

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2012 to 2016

[In thousands of dollars. For fiscal year ending September 30. Receipts shown for the State of Hawaii does not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one state from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more state(s). Collections are gross, i.e. not net of refunds. Collections relate to the given fiscal year for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount. Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution]

Source	2012	2013	2014	2015	2016
Federal collections	6,511,578	7,139,728	7,722,840	8,221,290	8,811,882
Business income 1/	398,720	383,103	376,857	476,171	581,689
Individual income and employment	5,922,132	6,528,499	7,090,806	7,468,136	7,864,419
Income tax not withheld & SECA 2/	1,277,012	1,491,985	1,659,610	1,875,437	1,957,572
Estate and trust income tax	38,631	55,782	94,686	73,858	72,686
Income tax withheld & FICA 3/	4,589,302	4,964,710	5,320,158	5,501,597	5,816,881
Railroad retirement	-	-	-	-	-
Unemployment insurance	17,187	16,021	16,352	17,244	17,281
Estate	29,547	41,803	31,992	35,687	120,717
Gift	9,057	22,571	1,636	985	14,151
Excise 4/	152,122	163,752	221,549	240,311	230,906

1/ Includes taxes on corporation income and unrelated business income from tax-exempt organizations.

2/ SECA Self-Employment Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on self-employment income. Included estate and trust income tax collections through 2008 but which is shown separately beginning in 2009.

3/ FICA Federal Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on wages and salaries.

4/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Service Data Book* (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 30, 2017.