

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 1983 reached \$3.4 billion, more than twice the level reported ten years earlier. The 1983 total included \$1.9 billion in U.S. taxes, \$1.2 billion in State taxes, and \$320 million in County taxes, licenses and fees. Individual income taxes accounted for 89 percent of Federal collections and 28 percent of State collections in Hawaii in 1983. State revenue receipts totaled \$2.1 billion, chiefly from the General Excise and Use Tax (\$601 million) and Federal grants-in-aid (\$387 million). The largest expenditure item in the State accounts for 1983 was education, with \$690 million (out of \$2,191 million) going to the University of Hawaii and public schools and libraries. The counties, in contrast, depended largely on the real property tax (which until mid-1981 was 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 quadrupled between 1974 and 1984, reaching \$49 billion by the end of the period; of this total, \$6.7 billion was exempt from taxation. Public bonded debt outstanding at the end of 1983 exceeded \$2.5 billion.

Total government employment in 1983 averaged 91,000, about 5 percent over the 1978 average. The 1983 total included over 32,000 Federal workers, 46,000 persons employed by the State, and 13,000 persons on County payrolls. State civil service employees as of mid-1983 numbered 18,500.

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: 1984, Sections 10 and 11.

Table 262.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS: 1973 TO 1983

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/			
1973	1,327,150	1,549	28.5	735,358	571,689	20,104
1974	1,512,414	1,744	28.5	840,089	650,855	21,470
1975	1,852,804	2,096	32.2	1,087,520	743,926	21,358
1976	1,821,934	2,020	29.3	945,899	850,639	25,396
1977	2,038,318	2,225	29.2	1,106,687	905,959	25,682
1978	2,228,779	2,399	28.7	1,208,480	986,182	34,117
1979	2,620,195	2,758	30.1	1,455,226	1,127,677	37,292
1980	2,966,128	3,061	30.1	1,670,459	1,255,622	40,047
1981	3,245,507	3,308	29.8	1,826,363	1,371,490	47,655
1982	3,314,105	3,325	28.7	1,876,627	1,132,699	304,779
1983	3,442,741	3,365	27.8	1,897,858	1,225,008	319,875

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 263.-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS, BY SOURCES:
1973 TO 1983

[In thousands of dollars]

Source	1973 <u>1/</u>	1982 <u>2/</u>	1983 <u>2/</u>
Total, all levels	1,327,150	3,314,105	3,442,741
Federal collections	735,358	1,876,627	1,897,858
Indiv. income and employment <u>3/</u> ..	615,636	1,662,349	1,681,194
Corp. income and excess profits ..	86,199	157,750	154,877
Estate	10,268	26,604	22,830
Unemployment insurance	4,538	12,188	13,181
Other sources	18,717	17,736	25,776
State collections	571,689	1,132,699	1,225,008
General excise and use	210,926	577,265	601,486
Fuel	29,787	52,580	53,633
Liquor	10,229	7,701	9,299
Tobacco	7,143	14,011	17,609
Insurance	9,150	27,757	26,356
Public service companies	18,335	56,987	66,395
Corporate income <u>4/</u>	12,888	39,314	24,467
Indiv. income, net income <u>5/</u>	134,931	283,000	347,016
Real property	105,845	671	153
Unemployment compensation	24,008	58,324	67,625
Other sources	8,445	15,089	10,969
County collections	20,104	304,779	319,875
Motor vehicle weight <u>6/</u>	11,698	23,833	15,914
Real property	-	255,058	274,920
Utility franchise	2,794	17,267	18,444
Other sources	5,612	8,621	10,597

1/ Fiscal year ended June 30.

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

3/ Includes withholding, FICA, individual income, and railroad retirement taxes.

4/ Includes payments of estimated taxes less refunds.

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

6/ Includes State motor vehicle weight tax for 1982 and 1983.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1984, pp. 20 and 36.

