

Section 8

GOVERNMENT FINANCES AND EMPLOYMENT

This section presents statistics relating to the revenues, expenditures, debt, and civilian employment of Federal, State and County governments in Hawaii.

Local government is vested in one combined city-county (Honolulu, consisting of the Island of Oahu and several outlying islets), three non-metropolitan counties (Hawaii, Kauai, and Maui), and one area (Kalawao County) administered by the State Department of Health. Separate municipal governments do not exist.

Tax collections by Federal, State and County governments in fiscal 1980 reached \$2,966 million, almost triple the level reported ten years earlier. The 1980 total included \$1,670 million in U.S. taxes, \$1,256 million in State taxes, and \$40 million in County taxes, licenses and fees. Individual income taxes accounted for 83 percent of Federal collections and 23 percent of State collections in Hawaii in 1980. State revenue receipts totaled \$1,760 million, chiefly from the General Excise and Use Tax (\$499 million) and Federal grants-in-aid (\$374 million). The largest expenditure item in the State accounts for 1980 was education, with \$512 million (out of \$1,816 million) going to the University of Hawaii and public schools and libraries. The counties, in contrast, depended largely on the real property tax (which in 1980 was still assessed and collected by the State) and grants-in-aid for their revenues, and reported police and fire protection as their largest single expenditure item. Assessed valuation of the State tripled between 1970 and 1980, reaching \$21.9 billion by the end of the decade; of this total, \$7.0 billion was exempt from taxation. Public bonded debt outstanding at the end of 1980 exceeded \$2.05 billion.

Total government employment reported for April 1981 was 91,000, about 16 percent over the 1971 average. The April 1981 total included 30,000 Federal workers, 48,000 persons employed by the State, and 13,000 persons on County payrolls. State civil service employees as of mid-1980 numbered 17,000.

Important sources for statistics on government in Hawaii include the U.S. Census of Governments and various annual publications of the Bureau of the Census, reports of the U.S. Treasury Department, Hawaii State Departments of Accounting and General Services, Budget and Finance, and Taxation, and the County auditors and finance directors, and an annual compilation issued by the Tax Foundation of Hawaii, Government in Hawaii: A Handbook of Financial Statistics. Data extending back to the middle of the 19th century are summarized in Historical Statistics of Hawaii, Section 25. Comparable Mainland statistics appear in the Statistical Abstract of the United States: 1980, Sections 9 and 10.

Table 187.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1970 TO 1980

Year	All levels of government			Federal ^{1/} (\$1,000)	State ^{2/} (\$1,000)	County ^{2/} (\$1,000)
	Amount (\$1,000)	Per capita ^{3/} (dollars)	Percent of personal income ^{4/}			
1970	1,057,376	1,363	30.1	602,998	438,397	15,981
1971	1,105,657	1,380	29.4	608,051	480,690	16,916
1972	1,162,700	1,404	28.3	632,583	512,047	18,070
1973	1,327,151	1,560	28.9	735,359	571,689	20,104
1974	1,512,414	1,744	29.3	840,089	650,855	21,470
1975	1,852,804	2,096	32.3	1,087,520	743,926	21,358
1976	1,821,934	2,020	29.3	945,899	850,639	25,396
1977	2,038,328	2,225	30.0	1,106,687	905,959	25,682
1978	2,228,779	2,399	29.6	1,208,480	986,182	34,117
1979	2,620,195	2,758	31.3	1,455,226	1,127,677	37,292
1980	2,966,128	3,048	31.7	1,670,459	1,255,622	40,047

^{1/} Fiscal years ended June 30 through 1976 and September 30 thereafter.

^{2/} Fiscal years ended June 30.

^{3/} Based on estimated total resident population, June 30.

^{4/} Based on personal income estimates for calendar years.

Source: Tax Foundation of Hawaii, Government in Hawaii: A Handbook of Financial Statistics (annual). Per capita collections and percentages calculated by DPED.

Table 188.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES:
1970 TO 1980

[In thousands of dollars.]

Source	1970 <u>1/</u>	1979 <u>2/</u>	1980 <u>2/</u>
Total, all levels	1,057,376	2,620,195	2,966,128
Federal collections	602,998	1,455,226	1,670,459
Indiv. income and employment	490,710	1,211,243	1,412,330
Corp. income and excess profits ..	84,519	199,747	213,216
Other sources	27,769	44,236	44,913
State collections	438,397	1,127,677	1,255,622
General excise and use	162,904	430,850	498,670
Fuel	26,181	48,319	51,053
Liquor	7,482	20,434	12,948
Public service companies	14,105	33,925	32,458
Corporate income <u>3/</u>	14,578	32,273	42,424
Indiv. income, net income <u>4/</u>	105,019	264,557	311,404
Real property	75,839	174,343	186,218
Unemployment compensation	14,246	75,458	67,536
Other sources	18,043	47,518	52,911
County collections	15,981	37,292	40,047
Motor vehicle weight	10,070	21,948	22,727
Other sources	5,911	15,344	17,320

1/ Fiscal year ended June 30.

