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## Section 9

# 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. Additional information appears in Sections 10 and 12.

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

Important sources for statistics on government in Hawaii include the quinquennial U.S. Census of Governments and various annual publications of the U.S. Census Bureau, reports of the U.S. Internal Revenue Service, Hawaii State Department of Accounting and General Services, Hawaii State Department of Budget and Finance, Hawaii State Department of Taxation, the County auditors and finance directors, and annual compilation by the Tax Foundation of Hawaii, most recently published as *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 national statistics appear in the *Statistical Abstract of the United States: 2009*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:  
1980 TO 2008**

[In thousands of dollars. For fiscal year ending September 30 for federal, June 30 for others]

Year	All levels	Federal	State and counties		
			Total	State	Counties
1980	2,966,128	1,670,459	1,295,669	1,255,622	40,047
1981	3,245,507	1,826,363	1,419,144	1,371,490	47,655
1982	3,314,106	1,876,628	1,437,478	1,132,699	304,779
1983	3,451,664	1,897,858	1,553,806	1,225,010	328,796
1984	3,655,283	1,980,467	1,674,816	1,331,551	343,265
1985	3,922,942	2,116,773	1,806,169	1,440,553	365,616
1986	4,296,653	2,337,028	1,959,625	1,562,195	397,429
1987	4,997,831	2,809,135	2,188,696	1,776,430	412,266
1988	5,765,935	3,310,750	2,455,185	2,033,181	422,004
1989	6,464,598	3,731,845	2,732,753	2,283,891	448,862
1990	7,212,998	4,264,127	2,948,871	2,441,273	507,598
1991	7,904,148	4,570,534	3,333,614	2,753,562	580,052
1992	7,975,930	4,542,943	3,432,986	2,772,325	660,662
1993	8,033,353	4,489,142	3,544,211	2,829,710	714,501
1994	8,346,552	4,613,645	3,732,906	2,991,811	741,096
1995	8,211,146	4,461,739	3,749,407	3,012,835	736,572
1996	8,571,030	4,573,256	3,997,774	3,257,099	740,675
1997	(NA)	(1/)	4,040,110	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627
1999	9,628,577	5,566,221	4,062,356	3,334,087	728,269
2000	10,483,283	6,236,857	4,246,426	3,496,500	749,926
2001	(NA)	6,689,385	(NA)	(NA)	(NA)
2002	9,930,343	5,559,960	4,370,383	3,564,850	805,533
2003	9,836,631	5,262,429	4,574,202	3,723,126	851,076
2004	(NA)	8,394,777	(NA)	(NA)	(NA)
2005	(NA)	6,680,481	(NA)	(NA)	(NA)
2006	(NA)	7,122,326	(NA)	(NA)	(NA)
2007	(NA)	7,666,494	(NA)	(NA)	(NA)
2008	(NA)	8,489,937	(NA)	(NA)	(NA)

NA Not available.

1/ *IRS Data Book 1997* contains data for the Pacific-Northwest of which Hawaii is a part. No Hawaii detail.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual through 1992); *Internal Revenue Service Data Book* (annual, beginning 1992); and for 2001 to 2008 <<http://www.irs.ustreas.gov/taxstats/article/0,,id=102174,00.html>> accessed March 13, 2009; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2004 to 2008**

[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]

Source	2004	2005 1/	2006 1/	2007 1/	2008 1/
Federal collections	8,394,777	6,680,481	7,122,326	7,666,494	8,489,937
Corporate income	460,777	582,688	655,818	677,846	735,937
Individual income and employment	7,746,147	5,837,659	6,184,056	6,761,439	7,500,971
Income tax not withheld & SECA 2/	1,227,918	1,479,138	1,820,109	1,878,985	2,022,680
Income tax withheld & FICA 3/	6,497,866	4,335,866	4,341,029	4,858,699	5,452,573
Railroad retirement	-	-	-	(4/)	(4/)
Unemployment insurance	20,363	22,655	22,918	23,755	25,719
Estate	77,875	89,479	93,711	93,328	97,607
Gift	2,853	3,998	3,604	2,997	30,260
Excise 5/	107,125	166,658	185,136	130,884	125,161

1/ 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.

2/ SECA Self-Employment Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on self-employment income. Also includes estate and trust income tax collections.

3/ FICA Federal Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on wages and salaries.

4/ Less than \$500.

5/ 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), <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 13, 2009.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:  
1998 TO 2003**

[Data rounded to thousands of dollars. For fiscal year ending June 30. Data not compiled for 1999 or 2001]

Source	1998	2000	2002	2003
Total State and county tax collections	4,057,454	4,246,426	4,370,383	4,574,202
State collections	3,324,827	3,496,500	3,564,850	3,723,126
General excise and use	1,425,904	1,536,838	1,612,920	1,793,306
Transient accommodations	127,081	168,577	157,644	170,874
Fuel	134,017	132,940	142,900	147,117
Liquor	38,894	39,000	39,091	41,186
Tobacco	36,098	42,341	65,547	72,297
Insurance	59,443	68,659	67,941	73,240
Public service companies	120,326	119,505	93,406	114,115
Banks and other financial institutions	15,546	7,057	7,164	22,341
Corporate income 1/	46,209	68,215	45,477	8,262
Indiv. income, net income 2/	1,083,651	1,064,556	1,071,591	1,038,107
Inheritance and estate	19,645	22,784	67,941	15,524
Conveyance	6,926	9,529	9,820	11,130
Environmental response (FY94)	1,969	1,714	1,784	1,562
Rental vehicle surcharge	22,838	34,587	36,054	39,472
Hospital and nursing home 3/	3,414	25	-	-
Licenses, permits, and others	27,804	30,223	33,665	38,600
Unemployment compensation	155,062	149,951	111,908	135,991
County collections	732,627	749,926	805,533	851,076
Real property	598,632	602,625	609,822	643,235
Liquor licenses and fees	5,030	5,234	5,231	5,885
Utility franchise	30,703	29,014	36,233	34,612
Public service company	(NA)	(NA)	37,036	37,406
Motor vehicle weight 4/	69,861	74,669	77,981	85,231
Licenses, permits, and others	28,400	38,382	39,231	44,707

1/ Includes payments of estimated taxes less refunds.

2/ Includes withheld and estimated taxes less refunds.

3/ Hospital tax repealed in 1994.

4/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 13 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS FOR THE  
UNITED STATES AND HAWAII: 2008**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars and per capita in dollars]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	781,787,281	2,571.16	5,147,480	3,995.88
Property taxes	12,719,220	41.83	(X)	(X)
Sales and gross receipts	356,291,670	1,171.78	3,302,090	2,563.34
General sales and gross receipts	240,625,778	791.38	2,619,595	2,033.53
Selective sales taxes	115,665,892	380.41	682,495	529.81
Alcoholic beverages	5,291,367	17.40	45,620	35.41
Amusements	6,367,506	20.94	(X)	(X)
Insurance premiums	15,713,932	51.68	99,158	76.97
Motor fuels	36,562,380	120.25	93,991	72.96
Pari-mutuels	225,511	0.74	(X)	(X)
Public utilities	14,447,887	47.52	127,481	98.96
Tobacco products	16,052,640	52.79	89,265	69.29
Other selective sales	21,004,669	69.08	226,980	176.20
Licenses	48,805,620	160.51	156,781	121.71
Alcoholic beverages	463,902	1.53	(X)	(X)
Amusements	934,349	3.07	(X)	(X)
Corporation	9,304,912	30.60	1,575	1.22
Hunting and fishing	1,428,533	4.70	424	0.33
Motor vehicle	19,663,727	64.67	111,262	86.37
Motor vehicle operators	2,168,895	7.13	404	0.31
Public utility	1,096,616	3.61	15,819	12.28
Occupation and business, NEC	12,897,543	42.42	25,790	20.02
Other licenses	847,143	2.79	1,507	1.17
Income taxes	332,488,470	1,093.50	1,650,129	1,280.96
Individual income	280,683,319	923.12	1,544,835	1,199.22
Corporation net income	51,805,151	170.38	105,294	81.74
Other taxes	31,482,301	103.54	38,480	29.87
Death and gift	5,100,820	16.78	164	0.13
Documentary and stock transfer	7,727,178	25.41	38,316	29.74
Severance	18,259,644	60.05	(X)	(X)
Other	394,659	1.30	(X)	(X)

X Not applicable.

1/ Based on July 1, 2008 population for the United States of 304,059,724 and for Hawaii 1,288,198. As released December 22, 2008 by the U.S. Census Bureau, Population Division, "Table 1: Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2008" (NST-EST2008-01).

Source: U.S. Census Bureau, "State Government Tax Collections: 2008"

<<http://www.census.gov/govs/www/statetax08.html>> accessed March 30, 2009 and calculations by Hawaii State Department of Business, Economic Development & Tourism.



**Table 9.05-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2005 TO 2007**

[Largest city in each state, and the District of Columbia. For the listing of cities, see source]

Gross family income level (dollars)	Honolulu			51-city median		51-city average 1/	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
2005							
25,000	3,069	12.3	14	2,788	11.2	2,792	11.2
50,000	2,177	4.4	51	4,235	8.5	4,379	8.8
75,000	4,224	5.6	47	6,861	9.1	6,614	8.8
100,000	6,267	6.3	44	8,684	8.7	8,518	8.5
150,000	10,583	7.1	38	13,143	8.8	12,479	8.3
2006							
25,000	3,094	12.4	12	2,794	11.2	2,775	11.1
50,000	2,919	5.8	47	4,214	8.4	4,364	8.7
75,000	5,305	7.1	42	6,841	9.1	6,649	8.9
100,000	7,524	7.5	40	8,868	8.9	8,517	8.5
150,000	12,258	8.2	31	13,103	8.7	12,578	8.4
2007							
25,000	3,318	13.3	13	2,860	11.4	2,964	11.9
50,000	3,239	6.5	43	4,398	8.8	4,423	8.8
75,000	5,352	7.1	41	6,355	8.5	6,529	8.7
100,000	7,719	7.7	38	8,906	8.9	8,920	8.9
150,000	11,939	8.0	37	13,916	9.3	13,467	9.0

1/ Based on cities actually levying tax.

2/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual), table 1 <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 14, 2009.

**Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF  
THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009**

[Tax Freedom Day® is the day when the nation as a whole has earned enough money to pay off its total tax bill for the year. See source for details]

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes
United States	April 13	(X)	103
Alabama	April 2	44	92
Alaska	March 23	50	82
Arizona	April 10	23	100
Arkansas	April 4	37	94
California	April 20	4	110
Colorado	April 12	16	102
Connecticut	April 30	1	120
Delaware	April 11	20	101
Florida	April 9	27	99
Georgia	April 12	17	102
<b>Hawaii</b>	<b>April 13</b>	<b>14</b>	<b>103</b>
Idaho	April 12	18	102
Illinois	April 13	15	103
Indiana	April 8	28	98
Iowa	April 4	39	94
Kansas	April 8	30	98
Kentucky	April 3	41	93
Louisiana	March 28	49	87
Maine	April 6	33	96
Maryland	April 19	5	109
Massachusetts	April 16	7	106
Michigan	April 10	24	100
Minnesota	April 15	9	105
Mississippi	March 28	48	87
Missouri	April 6	34	96
Montana	April 3	42	93
Nebraska	April 8	31	98
Nevada	April 8	29	98
New Hampshire	April 10	22	100
New Jersey	April 29	2	119
New Mexico	April 2	43	92
New York	April 25	3	115
North Carolina	April 9	25	99
North Dakota	April 1	46	91
Ohio	April 11	21	101

Continued on next page.

**Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF  
THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-- Con.**

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes
Oklahoma	April 4	40	94
Oregon	April 9	26	99
Pennsylvania	April 14	11	104
Rhode Island	April 14	10	104
South Carolina	April 4	38	94
South Dakota	March 29	47	88
Tennessee	April 5	36	95
Texas	April 6	32	96
Utah	April 13	13	103
Vermont	April 12	19	102
Virginia	April 16	6	106
Washington	April 16	8	106
West Virginia	April 1	45	91
Wisconsin	April 13	12	103
Wyoming	April 5	35	95
District of Columbia	April 13	(X)	103

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2009.

Source: Tax Foundation, Special Report No. 165, "April 13 Is Tax Freedom Day", table 2

(April 2009) <<http://www.taxfoundation.org/files/sr165.pdf>> accessed March 31, 2009.

**Table 9.07-- TAX FREEDOM DAY FOR THE UNITED STATES AND HAWAII:  
1977 TO 2009**

[Tax Freedom Day® is the day when the nation as a whole has earned enough money to pay off its total tax bill for the year. Leap Day is omitted. Due to adoption of a new methodology figures from earlier reports are not comparable. See source for details]

<b>Year</b>	<b>United States</b>	<b>Hawaii</b>	<b>Hawaii rank 1/</b>
1977	April 20	April 17	30
1978	April 20	April 18	26
1979	April 21	April 18	25
1980	April 21	April 20	24
1981	April 24	April 23	32
1982	April 22	April 17	32
1983	April 18	April 15	25
1984	April 17	April 13	31
1985	April 18	April 14	30
1986	April 19	April 16	23
1987	April 22	April 22	17
1988	April 21	April 25	7
1989	April 22	April 28	6
1990	April 21	April 28	5
1991	April 21	April 28	5
1992	April 20	April 25	6
1993	April 21	April 23	11
1994	April 23	April 24	12
1995	April 24	April 22	24
1996	April 26	April 24	20
1997	April 28	April 23	30
1998	April 30	April 24	34
1999	May 1	April 24	33
2000	May 3	April 27	28
2001	April 30	April 24	24
2002	April 19	April 17	18
2003	April 16	April 15	12
2004	April 17	April 14	20
2005	April 24	April 21	17
2006	April 26	April 23	19
2007	April 27	April 24	16
2008	April 21	April 21	15
2009	April 13	April 13	14

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in each year.

Source: Tax Foundation, "Tax Freedom Day by State, 1970-2009"

<<http://www.taxfoundation.org/taxdata/show/22328.html>> accessed March 31, 2009; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.08-- STATE-LOCAL TAX BURDEN PER CAPITA FOR HAWAII  
AND THE UNITED STATES AVERAGE: 1977 TO 2008**

[In dollars, percent and number. For discussion of comparability to U.S. Census Bureau data, see source. Detail may not add to total due to rounding]

Year	Hawaii						U. S. average	
	Rate (percent)	Rank 1/	Per capita				Rate (percent)	Per capita income
			Income	Total taxes paid	Taxes paid to Hawaii	Taxes paid to other states		
1977	10.6	14	8,924	943	679	264	10.3	7,787
1978	10.5	12	9,601	1,009	723	285	10.2	8,590
1979	10.5	7	10,597	1,110	817	293	9.7	9,510
1980	10.7	4	11,800	1,258	910	348	9.5	10,431
1981	10.5	4	12,990	1,364	982	382	9.3	11,532
1982	10.1	5	13,572	1,365	968	397	9.3	12,485
1983	10.3	5	14,522	1,494	1,051	443	9.4	13,011
1984	10.2	10	15,510	1,576	1,113	463	9.7	14,161
1985	10.1	12	16,549	1,670	1,184	486	9.7	15,349
1986	10.2	7	17,501	1,792	1,279	513	9.7	16,233
1987	10.5	8	18,583	1,960	1,412	548	9.9	17,095
1988	11.2	4	20,144	2,259	1,663	596	9.8	18,243
1989	11.1	3	22,163	2,464	1,787	677	9.8	19,562
1990	10.8	5	24,125	2,595	1,849	746	9.9	20,465
1991	11.3	3	25,422	2,861	2,064	797	9.9	21,101
1992	11.4	4	25,886	2,939	2,125	815	10.1	21,789
1993	11.1	6	26,796	2,968	2,151	817	10.2	22,636
1994	11.5	4	27,072	3,126	2,300	826	10.2	23,408
1995	11.0	5	27,508	3,026	2,189	838	10.2	24,587
1996	11.2	5	27,739	3,117	2,303	813	10.0	25,730
1997	10.9	5	28,396	3,085	2,268	817	9.8	27,335
1998	10.7	6	29,181	3,136	2,316	821	9.7	29,103
1999	10.4	6	30,074	3,138	2,315	823	9.6	30,798
2000	10.3	7	31,885	3,275	2,417	858	9.5	32,707
2001	10.4	7	32,622	3,377	2,558	819	9.5	33,725
2002	10.1	9	32,542	3,303	2,499	804	9.5	33,172
2003	10.2	9	33,660	3,435	2,607	828	9.7	33,644
2004	10.1	14	35,990	3,628	2,732	896	9.8	35,576
2005	10.2	14	39,459	4,034	3,039	995	9.8	38,206
2006	10.4	12	42,244	4,397	3,239	1,158	9.9	40,643
2007	10.6	7	44,725	4,756	3,536	1,220	9.9	42,817
2008	10.6	5	46,512	4,920	3,699	1,221	9.7	44,254

1/ Rank of 1 indicates the highest tax burden among the 50 states.