Table 264.-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY ON OAHU:
1980 AND 1982

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

Tax category <u>1/</u>	1980 (dollars)	1982 (dollars)	Percent increase
Total tax burden <u>2/</u>	15,233	17,106	12.3
Direct taxes	12,555	15,246	21.4
Real property	659	686	4.1
Automobile	233	257	10.3
General excise (sales)	529	819	54.8
Specific excise	120	215	79.2
State income	2,209	2,618	18.5
Federal income	6,684	7,915	18.4
Social Security	2,121	2,736	29.0
Employment taxes paid by employer	4,755	6,279	32.1
Social Security	2,121	2,736	29.0
Unemployment Compensation	532	543	2.1
Workers' Compensation	1,940	2,806	44.6
Temporary Disability	162	194	19.8
Assumed gross family income	36,892	44,144	19.7
Net income	21,659	27,038	24.8
Consumer price index (1967=100)	228.5	267.6	17.1

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 (May 1981 and July 1983).

Table 265.-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF FOUR, BY INCOME LEVEL, FOR THE CITY AND COUNTY OF HONOLULU: 1981

[Data based on average family of four (wage earner, spouse, and two children) which owns its own home. Comprises State and local sales, income, auto, and real estate taxes]

Income level	Total tax paid (dollars)	Percent of income
\$10,000	545	5.4
\$17,000	989	5.8
\$25,000	2,321	9.3
\$35,000	3,413	9.8
\$50,000	4,921	9.8
\$75,000	7,662	10.2

Source: Study by District of Columbia Department of Finance and Revenue, cited in Statistical Abstract of the United States: 1984, p. 302.

Table 266.-- DIRECT TAX BURDENS FOR A MARRIED COUPLE WITH TWO DEPENDENTS, FOR HONOLULU: 1982

[Selected federal, state, and local taxes as a percent of income]

Income level	Total selected taxes ^{1/}	Federal taxes	State and local taxes
\$25,000	24.03	15.98	8.04
\$50,000	30.39	21.96	8.43

^{1/} Among 50 cities listed, Honolulu ranked seventh at both income levels.

Source: Michael W. Lawson, "Measuring Tax Burden," Intergovernmental Perspective, Vol. 10, No. 2, Spring 1984, pp. 32-33.

Table 267.-- STATE REVENUE RECEIPTS: 1982 AND 1983

[In thousands of dollars. Years ended June 30]

Source of revenues	1982: all funds	1983		
		All funds	General fund	Special funds
Total <u>1/</u>	1,989,462	2,105,599	1,212,519	893,080
Tax revenues	1,120,390	1,214,473	1,088,499	125,973
General excise	577,265	601,486	585,948	15,538
Specific excises <u>2/</u>	149,125	165,483	122,983	42,501
Individual income	282,685	346,951	346,951	-
Corporate income	39,314	24,467	24,467	-
Unemployment compensation	58,324	67,625	-	67,625
Other taxes, licenses, permits <u>3/</u>	13,677	8,461	8,152	309
Fines, forfeits, and escheats	8,028	9,218	8,402	817
Federal grants-in-aid	370,659	386,805	10,301	376,504
Revenues from other agencies	7,602	8,102	1,181	6,921
Rents, royalties, land income	113,321	101,501	46,591	54,909
Earnings: general departments	141,633	147,547	41,670	105,877
Earnings: auxiliary enterprises ..	23,160	25,591	-	25,591
Earnings: public service enterp. ..	83,061	102,216	-	102,216
Repayment debt costs: counties	278	-	-	-
Interest earned	2,723	1,086	1,086	-
Miscellaneous	118,608	109,061	14,789	94,272

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, 1984, p. 19.

Table 268.-- STATE OPERATING EXPENDITURES, BY FUNCTION:
1973 TO 1983

[In thousands of dollars. For years ended June 30. Due to reclassification of funds, 1982 and 1983 data are not exactly comparable to prior years. Data include general, special, and proprietary fund expenditures; Unemployment Trust Fund treated as a special fund. Interfund transfers eliminated to avoid duplication]