2/ Fiscal year ended September 30 for federal collections and June 30 for state and county collections.

3/ Includes payments of estimated taxes less refunds.

4/ Includes withheld and estimated taxes less refunds, and delinquent compensation tax (repealed January 1, 1958).

Source: Tax Foundation of Hawaii, Government in Hawaii, 1981, pp. 20 and 36.

Table 189.-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU:
1978 AND 1980

[Based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii.]

Tax category <u>1/</u>	1978 (dollars)	1980 (dollars)	Percent increase
Total tax burden <u>2/</u>	12,308	15,233	23.8
Direct taxes	8,921	12,555	40.7
Real property	529	659	24.6
Automobile	219	233	6.4
General excise (sales)	463	529	14.3
Specific excise	52	120	130.8
State income	1,758	2,209	25.7
Federal income	4,206	6,684	58.9
Social Security	1,694	2,121	25.2
Employment taxes paid by employer	3,596	4,755	32.2
Social Security	1,694	2,121	25.2
Unemployment Compensation	770	532	-30.9
Workers' Compensation	1,005	1,940	93.0
Temporary Disability	127	162	27.6
Assumed gross family income	30,708	36,892	20.1
Net income	18,400	21,659	17.7
Consumer price index (1967=100)	184.1	228.5	24.1

1/ For underlying assumptions, see source.

2/ Based on four times the per capita overall tax burden, including corporate income taxes, and not on the sum of the direct and employment taxes listed in this table.

Source: Tax Foundation of Hawaii, The Tax Burden of the Arnie Aloha Family (April 1979 and May 1981).

Table 190.-- STATE REVENUE RECEIPTS: 1979 AND 1980

[In thousands of dollars. Years ended June 30. Due to reclassification of funds, amounts not exactly comparable to prior years. Excludes certain Trust and Agency funds to avoid duplication.]

Source of revenues	1979: all funds	1980		
		All funds	General fund	Special fund
Total <u>1/</u>	1,577,866	1,760,187	1,049,764	710,423
Tax revenues	955,553	1,061,454	950,421	111,033
General excise	430,850	498,670	498,670	-
Specific excises <u>2/</u>	129,163	124,299	81,193	43,106
Individual income	264,557	311,404	311,404	-
Corporate income	32,273	42,423	42,423	-
Unemployment compensation	82,776	67,536	-	67,536
Other taxes, licenses, permits <u>3/</u>	15,934	17,122	16,731	391
Fines, forfeits, and escheats	5,690	5,989	5,540	449
Federal grants-in-aid	337,364	374,405	7,751	366,654
Revenues from other agencies	1,412	1,745	906	839
Rents, royalties, land income	44,593	86,849	43,347	43,502
Earnings: general departments	99,340	97,798	35,318	62,480
Earnings: public service enterp. ..	70,306	76,784	-	76,784
Repayment debt costs: counties	527	151	151	-
Interest earned	477	657	657	-
Miscellaneous	62,603	54,355	5,673	48,682

1/ Excludes transfers and repayments except as shown.

2/ Includes public utilities, tobacco, liquor, insurance and fuel taxes.

3/ Includes franchise tax, inheritance and estate taxes, and conveyance tax.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1981, p. 19.

Table 191.-- STATE OPERATING EXPENDITURES, BY FUNCTION:
1970 TO 1980

[In thousands of dollars. For years ended June 30. Due to reclassification of funds, 1979 and 1980 data are not exactly comparable to prior years. Data include general and special fund expenditures; Unemployment Trust Fund treated as a special fund. Interfund transfers eliminated to avoid duplication.]

Functions	1970	1979	1980
Total	570,214	1,482,995	1,815,855
General government: Control	10,326	27,609	27,953
Staff	20,512	63,308	62,879
Public safety: Police and fire .	120	2,691	1,957
Other protection	24,690	43,200	46,448
Highways	11,890	42,682	32,456
Natural resources	14,589	15,864	20,623
Health and sanitation	8,568	30,956	39,586
Hospitals and institutions	27,019	78,755	86,524
Public welfare	48,796	243,717	253,411
Education: Higher	76,550	173,869	189,123
Public schools	134,534	282,120	305,618
Libraries and other .	6,779	15,508	17,324
Recreation	1,346	8,462	11,034
Utilities and other enterprises	18,642	51,609	45,485
Debt service ^{1/}	28,158	139,028	148,847
Retirement and pension	23,581	62,261	64,447
Employees' health and hosp.			
insurance	4,870	13,487	13,651
Salary adjustments	4,854	-	-
Unemployment compensation	17,377	44,052	44,781
Grants-in-aid to counties	13,607	20,650	18,223
Urban redevelopment and housing	2,861	38,668	280,509
Miscellaneous	5,113	13,354	14,637
Cash capital improvements ^{2/} ...	65,431	71,146	90,338

^{1/} Debt service on revenue bonds reimbursable from highway funds included in Highways; from airport and harbor funds under Utilities; from Sand Island receipts, Land Revolving and Veterans' Home Loan funds under Miscellaneous.

