

Table 9.20-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 1997

[In thousands of dollars. Use of federal amounts for income sources was necessary because there is no detailed information on income sources on the simplified Hawaii Form N-11 used by most residents]

Source of Income	Total	Elderly	All others
Salaries and wages	13,332,841	615,781	12,717,060
Taxable dividends	370,510	193,398	177,112
Interest	624,708	335,637	289,071
Sole proprietorships	652,684	66,897	585,787
Capital assets or other property	696,116	299,926	396,190
Rents and royalties	-10,248	90,747	-100,995
Partnerships	331,252	30,213	301,039
Estates and trusts	89,899	44,108	45,791
Pensions and annuities	1,642,174	1,086,937	555,237
Taxable IRA payouts	218,694	144,001	74,693
Taxable Social Security	315,272	280,538	34,734
All other sources	318,913	4,729	314,184
Total reportable income for Federal purposes	18,582,815	3,192,912	15,389,903
Plus: Items taxed by Hawaii but not federal 1/	319,303	65,829	253,475
Less: Items taxed by federal but not by Hawaii 2/	2,078,600	1,414,720	663,887
Total reportable income for Hawaii purposes	16,823,518	1,844,021	14,979,491

NA Not available.

1/ Includes COLA for federal employees, Employee retirement contributions of state and county employees, and Interest from municipal bonds

2/ Includes Social security benefits, most pensions, and interest on federal bonds.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 1997*, p. 19, Department of Taxation unpublished detail, and and calculations by Hawaii State Department of Business, Economic Development & Tourism).