Functions	1973	1982	1983
Total	783,166	1,958,473	2,190,649
General government: Control	12,072	34,922	42,160
Staff	26,828	79,581	73,693
Public safety: Police and fire .	365	2,038	2,340
Other protection	29,206	60,095	69,710
Highways	15,673	48,937	57,207
Natural resources	15,801	19,094	28,404
Health and sanitation	11,518	67,810	72,270
Hospitals and institutions	43,326	84,152	96,335
Public welfare	106,856	317,195	328,323
Education: Higher	109,146	240,227	261,097
Public schools	160,410	370,356	406,370
Libraries and other .	7,338	22,082	22,753
Recreation	3,573	12,848	13,885
Utilities and other enterprises	35,590	59,290	76,856
Debt service ^{1/}	48,674	175,330	199,213
Retirement and pension	34,772	94,878	123,443
Employees' health and hosp. insurance	6,362	19,715	21,117
Unemployment compensation	42,651	79,446	90,207
Grants-in-aid to counties	15,767	18,273	18,173
Urban redevelopment and housing	3,744	82,803	151,535
Miscellaneous	5,944	21,104	23,696
Cash capital improvements ^{2/} ...	47,551	48,298	11,861

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

^{2/} Special funds accounted for \$45,252,081 in 1973, \$39,852,659 in 1982, and \$7,300,545 in 1983.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1984, p. 45.

Table 269.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES, BY OBJECT, FOR COUNTIES: 1973 TO 1983

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

Subject	1973	1982	1983
OPERATING REVENUES <u>1/</u>			
Total	205,270	495,870	540,965
Real property taxes	105,843	254,398	274,920
Other taxes	24,499	51,992	54,230
Fees, licenses, permits, and fines ...	7,486	11,524	13,574
Departmental earnings <u>2/</u>	10,325	60,445	65,177
State grants	18,195	24,546	28,135
Federal grants	35,962	76,771	82,631
Other sources	2,960	16,194	22,299
OPERATING EXPENDITURES <u>3/</u>			
Total	184,681	489,335	512,146
General government: Control	2,704	9,012	8,162
Staff	17,865	46,743	52,993
Public safety: Police and fire	44,879	102,545	117,501
Other protection	8,779	15,815	19,789
Highways	13,642	27,569	29,229
Health and sanitation	13,966	43,234	44,051
Public welfare	187	6,505	5,680
Public schools	395	550	575
Recreation	14,145	35,982	38,055
Interest	11,103	18,267	21,682
Bond redemption	12,526	18,948	17,961
Pension and retirement	12,298	32,235	45,544
Economic and urban development <u>4/</u>	10,238	20,638	17,680
Mass transit	3,061	37,674	41,252
Miscellaneous	6,120	27,835	27,994
Cash capital improvements	12,773	45,784	23,999

Footnotes and source follow next table.

Table 270.-- OPERATING REVENUES, BY SOURCE, AND OPERATING EXPENDITURES,
BY OBJECT, FOR COUNTIES: 1983

[In thousands of dollars. For year ended June 30, 1983]

Subject	City and Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
OPERATING REVENUES <u>1/</u>				
Total	405,846	46,119	59,561	29,439
Real property taxes	201,004	23,693	36,159	14,064
Other taxes	42,142	4,566	5,031	2,491
Fees, licenses, permits, and fines	10,304	1,578	1,241	451
Departmental earnings <u>2/</u>	53,128	5,740	3,753	2,557
State grants	9,293	8,004	6,874	3,964
Federal grants	69,765	2,204	5,712	4,949
Other sources	20,209	334	793	964
OPERATING EXPENDITURES <u>3/</u>				
Total	373,675	51,507	59,001	27,963
General government: Control	4,735	771	1,825	830
Staff	36,595	6,573	5,666	4,159
Public safety: Police and fire ..	82,836	10,962	17,135	6,569
Other protection .	10,915	2,982	3,688	2,205
Highways	17,274	4,132	4,999	2,825
Health and sanitation	35,531	4,820	2,688	1,012
Public welfare	-	3,355	1,643	682
Public schools	-	185	267	122
Recreation	27,306	3,592	5,337	1,820
Interest	15,279	1,122	3,608	1,672
Bond redemption	15,142	1,105	1,699	15
Pension and retirement	32,659	2,915	7,421	2,549
Economic and urban development <u>4/</u> .	17,680	-	-	-
Mass transit	40,237	-	1,015	-
Miscellaneous	20,599	3,480	1,355	2,561
Cash capital improvements	16,889	5,513	655	942

1/ Excludes loan, bond, revolving, improvement district, and certain trust funds, water revenues, Hilo Hospital, and Act 95, SLH 1965 special funds.