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977-2008" (August 7, 2008)  
<<http://www.taxfoundation.org/statelocal.html>> accessed August 7, 2008.

**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2009**

[Rank of 1 indicates the most favorable among the 50 states' tax systems for business. Rankings do not average across to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Studies for 2006 to 2009 are fiscal year beginning July 1 while previous studies for 2003 and 2004 are calendar year. There was no 2005 study]

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
Alabama	21	21	17	33	14	13
Alaska	4	27	1	4	47	27
Arizona	24	24	23	45	2	4
Arkansas	35	35	31	36	23	18
California	48	45	49	43	16	15
Colorado	13	15	14	12	19	6
Connecticut	37	18	25	26	21	49
Delaware	10	49	28	2	7	8
Florida	5	13	1	22	3	19
Georgia	27	8	30	16	20	36
<b>Hawaii</b>	<b>23</b>	<b>11</b>	<b>38</b>	<b>21</b>	<b>11</b>	<b>9</b>
Idaho	29	17	32	32	45	3
Illinois	22	28	10	35	43	41
Indiana	14	23	11	19	13	7
Iowa	44	46	46	27	35	33
Kansas	31	38	21	17	8	32
Kentucky	34	39	36	7	48	20
Louisiana	33	19	24	46	10	22
Maine	40	43	40	8	40	40
Maryland	45	14	50	10	31	34
Massachusetts	32	47	16	9	49	43
Michigan	20	48	15	11	46	25
Minnesota	41	44	39	40	38	17
Mississippi	19	10	18	34	5	29
Missouri	16	5	27	23	4	11
Montana	6	16	22	3	18	10
Nebraska	42	32	33	42	12	48
Nevada	3	1	1	44	42	16
New Hampshire	8	50	9	1	39	39
New Jersey	50	40	48	41	24	50
New Mexico	26	36	19	47	17	1
New York	49	22	43	49	44	45

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**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL  
AND BY COMPONENT: 2009-- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	39	26	37	39	6	37
North Dakota	30	30	35	28	34	5
Ohio	47	33	47	37	15	44
Oklahoma	18	7	26	31	1	23
Oregon	9	20	34	5	30	14
Pennsylvania	28	41	12	25	26	47
Rhode Island	46	34	42	30	50	46
South Carolina	25	9	29	13	41	26
South Dakota	2	1	1	38	37	12
Tennessee	17	12	8	48	32	38
Texas	7	42	7	29	9	30
Utah	11	6	13	24	27	2
Vermont	43	31	45	15	22	42
Virginia	15	4	20	6	29	28
Washington	12	37	1	50	36	21
West Virginia	36	25	41	20	33	24
Wisconsin	38	29	44	18	25	31
Wyoming	1	1	1	14	28	35

Source: Tax Foundation, Background Paper No. 58, *2009 State Business Tax Climate Index* (October 2008) table 2 <<http://www.taxfoundation.org/files/bp58.pdf>> accessed October 13, 2008.

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2006 TO 2009**

[For fiscal year ending June 30. The higher the score, the lower the rank, and therefore, the more favorable the state's tax system is for business. See source for details. Rank is among the 50 states. There was no 2005 study. Data for 2006 to 2008 have been revised]

Location	2006		2007		2008		2009	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
United States	5.00	(X)	5.00	(X)	5.00	(X)	5.00	(X)
Alabama	5.61	15	5.46	19	5.38	20	5.33	21
Alaska	7.37	3	7.30	3	7.28	4	7.33	4
Arizona	5.24	28	5.22	27	5.30	22	5.27	24
Arkansas	4.81	37	4.84	37	4.90	37	4.90	35
California	4.08	46	4.03	47	3.98	48	4.15	48
Colorado	5.88	12	5.86	11	5.94	12	5.93	13
Connecticut	4.71	39	4.88	36	4.95	36	4.83	37
Delaware	6.15	8	6.12	8	6.05	10	6.02	10
Dist. of Col.	4.39	(X)	4.40	(X)	4.49	(X)	4.55	(X)
Florida	6.86	5	6.81	5	6.92	5	6.93	5
Georgia	5.31	23	5.30	22	5.21	26	5.18	27
<b>Hawaii</b>	<b>5.33</b>	<b>22</b>	<b>5.24</b>	<b>25</b>	<b>5.32</b>	<b>21</b>	<b>5.30</b>	<b>23</b>
Idaho	5.15	30	5.11	30	5.19	29	5.12	29
Illinois	5.27	24	5.28	23	5.23	23	5.31	22
Indiana	5.92	11	5.84	13	5.99	11	5.91	14
Iowa	4.64	43	4.57	43	4.42	45	4.37	44
Kansas	5.02	33	5.07	31	5.03	33	5.10	31
Kentucky	4.72	38	4.76	39	4.97	34	4.98	34
Louisiana	5.08	32	5.04	33	4.95	35	5.01	33
Maine	4.65	42	4.73	40	4.68	40	4.71	40
Maryland	5.24	27	5.14	29	5.23	24	4.32	45
Massachusetts	4.97	34	4.98	34	5.05	31	5.02	32
Michigan	5.26	25	5.20	28	5.22	25	5.34	20
Minnesota	4.67	41	4.64	41	4.68	41	4.64	41
Mississippi	5.50	18	5.50	17	5.38	19	5.34	19
Missouri	5.48	19	5.46	18	5.61	15	5.59	16
Montana	6.14	9	6.17	7	6.32	6	6.29	6
Nebraska	4.47	45	4.40	45	4.53	43	4.58	42
Nevada	7.26	4	7.26	4	7.38	3	7.37	3
New Hampshire	6.27	7	6.02	10	6.27	7	6.17	8
New Jersey	3.76	48	4.08	46	3.83	50	3.92	50
New Mexico	5.26	26	5.26	24	5.19	28	5.20	26
New York	3.59	49	3.97	48	4.06	47	4.02	49
North Carolina	4.56	44	4.60	42	4.64	42	4.76	39
North Dakota	5.12	31	5.06	32	5.03	32	5.10	30

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**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2006 TO 2009 -- Con.**

Location	2006		2007		2008		2009	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
Ohio	3.93	47	3.95	49	4.11	46	4.16	47
Oklahoma	5.36	20	5.39	20	5.41	18	5.43	18
Oregon	6.09	10	6.09	9	6.06	9	6.06	9
Pennsylvania	5.35	21	5.39	21	5.18	30	5.16	28
Rhode Island	3.57	50	3.72	50	3.97	49	4.19	46
South Carolina	5.23	29	5.23	26	5.20	27	5.24	25
South Dakota	7.46	2	7.48	2	7.51	2	7.51	2
Tennessee	5.50	17	5.50	16	5.49	17	5.47	17
Texas	6.43	6	6.47	6	6.21	8	6.28	7
Utah	5.74	14	5.67	15	5.52	16	5.98	11
Vermont	4.70	40	4.55	44	4.44	44	4.54	43
Virginia	5.59	16	5.70	14	5.78	14	5.73	15
Washington	5.85	13	5.85	12	5.91	13	5.94	12
West Virginia	4.94	35	4.95	35	4.84	38	4.88	36
Wisconsin	4.81	36	4.82	38	4.76	39	4.78	38
Wyoming	7.68	1	7.70	1	7.64	1	7.52	1

X Not applicable.

Source: Tax Foundation, Background Paper No. 58, "2009 State Business Tax Climate Index" (October 2008), table 1 <<http://www.taxfoundation.org/files/bp58.pdf>> accessed October 13, 2008.

**Table 9.11-- ESTIMATED TAX BURDEN FOR THE FOUR-PERSON ALOHA FAMILY ON OAHU: 1970, 1988, 1999 AND 2006**

[In dollars and percent. For 1970 and 1988, based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii. For 1999, salary income is estimated at \$81,000 for Alfie (a full- and a part-time jobs) and Anita (a full-time job) plus \$1,840 other family income from rental of a condominium unit, dividends from stocks, and interest on bank certificates of deposit. For 2006, salary income is estimated at \$100,100 for Alfie and Anita, net rental income of -\$3,720, and \$4,220 interest income and dividends. Other assumptions are the same as in 1999. For other underlying assumptions, see sources]

Subject	1970 (dollars)	1988 (dollars)	1999 (dollars)	2006 (dollars)	2006 as percent of total	
					Tax burden	Gross family income
Total tax burden	5,559	25,610	31,107	42,788	100.0	38.7
Federal income	2,130	8,096	6,623	6,934	16.2	6.3
State income	693	3,693	3,477	4,560	10.7	4.1
Social security 1/	1,247	7,758	12,394	16,845	39.4	15.2
General excise	304	1,207	3,580	6,041	14.1	5.5
Real property	366	1,006	1,099	1,650	3.9	1.5
Employment 2/	527	3,301	3,112	5,710	13.3	5.2
Specific excise 3/	67	161	200	280	0.7	0.3
Automobile	225	388	622	768	1.8	0.7
Direct tax bill	4,342	18,432	19,288	26,360	61.6	23.8
Indirect tax bill	1,217	7,178	11,819	16,429	38.4	14.9
Gross family income	16,408	62,716	82,840	110,600	(X)	100.0
After taxes	10,898	37,106	51,733	67,812	(X)	61.3

X Not applicable.

1/ The sum of the amount the Alohas paid for retirement benefits and Medicare and the equal amount paid by their employers on their behalf.

2/ Unemployment compensation, temporary disability insurance, and workers' compensation.

3/ Alcohol, tobacco, telephone and cell.

Source: Hawaii State Department of Business, Economic Development & Tourism, records; and Tax Foundation of Hawaii, "The Tax Burden of the Arnie Aloha Family" (November 1989) and "The Tax Burden of the Aloha Family" (June 2001).

**Table 9.12-- HAWAII STATE GOVERNMENT FINANCES: 2004 TO 2007**

[Thousands of dollars. For fiscal year ending June 30]

Category	2004	2005	2006	2007
Total revenue	8,229,259	9,091,681	9,856,552	11,176,293
General revenue	6,675,478	7,864,376	8,551,896	9,073,319
Intergovernmental revenue	1,639,868	1,785,979	1,834,393	2,063,945
Taxes	3,849,135	4,434,356	4,918,655	5,093,842
General sales	1,900,377	2,136,604	2,355,316	2,557,644
Selective sales	569,922	612,009	656,287	670,321
License taxes	123,257	143,109	147,620	156,238
Individual income	1,169,205	1,381,481	1,550,757	1,560,306
Corporate income	58,119	124,125	148,084	100,847
Other taxes	28,255	37,028	60,591	48,486
Current charges	882,232	1,026,696	1,142,090	1,158,402
Miscellaneous general revenue	304,243	617,345	656,758	757,130
Insurance trust revenue	1,553,781	1,227,305	1,304,656	2,102,974
Total expenditure	7,856,134	8,405,444	8,913,697	9,848,210
General expenditure, by function:	7,080,971	7,619,876	8,090,272	8,969,744
Education	2,487,630	2,648,452	2,912,611	3,239,562
Public welfare	1,346,566	1,414,573	1,427,223	1,494,003
Hospitals	244,076	377,934	407,814	454,936
Health	416,241	444,873	498,417	611,503
Highways	214,046	277,887	268,231	306,179
Police protection	13,779	15,023	14,612	15,661
Correction	158,029	170,434	179,322	197,273
Natural resources	109,514	114,099	119,243	142,296
Parks and recreation	57,703	66,079	72,635	78,091
Government administration	442,979	393,364	388,532	427,641
Interest on general debt	356,337	399,345	432,173	458,350
Other and unallocable	1,234,071	1,297,813	1,369,459	1,544,249
Insurance trust expenditure	775,163	785,568	823,425	878,141
Exhibit: General expenditure	7,080,971	7,619,876	8,090,272	8,969,744
Intergovernmental expenditure	134,452	147,201	157,863	138,054
Direct expenditure	6,946,519	7,472,675	7,932,409	8,831,690
Debt at end of fiscal year	5,746,194	5,844,308	5,791,783	5,959,064
Cash and security holdings	13,195,390	14,439,572	18,319,082	19,551,589

Source: U.S. Census Bureau, Governments Division, State Government Finances (annual);  
<http://www.census.gov/govs/www/state.html> accessed November 26, 2008.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2006**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

Category	State & local 1/	State	Local 1/
Revenue 1/	11,998,548	9,856,552	2,378,623
General revenue 1/	10,467,477	8,551,896	2,152,208
Intergovernmental revenue 1/	2,010,017	1,834,393	412,251
General revenue from own sources	8,457,460	6,717,503	1,739,957
Taxes	6,199,404	4,918,655	1,280,749
Property	982,653	-	982,653
Sales and gross receipts	3,168,154	3,011,603	156,551
Individual income	1,550,757	1,550,757	-
Corporate income	148,084	148,084	-
Motor vehicle license	210,433	108,030	102,403
Other taxes	139,323	100,181	39,142
Charges & misc. general revenue	2,258,056	1,798,848	459,208
Current charges 2/	1,497,139	1,142,090	355,049
Education	262,356	262,356	-
Hospitals	414,270	414,270	-
Air transportation (airports)	254,869	254,869	-
Sewerage	185,825	-	185,825
Miscellaneous general revenue	760,917	656,758	104,159
Utility revenue	226,415	-	226,415
Insurance trust revenue	1,304,656	1,304,656	-
Expenditure 1/	11,018,210	8,913,697	2,258,163
Intergovernmental expenditure 1/	4,213	157,863	-
Direct expenditure by function	11,013,997	8,755,834	2,258,163
Direct general expenditure	9,845,658	7,932,409	1,913,249
Capital outlay	865,712	518,424	347,288
Other direct general expenditure	9,017,711	7,413,985	1,603,726
Education services 3/	2,944,150	2,944,120	30
Education	2,912,611	2,912,611	-
Libraries	31,539	31,509	30
Social services & income maintenance 3/	2,425,698	2,361,004	64,694
Public welfare	1,444,426	1,423,010	21,416
Hospitals	407,814	407,814	-
Health	517,047	473,769	43,278
Employment security administration	54,868	54,868	-
Veterans' services	1,543	1,543	-
Transportation 3/	674,109	496,660	177,449
Highways	445,164	268,231	176,933
Air transportation (airports)	188,687	188,687	-

Continued on next page.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2006 -- Con.**

Category	State & local 1/	State	Local 1/
Public safety 3/	632,651	221,394	411,257
Police protection	278,684	11,289	267,395
Fire protection	136,925	-	136,925
Correction	179,322	179,322	-
Protective inspection and regulation	37,720	30,783	6,937
Environment and housing 3/	909,956	284,645	625,311
Natural resources	122,566	118,802	3,764
Parks and recreation	228,904	72,007	156,897
Housing and community development	173,331	92,699	80,632
Sewerage	201,264	950	200,314
Solid waste management	183,891	187	183,704
Governmental administration 3/	597,517	385,460	212,057
Interest on general debt	554,995	432,173	122,822
General expend., not elsewhere classified 3/	1,106,582	806,953	299,629
Utility expenditure 3/	344,914	-	344,914
Water supply	197,209	-	197,209
Transit	147,705	-	147,705
Insurance trust expenditure	823,425	823,425	-
Debt outstanding	9,503,975	5,791,783	3,712,192
Short-term	64,600	-	64,600
Long-term	9,439,375	5,791,783	3,647,592
Long-term debt by purpose	9,242,339	9,242,340	9,242,341
Public debt for private purposes	438,188	438,188	0
Addendum: Long-term debt issued	979,479	350,119	629,360
Addendum: Long-term debt retired	813,309	402,644	410,665
Cash and security holdings	19,830,609	18,319,082	1,511,527
Insurance trust funds	13,195,464	13,195,464	-
Unemployment compensation	492,290	492,290	-
Employee retirement	12,681,533	12,681,533	-
Other than insurance trust funds	6,635,145	5,123,618	1,511,527

1/ Duplicative intergovernmental transactions are excluded.

2/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

3/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2005-06" <<http://ftp2.census.gov/govs/estimate/06slsstab1a.xls>> accessed May 21, 2008.