^{2/} Special funds account for \$71,111,203 in 1979 and \$90,274,894 in 1980.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1981, p. 45.

Table 192.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES, BY OBJECT, FOR COUNTIES: 1970 TO 1980

[In thousands of dollars. For years ended June 30.]

Subject	1970	1979	1980
OPERATING REVENUES <u>1/</u>			
Total	144,448	405,871	417,827
Real property taxes	75,847	174,334	186,209
Other taxes	20,495	35,061	39,736
Fees, licenses and permits	5,576	9,813	10,761
Departmental earnings <u>2/</u>	8,266	33,420	37,830
State grants	20,290	26,534	23,508
Federal grants	7,405	122,310	108,046
Other sources	6,569	4,400	11,738
OPERATING EXPENDITURES <u>3/</u>			
Total	136,610	387,417	408,682
General government	17,481	46,752	45,678
Police and fire	30,149	77,243	82,161
Other protection	6,309	15,246	13,127
Highways	11,935	20,922	21,656
Health and sanitation	9,798	25,710	29,617
Public welfare	91	5,052	4,022
Public schools	312	518	503
Recreation	10,490	26,739	27,334
Interest	6,640	15,214	15,269
Bond redemption	12,204	18,978	21,089
Pension and retirement	8,674	26,852	31,485
Economic and urban development <u>4/</u>	4,621	39,854	28,968
Mass transit	630	25,222	24,094
Miscellaneous	2,842	17,777	19,620
Cash capital improvements	14,433	25,336	44,058

1/ Excludes loan, bond, revolving, and certain trust funds and Water Supply revenues.

2/ Includes rentals, interest and other earnings.

3/ Excludes certain revolving, bond, and Act 97, SLH 1965 fund expenditures and loan repayments.

4/ Includes expenditures from federal employment (CETA) and redevelopment grants.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1981, pp. 32, 33, 46, and 47.

Table 193.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,
BY OBJECT, FOR COUNTIES: 1980

[In thousands of dollars. For year ended June 30.]

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
OPERATING REVENUES <u>1/</u>				
Total	324,707	28,424	44,520	20,175
Real property taxes	145,002	11,627	21,603	7,977
Other taxes	30,000	3,182	4,424	2,130
Fees, licenses and permits	7,797	1,072	1,208	595
Departmental earnings <u>2/</u>	30,208	2,999	2,696	1,926
State grants	8,925	5,020	6,010	3,552
Federal grants	92,074	4,329	8,190	3,452
Other sources	10,701	195	389	543
OPERATING EXPENDITURES <u>3/</u>				
Total	311,805	32,133	44,206	20,538
General government	26,783	7,451	7,099	4,346
Police and fire	60,041	6,400	11,152	4,567
Other protection	8,552	939	3,214	422
Highways	12,982	2,884	4,388	1,402
Health and sanitation	24,770	2,360	1,818	669
Recreation	20,254	2,255	3,394	1,431
Interest	11,148	768	2,548	804
Bond redemption	17,061	1,242	1,721	1,065
Pension and retirement	22,148	2,230	5,199	1,908
Economic and urban development <u>4/</u>	28,968	-	-	-
Mass transit	23,429	-	665	-
Miscellaneous	14,940	3,497	2,831	3,545
Cash capital improvements	40,729	2,107	177	379

1/ Excludes loan, bond, revolving, and certain trust funds and Water Supply revenues.

2/ Includes rentals, interest and other earnings.

3/ Excludes certain revolving, bond, and Act 97, SLH 1965 fund expenditures and loan repayments.

4/ Includes expenditures from federal employment (CETA) and redevelopment grants.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1981, pp. 32, 33, 46, and 47.

Table 194.-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1979 AND 1980

[In thousands of dollars. Detail by source is subject to reporting and processing errors.]

Source of revenue	Tax base		Tax collections	
	1979	1980	1979	1980
All sources	17,142,970	19,008,209	466,535	527,304
Sources taxed at 4%	10,891,209	12,374,081	435,648	494,963
Retailing	5,519,889	6,103,844	220,796	244,154
Services	1,412,195	1,743,003	56,488	69,720
Contracting	1,325,460	1,569,658	53,018	62,786
Theater, amusement, radio	109,143	121,562	4,366	4,862
Interest	133,242	174,790	5,330	6,992
Commissions	307,391	286,633	12,296	11,465
Hotel rentals	672,098	708,620	26,884	28,345
All other rentals	1,027,848	1,112,095	41,114	44,484
Use (4%)	233,116	261,877	9,325	10,475
All others	150,450	291,998	6,018	11,680
No activities (4%)	377	-	15	-
Sources taxed at other rates ^{1/} ...	6,251,745	6,634,128	30,744	32,109
Insurance solicitors	174,676	303,264	358	455
Sugar processing	305,738	527,379	1,529	2,637
Pineapple canning	164,200	195,977	821	980
Producing	156,873	143,694	784	718
Manufacturing	565,221	626,004	2,826	3,130
Blind, deaf, disabled	8,993	34,865	45	174
Wholesaling	2,800,951	2,952,011	14,005	14,760
Services (intermediary)	44,302	53,244	222	266
Use (1/2%)	2,030,945	1,797,691	10,155	8,988
No activities (1/2%)	-154	-	-1	-
Penalties and interest .....	...	...	142	231
Adjustments	16	-	1	-

^{1/} Insurance solicitors at 0.15%; others at 0.5%.