2/ Includes rentals, interest, garbage collection charges, sewer charges, sanitation charges, and other earnings and charges.

3/ Excludes certain revolving, bond, and Act 97 fund expenditures, loan repayments, Hilo Hospital special fund, and urban redevelopment land purchases. Interfund transfers omitted to avoid duplication.

4/ Includes expenditures from Federal redevelopment grants.

Source: Tax Foundation of Hawaii, Government in Hawaii, 1984, pp. 32, 33, 46, and 47.

Table 271.-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
1983 AND 1984

[In thousands of dollars. Data are on a cash basis accounting and may be distorted by cutoffs, out-of-period adjustments (assessments and error corrections), taxpayer reporting in wrong categories, and computer problems]

Source of revenue	Tax base		Tax collections	
	1983	1984	1983	1984
All sources	21,516,615	23,582,079	615,536	669,805
Sources taxed at 4 percent	14,534,443	15,792,041	581,378	631,682
Retailing	7,438,193	8,111,893	297,528	324,476
Services	2,134,524	2,368,415	85,381	94,737
Contracting	1,353,405	1,242,929	54,136	49,717
Theater, amusement, radio	144,095	153,723	5,764	6,149
Interest	184,895	207,430	7,396	8,297
Commissions	268,167	299,754	10,727	11,990
Hotel rentals	876,227	984,518	35,049	39,381
All other rentals	1,594,593	1,759,337	63,784	70,374
Use (4 percent)	277,458	354,619	11,098	14,185
All others	262,886	309,423	10,515	12,377
Sources taxed at other rates ^{1/} ...	6,982,172	7,790,038	34,158	38,124
Insurance solicitors	214,972	236,086	322	354
Sugar processing	435,579	414,211	2,178	2,071
Pineapple canning	182,967	198,266	915	991
Producing	220,298	242,641	1,101	1,213
Manufacturing	511,823	519,601	2,559	2,598
Wholesaling ^{2/}	3,694,220	4,025,324	18,471	20,127
Services (intermediary)	102,227	128,875	511	644
Use (1/2 percent).....	1,620,086	2,025,034	8,100	10,125

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

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

Table 272.-- REAL PROPERTY TAX VALUATIONS:
ANNUALLY, 1974 TO 1984

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

Year	Assess- ment ratio <u>1/</u>	Assessor's gross valuation			Valua- tion for tax rate purposes
		Total	Land	Improve- ment	
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
1982 ...	60	29,631,825	15,982,660	13,649,165	21,397,832
1983 <u>2/</u>	100	46,659,440	23,603,352	23,056,088	39,508,235
1984 <u>2/</u>	100	49,085,380	24,900,368	24,185,012	41,672,612

1/ Percent of fair market value.

2/ Government parcels assessed at \$1; see following table for estimated 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," and "Real Property Tax Valuations, Tax Rates, and Exemptions" (annual, 1982 forward).

Table 273.-- REAL PROPERTY TAX VALUATIONS: 1982 TO 1984

[In thousands of dollars]

Subject	1982	1983	1984
Assessor's gross valuation <u>1/</u>	29,631,825	46,659,440	49,085,380
Land	15,982,660	23,603,352	24,900,368
Improvement	13,649,165	23,056,088	24,185,012
Exemptions <u>1/</u>	8,129,360	6,392,649	6,699,195
Federal	1,273,390	2,268,632	2,347,435
State	2,399,785	4,434,374	5,244,369
County	771,156	1,399,919	1,396,617
Hawaiian Homes Commission	66,757	69,075	59,579
Homes -- fee	1,777,043	3,093,750	3,195,716
Homes -- leasehold	544,873	877,754	885,524
Public utilities	150,430	275,896	294,664
All other <u>2/</u>	1,145,926	2,145,249	2,284,777
Assessor's net taxable valuation ..	21,502,465	40,266,791	42,386,185
Half of valuation on appeal	104,633	758,556	713,573
Number of appeals	3,234	7,390	5,523
Valuation for tax rate purposes ...	21,397,832	39,508,235	41,672,612
Land	11,506,523	21,357,040	22,618,164
Improvement	9,891,309	18,151,195	19,054,448
Amount to be raised by taxation <u>3/</u>	276,982	290,152	301,257
Assessment ratio (percent)	60	100	100

Footnotes and source follow next table.