**Table 9.14-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND  
PER CAPITA: 2007**

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30]

<b>Category</b>	<b>Amount</b>	<b>Percent distribution</b>	<b>Per capita 1/</b>
Total revenue	11,176,293	100.00	8,708.43
General revenue	9,073,319	81.18	7,069.82
Intergovernmental revenue	2,063,945	18.47	1,608.20
Taxes	5,093,842	45.58	3,969.06
General sales	2,557,644	22.88	1,992.88
Selective sales	670,321	6.00	522.31
License taxes	156,238	1.40	121.74
Individual income	1,560,306	13.96	1,215.77
Corporate income	100,847	0.90	78.58
Other taxes	48,486	0.43	37.78
Current charges	1,158,402	10.36	902.61
Miscellaneous general revenue	757,130	6.77	589.95
Insurance trust revenue	2,102,974	18.82	1,638.61
Total expenditure	9,848,210	100.00	7,673.60
General expenditure, by function:	8,969,744	91.08	6,989.11
Education	3,239,562	32.89	2,524.23
Public welfare	1,494,003	15.17	1,164.11
Hospitals	454,936	4.62	354.48
Health	611,503	6.21	476.48
Highways	306,179	3.11	238.57
Police protection	15,661	0.16	12.20
Correction	197,273	2.00	153.71
Natural resources	142,296	1.44	110.88
Parks and recreation	78,091	0.79	60.85
Government administration	427,641	4.34	333.21
Interest on general debt	458,350	4.65	357.14
Other and unallocable	1,544,249	15.68	1,203.26
Insurance trust expenditure	878,141	8.92	684.24
Exhibit: General expenditure	8,969,744	100.00	6,989.11
Intergovernment expenditure	138,054	1.54	107.57
Direct expenditure	8,831,690	98.46	6,881.54
Debt at end of fiscal year	5,959,064	100.00	4,643.23
Cash and security holdings	19,551,589	100.00	15,234.36

1/ Based on July 1, 2007 population for Hawaii of 1,283,388. As released December 27, 2007 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2007" (NST-EST2007-01).

Source: U.S. Census Bureau, Governments Division, 2007 State Government Finances <<http://www.census.gov/govs/state/0712hist.html>> accessed November 26, 2008 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES  
TOTAL AND PER CAPITA: 2006**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately]

<b>Category</b>	<b>Total 1/</b>	<b>Percent distribution</b>	<b>Per capita 2/</b>
Revenue 1/	11,998,548	100.00	9,383.87
General revenue 1/	10,467,477	87.24	8,186.45
Intergovernmental revenue 1/	2,010,017	16.75	1,572.00
General revenue from own sources	8,457,460	70.49	6,614.44
Taxes	6,199,404	51.67	4,848.45
Property	982,653	8.19	768.52
Sales and gross receipts	3,168,154	26.40	2,477.76
Individual income	1,550,757	12.92	1,212.82
Corporate income	148,084	1.23	115.81
Motor vehicle license	210,433	1.75	164.58
Other taxes	139,323	1.16	108.96
Charges & misc. general revenue	2,258,056	18.82	1,765.99
Current charges 3/	1,497,139	12.48	1,170.89
Education	262,356	2.19	205.18
Hospitals	414,270	3.45	323.99
Air transportation (airports)	254,869	2.12	199.33
Sewerage	185,825	1.55	145.33
Miscellaneous general revenue	760,917	6.34	595.10
Utility revenue	226,415	1.89	177.08
Insurance trust revenue	1,304,656	10.87	1,020.35
Expenditure 1/	11,018,210	100.00	8,617.17
Intergovernmental expenditure 1/	4,213	0.04	3.29
Direct expenditure by function	11,013,997	99.96	8,613.87
Direct general expenditure	9,845,658	89.36	7,700.13
Capital outlay	865,712	7.86	677.06
Other direct general expenditure	9,017,711	81.84	7,052.61
Education services 4/	2,944,150	26.72	2,302.57
Education	2,912,611	26.43	2,277.91
Libraries	31,539	0.29	24.67
Social services & income maintenance 4/	2,425,698	22.02	1,897.10
Public welfare	1,444,426	13.11	1,129.66
Hospitals	407,814	3.70	318.94
Health	517,047	4.69	404.37
Employment security administration	54,868	0.50	42.91
Veterans' services	1,543	0.01	1.21
Transportation 4/	674,109	6.12	527.21
Highways	445,164	4.04	348.16
Air transportation (airports)	188,687	1.71	147.57

Continued on next page.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES  
TOTAL AND PER CAPITA: 2006 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	632,651	5.74	494.79
Police protection	278,684	2.53	217.95
Fire protection	136,925	1.24	107.09
Correction	179,322	1.63	140.24
Protective inspection and regulation	37,720	0.34	29.50
Environment and housing 4/	909,956	8.26	711.66
Natural resources	122,566	1.11	95.86
Parks and recreation	228,904	2.08	179.02
Housing and community development	173,331	1.57	135.56
Sewerage	201,264	1.83	157.41
Solid waste management	183,891	1.67	143.82
Governmental administration 4/	597,517	5.42	467.31
Interest on general debt	554,995	5.04	434.05
General expend., not elsewhere classified 3/	1,106,582	10.04	865.44
Utility expenditure 4/	344,914	3.13	269.75
Water supply	197,209	1.79	154.23
Transit	147,705	1.34	115.52
Insurance trust expenditure	823,425	7.47	643.99
Debt outstanding	9,503,975	100.00	7,432.91
Short-term	64,600	0.68	50.52
Long-term	9,439,375	99.32	7,382.38
		0.00	
Long-term debt by purpose	9,242,339	97.25	7,228.29
Public debt for private purposes	438,188	4.61	342.70
Addendum: Long-term debt issued	979,479	10.31	766.03
Addendum: Long-term debt retired	813,309	8.56	636.08
Cash and security holdings	19,830,609	100.00	15,509.20
Insurance trust funds	13,195,464	66.54	10,319.96
Unemployment compensation	492,290	2.48	385.01
Employee retirement	12,681,533	63.95	9,918.02
Other than insurance trust funds	6,635,145	33.46	5,189.24

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on Hawaii population July 1, 2006 of 1,278,635.

3/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

4/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2005-06" <<http://ftp2.census.gov/govs/estimate/06slsstab1a.xls>> accessed May 21, 2008 and Population Division, "Table 1: Annual Estimates of the Population for the United States and States, and for Puerto Rico: April 1, 2000 to July 1, 2007" (NST-EST2007-01) (December 27, 2007) <<http://www.census.gov/popest/states/tables/NST-EST2007-01.xls>> accessed December 27, 2007 and calculations by Hawaii State Department of Business, Economic Development & Tourism.



**Table 9.16-- STATE GOVERNMENT REVENUES: 2003**

[Rounded to thousands of dollars. For fiscal year ending June 30. Data not compiled for 2001 or 2002]

Source of revenues	Total	General fund	Special funds
Total 1/	6,980,472	3,497,182	3,483,290
Tax revenues	3,684,402	3,174,120	510,282
General excise	1,792,699	1,784,129	8,570
Specific excises 2/	467,692	299,814	167,878
Individual income	1,037,826	1,037,826	-
Corporate income	8,262	8,262	-
Transient accommodations	91,252	-	91,252
Unemployment compensation	209,450	-	209,450
Other taxes, licenses, permits 3/	77,221	44,089	33,132
Federal grants-in-aid	1,336,544	6,708	1,329,836
Fines & forfeitures	24,434	17,929	6,505
Rents, royalties & land inc. 4/	114,410	9,250	105,160
Revenues from other agencies	48,539	3,857	44,682
Earnings: general dept.	866,512	131,323	735,189
public service enterprises	178,072	-	178,072
Interest earned	104,158	25,453	78,705
Miscellaneous	623,401	128,542	494,859

1/ Excludes transfers and repayments except as shown.

2/ Includes public service companies, tobacco, liquor, insurance premiums, vehicle registration and weight, and fuel taxes.

3/ Includes franchise, inheritance and estate, hospital and nursing home, and conveyance taxes.

4/ Includes investment and unallocable interest income.

Source: Compiled by the Tax Foundation of Hawaii from Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller*.

**Table 9.17-- STATE GOVERNMENT EXPENDITURES, BY FUNCTION:  
2004 TO 2008**

[In thousands of dollars. For fiscal year ending June 30]

Function	2004	2005	2006	2007	2008
Total expenditures	5,972,173	6,399,696	7,062,832	7,888,242	8,220,571
Current	5,670,658	6,077,748	6,615,255	7,385,509	7,741,836
General government	450,975	508,154	493,301	458,236	537,541
Public safety	265,432	291,369	322,578	376,032	411,152
Highways	222,672	301,784	267,213	337,862	406,795
Conservation of natural resources	64,774	74,188	86,628	107,578	103,596
Health	518,667	564,807	685,679	832,333	863,914
Welfare	1,545,322	1,614,559	1,709,810	1,770,707	1,857,473
Lower education	1,758,424	1,798,208	1,984,129	2,305,280	2,201,901
Higher education	480,296	559,379	678,338	759,777	815,116
Other education	22,807	19,667	19,183	20,122	23,206
Culture and recreation	66,884	73,774	87,478	92,574	110,404
Urban redevelopment & housing	55,077	52,698	60,725	170,614	255,783
Economic devel. & assistance	215,133	214,377	215,559	147,146	149,075
Other	4,195	4,784	4,634	7,248	5,880
Debt service	301,515	321,948	447,577	502,733	478,735
Principal	113,629	128,378	247,935	271,010	231,478
Interest and others	187,886	193,570	199,642	231,723	247,257

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2008*, p. 151  
<<http://hawaii.gov/dags/accounting-division/cafr2008.pdf>> accessed June 29, 2009.

**Table 9.18-- STATE GOVERNMENT REVENUES, ALL FUND TYPES,  
BY SOURCE: 2004 TO 2008**

[In thousands of dollars. For fiscal year ending June 30]

Function	2004	2005	2006	2007	2008
Total revenues	5,790,248	6,475,470	7,029,594	7,269,812	7,396,658
Total taxes	3,753,383	4,316,931	4,746,538	4,853,267	4,857,364
General excise	1,900,077	2,145,603	2,359,316	2,632,485	2,597,121
Net income - corp. & personal	1,254,341	1,484,664	1,664,331	1,618,570	1,637,265
Public service companies	99,505	108,686	120,678	124,017	127,481
Transient accommodations	101,580	110,723	124,133	7,382	17,756
Tobacco and liquor	120,637	128,982	134,216	131,813	134,886
Liquid fuel	81,401	82,733	84,719	87,179	90,123
Insurance companies' premiums	79,477	84,822	89,778	96,385	96,332
Vehicle weight and registration	46,567	54,057	56,101	59,422	60,842
Rental motor/tour vehicle surcharge	41,414	43,950	48,092	49,479	49,196
Franchise	-	38,520	18,324	2,000	20,213
Other	28,384	34,191	46,850	44,535	26,149
Non-taxes	2,036,865	2,158,539	2,283,056	2,416,545	2,539,294
Interest and investment income	41,903	58,236	82,013	122,606	115,247
Charges for current services	229,142	298,670	343,424	318,235	341,371
Intergovernmental	1,528,280	1,574,899	1,601,005	1,727,895	1,807,376
Rentals	30,893	28,732	32,493	21,639	20,152
Fines, forfeitures, and penalties	30,453	27,482	26,827	28,488	32,618
Licenses and fees	25,643	27,297	29,364	30,837	31,731
Revenues from private sources	42,264	41,836	39,647	39,401	59,508
Other	108,287	101,387	128,283	127,444	131,291

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2008*, p. 151  
<<http://hawaii.gov/dags/accounting-division/cafr2008.pdf>> accessed June 29, 2009.

**Table 9.19-- COUNTY GOVERNMENT OPERATING REVENUES,  
BY SOURCE: 2003**

[Data are rounded to thousands of dollars. For fiscal year ending June 30]

<b>Subject</b>	<b>All counties</b>	<b>City &amp; Co. of Honolulu</b>	<b>County of Maui</b>	<b>County of Hawaii</b>	<b>County of Kauai</b>
Total 1/	1,586,151	1,053,617	216,960	208,801	106,772
Taxes	821,269	508,411	128,494	130,439	53,924
Real property	643,235	385,872	105,106	109,991	42,266
Liquid fuel	67,044	47,156	8,720	7,343	3,824
Utility franchise	34,612	22,652	4,823	4,817	2,320
Public service company	38,262	25,171	4,842	5,064	3,185
Motor vehicle weight	38,116	27,560	5,002	3,225	2,329
Liquor licenses & fees	5,885	2,504	1,701	1,036	644
Parking meter fees	4,250	4,239	-	11	-
Other licenses & fees 2/	42,009	31,245	4,188	5,000	1,576
Fines, forfeits & penalties	2,220	646	1,188	386	-
Departmental earnings 3/	311,418	248,273	33,797	16,403	12,945
Mass transit	31,358	31,358	-	-	-
State grants	100,137	38,455	20,427	27,632	13,623
Others	25,828	5,852	3,571	13,881	2,523
Transient accom. tax	74,309	32,603	16,856	13,751	11,099
Federal grants	160,527	89,151	24,541	23,581	23,253
Miscellaneous	107,079	99,335	2,624	4,313	806

1/ Excludes loan, bond, revolving, trust funds, Board of Water Supply revenues and for County of Hawaii excludes Hilo Hospital. For City & County of Honolulu includes bus transportation and H-Power revenues.

2/ Other licenses, permits and fees.

3/ Includes rentals, interest, and other earnings.

Source: Tax Foundation of Hawaii compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports) and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.20-- COUNTY GOVERNMENT OPERATING EXPENDITURES,  
BY OBJECT: 2003**

[Data are rounded to thousands of dollars. For fiscal year ending June 30]

Subject	City & County of Honolulu 1/	Neighbor island counties	County of Maui	County of Hawaii	County of Kauai
Total 2/	1,365,669	513,815	221,275	195,956	96,584
General government:	115,067	57,638	18,971	21,543	17,124
Control	(NA)	10,086	4,852	3,194	2,041
Staff	(NA)	47,552	14,119	18,349	15,084
Public safety:	246,109	136,325	47,824	67,955	20,547
Police and fire	(NA)	113,797	41,851	53,050	18,895
Other protection	(NA)	22,528	5,973	14,904	1,651
Highways 3/	13,831	21,969	8,525	8,208	5,235
Health and sanitation	(NA)	42,556	18,703	15,642	8,210
Public welfare	(NA)	60,547	32,008	18,490	10,049
Public schools	(NA)	52	-	52	-
Recreation	(NA)	38,941	20,907	13,292	4,742
Interest	(NA)	22,836	10,997	8,332	3,507
Bond redemption	(NA)	29,077	13,594	10,977	4,506
Pension and retirement	(NA)	37,837	25,757	8,294	3,786
Mass transit 4/	150,523	1,522	-	1,522	-
Miscellaneous	101,655	40,283	13,408	17,889	8,986
Cash capital improvements	(NA)	24,232	10,580	3,761	9,891
Sanitation	265,331	(NA)	(NA)	(NA)	(NA)
Health and human resources	52,007	(NA)	(NA)	(NA)	(NA)
Culture and recreation	62,260	(NA)	(NA)	(NA)	(NA)
Urban redev. and housing	22,275	(NA)	(NA)	(NA)	(NA)
Utilities and other enterprises	22,557	(NA)	(NA)	(NA)	(NA)
Capital outlay	193,722	(NA)	(NA)	(NA)	(NA)
Debt service	120,332	(NA)	(NA)	(NA)	(NA)

NA Not available.

1/ Categories for the City and County of Honolulu may not be strictly comparable to the other counties'.

2/ All funds expended by the county excepting certain bond, revolving, loan, and enterprise funds.

3/ Category is 'Highways and streets' for the City and County of Honolulu.

4/ Includes transfers to the bus transportation fund which are not reported as operating expenditures.

Source: Tax Foundation of Hawaii unpublished compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports) and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.21-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME  
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:  
TAX YEARS 1980 TO 2007**

Tax year	Number of returns	Number of exemptions 1/	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption 1/ (dollars)
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	445,953	1,027,743	8,236,603	18,470	8,014
1983	450,097	1,037,030	8,652,808	19,224	8,344
1984	461,424	1,055,297	9,322,406	20,204	8,834
1985	470,745	1,071,202	9,965,599	21,170	9,303
1986	485,014	1,096,934	10,959,168	22,596	9,991
1987	506,302	1,112,189	12,670,065	25,025	11,392
1988	520,575	1,087,534	14,215,978	27,308	13,072
1989	542,943	1,120,071	15,851,813	29,196	14,153
1990	555,488	1,145,166	17,462,616	31,437	15,249
1991	567,412	1,173,631	17,778,657	31,333	15,148
1992	569,334	1,179,166	18,398,690	32,316	15,603
1993	556,041	1,173,229	18,519,252	33,306	15,785
1994	554,077	1,172,855	18,507,502	33,402	15,780
1995	549,519	1,171,533	19,057,384	34,680	16,267
1996	549,619	1,066,834	19,537,774	35,548	18,314
1997	552,105	1,197,378	20,367,085	36,890	17,010
1998	553,525	1,090,735	20,874,106	37,711	19,138
1999	558,612	1,093,731	22,327,292	39,969	20,414
2000	572,178	1,110,699	23,929,238	41,821	21,544
2001	577,693	(2/)	23,882,640	41,341	(2/)
2002	584,605	1,138,413	24,160,873	41,329	21,223
2003	591,084	1,149,652	25,718,250	43,510	22,370
2004	606,129	1,172,464	28,113,640	46,382	23,978
2005	621,014	1,194,091	31,284,219	50,376	26,199
2006	638,212	1,198,076	33,030,898	51,755	27,570
2007	694,035	1,277,961	35,510,051	51,165	27,786

1/ Exemptions for age or blindness excluded through 1981 and included thereafter. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness, partly to justify the additional standard deductions for age or blindness. Treating these responses as if they were for personal exemptions enables some comparability to be maintained in the State data between years starting with 1987 (the first year for which the additional standard deductions were allowed for age and blindness) and earlier years, when additional personal exemptions were allowed for this purpose, instead. Note, though, that these responses were not included in the 1996 statistics, so data for that year are not altogether comparable with those for 1997 and years preceding 1996.

