

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2016 TO 2020

[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	2016	2017	2018	2019	2020
Federal collections	8,811,882	9,415,214	9,591,724	9,246,293	8,818,255
Business income 1/	581,689	700,144	683,176	539,647	540,505
Individual income and employment	7,864,419	8,442,127	8,564,619	8,416,640	8,056,673
Income tax payments & SECA 2/	1,957,572	2,096,762	2,292,908	2,161,253	2,096,357
Estate and trust income tax	72,686	71,168	85,561	82,107	54,082
Income tax withheld & FICA 3/	5,816,881	6,255,294	6,167,632	6,155,481	5,889,002
Railroad retirement	-	-	-	-	1
Unemployment insurance	17,281	18,903	18,519	17,798	17,231
Estate	120,717	62,846	48,381	50,037	19,218
Gift	14,151	-543	2,011	16	3,975
Excise 4/	230,906	210,640	293,536	239,953	197,884

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. Previously 'Income tax not withheld & SECA'.

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) <<https://www.irs.gov/statistics/soi-tax-stats-all-years-irs-data-books>> accessed June 28, 2021.