Table 274.-- REAL PROPERTY TAX VALUATIONS, BY COUNTIES: 1984

[In thousands of dollars]

Subject	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation <u>1/</u>	35,610,146	6,156,611	4,777,194	2,541,429
Land	18,215,379	2,830,388	2,478,646	1,375,955
Improvement	17,394,767	3,326,223	2,298,548	1,165,474
Exemptions <u>1/</u>	5,265,211	500,417	681,504	252,063
Assessor's net taxable valuation .	30,344,935	5,656,194	4,095,690	2,289,366
Half of valuation on appeal	409,123	90,357	14,658	199,435
Number of appeals	1,944	1,042	534	2,003
Valuation for tax rate purposes ..	29,935,812	5,565,837	4,081,032	2,089,931
Land	16,437,475	2,636,730	2,312,694	1,231,265
Improvement	13,498,337	2,929,107	1,768,338	858,666
Amount to be raised by taxation <u>3/</u>	223,381	24,899	37,196	15,781

1/ Assessor's gross valuation and total for exemptions include government parcels in 1982 but exclude them in 1983 and 1984.

2/ Mostly churches, charitable organizations, schools, low-moderate income housing, and hospitals.

3/ For fiscal year beginning July 1.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, and Exemptions (annual).

Table 275.-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASSES: 1984

[In thousands of dollars]

Land use class	Gross valuation, Jan. 1, 1984 ^{1/}			Amounts to be raised by taxation, fiscal 1984-85
	Total	Land	Improvement	
All classes	49,085,380	24,900,368	24,185,012	301,257
Improved residential ...	23,359,298	13,748,433	9,610,865	125,539
Apartment	9,278,678	2,465,657	6,813,021	54,890
Commercial	5,311,320	2,300,605	3,010,715	41,164
Industrial	3,260,235	2,053,898	1,206,337	25,301
Agricultural	3,052,011	2,155,719	896,292	21,965
Conservation	195,843	151,577	44,266	1,321
Hotel/resort	3,199,177	879,719	2,319,458	25,400
Unimproved residential .	1,428,818	1,144,760	284,058	5,677

^{1/} Government parcels assessed at \$1.

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, and Exemptions, 1984-85 Tax Year, State of Hawaii (July 1984).

Table 276.-- REAL PROPERTY TAX RATES, BY COUNTIES:
FISCAL YEAR 1984-1985

[Dollars per \$1,000 assessed value]

Land use class	Honolulu	Maui	Hawaii	Kauai
Land:				
Improved residential	6.75	4.40	8.50	6.45
Apartment	6.75	4.50	10.00	8.70
Commercial	9.00	4.50	10.00	8.70
Industrial	9.00	4.50	10.00	8.70
Agricultural	9.00	4.50	10.00	8.70
Conservation	9.00	4.50	10.00	8.70
Hotel/resort	10.00	4.50	10.00	8.70
Unimproved residential	6.75	4.50	10.00	6.45
Improvement:				
Improved residential	6.75	4.40	8.50	5.81
Apartment	6.75	4.50	8.50	8.25
Commercial	9.00	4.50	8.50	8.25
Industrial	9.00	4.50	8.50	8.25
Agricultural	9.00	4.50	8.50	8.25
Conservation	9.00	4.50	8.50	8.25
Hotel/resort	10.00	4.50	8.50	8.25
Unimproved residential	6.75	4.50	8.50	5.81

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions, 1984-85 Tax Year, State of Hawaii (July 1984).

Table 277.-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1969 TO 1982

Year income was received	Number of returns	Number of exemptions <u>1/</u>	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption (dollars)
1969	290,251	716,153	2,407,048	8,293	3,361
1970	302,426	763,992	2,802,445	9,267	3,668
1971	308,814	809,612	3,010,051	9,747	3,718
1972	318,023	763,985	3,250,608	10,221	4,255
1973	345,211	832,636	3,749,212	10,861	4,503
1974	346,824	805,533	3,957,023	11,409	4,912
1975	358,510	841,976	4,269,028	11,908	5,070
1976	362,956	815,937	4,625,609	12,744	5,669
1977	380,937	847,098	5,218,740	13,700	6,161
1978	403,217	925,125	5,943,659	14,741	6,425
1979	412,922	880,845	6,493,228	15,725	7,372
1980	424,177	936,056	7,320,740	17,259	7,821
1981	437,977	957,338	7,870,617	17,970	8,221
1982 <u>2/</u>	444,673	1,029,176	8,336,770	18,748	8,100

1/ Other than age or blindness.