Source: Hawaii State Department of Taxation, General Excise and Use Tax Base and General Excise and Use Tax Collections (calendar year summary tables).

Table 195.-- REAL PROPERTY TAX VALUATIONS: ANNUALLY, 1971 TO 1981

[In thousands of dollars. As of July 1 through 1976 and January 1, 1977 and later years.]

Year	Assessment ratio <u>1/</u>	Assessor's gross valuation			Valuation for tax rate purposes
		Total	Land	Improvement	
1971 ...	70	8,564,188	4,669,721	3,894,467	5,278,571
1972 ...	70	9,744,772	5,312,116	4,432,657	6,068,713
1973 ...	70	10,762,052	5,884,121	4,877,931	6,807,565
1974 ...	70	12,642,408	6,677,996	5,964,412	8,316,444
1975 ...	70	15,254,436	8,025,847	7,228,589	10,236,457
1976 ...	60	15,519,576	8,826,837	6,692,739	9,806,352
1977 ...	60	15,951,005	8,886,616	7,064,389	10,114,771
1978 ...	60	17,761,105	9,846,501	7,914,604	11,531,484
1979 ...	60	19,376,848	10,690,826	8,686,022	12,908,172
1980 ...	60	21,881,304	12,074,217	9,807,087	14,831,641
1981 ...	60	25,371,079	13,775,220	11,595,859	17,933,736

1/ Percent of fair market value.

Source: Hawaii State Department of Taxation, "Real Property Tax Valuations and Tax Rates" (annual release, through 1980); Honolulu Department of Finance, Real Property Assessment Division, "Real Property Tax Valuations and Tax Rates for the Fiscal Year 1981-82."

Table 196.-- REAL PROPERTY TAX VALUATIONS: 1971, 1980, AND 1981

[In thousands of dollars.]

Subject	1971	1980	1981
Assessor's gross valuation <u>1/</u>	8,564,188	21,881,304	25,371,079
Land	4,669,121	12,074,217	13,775,220
Improvement	3,894,467	9,807,087	11,595,859
Exemptions	3,243,258	6,962,358	7,363,906
Federal	729,839	1,180,899	1,175,428
State	897,076	1,957,518	2,117,885
County	290,642	607,080	656,691
Hawaiian Homes Commission	10,570	25,501	30,245
Homes -- fee	685,897	1,614,033	1,699,450
Homes -- leasehold	206,300	525,161	535,287
Public utilities	64,467	128,887	134,604
All other <u>2/</u>	358,467	923,279	1,014,316
Assessor's net taxable valuation ..	5,320,930	14,918,946	18,007,173
Half of valuation on appeal	42,358	87,306	73,437
Number of appeals	1,040	1,110	1,287
Valuation for tax rate purposes ...	5,278,571	14,831,641	17,933,736
Land	3,029,083	8,409,813	9,882,163
Improvement	2,249,487	6,421,828	8,051,573
Amount to be raised by taxation <u>3/</u>	98,299	211,858	254,782

1/ As of July 1, 1971 and January 1, 1980 and 1981.2/ Mostly churches, non-profit organizations, and hospitals.3/ For fiscal years beginning July 1.

Source follows next table.

Table 197.-- REAL PROPERTY TAX VALUATIONS AND TAX RATES, BY COUNTIES:
1981

[Unless otherwise specified, in thousands of dollars.]

Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation <u>1/</u>	18,683,260	3,317,545	2,342,729	1,027,545
Land	10,338,343	1,651,047	1,301,551	484,279
Improvement	8,344,917	1,666,498	1,041,178	543,266
Exemptions	6,191,817	402,182	600,659	169,248
Federal	1,155,662	3,325	11,572	4,869
State	1,777,482	88,806	218,424	33,173
County	568,918	45,526	27,955	14,292
Hawaiian Homes Commission	16,143	2,905	9,744	1,453
Homes -- fee	1,184,537	180,955	241,892	92,066
Homes -- leasehold	508,843	9,569	15,175	1,700
Public utilities	112,323	10,903	9,806	1,572
All other <u>2/</u>	867,909	60,193	66,091	20,123
Assessor's net taxable valuation .	12,491,443	2,915,363	1,742,070	858,297
Half of valuation on appeal	40,602	21,192	2,839	8,804
Number of appeals	539	457	82	209
Valuation for tax rate purposes ..	12,450,841	2,894,171	1,739,231	849,493
Land	6,948,810	1,468,907	1,050,589	413,857
Improvement	5,502,031	1,425,264	688,642	435,636
Amount to be raised by taxation <u>3/</u>	189,626	21,706	31,132	12,318
County tax rate per \$1,000 value <u>4/</u>	15.23	7.50	17.90	14.50

1/ As of January 1. The legal assessment ratio is 60 percent.

