

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2019 TO 2023

[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	2019	2020	2021	2022	2023
Federal collections	9,246,293	8,818,255	9,494,260	11,583,752	11,322,743
Business income 1/	539,647	540,505	601,545	629,434	629,150
Individual income and employment	8,416,640	8,056,673	8,729,103	10,711,065	10,388,992
Income tax payments & SECA 2/	2,161,253	2,096,357	2,563,458	3,890,899	3,271,038
Estate and trust income tax	82,107	54,082	103,815	143,300	104,900
Income tax withheld & FICA 3/	6,155,481	5,889,002	6,046,869	6,659,657	6,995,394
Railroad retirement	-	1	-	-	-
Unemployment insurance	17,798	17,231	14,960	17,208	17,661
Estate	50,037	19,218	29,286	40,885	73,880
Gift	16	3,975	1,352	750	7,443
Excise 4/	239,953	197,884	132,974	201,619	223,278

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.

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 7, 2024.