2/ Preliminary.

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income. Individual Income Tax Returns (annual), and SOI Bulletin, Winter 1983-84, pp. 11-22.

Table 278.-- INCOME DISTRIBUTION REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: 1979 TO 1981

[By year in which income was received. Comparability from year to year is affected by changes in tax laws, changes in return forms and other factors]

Size of adjusted gross income	1979	1980	1981
All returns	412,922	424,177	437,977
Under \$5,000	97,399	94,724	98,155
\$5,000 under \$10,000	89,037	82,752	78,026
\$10,000 under \$15,000	63,473	63,452	65,966
\$15,000 under \$20,000	45,042	45,809	46,154
\$20,000 under \$25,000	31,998	36,570	36,168
\$25,000 under \$30,000	28,081	29,055	30,433
\$30,000 under \$50,000	46,767	55,685	63,675
\$50,000 under \$100,000	9,490	14,175	17,160
\$100,000 under \$200,000	1,331	1,605	1,885
\$200,000 under \$500,000	254	284	303
\$500,000 under \$1,000,000	34	51	37
\$1,000,000 or more	16	15	15
Median income (dollars)	11,577	12,727	13,245

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

Table 279.-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS, TOTAL AND JOINT: 1981

[Income earned in 1981]

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	437,977	7,870,617	345,950	1,144,929
Under \$5,000	98,155	174,579	25,162	4,457
\$5,000 under \$10,000 ...	78,026	587,382	62,893	35,967
\$10,000 under \$15,000 ..	65,966	806,316	63,959	77,143
\$15,000 under \$20,000 ..	46,154	796,155	45,826	98,493
\$20,000 under \$25,000 ..	36,168	806,841	35,049	101,312
\$25,000 under \$50,000 ..	94,108	3,234,600	93,898	484,277
\$50,000 or more	19,400	1,464,744	19,163	343,279
JOINT RETURNS OF HUSBANDS AND WIVES				
Total	194,906	5,437,179	175,054	806,684
Under \$5,000	6,059	-41,049	34	372
\$5,000 under \$10,000 ...	19,119	149,491	8,726	2,947
\$10,000 under \$15,000 ..	27,353	334,929	25,650	19,888
\$15,000 under \$20,000 ..	21,048	364,238	20,883	33,965
\$20,000 under \$25,000 ..	23,486	526,540	22,367	57,963
\$25,000 under \$50,000 ..	79,830	2,769,909	79,620	387,218
\$50,000 or more	18,011	1,333,121	17,774	304,331

Source: U.S. Treasury Department, Internal Revenue Service, Statistics of Income--1981, Individual Income Tax Returns (1983), p. 104.

Table 280.-- INTERNAL REVENUE SERVICE OPERATIONS: 1981 TO 1983

Subject	1981	1982	1983
Internal revenue collections (\$1,000)	1,826,363	1,876,628	1,897,858
Individual income and employment taxes	1,606,039	1,674,537	1,694,375
Total returns filed	756,216	773,116	795,248
Individual income tax	425,322	438,675	443,471
Returns examined	9,306	7,892	7,413
Individual	8,024	6,822	6,576
Additional tax and penalties recommended after examination (\$1,000)	36,820	26,045	31,748
Individual	10,464	13,079	13,787
Costs incurred (\$1,000)	6,656	7,282	8,415

Source: Annual Report, Commissioner and Chief Counsel, Internal Revenue Service for 1981, 1982, and 1983.