2/ Number of exemptions unavailable for all income classes.

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin, Summer 1985*, p. 93; *Winter 1985-86*, p. 97; *Winter 1986-87*, p. 83; *Fall 1990*, pp. 11-57; *Winter 1990-91*, p. 58; *Spring 1993*, p. 148; *Fall 1994*, p. 148; and thereafter *Spring 1995* through *Spring 2003* and thence Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/taxstats/article/0,,id=171535,00.html>> accessed June 30, 2009; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.22-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2004 TO 2006**

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
2004					
All returns	606,129	28,113,640	459,358	3,314,030	7,214
Under \$50,000 2/	424,083	8,456,751	280,765	536,105	1,909
\$50,000 under \$75,000	83,235	5,108,526	80,207	453,907	5,659
\$75,000 under \$100,000	46,391	3,998,305	46,055	408,665	8,873
\$100,000 under \$200,000	41,609	5,414,148	41,531	759,244	18,281
\$200,000 or more	10,811	5,135,910	10,800	1,156,109	107,047
Median income	(3/)	(X)	(X)	(X)	(X)
2005					
All returns	621,014	31,284,219	475,073	3,785,802	7,969
Under \$50,000 2/	424,181	8,612,480	282,410	543,765	1,925
\$50,000 under \$75,000	86,820	5,331,817	83,290	475,812	5,713
\$75,000 under \$100,000	49,749	4,293,504	49,224	432,120	8,779
\$100,000 under \$200,000	46,907	6,122,968	46,804	844,071	18,034
\$200,000 or more	13,357	6,923,449	13,345	1,490,034	111,655
Median income	(3/)	(X)	(X)	(X)	(X)
2006					
All returns	638,212	33,030,898	484,618	3,999,852	8,254
Under \$50,000 2/	428,128	8,760,477	279,785	544,837	1,947
\$50,000 under \$75,000	89,844	5,524,817	85,572	488,748	5,712
\$75,000 under \$100,000	53,086	4,583,027	52,303	449,644	8,597
\$100,000 under \$200,000	53,052	6,935,128	52,874	926,127	17,516
\$200,000 or more	14,102	7,227,449	14,084	1,590,496	112,929
Median income	(3/)	(X)	(X)	(X)	(X)

X Not applicable.

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

3/ Unable to calculate precisely from published data as the median, defined as one-half the number below and one-half above occurs within the lowest AGI category which includes returns with adjusted gross deficit., i.e. the median occurs at return number 319,106 for tax year 2006 which is in the "Under \$50,000" category.

Source: U.S. Treasury Department, Internal Revenue Service, Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/taxstats/article/0,,id=171535,00.html>> accessed July 3, 2008 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.23-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:  
TAX YEAR 2005 AND 2006**

[Money amounts in thousands of dollars unless otherwise noted. State totals do not include deleted ZIP code totals. No report was issued for 2003]

Adjusted gross income size (dollars)	No. of returns	No. of exemptions		Adjusted gross income	Salaries and wages		Taxable interest		Total tax	
		Total	Dependent exemptions		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
Total - 2005	605,108	1,185,372	349,591	30,661,609	502,681	20,741,894	323,526	498,281	462,095	3,681,671
Under 10,000 1/	109,075	143,507	23,816	238,123	78,154	433,203	35,352	24,245	32,382	14,131
10,000 under 25,000	143,612	235,782	65,309	2,500,272	118,618	2,015,942	49,619	39,397	102,765	107,635
25,000 under 50,000	160,031	308,952	95,909	5,753,565	139,892	4,741,986	83,344	67,379	138,664	402,324
50,000 under 75,000	84,517	204,089	67,964	5,194,400	72,973	4,008,886	60,885	66,940	81,050	462,041
75,000 under 100,000	48,625	132,684	45,118	4,201,500	42,712	3,184,361	40,243	53,602	48,117	422,767
100,000 or more	59,248	160,358	51,475	12,773,749	50,332	6,357,516	54,083	246,718	59,117	2,272,773
Total - 2006	622,111	1,170,347	353,456	32,115,831	511,986	21,751,814	342,823	716,550	471,554	3,840,885
Under 10,000 1/	112,749	116,322	23,943	207,878	75,795	436,673	38,001	31,669	31,022	14,623
10,000 under 25,000	140,394	223,572	63,918	2,448,689	115,703	1,965,508	50,497	52,186	99,072	103,588
25,000 under 50,000	163,851	308,542	94,830	5,902,716	143,879	4,868,851	86,464	91,659	141,511	407,908
50,000 under 75,000	87,492	205,316	67,338	5,387,253	75,310	4,129,267	64,004	97,212	83,309	475,734
75,000 under 100,000	51,833	138,514	46,450	4,477,830	45,238	3,345,281	43,330	80,794	51,064	438,936
100,000 under 200,000	52,137	142,925	46,427	6,862,456	45,333	4,682,598	47,439	141,621	51,945	918,951
200,000 or more	13,655	35,156	10,550	6,829,009	10,728	2,323,636	13,088	221,409	13,631	1,481,145

1/ Adjusted gross income size of "Under \$10,000" includes adjusted gross deficits.

Source: U.S. Internal Revenue Service, Statistics of Income, records, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2005"; Ibid. "Tax Year 2006". See also <<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96947,00.html>>.



**Table 9.24-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,  
BY SELECTED ZIP CODES: TAX YEAR 2006**

[Money amounts in thousands of dollars. State total does not include deleted ZIP code totals. ZIP codes were selected on basis of highest total tax amount]

Zip code	No. of returns	No. of exemptions		Adj. gross income	Salaries and wages		Taxable interest		Total tax	
		Total	Depen- dents		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
State total	622,111	1,170,347	353,456	32,115,831	511,986	21,751,814	342,823	716,550	471,554	3,840,885
96816	25,950	42,954	10,189	1,856,347	19,190	954,578	17,538	58,777	20,860	323,751
96821	10,057	17,677	4,264	1,117,470	7,097	562,098	7,915	41,022	8,475	198,924
96734	22,452	44,042	12,954	1,478,708	18,236	975,713	14,027	32,286	17,735	196,563
96822	21,246	33,657	7,058	1,314,385	16,240	774,488	13,985	38,285	17,356	192,349
96825	14,743	27,563	7,106	1,213,987	11,390	745,904	11,129	33,318	12,414	176,530
96744	26,735	49,879	14,349	1,493,164	21,716	1,051,358	17,012	28,196	21,549	172,350
96789	25,022	51,054	16,359	1,508,428	21,956	1,189,758	17,156	19,715	20,643	156,915
96813	11,872	19,004	4,387	988,343	8,915	415,089	6,654	38,512	9,001	151,606
96817	27,490	48,660	13,792	1,190,214	21,579	793,049	14,676	28,874	19,499	144,517
96701	20,970	37,956	10,317	1,161,040	17,112	804,239	13,489	23,026	17,001	139,100
96797	33,023	66,668	22,712	1,413,639	29,529	1,181,803	16,947	16,043	24,080	120,382
96815	14,936	21,862	3,497	817,892	10,997	449,068	8,126	32,770	11,853	120,317
96720	21,768	40,867	12,505	964,018	17,546	661,625	12,356	20,846	15,716	108,224
96782	18,398	34,344	9,467	867,683	14,627	602,641	11,550	16,095	14,646	86,556
96818	20,316	44,129	15,212	929,584	17,957	742,329	10,994	14,639	15,125	84,868
96706	24,600	54,215	20,035	1,117,462	22,660	974,288	12,299	8,521	17,973	84,810
96753	11,970	20,753	5,361	631,831	9,747	410,824	5,848	20,820	9,619	77,766
96814	9,234	14,322	2,717	511,474	6,854	304,553	5,317	17,762	7,252	76,449
96819	22,462	43,698	14,727	828,297	19,156	628,840	10,041	14,770	15,180	75,371
96740	10,905	19,984	5,420	591,661	8,769	363,957	5,665	17,394	8,680	73,147

Source: U.S. Internal Revenue Service, Statistics of Income, records, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2006". See also <<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96947,00.html>>.

**Table 9.25-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2005 AND 2006**

Subject	2005		2006	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	621,014	31,284,219	638,212	33,030,898
Salaries and wages	516,766	21,257,026	525,731	22,287,296
Taxable interest income	330,470	524,974	350,071	795,572
Ordinary dividends	152,420	591,005	155,818	718,955
Business or prof. net income (less loss)	94,076	1,440,415	97,340	1,420,478
Farm returns	5,712	(NA)	5,709	(NA)
Net capital gain (less loss)	123,069	2,944,627	125,759	3,122,347
Taxable indiv. retire. arrangements distrib.	42,964	445,507	44,956	508,106
Pensions and annuities	117,871	2,474,771	121,589	2,637,375
Unemployment compensation	22,175	81,160	22,525	85,664
Social security benefits	63,566	660,269	68,711	752,473
Self-employment retirement plans	7,090	117,553	6,872	118,191
Exemptions	1,194,091	(NA)	1,198,076	(NA)
Itemized deductions	208,043	4,838,503	214,498	5,307,127
State and local income taxes	180,875	1,114,546	186,354	1,193,189
State and local general sales tax	23,253	21,603	23,198	32,227
Real estate taxes	160,465	239,723	164,563	279,619
Taxes paid	208,019	1,527,022	214,424	1,527,874
Mortgage interest paid	160,201	2,178,248	163,939	2,541,731
Contributions	180,850	599,716	180,602	687,464
Taxable income	497,788	21,313,120	506,578	22,392,378
Total tax credits	187,325	215,643	197,368	228,944
Residential energy tax credit	(NA)	(NA)	7,049	6,282
Child tax credit	112,033	142,505	111,307	141,125
Child care credit	30,141	13,480	29,519	13,481
Earned income credit	87,540	143,818	88,957	150,912
Excess earned income credit (refundable)	75,173	129,187	76,091	135,092
Alternative minimum tax	13,517	61,354	13,428	76,970
Income tax	448,468	3,563,593	456,580	3,769,398
Tax liability	475,073	3,785,802	484,618	3,999,852
Tax due at time of filing	126,898	471,414	129,262	456,047
Overpayments (negative amount)	454,585	910,460	479,992	-995,385

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Ibid. Tax Year 2005 <<http://www.irs.gov/pub/irs-soi/05in12hi.xls>> accessed August 9, 2007; and Ibid. Tax Year 2006 <<http://www.irs.gov/pub/irs-soi/06in12hi.xls>> accessed July 3, 2008.

**Table 9.26-- INTERNAL REVENUE SERVICE OPERATIONS: 2004 TO 2008**

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do 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 operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

Subject	2004	2005	2006	2007	2008
Total number of returns filed	1,034,878	1,050,141	1,069,903	1,097,173	1,160,161
Individual income tax 1/	590,168	604,667	617,089	637,469	689,759
Estate and trust income tax	13,240	12,891	12,936	13,151	13,327
Partnership tax	8,178	8,614	8,948	10,220	10,680
Corporate income tax 2/	26,770	26,229	26,757	27,220	29,067
Estate tax	380	416	373	309	294
Gift tax	1,746	2,036	1,813	1,810	1,480
Employment taxes	121,710	126,593	129,557	128,691	127,946
Excise taxes	805	1,164	1,076	1,078	1,249
Other 3/	271,881	267,531	271,354	277,225	286,359
Total no. of returns filed electronically	234,093	271,349	289,689	313,551	373,496
Individual income tax 1/	219,908	246,941	267,739	288,542	334,559
Estate and trust income tax	1,347	1,738	1,760	1,727	1,627
Partnership tax	174	297	491	804	1,218
Corporate income tax 2/	103	379	1,043	1,617	2,332
Employment taxes	12,561	21,971	18,606	20,759	21,126
Other 4/	(NA)	23	50	102	12,634
Total number of refunds issued 1/	477,749	490,187	500,775	528,506	1,081,714
Corporate income tax	2,461	2,669	2,872	3,537	3,461
Individual income tax	467,844	477,931	487,732	514,212	526,822
Economic stimulus payments 5/	(X)	(X)	(X)	(X)	540,854
Employment taxes	7,120	9,017	9,784	10,266	10,148
Estate tax	80	101	89	85	97
Gift tax	9	14	13	21	15
Excise taxes	235	455	285	385	317
Total amount of refunds issued (\$1,000)	902,878	1,007,805	983,897	1,107,617	1,604,152
Corporate income tax	62,467	112,953	43,092	81,178	71,738
Individual income tax	831,053	881,252	924,085	992,082	1,072,024
Employment taxes	6,155	9,016	8,930	8,773	11,115
Economic stimulus payments 5/	(X)	(X)	(X)	(X)	441,709
Estate tax	2,438	1,912	6,896	5,336	6,242
Gift tax	53	81	148	8	4
Excise taxes	712	2,591	747	4,794	1,321
Telephone excise tax 1/	(X)	(X)	(X)	15,446	(X)

NA Not available.

X Not applicable.

1/ The IRS reported that the one-time telephone excise tax refund in 2007 resulted in an increase in the number of individual income tax returns filed, if only to claim the telephone excise tax refund for taxes paid on long distance telephone calls billed between February 28, 2003, and August 1, 2006. The number of refunds by State was not released. Similarly, the one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in FY 2008.

2/ Includes S corporations and C or other corporations income tax.

3/ Includes Individual estimated income tax, Estate and trust estimated income tax, Tax-exempt organizations, and supplemental documents.

4/ 2005 to 2007 is Tax-exempt organizations only, in 2008 also includes supplemental documents.

5/ The one-time economic stimulus payments were special refunds to qualified taxpayers. These payments were associated with the Economic Stimulus Act of 2008.

Source: U.S. Internal Revenue Service, *Internal Revenue Service Data Book* (annual)

<<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 13, 2009 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.27-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2005**

<b>Year income was received</b>	<b>Number of resident returns</b>	<b>Adjusted gross income 1/ (\$1,000)</b>	<b>Taxable income (\$1,000)</b>	<b>Tax liability (\$1,000)</b>
1958	167,976	789,191	50,597	21,095
1959	177,602	911,841	599,402	25,618
1960	193,015	103,639	694,331	29,871
1961	192,644	1,084,611	579,629	28,479
1962	196,393	1,124,475	655,937	28,675
1963	204,828	1,219,950	715,902	31,368
1964	214,238	1,366,111	823,268	36,498
1965	223,391	1,451,319	886,502	39,885
1966	237,920	1,655,995	1,030,994	58,292
1967	243,217	1,792,129	1,134,116	65,439
1968	255,022	2,009,594	1,297,215	77,015
1969	274,600	2,340,353	1,530,237	93,391
1970	282,656	2,572,758	1,705,870	106,460
1971	287,599	2,758,042	1,804,963	114,120
1972	301,603	3,001,141	1,942,768	124,439
1973	316,998	3,307,736	2,128,630	138,670
1974	332,144	3,625,291	2,366,895	158,059
1975	341,706	3,928,483	2,571,637	174,563
1976	353,640	4,200,252	2,791,904	193,023
1977	365,804	4,638,815	3,096,724	217,339
1978	387,694	5,329,157	3,653,434	262,528
1979	410,797	5,541,432	3,818,885	279,008
1980	403,311	6,382,375	4,207,796	317,134
1981	429,100	6,759,002	4,416,316	332,288
1982	422,535	6,912,014	4,469,031	339,108
1983	424,194	7,088,769	4,695,499	360,551
1984	422,245	7,604,199	4,980,484	387,300
1985	427,572	8,060,406	5,284,942	415,544
1986	426,532	8,370,257	5,493,138	437,263
1987	468,363	10,147,149	7,170,035	556,135
1988	483,913	11,504,190	8,387,106	658,879
1989	510,512	13,091,785	9,540,367	729,649
1990	520,785	13,958,079	10,260,825	794,478
1991	527,993	14,648,266	10,745,622	840,485
1992	531,758	15,284,606	11,117,647	877,623
1993	532,533	15,307,960	11,178,223	884,048
1994	545,715	15,951,730	11,617,978	923,601
1995	521,194	15,307,772	11,115,466	883,119
1996	523,967	15,966,451	11,510,879	917,117
1997	514,563	16,651,182	12,245,720	983,677
1998	516,582	17,212,238	12,734,546	1,027,478
1999	517,178	18,276,952	13,760,031	949,346
2000	522,132	19,086,936	14,281,311	996,891
2001	522,741	18,815,637	14,056,450	938,328
2002	523,103	19,014,458	14,349,573	904,879
2003	526,516	19,886,764	15,082,448	959,014
2004	544,202	22,819,751	17,706,606	1,149,431
2005	554,563	24,910,803	19,370,582	1,274,707

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as 'exclusive of losses' to indicate returns with negative AGI were excluded.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 1 (1958 - 2004) and Table A1 (2005) and for 1994-2005 <<http://www.state.hi.us/tax/taxreports.html>> accessed March 13, 2008.

