

**Table 9.35-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2021, BY ADJUSTED GROSS INCOME CLASS**

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability before credits (\$1,000)	Tax liability after credits (\$1,000)
All resident returns	643,653	49,208,479	42,424,289	3,154,789	2,903,056
Taxable resident returns	539,672	49,456,283	42,424,289	3,154,789	2,916,564
Under \$10,000	36,659	238,213	113,581	2,633	-364
\$10,000 under \$20,000	59,510	893,114	589,574	23,595	12,788
\$20,000 under \$30,000	63,756	1,593,130	1,199,753	60,209	47,688
\$30,000 under \$40,000	63,587	2,221,686	1,767,734	99,511	88,974
\$40,000 under \$50,000	53,159	2,380,085	1,928,401	115,595	109,955
\$50,000 under \$75,000	87,984	5,395,008	4,412,900	281,593	276,616
\$75,000 under \$100,000	54,306	4,704,074	3,843,017	256,672	251,267
\$100,000 under \$150,000	60,209	7,317,198	6,089,525	424,878	413,957
\$150,000 under \$200,000	26,495	4,551,545	3,841,306	279,177	269,812
\$200,000 under \$300,000	18,224	4,353,507	3,929,921	298,223	285,720
\$300,000 under \$400,000	6,141	2,106,251	1,960,601	154,423	146,467
\$400,000 and over	9,642	13,702,473	12,747,975	1,158,282	1,013,684
Nontaxable resident returns	103,981	-247,804	(X)	(X)	-13,508
Loss	12,159	-681,884	(X)	(X)	-1,974
Under \$5,000	70,584	66,086	(X)	(X)	-8,506
\$5,000, under \$10,000	9,492	67,766	(X)	(X)	-1,374
\$10,000 and over	11,746	300,229	(X)	(X)	-1,654

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics, Tax Year 2021* (August 2023), table A-1 <[http://tax.hawaii.gov/stats/a5\\_1annual/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/)> accessed October 13, 2023.