

Table 9.25-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2021 AND 2022

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)
2021					
All returns	2/ 693,580	55,815,356	2/ 566,610	7,873,391	13,896
Under \$1 3/	19,530	-1,112,062	1,260	3,722	2,954
\$1 under \$50,000	338,410	8,241,368	232,840	439,416	1,887
\$50,000 under \$75,000	106,840	6,572,402	105,240	561,547	5,336
\$75,000 under \$100,000	69,770	6,048,468	68,950	606,376	8,794
\$100,000 under \$200,000	115,660	15,853,961	114,980	1,958,326	17,032
\$200,000 under \$500,000	35,870	10,151,054	35,850	1,771,632	49,418
\$500,000 or more	7,510	10,060,165	7,510	2,532,372	337,200
2022					
All returns	689,960	57,676,242	2/ 534,370	7,779,505	14,558
Under \$1 3/	15,220	-680,178	1,410	4,966	3,522
\$1 under \$50,000	326,290	7,849,865	195,830	385,413	1,968
\$50,000 under \$75,000	110,080	6,769,596	102,240	517,056	5,057
\$75,000 under \$100,000	71,890	6,235,246	69,880	579,417	8,292
\$100,000 under \$200,000	122,120	16,766,479	120,720	1,928,462	15,975
\$200,000 under \$500,000	37,470	10,551,721	37,410	1,791,431	47,886
\$500,000 or more	6,890	10,183,513	6,890	2,572,760	373,405

1/ Filed in following year.

2/ Published 'Number of returns' sum is 10 lower than sum of components in 2021, and published 'Total income tax liability - Number of returns' sum is 20 lower than published sum in 2021 and 10 lower in 2022.

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 April 11, 2025; and calculations by Hawaii State Department of Business, Economic Development & Tourism.