**Table 9.28-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2005**

<b>Year income was received</b>	<b>Number of nonresident returns</b>	<b>Hawaii adjusted gross income 1/ (\$1,000)</b>	<b>Taxable income (\$1,000)</b>	<b>Tax liability (\$1,000)</b>
1958	2,042	7,032	4,486	215
1959	2,857	9,455	5,834	265
1960	3,796	11,273	6,237	319
1961	4,181	13,141	4,512	307
1962	4,581	14,466	7,273	329
1963	4,668	14,779	4,838	342
1964	5,653	18,220	8,942	428
1965	16,713	25,433	11,432	514
1966	13,216	36,534	16,376	850
1967	14,595	44,495	22,124	1,123
1968	17,623	54,501	27,622	1,420
1969	21,174	69,168	37,459	1,918
1970	21,709	72,632	38,038	1,987
1971	19,360	67,671	34,611	1,810
1972	20,066	70,777	35,010	1,983
1973	21,091	83,709	41,577	2,443
1974	19,723	80,306	41,041	2,401
1975	20,479	86,345	43,365	2,557
1976	18,844	79,016	40,971	2,519
1977	19,120	27,853	43,919	2,756
1978	21,535	126,005	66,423	3,969
1979	21,109	97,857	53,079	3,085
1980	20,547	124,382	68,021	4,604
1981	19,220	125,460	63,493	4,209
1982	18,734	117,704	59,774	4,206
1983	18,269	141,569	76,856	5,397
1984	18,253	146,749	76,531	5,253
1985	19,761	152,493	83,007	5,958
1986	19,750	158,694	85,946	6,023
1987	24,019	248,057	153,184	10,587
1988	27,942	359,460	246,336	17,677
1989	28,335	348,697	235,916	15,939
1990	34,842	620,995	465,934	33,863
1991	37,192	487,673	330,025	22,703
1992	38,309	414,858	244,432	24,294
1993	37,657	472,539	323,031	22,373
1994	38,986	514,754	362,145	26,152
1995	34,651	420,322	293,600	20,302
1996	32,407	408,173	287,062	20,695
1997	48,183	526,607	(2/)	49,166
1998	48,815	494,790	(2/)	53,546
1999	49,545	564,958	685,077	44,132
2000	52,742	1,041,679	1,109,114	61,339
2001	52,429	744,438	789,217	49,897
2002	55,189	747,868	854,137	51,918
2003	58,416	977,389	1,077,268	67,263
2004	61,860	1,375,671	1,429,947	92,175
2005	67,586	2,033,074	2,013,637	134,034

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as "exclusive of losses" to indicate returns with negative AGI were excluded.

2/ Hawaii Taxable Income not on N-15 Return.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 3 (1958- 2004) and Table A3 (2005) and for 1994-2005 <[http://www.hawaii.gov/tax/a5\\_5ind\\_inc.htm](http://www.hawaii.gov/tax/a5_5ind_inc.htm)> accessed March 13, 2008.

**Table 9.29-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 2004 AND 2005**

[In thousands of dollars. Use of federal amounts for income sources was necessary as there is no detailed information on income sources on the Hawaii Form N-11 used by most residents]

Source of Income	Total	Elderly	All others
2004			
Salaries and wages	17,490,299	836,578	16,653,721
Taxable dividends	360,226	183,123	177,103
Interest	341,741	179,398	162,343
Sole proprietorships	851,369	92,897	758,472
Capital assets and other property	1,203,951	452,772	751,179
Rents and royalties	84,511	103,513	-19,002
Partnerships	534,077	63,434	470,643
Estates and trusts	47,733	26,743	20,990
Pensions and annuities	2,219,778	1,463,072	756,706
Taxable IRA payouts	349,353	218,862	130,491
Taxable Social Security	554,092	478,346	75,746
All other sources	1,488,359	270,416	1,217,943
Total reportable income for Federal purposes	25,525,489	4,369,154	21,156,335
Plus: Items taxed by Hawaii but not federal 1/	532,858	68,384	464,474
Less: Items taxed by federal but not by Hawaii 2/	2,908,619	2,017,152	891,467
Total reportable income for Hawaii purposes	23,149,728	2,420,386	20,729,342
2005			
Salaries and wages	20,478,691	1,404,472	19,074,219
Taxable dividends	426,017	223,890	202,127
Interest	397,104	196,505	200,599
Sole proprietorships	906,471	103,780	802,691
Capital assets and other property	1,729,695	660,611	1,069,084
Rents and royalties	104,315	115,043	-10,728
Partnerships	709,987	114,730	595,257
Estates and trusts	61,378	34,081	27,297
Pensions and annuities	2,176,152	1,438,567	737,585
Taxable IRA payouts	367,419	240,407	127,012
Taxable Social Security	580,227	503,551	76,676
All other sources 3/	62,441	-37,962	100,403
Total reportable income for Federal purposes	27,999,897	4,997,675	23,002,222
Plus: Items taxed by Hawaii but not federal 1/	523,240	67,430	455,810
Less: Items taxed by federal but not by Hawaii 2/	3,278,684	2,190,427	1,088,257
Total reportable income for Hawaii purposes	25,244,453	2,874,678	22,369,775

1/ Includes COLA for federal employees, Employee retirement contributions of state and county employees, and interest from municipal bonds.

2/ Includes Social security benefits, most pensions, and interest on federal bonds.

3/ Includes unemployment, tax refund income and miscellaneous and unknown income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), table 9, <[http://www.state.hi.us/tax/a5\\_5ind\\_inc.htm](http://www.state.hi.us/tax/a5_5ind_inc.htm)>, Department of Taxation unpublished detail and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.30-- SOURCES OF INCOME REPORTED BY NONRESIDENT TAXPAYERS: TAX YEARS 1999 TO 2005**

[In thousands of dollars]

<b>Year</b>	<b>Total</b>	<b>Salaries and wages</b>	<b>Interest</b>	<b>Ordinary dividends</b>	<b>Capital assets/ other property</b>	<b>Rents, royalties, partnerships, S corp., estates &amp; trusts</b>	<b>All other sources</b>
1999	585,507	465,300	22,253	6,484	180,086	65,494	-154,110
2000	1,068,694	537,628	26,650	10,642	303,511	229,352	-39,089
2001	768,756	560,450	20,456	6,727	231,958	41,672	-92,507
2002	776,935	574,547	23,657	5,846	224,685	60,020	-111,820
2003	1,009,463	609,472	26,659	7,310	381,082	80,640	-95,700
2004	1,407,217	651,388	37,757	8,774	712,124	81,568	-84,394
2005	2,071,899	744,285	39,257	10,301	1,101,584	104,315	72,157

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and <[http://hawaii.gov/tax/a5\\_5ind\\_inc.htm](http://hawaii.gov/tax/a5_5ind_inc.htm)> accessed March 13, 2008.

**Table 9.31-- STATE INCOME TAX RESIDENT RETURNS ON INCOME  
RECEIVED DURING 2005, BY ADJUSTED GROSS INCOME CLASS**

<b>Adjusted gross income class</b>	<b>Number of returns</b>	<b>Adjusted gross income 1/ (dollars)</b>	<b>Taxable income (dollars)</b>	<b>Tax liability (dollars)</b>
All resident returns	554,563	24,910,802,888	19,370,582,268	1,274,706,986
Taxable resident returns	459,649	24,817,167,718	19,370,582,268	1,274,706,986
Under \$5,000	24,728	82,320,217	34,331,571	572,495
\$5,000, under \$10,000	40,877	304,486,903	177,738,692	5,035,440
\$10,000, under \$20,000	76,933	1,152,892,788	808,566,929	34,741,828
\$20,000, under \$30,000	72,211	1,800,965,437	1,364,153,408	71,636,243
\$30,000, under \$40,000	55,353	1,922,392,933	1,474,329,577	84,825,893
\$40,000, under \$50,000	39,434	1,765,680,501	1,333,799,750	80,057,605
\$50,000, under \$75,000	65,469	4,034,336,707	2,990,159,936	187,372,907
\$75,000, under \$100,000	36,669	3,166,806,767	2,365,522,956	155,381,470
\$100,000, under \$150,000	28,833	3,443,684,999	2,651,591,924	184,356,267
\$150,000, under \$200,000	8,067	1,373,347,440	1,105,183,851	80,666,325
\$200,000 and over	11,075	5,770,253,026	5,065,203,674	390,060,513
Nontaxable resident returns	94,914	93,635,170	(X)	(X)
Loss	9,780	-286,715,090	(X)	(X)
Under \$5,000	65,030	75,765,013	(X)	(X)
\$5,000, under \$10,000	9,369	65,199,875	(X)	(X)
\$10,000 and over	10,735	239,385,372	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2005*, table A1  
<<http://www.state.hi.us/tax/pubs/05indinc.pdf>> accessed March 13, 2008.



**Table 9.32-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2005, AND BY COUNTY, 2005**

[In dollars]

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
1982	11,178	23,737	6,080	15,466	27,285	9,636
1983	11,297	25,047	6,432	15,937	29,076	10,009
1984	12,035	25,290	6,858	16,565	28,935	10,540
1985	12,488	25,838	7,087	17,124	29,870	10,710
1986	12,941	26,576	7,768	17,747	31,755	11,557
1987	13,252	29,036	7,709	17,977	34,063	11,131
1988	14,749	31,787	8,910	18,956	36,706	12,452
1989	15,614	34,581	9,382	20,502	39,305	13,748
1990	16,297	35,355	10,351	21,250	40,924	14,286
1991	17,737	37,709	11,607	22,502	43,322	15,321
1992	18,042	38,707	11,909	23,462	45,138	16,389
1993	18,504	39,838	11,913	24,196	46,222	17,296
1994	18,827	39,782	12,070	25,265	46,778	17,922
1995	19,602	39,147	13,401	25,277	46,714	18,439
1996	19,834	39,079	13,217	25,393	47,505	18,294
1997	20,866	41,750	13,671	26,475	48,865	18,475
1998	21,065	42,534	13,944	26,838	50,147	18,615
1999	21,662	44,656	14,596	27,445	52,085	18,969
2000	22,157	46,636	14,764	27,948	54,353	19,352
2001	22,626	46,012	15,649	28,159	53,899	19,809
2002	22,757	46,853	15,707	28,881	55,554	20,219
2003	23,533	47,966	16,483	29,920	58,011	21,140
2004	24,704	51,351	17,116	31,064	60,776	21,719
2005	25,826	53,304	17,829	32,371	63,439	22,949
COUNTY: 2005						
Oahu	25,992	54,562	17,635	32,838	64,936	22,926
Maui	27,435	54,962	20,149	32,730	62,932	24,066
Hawaii	23,770	47,115	16,750	29,977	58,318	22,109
Kauai	24,675	49,913	17,729	31,947	59,233	21,841

1/ Includes returns with adjusted gross income losses.

2/ Includes single, married filing separately, heads of households, and qualifying surviving spouses.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual) and <<http://www.state.hi.us/tax/taxreports.html>> accessed March 13, 2008.

**Table 9.33-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2005**

[In dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
<b>Total</b>	199,939,471	109,891,545	53,465,922	7,387,020	26,130,743	2,917,994	146,247
Low-income Renter's	7,535,925	7,535,925	-	-	-	-	-
Dependent care	5,762,650	5,762,650	-	-	-	-	-
Child car seat	8,857,085	8,857,085	-	-	-	-	-
Capital goods excise	101,950	101,950	-	-	-	-	-
Fuel credit for fishing	23,522,063	6,107,472	14,659,282	2,685,353	-	60,012	9,944
Motion picture	62,603	55,295	7,308	-	-	-	-
Hotel remodeling	2,177,956	646,300	1,531,654	-	-	2	-
Energy conservation	15,318,215	2,007,754	13,261,261	-	-	49,200	-
Renewable energy technologies	422,066	345,329	76,737	-	-	-	-
Vocational rehabilitation job	2,615,387	2,614,825	-	-	-	562	-
Enterprise zone	9,331	4,108	5,223	-	-	-	-
High technology	1,558,853	823,758	735,095	-	-	-	-
Technology infrastructure	70,000,770	38,285,058	3,428,405	2,286,892	25,293,046	700,845	6,524
Taxes paid to other jurisdictions	19,900	1,360	18,540	-	-	-	-
Low-income housing	34,580,716	32,477,679	-	-	-	2,103,037	-
Residential remodeling	5,428,604	44,235	2,131,897	2,414,775	837,697	-	-
School repair & maintenance	7,874,760	2,503,215	5,370,783	-	-	762	-
Research activities	4,317	317	4,000	-	-	-	-
Drought mitigation	13,237,569	1,008,432	12,095,784	-	-	3,574	129,779
Other refundable 1/	14,595	2,785	11,810	-	-	-	-
Lifeline telephone service	706,013	706,013	-	-	-	-	-
	128,143	-	128,143	-	-	-	-

1/ Includes the tax credit from a regulated investment company, the tax credit for the pro rata share of taxes withheld and paid by a partnership, estate, trust, or S corporation on the sale of Hawaii real property interests, and individual development account contribution tax credit. The table reflects an unpublished clarification by the Hawaii Department of Taxation.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2005* (January 2008), p. 27  
<http://www.state.hi.us/tax/pubs/2005credit.pdf> accessed March 13, 2008 and records.

**Table 9.34-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
2007 AND 2008**

[In thousands of dollars. Data are on a cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments]

Source of revenue	Tax base		Tax collections	
	2007	2008	2007	2008
All sources	84,499,454	81,563,051	2,623,514	2,570,489
Sources taxed at 4 percent	60,544,415	58,655,264	2,421,777	2,346,211
Retailing	26,448,776	25,498,526	1,057,951	1,019,941
Services	11,197,746	11,199,610	447,910	447,984
Contracting	8,072,912	7,987,126	322,916	319,485
Theater, amusement, radio, etc.	343,395	342,329	13,736	13,693
Interest	361,196	49,701	14,448	1,988
Commissions	1,237,583	992,113	49,503	39,685
Hotel rentals	3,406,579	3,130,759	136,263	125,230
All other rentals	5,765,256	6,039,571	230,610	241,583
Use	957,790	963,709	38,312	38,548
All others	2,753,181	2,451,819	110,127	98,073
Sources taxed at other rates 1/	23,955,039	22,907,787	117,676	112,637
Insurance solicitors	599,651	543,305	899	815
Sugar processing	-	15	-	-
Pineapple canning	-	-	-	-
Producing	475,827	448,975	2,379	2,245
Manufacturing	766,208	795,352	3,831	3,977
Wholesaling	13,903,196	13,400,692	69,516	67,003
Services (intermediary)	681,671	645,963	3,408	3,230
Use	7,528,487	7,073,484	37,642	35,367
Unallocated net collections	(2/)	(2/)	84,061	111,641

1/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

2/ This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" (calendar year summary tables, March 25, 2009)

<[http://www.state.hi.us/tax/a5\\_3txcolrptarchive.htm](http://www.state.hi.us/tax/a5_3txcolrptarchive.htm)> accessed April 1, 2009.

**Table 9.35-- TOBACCO TAX COLLECTIONS: 1994 TO 2008**

[In dollars]

Year	Cigarettes 1/	Other tobacco products 2/
1994	33,424,978	2,802,993
1995	34,683,672	2,765,172
1996	35,836,158	1,805,131
1997	32,878,288	2,677,839
1998	35,694,448	3,804,475
1999	39,697,383	1,996,928
2000	40,777,139	2,941,355
2001	61,282,238	3,226,138
2002	64,892,154	1,863,028
2003	75,760,904	1,715,058
2004	81,615,862	1,768,561
2005	83,630,255	2,328,665
2006	85,006,267	5,403,122
2007	97,087,696	2,972,626
2008	102,480,449	3,470,170

1/ The rate per cigarette was changed on July 1, 1993 to \$0.03 (Act 220; SLH 1993); on September 1, 1997 to \$0.04; on July 1, 1998 to \$0.05; and on September 30, 2002 to \$0.06.

