

Table 9.30-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2012 TO 2014

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)
2012					
All returns 2/	665,320	36,814,360	492,520	4,245,984	8,621
Under \$1 3/	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
2013					
All returns 4/	675,280	37,478,298	501,880	4,503,295	8,973
Under \$1 3/	12,270	-737,661	2,110	4,859	2,303
\$1 under \$50,000	410,800	9,264,997	255,750	497,009	1,943
\$50,000 under \$75,000	95,650	5,880,654	90,130	505,875	5,613
\$75,000 under \$100,000	61,350	5,309,800	59,570	512,992	8,612
\$100,000 under \$200,000	76,850	10,224,743	76,000	1,286,123	16,923
\$200,000 under \$500,000	15,790	4,411,540	15,780	868,878	55,062
\$500,000 or more	2,550	3,124,225	2,550	827,558	324,533
2014					
All returns 5/	681,840	39,689,089	515,820	4,942,671	9,582
Under \$1 3/	12,090	-767,007	1,940	4,907	2,529
\$1 under \$50,000	405,440	9,233,106	256,920	498,951	1,942
\$50,000 under \$75,000	98,040	6,024,620	92,730	524,990	5,661
\$75,000 under \$100,000	62,840	5,446,912	61,500	540,239	8,784
\$100,000 under \$200,000	82,710	11,050,437	82,030	1,405,795	17,138
\$200,000 under \$500,000	17,750	4,957,020	17,720	975,630	55,058
\$500,000 or more	2,970	3,744,001	2,970	992,159	334,060

1/ Filed in following year.

2/ Sum for 'Number of returns' is 20 higher than 'Total' shown and 20 lower than 'Total income tax liability'.

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

4/ Sum for 'Number of returns' is 20 higher than 'Total' shown and 10 lower than 'Total income tax liability'.

5/ Sum for 'Number of returns' is 10 lower than 'Total income tax liability'.

Source: U.S. Treasury Department, Internal Revenue Service, "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 February 15, 2017; and calculations by Hawaii State Department of Business, Economic Development & Tourism.