

Table 9.21-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 1998

[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	13,676,281	638,047	13,038,234
Taxable dividends	375,771	201,462	174,309
Interest	656,121	340,486	315,635
Sole proprietorships	722,729	69,616	653,113
Capital assets or other property	910,655	360,469	550,186
Rents and royalties	-25,053	85,709	-110,762
Partnerships	312,879	52,267	260,612
Estates and trusts	104,156	56,822	47,334
Pensions and annuities	1,736,273	1,145,506	590,767
Taxable IRA payouts	308,091	161,825	146,266
Taxable Social Security	352,185	312,602	39,583
All other sources	182,668	2,638	180,030
Total reportable income for Federal purposes	19,312,760	3,427,452	15,885,308
Plus: Items taxed by Hawaii but not federal 1/	301,576	45,164	256,412
Less: Items taxed by federal but not by Hawaii 2/	2,216,566	1,522,813	693,753
Total reportable income for Hawaii purposes	17,397,760	1,949,752	15,448,008

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Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 1998*, pp. 19-20, Department of Taxation unpublished detail, and calculations by Hawaii State Department of Business, Economic Development & Tourism).