

Table 9.38-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2010 TO 2012

| 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) |
| 2010 | | | | | |
| All returns | 653,371 | 33,362,224 | 479,979 | 3,731,939 | 7,775 |
| Under \$50,000 2/ | 427,665 | 8,521,261 | 260,639 | 501,838 | 1,925 |
| \$50,000 under \$75,000 | 92,016 | 5,652,422 | 87,188 | 483,584 | 5,546 |
| \$75,000 under \$100,000 | 56,719 | 4,902,263 | 55,615 | 466,105 | 8,381 |
| \$100,000 under \$200,000 | 63,321 | 8,332,019 | 62,930 | 1,051,900 | 16,715 |
| \$200,000 or more | 13,650 | 5,954,258 | 13,607 | 1,228,513 | 90,285 |
| 2011 | | | | | |
| All returns | 661,948 | 34,372,459 | 485,624 | 3,874,035 | 7,977 |
| Under \$1 2/ | 14,425 | -707,557 | 2,231 | 4,530 | 2,030 |
| \$1 under \$50,000 | 413,770 | 9,163,795 | 256,469 | 489,387 | 1,908 |
| \$50,000 under \$75,000 | 92,574 | 5,687,535 | 87,683 | 488,361 | 5,570 |
| \$75,000 under \$100,000 | 58,108 | 5,026,863 | 56,810 | 481,756 | 8,480 |
| \$100,000 under \$200,000 | 68,081 | 8,992,014 | 67,474 | 1,125,370 | 16,679 |
| \$200,000 under \$500,000 | 12,762 | 3,561,799 | 12,741 | 694,073 | 54,476 |
| \$500,000 or more | 2,228 | 2,648,010 | 2,216 | 590,558 | 266,497 |
| 2012 | | | | | |
| All returns 3/ | 665,320 | 36,814,360 | 492,520 | 4,245,984 | 8,621 |
| Under \$1 2/ | 12,890 | -729,429 | 2,210 | 4,364 | 1,975 |
| \$1 under \$50,000 | 409,710 | 9,187,194 | 255,930 | 489,115 | 1,911 |
| \$50,000 under \$75,000 | 93,820 | 5,764,409 | 88,520 | 493,490 | 5,575 |
| \$75,000 under \$100,000 | 59,260 | 5,130,009 | 57,370 | 486,638 | 8,482 |
| \$100,000 under \$200,000 | 72,430 | 9,600,176 | 71,360 | 1,178,428 | 16,514 |
| \$200,000 under \$500,000 | 14,420 | 4,032,350 | 14,380 | 771,943 | 53,682 |
| \$500,000 or more | 2,770 | 3,829,650 | 2,770 | 822,006 | 296,753 |

1/ Filed in following year.

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

3/ Sum for both 'Number of returns' categories is 20 higher than 'Total' shown.

Source: U.S. Treasury Department, Internal Revenue Service, 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 July 14, 2014; and calculations by Hawaii State Department of Business, Economic Development & Tourism.