000 under \$50,000	105,389	4,105,994	104,636	432,107	4,130
\$50,000 under \$75,000	70,108	4,272,034	69,935	504,475	7,213
\$75,000 under \$100,000	30,118	2,577,271	30,093	359,077	11,932
\$100,000 under \$200,000	19,225	2,473,022	19,208	437,621	22,783
\$200,000 or more	4,688	2,020,593	4,683	536,528	114,569
Median income	24,892

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 1997*, p. 151, *Spring 1998*, p. 163 and calculations by Hawaii State Department of Business, Economic Development & Tourism.