Table 281.-- STATE INCOME TAX RETURNS ON INCOME RECEIVED DURING
1980 AND 1981

[Revised from corresponding lines in Data Book 1982, table 222, and
Data Book 1983, table 247]

Subject	Number of returns	Adjusted gross income (\$1,000)	Net taxable income (\$1,000)	Tax liability (\$1,000)
All returns:				
Income in 1980 ...	423,858	6,506,757	4,275,817	321,738
Income in 1981 ...	448,320	6,884,575	4,479,808	336,497
Nonresident returns:				
Income in 1980	20,547	124,382	68,021	4,604
Income in 1981	19,220	125,571	63,493	4,209

Source: Hawaii State Department of Taxation, data supplied July 17,
1984.

Table 282.-- STATE INCOME TAX RETURNS ON INCOME RECEIVED DURING
1982, 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 2/	441,269	7,029,718	4,528,805	343,314
Taxable resident returns 2/ ..	328,004	6,751,111	4,469,031	339,108
\$1,000, under \$5,000	45,368	153,452	63,520	2,370
\$5,000, under \$10,000	61,472	457,190	279,753	15,784
\$10,000, under \$20,000	91,630	1,325,259	891,040	60,539
\$20,000, under \$30,000	55,596	1,370,158	917,669	67,661
\$30,000, under \$40,000	36,387	1,261,057	835,334	64,263
\$40,000, under \$50,000	20,021	889,508	591,575	47,589
\$50,000, under \$75,000	13,730	804,561	556,403	47,906
\$75,000, under \$100,000	1,998	170,462	109,448	10,129
\$100,000 and over	1,802	319,464	224,290	22,866
Nontaxable resident returns 2/	94,531	160,903	...	...
Loss	3,050	(56,359)	...	...
Under \$5,000	84,150	75,623	...	...
\$5,000, under \$10,000	4,129	28,212	...	...
\$10,000 and over	3,202	57,068	...	...
Nonresident returns	18,734	117,704	59,774	4,206

1/ Total and subtotals exclude losses.

2/ Totals may not add up exactly due to rounding.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns 1982, Individuals, p I-1 and I-4.

Table 283.-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE
INCOME TAX RETURNS, BY TYPE OF RETURN: 1972 TO 1982

[In dollars]

Year income was received	Taxable and nontaxable returns			Taxable returns only		
	All returns	Single <u>1/</u>	Joint	All returns	Single <u>1/</u>	Joint
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	8,726	4,236	17,716	11,057	5,838	19,718
1978	9,302	4,538	20,276	12,279	6,274	22,335
1979	8,738	4,757	20,073	11,804	6,875	22,636
1980	9,676	5,294	21,510	13,464	7,639	24,980
1981	10,220	5,794	23,321	14,737	8,455	26,881
1982	11,178	6,080	23,737	15,466	9,636	27,285

NA Not available.

1/ Including married filing separately and heads of households.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns, Individuals (annual), and records.

Table 284.-- FEDERAL EXPENDITURES IN HAWAII: 1968 TO 1983

[Thousands of dollars. For fiscal years 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	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
1981 <u>1/</u>	3,743,067	2,115,627	1,627,440
1982 <u>T/</u>	3,432,592	1,815,801	1,616,791
1983 <u>T/</u>	4,018,517	2,197,720	1,820,797

1/ Data for 1981 and later years may not be exactly comparable with data for earlier years.

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); U.S. Bureau of the Census, Federal Expenditures by State (annual report, 1981-1983).

Table 285.-- FEDERAL EXPENDITURES IN HAWAII, BY TYPES:
FISCAL YEARS 1981 TO 1983

[Thousands of dollars]

Type of expenditure	1981	1982	1983
All categories	3,743,067	3,432,592	4,018,517
Grants to State and local governments ...	442,955	407,598	456,678
Salaries and wages	1,430,101	1,554,274	1,735,939
Direct payments for individuals	1,007,776	1,106,206	1,253,059
Procurement	849,665	349,507	534,512
Other programs	12,570	15,007	38,329
Department of Defense	2,115,627	1,815,801	2,197,720
Other agencies	1,627,440	1,616,791	1,820,797

Source: U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1981 (February 1983), Federal Expenditures by State for Fiscal Year 1982 (February 1983), and Federal Expenditures by State for Fiscal Year 1983 (March 1984).