2/ Other [than cigarettes] tobacco products are taxed at 40 percent of wholesale value; see HRS, 1985 Replacement, section 245-3.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual calendar year summary). See also <[http://www.hawaii.gov/tax/a5\\_3txcolrptarchive.htm](http://www.hawaii.gov/tax/a5_3txcolrptarchive.htm)>.

**Table 9.36-- LIQUOR TAX COLLECTIONS: 1990 TO 2008**

[In thousands of dollars. Includes penalties and interest and permit fees. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 244D, and as amended]

<b>Year</b>	<b>Total</b>	<b>Year</b>	<b>Total</b>
1990	42,094	2000	39,887
1991	40,125	2001	39,379
1992	40,983	2002	38,497
1993	38,286	2003	42,149
1994	38,753	2004	43,426
1995	37,486	2005	43,594
1996	38,624	2006	47,001
1997	38,624	2007	44,705
1998 1/	38,361	2008	47,568
1999	37,139		

1/ Beginning July 1, 1998, tax rates per wine gallon are \$5.98 on distilled spirits, \$2.12 on sparkling wine, \$1.38 on still wine, \$0.85 on cooler beverages, \$0.93 on beer other than draft beer, and \$0.54 on draft beer.

Source: Hawaii State Department of Taxation, "Liquor Tax Collections and Permits" (annual calendar year summary). See also <[http://www.hawaii.gov/tax/a5\\_3txcolrptarchive.htm](http://www.hawaii.gov/tax/a5_3txcolrptarchive.htm)>.

**Table 9.37-- STATE AND LOCAL SALES TAX REVENUE LOSSES FROM E-COMMERCE FOR THE UNITED STATES AND HAWAII: 2003 AND 2008**

[In millions of dollars unless otherwise specified. Estimates of losses due to jurisdiction's inability to collect taxes on sales via the Internet. See source for discussion of assumptions]

Tax revenue losses	Low-growth scenario		High-growth scenario	
	Total	New 1/	Total	New 1/
2003				
Total state and local				
U.S. (including Dist. of Columbia)	15,455.8	8,148.0	16,106.1	8,473.6
Hawaii	112.6	59.4	117.3	61.7
2008				
Total state and local	21,535.6	11,801.8	33,677.8	17,872.9
State	17,800.1	(X)	27,835.7	(X)
Local	3,735.4	(X)	5,841.4	(X)
Hawaii state and local	157.0	86.0	245.5	130.3
State	157.0	(X)	245.5	(X)
Local	-	(X)	-	(X)
State (as percent of total 2003 collections)				
U.S. (excluding Dist. of Columbia)	3.3	(X)	5.2	(X)
Hawaii	4.4	(X)	6.9	(X)

X Not applicable.

1/ Estimates tax revenue losses due to untaxed sales that would not have occurred except for the Internet.

Source: Donald Bruce and William F. Fox, "State and Local Sales Tax Revenue Losses from E-Commerce: Estimates as of July 2004," Center for Business and Economic Research, College of Business Administration, University of Tennessee <<http://cber.bus.utk.edu/ecom/Ecom0704.pdf>> accessed February 8, 2005; and calculations by Hawaii Department of Business, Economic Development & Tourism.

**Table 9.38-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2009**

[In thousands of dollars. For fiscal year ending June 30. Government parcels assessed at \$1, 1985-1987, and at 100 percent thereafter]

Year 1/	Assessor's gross valuation 2/			Valuation for tax rate purposes
	Total	Land	Improvement	
1986	51,231,020	25,507,708	25,723,312	43,581,421
1987	52,814,463	26,442,872	26,371,591	45,222,885
1988	54,655,038	27,396,477	27,258,561	46,629,959
1989	67,628,063	36,730,370	30,897,693	50,219,249
1990	76,926,745	42,778,927	34,147,818	57,526,564
1991	99,942,540	61,554,968	38,387,572	71,080,524
1992	132,952,299	88,359,248	44,593,051	95,943,417
1993	130,733,131	84,299,686	46,433,445	111,593,106
1994	136,239,310	87,785,946	48,453,364	115,954,097
1995	137,202,083	86,552,575	50,649,508	116,389,670
1996	136,153,769	84,102,966	52,050,803	115,115,001
1997	135,073,354	82,035,301	53,038,053	114,303,125
1998	131,536,224	78,049,699	53,486,525	110,955,447
1999	125,412,154	72,253,741	53,158,413	105,184,585
2000	120,687,029	67,673,347	53,013,682	100,906,373
2001	118,929,005	65,241,123	53,687,882	98,984,387
2002	123,394,937	66,563,433	56,831,504	103,313,817
2003	131,562,028	69,116,128	62,445,900	110,384,134
2004	141,029,581	73,014,576	68,015,005	119,254,215
2005	162,787,538	(3/)	(3/)	138,383,238
2006	199,525,855	(3/)	(3/)	171,105,210
2007	254,954,333	(3/)	(3/)	220,731,778
2008	292,830,383	(3/)	(3/)	253,358,852
2009	297,908,333	(3/)	(3/)	257,714,285

1/ Assessed value as of January 1 for Hawaii, Kauai, and Maui counties through 2003; for the City and County of Honolulu only through 1996, October 1 for 1997 to 2003. Assessed value for 2004 as of January 30, 2003 for Honolulu, April 17, 2003 for Maui, June 6, 2003 for Hawaii, and May 27, 2003 for Kauai. Assessed value for 2005, as of June 22, 2004 for all counties. Assessed value for 2006 as of January 31, 2005 for Honolulu, June 14, 2005 for Maui, April 16, 2005 for Hawaii, and April 26, 2005 for Kauai. Assessed value for 2007 as of January 31, 2006 for Honolulu, June 29, 2006 for Maui, April 18, 2006 for Hawaii, and June 30, 2006 for Kauai. There is no indication of 'assessed value' date in the 2008 nor 2009 report.

2/ Beginning in 1992, values shown for gross valuation exclude nontaxable properties.

3/ As of the 2004-2005, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2008-2009 Tax Year, State of Hawaii* (August 2008) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed November 26, 2008 and earlier reports, and reports as the Department of Finance.

**Table 9.39-- REAL PROPERTY TAX VALUATION FOR THE STATE,  
2006 TO 2009, AND BY COUNTY, 2009**

[In thousands of dollars. For fiscal year ending June 30. Gross valuations exclude nontaxable  
(government) properties]

<b>Subject</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Assessor's gross valuation 1/ 2/ Land	199,525,855 (3/)	254,954,333 (3/)	292,830,383 (3/)	297,908,333 (3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	26,924,700	32,072,225	37,040,299	38,519,388
Assessor's net taxable valuation	172,601,155	222,882,108	255,790,740	259,388,945
Half of valuation on appeal	1,462,181	2,150,330	2,431,924	1,674,660
Number of appeals	5,571	8,479	10,922	5,960
Valuation for tax rate purposes	171,139,077	220,731,778	253,358,852	257,714,285
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	968,326	1,183,804	1,315,350	1,356,021
<b>2009, by county</b>	<b>Honolulu</b>	<b>Maui</b>	<b>Hawaii</b>	<b>Kauai</b>
Assessor's gross valuation 1/ 2/ Land	190,699,156 (3/)	51,670,185 29,057,819	34,434,334 16,928,602	21,104,658 12,648,775
Improvement	(3/)	22,612,366	17,505,732	8,455,883
Exemptions 1/	23,481,605	8,554,170	4,758,281	1,725,332
Assessor's net taxable valuation	167,217,551	43,116,015	29,676,053	19,379,326
Half of valuation on appeal	879,604	536,916	170,418	87,722
Number of appeals	2,873	1,436	1,448	203
Valuation for tax rate purposes	166,337,947	42,579,099	29,505,635	19,291,604
Land	(3/)	25,377,173	15,913,327	11,994,580
Improvement	(3/)	17,201,926	13,592,308	7,297,024
Amount to be raised by taxation	804,120	221,782	226,606	103,513

1/ Beginning in 1993, data exclude nontaxable properties.

2/ Assessed value for 2006 as of January 31, 2005 for Honolulu, June 14, 2005 for Maui, April 16, 2005 for Hawaii, and April 26, 2005 for Kauai. Assessed value for 2007 as of January 31, 2006 for Honolulu, June 29, 2006 for Maui, April 18, 2006 for Hawaii, and June 30, 2006 for Kauai. Assessed value for 2008 as of January 29, 2007 for Honolulu, April 19, 2007 for Maui, June 5, 2007 for Hawaii, and May 1, 2007 for Kauai. Assessed value for 2009 as of January 29, 2008 for Honolulu, April 14, 2008 for Maui, April 21, 2008 for Hawaii, and May 1, 2008 for Kauai.

3/ As of the 2004 - 2005 report, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2008-2009 Tax Year, State of Hawaii* (August 2008) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed November 26, 2008 and earlier reports, and reports as the Department of Finance.



**Table 9.40-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2008 AND 2009**

[For fiscal year ending June 30]

Type of exemption	2008		2009	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	253,908	67,714,218	259,014	77,256,506
Federal government	593	7,157,915	594	6,915,498
State government	8,521	16,223,456	8,572	23,843,731
County government	3,637	6,176,526	3,656	6,325,130
Government leases - total	146	97,449	147	108,424
Government leases - portion	125	56,112	136	66,771
Hawaiian Homes Commission	1,656	713,943	1,652	702,967
Hawaiian Homes Land - basic	874	112,449	944	132,260
Hawaiian Homes Land - multiple	461	61,788	498	76,206
Hawaiian Homes Land - total land	4,008	1,492,632	4,050	1,647,010
Hawaiian Homes Land - vacant land	162	24	156	22
Hawaiian Homes - 7 year	597	210,632	421	159,047
Homes - fee (basic)	124,991	13,223,712	128,035	14,002,104
Homes - fee (multiple)	78,418	10,346,010	79,584	10,553,055
Homes - leasehold (basic)	3,724	351,249	3,484	335,528
Homes - leasehold (multiple)	3,467	489,471	3,369	489,444
In lieu of home ex - fee	(X)	(X)	1,641	271,356
In lieu of home ex - lease	(X)	(X)	59	9,843
Additional home exemption	2,201	120,953	1,775	97,592
Additional income exemption	-	-	-	-
Blind	453	12,237	457	12,499
Deaf	158	4,002	164	4,303
Leprosy	6	175	6	175
Totally disabled	6,217	178,347	6,381	185,602
Totally disabled veterans	1,292	676,276	1,417	766,461
Cemeteries	110	64,540	108	72,933
Charitable organizations	1,227	2,073,624	1,525	2,319,415
Childcare	23	1,150	22	1,100
Churches	1,484	2,305,574	1,486	2,451,596
Civil - condemnation	29	32,521	30	42,359
Credit unions	102	129,547	106	153,734
Crop shelters	36	3,134	33	3,148
Enterprize Zone	4	2,383	5	2,927
Foreign consulates	30	41,949	30	42,707
Forest reserve	6	2,671	6	2,671
Historic residential properties	213	283,163	249	323,282
Historic commercial properties	(X)	(X)	2	20,471
Kuleana	(X)	(X)	6	5,330

Continued on next page.

**Table 9.40-- REAL PROPERTY TAX EXEMPTIONS BY TYPE:  
2008 AND 2009 -- Con.**

Type of exemption	2008		2009	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Hospitals	100	707,868	78	596,786
Landscaping, open-space	46	24,055	45	26,755
Low-moderate income housing	319	1,268,933	346	1,468,553
New construction	117	334,965	111	319,711
Public utilities	772	1,597,685	783	1,698,964
Roadways and waterways	6,454	46,255	6,552	46,471
Safe room	22	880	26	1,040
Schools	184	1,018,413	190	929,510
Setbacks	6	1,135	7	1,708
Slaughterhouse	1	2,636	1	2,654
Taro	36	39	40	8
Tree farm	11	7,346	12	7,378
Miscellaneous	20	10,986	17	10,267
Home Use 2% Cap	849	47,408	(X)	(X)

X Not applicable.

1/ Includes government parcels at actual value and exemptions on federal leases, if any.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, Tax Year, State of Hawaii* (annual) <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed November 26, 2008.

**Table 9.41-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS:  
2008 AND 2009**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2008 as of January 29, 2007 for Honolulu, April 19, 2007 for Maui, June 5, 2007 for Hawaii, and May 1, 2007 for Kauai. Assessed value for 2009 as of January 29, 2008 for Honolulu, April 14, 2008 for Maui, April 21, 2008 for Hawaii, and May 1, 2008 for Kauai. All counties use the land use class unless footnoted]

<b>Land use class</b>	<b>Gross valuation 1/</b>	<b>Net valuation</b>	<b>Valuation for tax rate</b>	<b>To be raised by taxation</b>
2008 - All classes	292,830,383	255,790,740	253,358,852	1,315,350
Improved residential 2/ 3/ 4/	128,423,986	113,922,684	113,291,916	409,558
Apartment	56,653,941	51,217,239	50,899,888	208,086
Commercial	19,545,101	17,181,761	16,671,093	184,899
Industrial	9,790,315	9,408,713	9,294,438	102,395
Agricultural/native forest	14,394,972	13,599,414	13,400,458	88,979
Vacant agricultural 2/	134,667	134,667	111,524	948
Conservation/preservation	1,480,128	1,364,543	1,350,428	8,704
Hotel/resort	21,830,357	21,655,324	21,234,398	203,988
Unimpr. residential 2/ 3/ 4/	2,201,677	1,507,873	1,462,785	9,271
Homeowner 3/ 4/	24,469,102	13,918,610	13,883,545	42,139
Single family residential 5/	5,758,190	5,430,927	5,407,935	21,736
Homestead 5/	6,349,535	5,347,331	5,339,196	20,490
Public service 2/	696,758	-	-	-
Time share 3/	1,101,654	1,101,654	1,011,248	14,157
2009 - All classes	297,908,333	259,388,945	257,714,285	1,356,021
Affordable rental 4/	80,487	80,287	79,819	443
Residential 2/ 4/	164,582,882	143,983,127	143,656,576	502,343
Improved residential 3/	7,878,228	7,331,289	7,287,326	35,344
Apartment 3/ 4/ 5/	13,635,065	13,379,889	13,271,944	86,717
Commercial	21,043,804	18,679,609	18,250,009	202,763
Industrial	10,611,026	10,193,747	10,098,098	111,126
Agricultural/native forest	15,370,784	14,459,996	14,308,592	91,303
Vacant agricultural 2/	150,829	150,829	110,808	942
Conservation/preservation	1,694,472	1,568,331	1,526,228	9,748
Hotel and resort	22,186,962	22,006,768	21,653,598	207,922
Unimproved residential 3/	545,283	525,579	513,894	2,749
Homeowner 3/ 4/	26,155,277	15,138,030	15,096,427	46,931
Single family residential 5/	5,905,072	5,583,252	5,562,871	22,368
Homestead 5/	6,202,555	5,197,731	5,193,326	19,855
Public service 2/	755,126	-	-	-
Time share 3/	1,110,481	1,110,481	1,104,769	15,467

1/ Excludes nontaxable properties.

2/ City and County of Honolulu category.

3/ Maui County category.

4/ Hawaii County category.

5/ Kauai County category.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions Tax Year, State of Hawaii* (annual) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed November 26, 2008.

**Table 9.42--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2009**

[For fiscal year ending June 30]

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	113,330,738	65,787.75	11,928,485,800
1	Kyo-Ya Co. Ltd.	14,328,281	22.71	1,156,329,200
2	General Growth Properties	13,521,474	86.25	1,130,056,400
3	Bishop Estate	11,845,940	42,252.14	1,370,878,400
4	Hilton Hawaiian Village	9,469,968	20.15	848,716,700
5	Outrigger Hotels Hawaii	7,622,120	9.22	622,799,000
6	Ko Olina Hotel	6,643,599	435.51	611,185,000
7	First Hawaiian Bank	6,069,187	47.68	491,050,900
8	Reynolds/Shidler	4,742,733	116.42	418,993,500
9	James Campbell Estate	3,965,190	14,301.93	423,834,600
10	Azabu Buildings Co. Ltd.	3,616,208	4.02	293,958,400
11	Marriott Ownership Resorts	3,523,550	33.78	284,149,300
12	Wal-Mart	3,502,167	73.18	282,409,000
13	Halekulani Corp.	3,484,016	5.39	281,849,000
14	W2005 WKI Realty, LLC	3,150,880	5.35	254,103,200
15	United States of America	3,134,326	6,338.54	2,124,500,300
16	Bank of Hawaii et al	3,113,984	26.69	322,916,400
17	Weinberg, Harry & Jeanette Foundation, Inc.	3,012,823	1,800.18	302,482,400
18	Bishop Square Associates	2,885,336	2.92	235,761,300
19	Watercress Associates	2,858,029	44.63	236,139,600
20	Hawaii MMGD, LLC	2,840,928	161.05	236,373,200

1/ Original debit as of July, 2008.