2/ Includes churches, non-profit organizations, hospitals, low-moderate income housing, schools, government leases, etc.

3/ For fiscal year beginning July 1.

4/ In dollars. For fiscal year beginning July 1.

Source: Hawaii State Department of Taxation, "Real Property Tax Valuations and Tax Rates" for 1971-72 and 1980-81; City and County of Honolulu Department of Finance, Real Property Assessment Division, "Real Property Tax Valuations and Tax Rates for the Fiscal Year 1981-82."

Table 198.-- MAXIMUM ASSESSED VALUE PER SQUARE FOOT FOR
LAND, BY ISLANDS: JANUARY 1, 1981

[The legal assessment ratio is 60 percent of fair market
value.]

Island	Location	Use	Assessed value per square foot (dollars)
Hawaii	Hilo	Commercial	8.63
Maui	Lahaina	Commercial	48.00
Lanai	Lanai City	Commercial	2.50
Molokai ...	Kaluakoi Resort	Residential	5.10
Oahu	Waikiki Beach	Hotel apt.	102.00
Kauai	Waiohai Hotel	Hotel	9.01
Niihau	Entire island .....	...	<u>1/</u> 4.34

1/ Per acre.

Source: Hawaii State Department of Taxation, Property
Technical Office, data provided May 19, 1981.

Table 199.-- ADJUSTED GROSS INCOME REPORTED ON
INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1969 TO 1979

Year earned	Number of returns	Adjusted gross income (less deficit)	
		Total (\$1,000)	Per return (dollars)
1969	290,251	2,407,048	8,293
1970	302,426	2,802,445	9,267
1971	308,814	3,010,051	9,747
1972	318,023	3,250,608	10,221
1973	345,211	3,749,212	10,861
1974	346,824	3,957,023	11,409
1975	358,510	4,269,028	11,908
1976	362,956	4,625,609	12,744
1977	380,937	5,218,740	13,700
1978 <u>1/</u> ...	403,217	5,943,659	14,741
1979 <u>2/</u> ...	412,999	6,481,508	15,694

1/ Revised from 1980 edition, table 174.

2/ Preliminary.

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income. Individual Income Tax Returns (annual), and records.

Table 200.-- INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL
INCOME TAX RETURNS: 1970 TO 1978

[By year in which income was earned. Comparability over time is
affected by changes in law, return forms, and other factors.]

Size of adjusted gross income	1970	1976	1977	1978
All returns	302,426	362,956	380,937	403,217
Under \$2,000	51,572	48,812	30,534	40,863
\$2,000 under \$4,000	43,485	46,255	49,963	21,876
\$4,000 under \$6,000	36,674	41,056	38,407	58,849
\$6,000 under \$8,000	34,076	28,096	34,350	48,166
\$8,000 under \$10,000	23,894	19,022	38,712	20,842
\$10,000 under \$12,000	24,760	21,796	25,613	29,868
\$12,000 under \$14,000	23,250	23,410	21,616	23,208
\$14,000 under \$16,000	} 39,645	55,606	24,426	20,170
\$16,000 under \$18,000			17,721	21,372
\$18,000 under \$20,000	} 13,173	34,497	13,072	11,783
\$20,000 under \$25,000			28,895	29,650
\$25,000 under \$30,000	4,698	21,082	24,415	30,927
\$30,000 under \$50,000	5,411	18,318	27,308	37,397
\$50,000 under \$100,000	1,480	4,250	5,016	7,031
\$100,000 under \$200,000 ...	254	627	723	1,007
\$200,000 under \$500,000 ...	50	108	142	177
\$500,000 under \$1,000,000 .	} 4	{ 18	15	23
\$1,000,000 or more			3	9	8
Median income (dollars) ...	6,928	9,815	9,923	10,737

Source: U.S. Treasury Department, Internal Revenue Service,
Statistics of Income, Individual Income Tax Returns (annual).

Table 201.-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS, TOTAL AND JOINT: 1978

[Income earned in 1978.]