Table 286.-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS IN HAWAII,
BY COUNTIES: FISCAL YEAR 1983

[Thousands of dollars]

County	All agencies	Department of Defense	Nondefense agencies
State total <u>1/</u>	4,013,543	2,197,720	1,815,823
City and County of Honolulu ..	3,597,098	2,114,024	1,483,074
Hawaii County	142,501	11,754	130,747
Kalawao County	-	-	-
Kauai County	99,370	48,152	51,218
Maui County	121,570	23,790	97,780
State undistributed	53,004	-	53,004

1/ Figures differ somewhat from those in preceding table, because of treatment of Federal grants to State and local governments. In preceding table, figure represented actual expenditures; in this table, Federal grants generally represent obligations and include payments to State and local governments, and grants to nongovernmental recipients.

Source: U.S. Bureau of the Census, Consolidated Federal Funds Report, Fiscal Year 1983, Vol. I: County Areas (March 1984), pp. 14-15.

Table 287.-- FEDERAL AID: 1981 TO 1983

[In thousands of dollars]

Years ended September 30	Amount
1981	442,955
1982	407,598
1983	456,678

Source: U.S. Department of the Treasury, Federal Aid to States, 1982; U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1983.

Table 288.-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS:
1973 TO 1983

[In millions of dollars. As of December 31]

Year	Total bonded debt ^{1/}	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
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
1981	2,217.9	1,883.6	235.5	21.1	46.2	31.4
1982	2,359.5	2,039.3	235.5	19.8	45.8	19.0
1983	2,545.4	2,235.8	219.5	19.0	52.1	19.0

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

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

Table 289.-- STATE GENERAL OBLIGATION BOND DEBT: 1973 TO 1983

[In dollars. As of June 30]

Year	G. O. bond debt	Cash reserve for serial bonds	Net debt
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
1981	1,331,326,266.00	139,000.00	1,331,187,266.00
1982	1,464,486,784.00	-	1,464,486,784.00
1983	1,590,350,534.00	-	1,590,350,534.00

Source: Hawaii State Department of Accounting and General Services, information submitted January 24, 1984.

Table 290.-- FEDERAL, STATE, AND COUNTY EMPLOYMENT:
ANNUAL AVERAGES, 1978 TO 1983

Year	Total government	Federal			State	Counties
		Total	Defense ^{1/}	Non-defense		
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	89,000	30,350	19,400	10,900	45,250	13,350
1982	90,300	31,500	20,400	11,100	45,650	13,150
1983	91,050	32,100	20,850	11,250	45,650	13,300

^{1/} Air Force, Army, and Navy.

Source: Hawaii State Department of Labor and Industrial Relations, Labor Force Data Book (March 1978), as revised annually through April 1984.

Table 291.-- STATE CIVIL SERVICE: 1981 TO 1983

[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	1981	1982	1983
Civil service employees	18,221	18,569	18,478
Department of Education	4,502	4,524	4,044
Department of Health	4,683	4,812	4,833
Department of Social Services and Housing	2,090	2,198	2,436
Department of Transportation	1,846	1,899	1,914
University of Hawaii	1,536	1,544	1,556
All others	3,564	3,592	3,695
Separations	2,633	2,748	1,823
Promotions	866	966	769
Transfers, demotions, and returns after promotions .	768	926	703
Classification actions processed	3,127	3,581	2,508
Applications received	21,292	25,475	22,971
Applicants screened	21,110	24,554	22,313
Applicants placed on eligible list	10,445	9,956	12,102
Vacancies filled by competitive and noncompetitive actions	3,187	3,544	4,391

Source: Hawaii State Department of Personnel Services, 1983 Annual Report, pp. 2, 3, and 4.

Table 292.-- STATE SALARY SCHEDULES FOR SELECTED LEVELS:
1982 TO 1984

[In dollars per month. As of July 1. Data refer to lowest and highest rates 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			Highest		
	1982	1983	1984	1982	1983	1984
SR-4	770	770	804	1,261	1,261	1,299
SR-11	1,028	1,028	1,062	1,637	1,637	1,686
SR-21	1,551	1,551	1,598	2,555	2,555	2,632
SR-31/EM-8 ..	2,425	2,425	2,498	4,034	4,034	4,155

Source: Hawaii State Department of Personnel Services, salary schedule records.