

**Table 9.26-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2019 AND 2020**

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)
2019					
All returns	2/ 714,760	48,907,740	540,280	5,843,968	10,817
Under \$1 3/	14,140	-933,451	1,730	4,413	2,551
\$1 under \$50,000	378,080	8,958,162	227,220	432,359	1,903
\$50,000 under \$75,000	110,660	6,789,877	102,520	516,834	5,041
\$75,000 under \$100,000	70,300	6,097,348	68,290	542,281	7,941
\$100,000 under \$200,000	109,110	14,818,397	108,110	1,686,348	15,598
\$200,000 under \$500,000	27,870	7,790,272	27,820	1,323,586	47,577
\$500,000 or more	4,590	5,387,135	4,590	1,338,147	291,535
2020					
All returns	2/ 707,510	49,992,593	2/ 523,200	6,245,175	11,936
Under \$1 3/	26,620	-972,334	1,530	3,693	2,414
\$1 under \$50,000	365,850	8,755,120	217,830	401,190	1,842
\$50,000 under \$75,000	106,280	6,524,634	97,970	483,044	4,931
\$75,000 under \$100,000	68,270	5,920,457	66,320	523,492	7,893
\$100,000 under \$200,000	107,430	14,626,738	106,520	1,666,544	15,645
\$200,000 under \$500,000	28,180	7,872,420	28,150	1,340,192	47,609
\$500,000 or more	4,890	7,265,558	4,890	1,827,020	373,624

1/ Filed in following year.

2/ Published sum is 10 higher than sum of components in 2019 and published sum and number of returns 10 lower in 2020.

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

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 January 5, 2023; and calculations by Hawaii State Department of Business, Economic Development & Tourism.