Type of return and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax	
			Number of returns	Amount (\$1,000)
ALL RETURNS				
Total	403,217	5,943,659	310,680	813,069
Under \$5,000	103,777	262,666	25,547	4,564
\$5,000 under \$10,000 ...	86,819	630,756	76,222	39,264
\$10,000 under \$15,000 ..	62,559	764,551	59,992	73,528
\$15,000 under \$20,000 ..	43,842	752,601	43,304	87,938
\$20,000 under \$25,000 ..	29,650	663,091	29,544	86,038
\$25,000 under \$50,000 ..	68,324	2,213,404	67,846	344,434
\$50,000 or more	8,246	656,590	8,225	177,305
JOINT RETURNS OF HUSBANDS AND WIVES				
Total	192,308	4,315,206	163,614	618,606
Under \$5,000	16,071	45,510	<u>1/</u> 76	<u>1/</u> 208
\$5,000 under \$10,000 ...	20,885	163,767	11,603	3,002
\$10,000 under \$15,000 ..	30,472	382,910	27,959	25,936
\$15,000 under \$20,000 ..	28,876	500,701	28,369	50,642
\$20,000 under \$25,000 ..	24,716	555,241	24,635	66,435
\$25,000 under \$50,000 ..	63,490	2,059,481	63,195	312,915
\$50,000 or more	7,798	607,598	7,777	159,469

1/ Estimate should be used with caution because of small number of sample returns on which it is based.

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income--1978, Individual Income Tax Returns.

Table 202.-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN: 1968 TO 1978

[In dollars.]

Year income was received	Taxable and nontaxable returns			Taxable returns only		
	Single and joint	Single	Joint	Single and joint	Single	Joint
1968	6,180	2,595	10,618	7,474	3,815	11,235
1969	6,534	2,623	11,581	7,915	3,839	12,156
1970	7,018	2,969	12,358	8,348	3,981	13,072
1971	7,366	2,962	12,685	8,936	4,263	13,497
1972	7,462	3,284	13,515	9,218	4,553	14,358
1973	7,680	3,262	14,114	9,666	4,650	15,189
1974	7,844	3,774	15,319	9,945	5,193	16,667
1975	8,140	3,890	16,350	10,448	5,406	17,706
1976	(NA)	4,318	(NA)	10,608	5,790	18,705
1977	8,725	4,235	17,716	11,057	5,838	19,718
1978	9,338	4,539	20,066	12,279	6,273	22,335

NA Not available.

Source: Hawaii State Department of Taxation, Hawaii Income
Patterns, Individuals (annual), and data provided February 19,
1981.

Table 203.-- STATE INCOME TAX RETURNS ON INCOME RECEIVED DURING 1978,
BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
All returns	409,218	5,455,155	3,718,082	266,497
Taxable returns 2/	326,594	5,262,288	3,652,721	262,528
\$800, under \$5,000	77,423	215,657	118,606	4,642
\$5,000, under \$10,000	64,688	481,693	322,575	18,223
\$10,000, under \$15,000	46,486	568,353	387,112	24,805
\$15,000, under \$20,000	37,708	656,996	444,405	29,772
\$20,000, under \$25,000	31,438	700,857	479,271	33,671
\$25,000, under \$30,000	23,770	656,503	455,834	33,022
\$30,000, under \$50,000	37,365	1,378,138	985,566	76,676
\$50,000, under \$75,000	5,683	339,796	250,444	21,548
\$75,000, under \$100,000	1,029	90,241	69,431	6,367
\$100,000, under \$150,000	677	87,042	74,061	7,172
\$150,000 and over	327	87,012	65,416	6,630
Nontaxable returns 2/	61,100	66,869	...	...
Loss	1,057	(4,673)	...	...
Under \$800	41,001	9,548	...	...
\$800, under \$5,000	15,601	31,780	...	...
\$5,000 and over	3,441	25,541	...	...
Nonresident returns	21,524	125,998	65,361	3,969

1/ Totals and subtotals exclude losses.

2/ The median adjusted gross income was \$12,279 for taxable returns and \$576 for nontaxable returns.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns 1978, Individuals, forthcoming.

Table 204.-- FEDERAL ESTATE TAX RETURNS FILED DURING 1977, BY SIZE OF GROSS ESTATE

Size of gross estate <u>1/</u>	Number of re- turns <u>2/</u>	Gross estate <u>3/</u> (\$1,000)	Taxable estate		Estate tax after credits	
			Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
Total	627	143,549	430	53,688	406	12,133
Under \$200,000	419	49,975	241	7,932	217	1,104
\$200,000 under \$300,000	120	29,096	107	10,348	107	1,843
\$300,000 under \$500,000	49	18,656	44	9,518	44	1,867
\$500,000 under \$1,000,000 ..	24	17,954	23	11,328	23	2,967
\$1,000,000 or more	15	27,867	15	14,562	15	4,352

1/ For persons who died in 1976, estate tax returns were required if the gross value of the estate at the time of death exceeded \$60,000. For persons who died in 1977, the cut-off value was \$120,000. Nationally, 5.5 percent of the returns filed in 1977 referred to persons who died in 1975 or earlier years, 81.1 percent to 1976 deaths, and 13.4 percent to 1977 decedents.

2/ Total resident deaths in 1976 numbered 4,717.

3/ Chiefly in real estate (509 returns; \$59,179,000), corporate stock (352 returns; \$22,680,000), and lifetime transfers (168 returns; \$25,435,000).

Source: U.S Department of the Treasury, Internal Revenue Service, Statistics of Income - 1976, Estate Tax Returns (1979), tables 18 and 19.

Table 205.-- FEDERAL AID: 1977 TO 1980

[In thousands of dollars.]

