

**Table 9.16-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEARS 1997 AND 1998**

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)
1997					
All returns	552,105	20,367,085	468,570	2,709,226	5,532
Under \$20,000 2/	227,436	1,824,877	147,167	123,402	839
\$20,000 under \$30,000	88,456	2,185,744	86,250	185,855	2,155
\$30,000 under \$50,000	105,234	4,102,520	104,383	425,728	4,079
\$50,000 under \$75,000	71,321	4,351,648	71,170	509,094	7,153
\$75,000 under \$100,000	32,166	2,755,976	32,132	380,225	11,833
\$100,000 under \$200,000	22,253	2,860,449	22,234	499,369	22,460
\$200,000 or more	5,239	2,285,873	5,234	585,555	111,875
Median income	25,496
1998					
All returns	553,525	20,874,106	450,491	2,720,096	6,038
Under \$20,000 2/	224,543	1,610,214	131,064	111,365	850
\$20,000 under \$30,000	87,807	2,172,001	80,879	168,516	2,084
\$30,000 under \$50,000	105,183	4,101,877	102,967	394,747	3,834
\$50,000 under \$75,000	72,161	4,408,814	71,828	486,531	6,774
\$75,000 under \$100,000	33,825	2,901,069	33,775	381,502	11,295
\$100,000 under \$200,000	24,140	3,101,824	24,116	530,425	21,995
\$200,000 or more	5,866	2,578,305	5,862	647,011	110,374
Median income	0

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

Source: U.S. Treasury Department, Internal Revenue Service, *SOI Bulletin, Spring 1999* and <http://ftp.fedworld.gov/pub/irs-soi/97in12hi.exe>; *Spring 2000* and <http://ftp.fedworld.gov/pub/irs-soi/98in12hi.xls>; and calculations by Hawaii State Department of Business, Economic Development & Tourism.