2/ Land and improvements. Assessed valuation as of October 1, 2007. Valuation at 100 percent of market value.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Administration & Technical Branch, records.

**Table 9.43-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2007**

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Assessment level (percent)
	Median 2/	Honolulu	Rank 3/		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993	(4/)	(4/)	(4/)	(4/)	(4/)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0
2000	1.52	0.37	51	0.37	100.0
2001	1.50	0.37	51	0.37	100.0
2002	1.54	0.37	51	0.37	100.0
2003	1.50	0.38	51	0.38	100.0
2004	1.54	0.38	51	0.38	100.0
2005	1.50	0.38	51	0.38	100.0
2006	1.50	0.36	51	0.36	100.0
2007	1.39	0.33	51	0.33	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

2/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

3/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

4/ Both *Statistical Abstract 1994* and *1995* contained data for 1992 and none contained 1993 data.

Source: U. S. Census Bureau, *Statistical Abstract of the United States* (annual); and Government of the District of Columbia, Office of the Chief Financial Officer, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual) and <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 14, 2009.

**Table 9.44-- REAL PROPERTY TAX RATES, BY COUNTY: 2009**

[In dollars per \$1,000 net taxable value. For fiscal year ending June 30]

Class	Honolulu		
Property 1/:			
Residential	3.29		
Commercial	12.40		
Industrial	12.40		
Agricultural	5.70		
Preservation	5.70		
Hotel and Resort	12.40		
Public Service	0.00		
Vacant Agricultural	8.50		

  

Class	Maui	Hawaii	Kauai
Land:			
Improved residential	4.85	2/ 8.10	2/ 3.95
Unimproved residential	5.35	2/ 8.10	(X)
Apartment	4.55	8.10	6.90
Commercial	6.25	9.00	6.90
Industrial	6.50	9.00	6.90
Agricultural	4.50	3/ 8.35	6.90
Conservation	4.75	8.55	6.90
Hotel and resort	8.20	9.00	6.90
Homeowner	2.00	5.55	(X)
Homestead	(X)	(X)	4.00
Time share	14.00	(X)	(X)
Affordable rental housing	(X)	5.55	(X)
Building:			
Improved residential	4.85	2/ 7.10	2/ 4.25
Unimproved residential	5.35	2/ 7.10	(X)
Apartment	4.55	8.10	7.90
Commercial	6.25	9.00	7.90
Industrial	6.50	9.00	7.90
Agricultural	4.50	3/ 6.35	4.25
Conservation	4.75	8.55	4.25
Hotel and resort	8.20	9.00	7.90
Homeowner	2.00	5.55	(X)
Homestead	(X)	(X)	3.44
Time share	14.00	(X)	(X)
Affordable rental housing	(X)	5.55	(X)

X Not applicable.

1/ As of 2005, the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single rate for 'Property' value for each class.

2/ 'Residential' in County of Hawaii and 'Single family residential' in County of Kauai.

3/ Agricultural or Native Forests in County of Hawaii

Source: City and County of Honolulu, Department of Budget and Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2008-2009 Tax Year, State of Hawaii* (August, 2008) and <[http://www.co.honolulu.hi.us/rpa/staterpt/08\\_txrate.pdf](http://www.co.honolulu.hi.us/rpa/staterpt/08_txrate.pdf)> (July 29, 2008) accessed August 25, 2008.

**Table 9.45-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2008**

[For fiscal years ending September 30. In thousands of dollars and percent.]

Year	Total direct expenditures or obligations	Percent change from previous year	Year	Total direct expenditures or obligations	Percent change from previous year
1983	4,013,543	(NA)	1996	7,990,275	7.3
1984	4,140,182	3.2	1997	8,159,285	2.1
1985	4,575,478	10.5	1998	8,449,229	3.6
1986	4,646,930	1.6	1999	8,659,684	2.5
1986	4,811,882	3.5	2000	9,036,388	4.4
1988	5,064,944	5.3	2001	9,728,839	7.7
1989	5,570,896	10.0	2002	10,474,798	7.7
1990	5,633,927	1.1	2003	11,269,306	7.6
1991	6,198,142	10.0	2004	12,176,350	8.0
1992	6,636,322	7.1	2005	12,699,321	4.3
1993	7,283,475	9.8	2006	13,495,147	6.3
1994	7,643,718	4.9	2007	14,061,883	4.2
1995	7,449,512	-2.5	2008	15,009,273	6.7

NA Not available.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2008) <<http://www.census.gov/govs/cffr/index.html>> accessed July 23, 2009; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

**Table 9.46-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2008**

[In millions of dollars. For fiscal year ending September 30]

Year	Total direct expenditures or obligations	Retirement & disability payments for individuals	Other direct payments for individuals	Direct payments for other than individuals	Grants - block, formula, project, & cooperative agreements	Procurement contracts	Salaries & wages
1983	4,013.5	961.2	291.8	14.9	475.1	534.5	1,735.9
1984	4,140.2	1,023.4	297.9	49.9	383.0	577.4	1,808.6
1985	4,575.5	1,108.1	336.1	48.4	468.0	672.4	1,942.4
1986	4,646.9	1,175.2	342.0	49.4	500.7	619.0	1,960.7
1987	4,811.9	1,260.0	357.5	55.8	540.6	525.0	2,073.1
1988	5,064.9	1,346.9	368.2	67.7	613.3	591.2	2,077.7
1989	5,570.9	1,453.3	431.1	70.1	707.3	624.3	2,284.9
1990	5,633.9	1,538.1	520.7	79.1	783.0	547.3	2,165.8
1991	6,198.1	1,660.2	589.8	83.2	786.2	760.9	2,317.9
1992	6,636.3	1,735.5	772.7	90.2	974.5	694.9	2,368.6
1993	7,283.5	1,842.6	825.3	130.9	1,357.2	742.5	2,385.0
1994	7,643.7	1,970.5	852.0	122.5	1,295.0	905.4	2,498.3
1995	7,449.5	2,043.3	1,069.2	57.4	1,192.1	777.3	2,310.2
1996	7,990.3	2,138.5	1,099.1	101.3	1,215.4	1,027.4	2,408.6
1997	8,159.3	2,261.9	1,127.6	105.8	1,256.1	1,077.3	2,330.5
1998	8,449.2	2,348.4	1,078.8	101.9	1,310.3	1,052.6	2,557.2
1999	8,659.7	2,430.5	1,077.7	122.4	1,451.7	1,141.4	2,436.1
2000	9,036.4	2,582.9	1,069.7	128.5	1,532.5	1,293.8	2,429.0
2001	9,728.8	2,798.7	1,132.5	142.1	1,663.7	1,466.9	2,525.0
2002	10,474.8	2,899.3	1,305.6	129.1	1,836.1	1,621.2	2,683.5
2003	11,269.3	3,014.1	1,344.9	157.3	1,911.0	1,978.4	2,863.7
2004	12,176.3	3,202.2	1,403.2	203.4	2,147.6	2,066.0	3,153.9
2005	12,699.3	3,318.7	1,474.1	178.1	2,167.9	2,322.3	3,238.4
2006	13,495.1	3,533.6	1,574.8	215.6	2,312.3	2,147.8	3,711.0
2007	14,061.9	3,752.4	1,590.7	321.5	2,452.4	2,327.7	3,617.3
2008	15,009.3	3,872.8	1,903.1	361.7	2,282.9	2,455.9	4,132.8

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2008) <<http://www.census.gov/govs/cffr/index.html>> accessed July 23, 2009; and Ibid. Governments Division unpublished tabulation (January 11, 2005).



**Table 9.47-- PER CAPITA DIRECT FEDERAL EXPENDITURE IN THE UNITED STATES AND HAWAII, BY TYPE: 2006 TO 2008**

[For fiscal year ending September 30. Direct expenditures exclude federal assistance such as loans and insurance]

Category	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 1/
Total 2006 2/ 3/	8,053.68	10,554.34	131.05	7
Retirement and disability	2,451.74	2,763.58	112.72	15
Other direct payments	1,892.00	1,400.29	74.01	42
Grants	1,610.84	1,808.41	112.27	15
Procurement	1,303.78	1,679.78	128.84	13
Salaries and wages	795.33	2,902.28	364.92	2
Department of Defense	1,308.81	4,206.99	321.44	3
All other Federal agencies	6,744.87	6,347.35	94.11	29
Total 2007 2/	8,339.19	10,956.84	131.39	5
Retirement and disability	2,571.22	2,923.81	113.71	14
Other direct payments	1,926.36	1,489.93	77.34	37
Grants	1,624.13	1,910.86	117.65	14
Procurement	1,392.57	1,813.68	130.24	10
Salaries and wages	824.91	2,818.57	341.68	2
Department of Defense	1,394.82	4,259.55	305.38	3
All other Federal agencies	6,944.36	6,697.30	96.44	32
Total 2008 2/	9,041.50	11,651.37	128.87	6
Retirement and disability	2,667.33	3,006.35	112.71	16
Other direct payments	2,062.78	1,758.16	85.23	34
Grants	1,868.49	1,772.16	94.84	23
Procurement	1,619.90	1,906.50	117.69	11
Salaries and wages	823.01	3,208.20	389.81	2
Department of Defense	1,574.13	4,740.92	301.18	3
All other Federal agencies	7,467.38	6,910.45	92.54	35

1/ A rank of 1 indicates the highest per capita direct federal expenditure. Rank is among the 50 states. When the District of Columbia is included, Hawaii ranking drops one place in every category.

2/ Resident population is as of July 1. Resident population for 2006, 2007 and 2008 is 1,278,635; 1,283,388, and 1,288,198 for Hawaii; and for the United States is 298,754,819; 301,621,157; and 304,059,724 respectively. For 2006, U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2007" (NST-EST2007-01) (December 27, 2007) and source, table 10 for 2007 and 2008. Hawaii had 0.4 percent of the United States resident population for all three years.

3/ 2006 has been revised from previous *Data Book*.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual), tables 10, 12 and 14 and *Ibid.* On-Line Query System (1993-2008) <<http://www.census.gov/govs/cffr/index.html>> accessed July 23, 2009; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.48-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,  
BY COUNTY: 2006**

[In persons and thousands of dollars. For fiscal year ending September 30]

<b>Category</b>	<b>State Total</b>	<b>City and County of Honolulu</b>	<b>Hawaii County</b>	<b>Maui County 1/</b>	<b>Kauai County</b>	<b>State undistri- buted</b>
Resident population (as of July 1, 2006) 2/	1,278,635	906,715	169,419	140,515	61,986	-
Total direct exp. or oblig. 2/	13,495,147	10,867,410	1,011,090	654,538	422,169	539,940
Retirement/disability payments for individ. 2/	3,533,606	2,665,593	440,303	278,050	149,304	355
Other direct payments for individuals	1,574,809	993,823	178,764	117,889	68,740	215,594
Direct payments other than for individuals	215,646	30,867	2,931	2,889	928	178,031
Grants (block, formula, project, & cooperative agreements) 2/	2,312,296	1,710,012	227,396	152,156	94,831	127,902
Procurement contracts	2,147,829	1,922,268	90,443	54,557	80,560	-
Salaries and wages	3,710,961	3,544,847	71,252	48,997	27,806	18,059
Exhibit: Total direct expenditures or oblig. 2/	13,495,147	10,867,410	1,011,090	654,538	422,169	539,940
Defense	5,379,202	5,172,871	39,949	53,521	94,801	18,059
Non-defense 2/	8,115,945	5,694,538	971,141	601,017	327,367	521,881
Addendum: Other federal assistance	8,618,341	5,282,963	736,482	1,716,977	740,050	141,869
Direct loans	11,287	8,745	965	1,223	354	-
Guaranteed/insured loans	348,024	166,989	29,749	21,564	3,662	126,060
Insurance	8,259,031	5,107,229	705,768	1,694,190	736,035	15,809

1/ Includes Kalawao County.

2/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2007, State and County Areas* (September 2008) <<http://www.census.gov/prod/2008pubs/cffr-07.pdf>> and On-Line Query System (1993-2007) <<http://www.census.gov/govs/www/cffr.html>> accessed October 2, 2008 and U.S. Census Bureau, Population Division, "Annual Estimates of the Population for Counties of Hawaii: April 1, 2000 to July 1, 2007" (CO-EST2007-01-15) (March 20, 2008) <<http://www.census.gov/popest/counties/tables/CO-EST2007-01-15.xls>> accessed October 9, 2008.

**Table 9.49-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,  
BY COUNTY: 2007**

[In persons and thousands of dollars. For fiscal year ending September 30]

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistributed
Resident population (as of July 1, 2007)	1,283,388	905,601	173,057	141,902	62,828	-
Total direct exp. or oblig.	14,061,883	11,125,952	1,021,154	730,714	511,302	672,761
Retirement/disability payments for individuals	3,752,387	2,821,356	470,491	299,917	160,549	74
Other direct payments for individuals	1,590,700	969,110	176,665	141,679	67,048	236,199
Direct payments other than for individuals	321,456	23,861	2,070	1,611	763	293,151
Grants (block, formula, project, & cooperative agreements)	2,452,372	1,764,525	228,358	210,539	105,613	143,337
Procurement contracts	2,327,651	2,084,579	71,304	26,222	145,546	-
Salaries and wages	3,617,317	3,462,521	72,266	50,746	31,783	-
Exhibit: Total direct expenditures or obligations	14,061,883	11,125,952	1,021,154	730,714	511,302	672,761
Defense	5,466,653	5,204,520	78,090	28,775	155,268	-
Non-defense	8,595,230	5,921,432	943,064	701,939	356,033	672,761
Addendum: Other federal assistance	10,042,137	6,214,083	875,725	1,942,796	874,500	135,033
Direct loans	47,867	28,924	4,463	5,235	9,245	-
Guaranteed/insured loans	359,253	158,458	34,090	24,310	7,362	135,033
Insurance	9,635,016	6,026,701	837,172	1,913,251	857,892	-

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2007, State and County Areas* (September 2008) p. 37 <<http://www.census.gov/prod/2008pubs/cffr-07.pdf>> and On-Line Query System (1993-2007) <<http://www.census.gov/govs/www/cffr.html>> accessed October 2, 2008.

**Table 9.50-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,  
BY COUNTY: 2008**

[In persons and thousands of dollars. For fiscal year ending September 30]

<b>Category</b>	<b>State Total</b>	<b>City and County of Honolulu</b>	<b>Hawaii County</b>	<b>Maui County 1/</b>	<b>Kauai County</b>	<b>State undistri- buted</b>
Resident population (as of July 1, 2008)	1,288,198	905,034	175,784	143,691	63,689	-
Total direct exp. or oblig.	15,009,273	10,290,427	1,018,057	662,042	477,155	2,561,593
Retirement/disability payments for individuals	3,872,774	2,809,448	484,692	308,077	164,235	106,322
Other direct payments for individuals	1,903,140	1,143,999	213,754	135,928	79,683	329,775
Direct payments other than for individuals	361,721	45,952	6,637	5,440	1,559	302,133
Grants (block, formula, project, & cooperative agreements)	2,282,897	1,731,246	169,516	121,088	122,080	138,967
Procurement contracts	2,455,943	2,262,241	75,913	40,565	77,236	-11
Salaries and wages	4,132,799	2,297,540	67,545	50,944	32,362	1,684,407
Exhibit: Total direct expenditures or obligations	15,009,273	10,290,427	1,018,057	662,042	477,155	2,561,593
Defense	6,107,249	4,122,318	63,980	39,346	90,949	1,790,657
Non-defense	8,902,024	6,168,109	954,077	622,696	386,206	770,936
Addendum: Other federal assistance	11,162,338	7,082,767	947,454	2,131,486	864,104	136,526
Direct loans	29,220	10,132	5,246	6,713	7,128	-
Guaranteed/insured loans	385,312	279,880	49,102	41,384	14,946	-
Insurance	10,747,806	6,792,755	893,107	2,083,389	842,030	136,526

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2008, State and County Areas* (July 2009) p. 38 <<http://www.census.gov/govs/cffr/>> and On-Line Query System (1993-2008) <<http://harvester.census.gov/cffr/>> accessed July 23, 2009.