Years ended September 30	Amount
1977	400,144
1978	413,391
1979	407,881
1980	463,258

Source: U.S. Department of the Treasury, Federal Aid to States (annual).

Table 206.-- FEDERAL OUTLAYS IN HAWAII: 1968 TO 1980

[In thousands of dollars. For fiscal year ended June 30 through 1976 and September 30 thereafter.]

Fiscal year	All agencies	Department of Defense	Nondefense agencies
1968	848,383	498,196	350,187
1969	987,814	564,957	422,857
1970 (revised)..	963,668	524,474	439,194
1971	1,075,111	622,528	452,583
1972	1,173,340	669,999	503,341
1973	1,435,341	806,565	628,776
1974	1,643,890	943,622	700,268
1975	2,060,344	1,106,976	953,368
1976	2,162,221	1,221,098	941,123
1977	2,065,800	995,085	1,070,715
1978	2,507,095	1,239,947	1,267,148
1979	2,659,230	1,371,860	1,287,370
1980	3,151,277	1,647,987	1,503,290

Source: U.S. Office of Economic Opportunity (1968-1975) and U.S. Community Services Administration (1976-1980), Federal Outlays in Hawaii (annual report, 1968-1976) and Geographic Distribution of Federal Funds in Hawaii (annual report, 1977-1980).

Table 207.-- FEDERAL OUTLAYS IN HAWAII, BY AGENCIES AND
FUNCTIONS: FISCAL YEAR ENDED SEPTEMBER 30, 1980

[In thousands of dollars.]

Agency or function ^{1/}	Outlay
Total outlays	3,151,277
Agency funds:	
Dept. of Agriculture	104,683
Dept. of Defense	1,647,987
Dept. of Education	52,081
Dept. of Health and Human Services	617,294
Dept. of Housing and Urban Development	26,439
Dept. of Labor	72,366
Dept. of Transportation	148,385
Dept. of the Treasury	49,908
Environmental Protection Agency	34,892
Federal Home Loan Bank Board	27,100
Office of Personnel Management	163,650
Postal Service	52,219
Veterans Administration	64,500
Functions:	
Dept. of Defense -- Military	1,647,987
Postal service	52,219
Ground transportation	67,777
Training and employment	57,179
Health care services	166,284
General retirement and disability insurance	363,742
Federal employee retirement and disability	145,143
Public assistance and other income supplements	165,958

^{1/} Shown separately for agencies over \$25,000,000 and functions over \$50,000,000.

Source: Community Services Administration, Geographic Distribution of Federal Funds in Hawaii, Fiscal Year 1980.

Table 208.-- FEDERAL OUTLAYS IN HAWAII, BY COUNTIES: FISCAL YEAR ENDED SEPTEMBER 30, 1980

[In thousands of dollars.]

County	All agencies	Department of Defense	Nondefense agencies
State total	3,151,277	1,647,987	1,503,290
City and County of Honolulu	2,790,032	1,604,757	1,185,275
Hawaii County	160,771	11,312	149,459
Kalawao County	590	-	590
Kauai County	86,646	16,832	69,814
Maui County	113,238	15,086	98,152

Source: Community Services Administration, Geographic Distribution of Federal Funds in Hawaii, Fiscal Year 1980.

Table 209.-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1970 TO 1980

[In millions of dollars. As of December 31.]

Year	Total bonded debt <u>1/</u>	State debt <u>2/</u>	County debt <u>2/</u>			
			Honolulu	Maui	Hawaii	Kauai
1970	742.0	536.1	172.5	10.4	17.9	5.1
1971	925.5	679.3	198.9	25.4	17.1	4.9
1972	1,080.4	804.1	215.8	24.6	26.3	9.6
1973	1,219.4	944.1	212.1	23.9	25.0	14.3
1974	1,274.4	1,005.2	198.5	23.2	33.6	13.9
1975	1,435.9	1,185.6	182.8	22.4	31.8	13.3
1976	1,667.2	1,385.9	211.0	21.0	36.9	12.4
1977	1,775.7	1,483.1	226.9	19.6	34.6	11.5
1978	1,916.8	1,607.1	238.5	18.2	37.3	15.7
1979	1,971.9	1,677.6	224.3	16.8	38.3	14.9
1980	2,054.3	1,764.9	207.5	22.4	45.6	13.8

1/ Outstanding state and county bonds, both general obligation and revenue bonds.

2/ Bonds are classified under the governmental unit charged with the payment of debt service costs.

Source: Tax Foundation of Hawaii, Government in Hawaii (annual).

Table 210.-- STATE GENERAL OBLIGATION BOND DEBT: 1970 TO 1980

[In dollars. As of June 30.]

Year	G. O. bond debt	Cash reserve for serial bonds	Net debt
1970	342,329,000.00	2,916,418.02	339,412,581.98
1971	434,895,000.00	2,595,593.63	432,299,406.37
1972	522,918,000.00	2,109,114.74	520,808,885.26
1973	689,764,000.00	2,262,632.80	687,501,367.20
1974	770,325,000.00	2,821,305.76	767,503,694.24
1975	810,021,000.00	2,396,217.52	807,624,782.48
1976	1,039,744,000.00	1,422,038.00	1,038,321,962.00
1977	1,165,459,000.00	852,531.27	1,164,606,468.73
1978	1,336,906,000.00	496,979.40	1,336,409,020.60
1979	1,343,780,000.00	139,000.00	1,343,641,000.00
1980	1,418,764,000.00	139,000.00	1,418,625,000.00

Source: Hawaii State Department of Accounting and General Services, records.

Table 211.-- STATE DEMAND DEPOSITS AND INVESTMENTS BY FUND: 1978 TO 1980

[In thousands of dollars. For years ended June 30.]

Type of account and fund	1978	1979	1980
Total accounts	417,413.0	418,581.9	577,073.6
Demand deposits	4,813.0	8,027.1	7,867.3
Investments	412,600.0	410,554.8	569,206.3
General Fund ^{1/}	68,638.9	137,039.3	259,010.1
Special Funds	151,935.5	165,338.5	193,959.9
Trust Funds	36,252.0	32,796.2	66,040.6
Bond Funds	155,773.7	75,380.8	50,195.8

^{1/} Total General Fund earnings were \$9,571,636 for 1978, \$18,370,388 for 1979, and \$37,409,013 for 1980.

Source: State Department of Budget and Finance, Annual Report of Deposits and Investments, State of Hawaii (annual).

Table 212.-- FEDERAL, STATE, AND COUNTY EMPLOYMENT: 1970 TO 1981

[Annual averages unless otherwise specified.]

Year	Total government	Federal			State	Counties
		Total	Defense <u>1/</u>	Non-defense		
1970	73,640	33,380	22,080	11,300	30,600	9,660
1971	78,220	32,920	21,520	11,400	34,920	10,380
1972	79,400	32,700	21,200	11,500	35,300	11,450
1973	78,050	31,650	20,600	11,050	35,250	11,150
1974	78,900	31,000	20,200	10,800	35,950	11,950
1975	82,000	30,550	19,700	10,850	38,700	12,750
1976	84,800	29,850	19,200	10,600	41,350	13,600
1977	85,700	29,300	19,000	10,250	42,650	13,800
1978	87,050	29,350	19,100	10,250	43,350	14,350
1979	86,500	29,700	18,850	10,800	43,300	13,500
1980	89,050	30,000	18,700	11,250	45,150	13,900
1981: April .	90,550	30,100	19,200	10,950	47,900	12,600

1/ Air Force, Army, and Navy.

Source: Hawaii State Department of Labor and Industrial Relations, State of Hawaii Labor Force Statistics for 1970 and 1971, Labor Force Data Book (March 1978), as revised May 1981, and records.

Table 213.-- STATE SALARY SCHEDULES FOR SELECTED SR LEVELS:
1979 TO 1981

[In dollars per month. As of July 1. Data refer to lowest and highest rate among six bargaining units classified under the salary range schedules. The bargaining units are: 3, white-collar; 4, white-collar supervisors; 9, registered nurses; 10, hospital and institutional; 11, State Government firefighters; and 13, professional and scientific.]

Salary range	Lowest <u>1/</u>			Highest <u>2/</u>		
	1979	1980	1981 <u>3/</u>	1979	1980	1981 <u>3/</u>
SR-4	590	651	705	948	1,048	1,063
SR-11	793	869	941	1,248	1,379	1,391
SR-21	1,230	1,336	1,441	1,874	2,071	2,171
SR-31/EM-8 ..	1,941	2,009	2,256	2,967	3,213	3,456

1/ Lowest level is the B step.

2/ Highest level is the last longevity step (L-4).

3/ Excludes unit 11, firefighters whose contract had not been settled as of July 1, 1981.

Source: Hawaii State Department of Personnel Services, records.

Table 214.-- STATE CIVIL SERVICE: 1978 TO 1980

[Years ended June 30. The State civil service system does not cover elected or appointed officials, public school teachers, university faculty, and other exempt positions.]

Subject	1978	1979	1980
Civil service employees	16,577	17,111	17,328
Department of Education	3,882	4,019	3,985
Department of Health	4,088	4,372	4,393
Department of Social Services and Housing	1,688	1,776	1,874
Department of Transportation	1,877	1,888	1,862
University of Hawaii	1,484	1,492	1,514
All others	3,558	3,564	3,700
Separations	1,613	1,639	2,155
Promotions	813	781	789
Transfers, demotions, and returns after promotions .	633	664	843
Classification actions processed	3,219	3,323	3,999
Applications received	26,419	21,215	19,761
Applicants screened	15,834	20,598	18,650
Applicants placed on eligible list	13,184	10,396	7,704
Vacancies filled through certification of eligibles or non-competitive actions	2,756	2,788	3,648

Source: Hawaii State Department of Personnel Services, Annual Report-1980, pp. 2, 4, and 5.