**Table 9.51-- FEDERAL OMNIBUS APPROPRIATIONS ACT  
HAWAII-RELATED INITIATIVES: 2009**

[In thousands of dollars. For fiscal year ending September 30. All amounts represent Hawaii-related initiatives as approved by Congress on March 10, 2009. Department totals include initiatives under \$1 million that are not shown separately. See source for details]

Subject	Amount
Total	371,677
Department of Agriculture	20,239
U.S. Pacific Basin Agriculture Research Center (PBARC)	7,290
Construction	1,565
Research Funds	2,386
Tropical and Subtropical Agriculture Research [equal share to Florida]	3,339
Watershed and Flood Prevention Operations	3,175
Agriculture Pre-clearance Quarantine Inspections	1,643
Native Hawaiian Serving Institutions	1,598
Tropical Aquaculture Research	1,438
Wildlife Services	1,033
Department of Commerce	96,350
NOAA Pacific Regional Facility	60,250
Hawaiian Sea Turtles	7,800
Pacific Islands Regional Office/Pacific Islands Fisheries Science Center	5,000
Pacific Coastal Services Center	4,500
Hawaiian Monk Seals	2,600
International Pacific Research Center	2,500
NOAA Integrated Data and Environmental Applications Center	2,500
Hawaii Institute of Marine Biology Coral Research	2,000
B-WET Hawaii	1,500
Hawaii Education Program	1,500
Hawaii Seafood Safety and Sustainability	1,500
Remote Infrasonic Monitoring of Natural Hazards	1,500
General Government	2,523
Hawaii High Intensity Drug Trafficking Area	2,000
Department of Justice	2,500
Hawaii Integrated Justice Information Sharing	1,500
Hawaii Rural Youth Outreach Program	1,000
Science Agencies	11,500
Advanced Technology Solar Telescope	9,500
Imiloa Astronomy Center	2,000
Department of Energy	8,343
Renewable Energy Development Venture	3,799
Hawaii-New Mexico Sustainable Energy Security Partnership	3,116
Development of High Yield Feedstock and Biomass Conversion Technology for Renewable Energy Production and Economic Development	1,427

Continued on next page.

**Table 9.51-- FEDERAL OMNIBUS APPROPRIATIONS ACT  
HAWAII-RELATED INITIATIVES: 2009-- Con.**

Subject	Amount
Army Corps of Engineers	8,331
Hurricane Evacuation Studies	1,000
Pacific Island Land Ocean Typhoon Experiment	1,000
Surge and Wave Island Modeling Studies	1,000
Continuing Authorities Program 1/	(NA)
Operations and Maintenance	3,244
Haleiwa Small Boat Harbor & Barbers Point Harbor	1,548
Department of Interior and Related Agencies	14,900
James Campbell National Wildlife Refuge Expansion	7,000
Experimental Tropical Forest Field Station	2,500
Volcano Hazards Research	2,000
Wailua Wastewater Treatment Plant Project	1,000
Department of Labor	4,139
Maui Community College Remote Rural Hawaii Job Training Project	2,093
Training and Education Opportunities	1,903
Department of Health and Human Services	40,574
Emergency Medical Services for Children	20,000
Native Hawaiian Health Care (Papa Ola Lokahi)	14,200
Hansen's Disease Treatment	1,976
Aging Grants to Native Hawaiian Organizations	1,900
Telehealth and Community Outreach	1,047
Department of Education	93,146
Impact Aid	46,000
Native Hawaiian Education	33,315
Native Alaskan and Native Hawaiian Higher Education	5,790
Vocational Education for Native Hawaiians	2,902
Bishop Museum Education Through Cultural and Historical Organizations (ECHO)	1,400
Department of State: East-West Center	21,000
Department of Transportation	33,500
Honolulu High-Capacity Transit Corridor Project	20,000
H-1 Improvements Kinau and Lusitana On-Ramps	5,700
Oahu Intra-Island Ferry Demonstration	4,000
Federal Land Improvements	1,900
Rural Bus Program	1,900
Department of Housing and Urban Development	14,634
Native Hawaiian Housing Block Grants, Hawaii	10,000
Alaskan Native and Native Hawaiian Serving Institutions Program	1,500
Native Hawaiian Housing Loan Guarantee Fund Program	1,044

1/ No specific dollar amounts indicated but the Corps is directed to give first priority to those projects listed in the program report, e.g. Mokuhinia/Mokuula Ecosystem Restoration, Keopu-Hienaloli Streams Flood Damage Reduction, Kuliouou Stream Flood Damage Reduction Modifications, Kahoolawe Small Boat Harbor, etc.

Source: U.S. Senator Daniel K. Inouye Press Release "Hawaii-Related Projects in Omnibus Bill Will Receive a Total of \$372 Million" (March 10, 2009)

<<http://inouye.senate.gov/Press/upload/031009-FY09-Omnibus.pdf>> accessed March 10, 2009.

**Table 9.52-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2007**

[In thousands of dollars. For fiscal year ending September 30. All amounts represent actual expenditures of the federal government during the indicated fiscal year. Components may not sum to total as some of the smaller programs, as well as some of those with United States but no Hawaii expenditures, are not shown individually. Some components summed to subtotals]

Area	Hawaii	United States
Total	1,971,261	439,794,255
Department of Agriculture	118,441	25,492,285
Agricultural Marketing Service	563	335,857
Cooperative State Research Education & Extension Service	17,880	1,100,793
Farm Service Agency	215	8,492
Food Safety & Inspection Service	-	43,653
Food & Nutrition Service	93,616	22,866,685
Forest Service	2,746	496,404
National Resources Conservation Service	1,358	56,747
Rural development activities	2,063	583,654
Department of Commerce	9,231	625,030
National Oceanic and Atmospheric Administration	5,091	283,160
Corporation for National and Community Service	908	180,539
Corporation for Public Broadcasting	-	147,757
Department of Defense	99	515,646
U.S. Army National Guard - construction	99	504,993
Department of Education	250,401	35,142,474
Office of English Language Acquisition	2,590	623,449
Office of Educational Research and Improvement	1,924	402,100
Office of Special Education and Rehabilitative Services	61,481	11,471,566
Office of Vocational and Adult Education	8,214	1,515,223
Office of Elementary and Secondary Education	156,675	18,983,675
Impact aid	47,294	995,494
Programs for American Indians, Alaska Natives and Native Hawaiians	16,769	126,700
No Child Left Behind Act	30,157	4,572,070
Title 1 programs	52,731	10,858,857
Other	3,759	860,144
Office of Postsecondary Education	16,302	1,137,757
Office of Student Financial Assistance	3,215	1,008,704
Department of Energy	3,166	692,254
Environmental Protection Agency	69,723	4,252,687
Equal Employment Opportunity Commission	55	34,101
Department of Health and Human Services	995,160	252,149,602
Administration for Children and Families	242,030	46,107,549
Administration on Aging	9,214	1,332,509
Centers for Disease Control & Prevention	160	416,183
Centers for Medicare and Medicaid Services	685,312	195,304,928
Health Resources and Services Administration	43,802	5,858,074
Substance Abuse and Mental Health Services Admin.	14,594	2,971,606

Continued on next page.

**Table 9.52-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2007-- Con.**

Area	Hawaii	United States
Department of Homeland Security	7,295	5,705,212
Coast Guard	-	73,739
Domestic preparedness and anti-terrorism programs	3,897	1,083,317
Federal Emergency Management Agency	3,398	4,548,156
Department of Housing and Urban Development	184,760	47,970,959
Fair housing and equal opportunity	360	46,597
Community planning and development	25,471	12,340,693
Housing programs	158,929	35,583,669
College housing	27	38,996
Housing opportunities for persons with AIDS	1,486	277,786
Native American block grant	8,378	594,543
Housing for special populations	4,633	977,726
Public housing programs	139,502	31,457,664
Home ownership assistance	4,889	1,898,605
Other	14	338,349
Department of the Interior	31,062	4,431,844
Fish and Wildlife Service	7,565	719,646
National Park Service	786	135,549
Office of Insular Affairs	22,514	414,654
Department of Justice	22,944	3,632,778
Office of Asset Forfeiture	2,851	418,015
Office of Justice Programs	20,093	3,165,814
Crime victims programs	2,577	878,012
Education, research and statistics programs	858	243,492
Juvenile justice programs	4,586	456,643
Law Enforcement Assistance	4,302	632,763
Community oriented policing program (COPS)	1,926	256,701
Violence against women and children	2,176	294,816
Weed and seed	161	47,880
Substance abuse programs	6,998	678,797
Department of Labor	39,130	8,291,178
Bureau of Labor Statistics	614	87,144
Employment and Training Administration	33,621	7,770,397
Occupational Health and Safety Administration	3,633	242,453
Veterans Employment and Training Administration	1,262	183,539
National Foundation on Arts & Humanities	3,073	282,405
Neighborhood Reinvestment Corporation	404	76,665
Department of Transportation	233,860	47,955,354
Federal Aviation Administration	68,332	3,874,014
Federal Highway Administration	115,780	34,057,369
Federal Transit Administration	47,439	9,286,103
Department of the Treasury	610	530,727
Department of Veterans Affairs	876	725,787

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2007* (September 2008), table 1 <<http://www.census.gov/prod/2008pubs/fas-07.pdf>> accessed September 30, 2008.



**Table 9.53-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2006**

[In thousands of dollars. For fiscal year ending September 30. All amounts represent actual expenditures of the federal government during the indicated fiscal year. Components may not sum to total as some of the smaller programs, as well as some of those with United States but no Hawaii expenditures, are not shown individually. Some components summed to subtotals]

Area	Hawaii	United States
Total	1,858,321	428,153,867
Department of Agriculture	102,800	24,800,189
Agricultural Marketing Service	584	347,868
Cooperative State Research Education & Extension Service	16,488	1,063,641
Farm Service Agency	366	5,581
Food Safety & Inspection Service	-	85,627
Food & Nutrition Service	74,244	21,850,251
Forest Service	8,463	668,958
National Resources Conservation Service	1,549	53,949
Rural development activities	1,106	724,314
Department of Commerce	7,718	632,101
National Oceanic and Atmospheric Administration	4,877	267,572
Corporation for National and Community Service	1,269	156,648
Corporation for Public Broadcasting	-	155,250
Department of Defense	2,820	450,906
U.S. Army National Guard - construction	2,820	441,719
Department of Education	228,567	36,091,983
Office of English Language Acquisition	4,125	552,321
Office of Special Educational Research and Improvement	1,785	469,362
Office of Special Education and Rehabilitative Services	50,659	11,348,530
Office of Vocational and Adult Education	8,918	1,582,207
Office of Elementary and Secondary Education	140,956	20,093,385
Impact aid	44,265	987,447
Programs for American Indians, Alaska Natives and Native Hawaiians	10,537	118,314
No Child Left Behind Act	28,989	4,613,152
Title 1 programs	46,137	10,902,293
Other	3,843	1,700,840
Office of Postsecondary Education	18,230	1,229,477
Office of Student Financial Assistance	3,894	816,701
Election Assistance Commission	7,447	58,266
Department of Energy	2,778	677,208
Environmental Protection Agency	29,347	4,240,648
Equal Employment Opportunity Commission	199	28,986
Department of Health and Human Services	924,450	241,847,484
Administration for Children and Families	167,909	45,852,694
Administration on Aging	7,710	1,345,324
Centers for Disease Control & Prevention	2,469	458,185
Centers for Medicare and Medicaid Services	693,898	186,027,140
Health Resources and Services Administration	36,984	5,059,555
Substance Abuse and Mental Health Services Admin.	15,480	2,957,595

Continued on next page.

**Table 9.53-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2006-- Con.**

Area	Hawaii	United States
Department of Homeland Security	15,313	9,989,567
Coast Guard	-	80,709
Domestic preparedness and anti-terrorism programs	12,935	2,472,331
Federal Emergency Management Agency	2,378	7,436,527
Department of Housing and Urban Development	186,217	40,336,691
Fair housing and equal opportunity	406	46,931
Community planning and development	52,445	6,443,778
Housing programs	133,366	33,845,982
College housing	92	47,697
Housing opportunities for persons with AIDS	1,568	308,885
Native American block grant	-	584,416
Housing for special populations	2,259	921,752
Public housing programs	117,834	30,336,971
Home ownership assistance	11,568	1,847,078
Other	45	-200,817
Department of the Interior	11,043	4,953,670
Fish and Wildlife Service	6,970	710,413
National Park Service	834	141,588
Office of Insular Affairs	2,826	385,561
Department of Justice	60,871	5,996,651
Office of Asset Forfeiture	3,369	304,132
Office of Justice Programs	57,502	5,684,116
Crime victims programs	1,474	571,424
Education, research and statistics programs	22	168,083
Juvenile justice programs	5,745	434,653
Law Enforcement Assistance	10,143	4,240,391
Community oriented policing program (COPS)	268	1,291,266
Violence against women and children	3,857	362,341
Weed and seed	8	8,055
Substance abuse programs	5,595	2,013,605
Department of Labor	47,859	9,271,171
Bureau of Labor Statistics	718	91,475
Employment and Training Administration	42,419	8,758,086
Occupational Health and Safety Administration	3,425	226,312
Veterans Employment and Training Administration	1,297	185,534
National Foundation on Arts & Humanities	2,437	264,561
Neighborhood Reinvestment Corporation	374	78,242
Department of Transportation	226,169	46,276,406
Federal Aviation Administration	41,979	3,480,230
Federal Highway Administration	129,998	33,581,792
Federal Transit Administration	52,656	8,677,771
Department of the Treasury	600	430,862
Department of Veterans Affairs	-	582,887

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2006* (April 2008), table 1 <<http://www.census.gov/prod/2008pubs/fas-06.pdf>> accessed April 23, 2008.

**Table 9.54-- FEDERAL PROCUREMENT BY AGENCY: 2006**

[In thousands of dollars. For fiscal year ending September 30. Per capita calculations were based on an April 1, 2000 Census count of Hawai resident population of 1,211,537. Rank of 1 indicates highest procurement. In FY 2006, Hawaii procurement by place of performance was \$2,110,083,009. Per capita procurement was \$1,741.66, giving Hawaii a rank of 12 in FY 2006 and a rank of 9 in FY 2005]

Area	Total	Civilian agencies		Department of Defense	
		Small dis-advantaged business	Other	Small dis-advantaged business	Other
Total	2,110,083	75,489	174,413	410,416	1,449,765
Honolulu City & County	1,901,800	64,943	99,743	406,321	1,330,793
Hawaii County	79,307	7,028	65,118	-4,848	12,009
Kauai County	78,576	755	975	6,501	70,346
Maui County	50,360	2,764	8,537	2,442	36,617
Kalawao County	40	-	40	-	-
Top five agencies with place of performance in Hawaii	Amount	Top five contracting offices located in Hawaii			Amount
Department of Defense	1,860,181	Defense Energy Support Center			300,583
Dept. of Transportation	60,554	FA5215 15 CONS LGC			215,292
Department of the Interior	41,605	XU W2SN EnDIST Honolulu			185,712
General Services Admin.	32,924	NavFac Engineering Command Hawaii			159,808
Dept. of Homeland Security	25,596	Ft. Shafter			143,191
Type of selected product or service	Total	Small business	Other than small bus.	State, local & tribal gov't	Non-profit JWOD & other
Total	2,054,651	924,618	1,049,659	4,310	76,064
Construction	528,920	188,842	339,596	6	476
Research and development	117,498	69,462	3,029	25	44,982
Services	792,018	453,388	305,247	4,310	29,073
Supplies and equipment	616,214	212,926	401,787	-31	1,533

Source: GCE Global Computer Enterprises, Inc., Federal Procurement Data System - NG (New Generation), *Federal Procurement Report FY 2006, Section II, Geographic Views* <[http://www.fpdsng.com/fpr\\_reports\\_fy\\_06.html](http://www.fpdsng.com/fpr_reports_fy_06.html)> accessed May 21, 2008.

**Table 9.55-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF  
BY STATE AND THE DISTRICT OF COLUMBIA:  
1995 AND 2005**

[Expenditures calculated by Tax Foundation based on federal expenditure data from the U.S. Bureau of the Census. Federal tax revenue is derived from the individual income tax, social insurance taxes (Social Security and Medicare), corporate income tax, excise taxes (on beer, wine, tobacco, gasoline and other products), and estate and gift taxes, customs duties and an adjustment for the federal deficit. Rank of 1 indicates highest expenditure per tax dollar. For fiscal year ending September 30]

Area	Expenditures per dollar of taxes			Ranking	
	1995	2005	10-year change in spending per dollar of tax	1995	2005
Alabama	1.31	1.66	0.35	8	7
Alaska	1.21	1.84	0.63	17	3
Arizona	1.13	1.19	0.06	21	21
Arkansas	1.22	1.41	0.19	16	14
California	0.94	0.78	-0.16	38	43
Colorado	0.95	0.81	-0.14	34	41
Connecticut	0.68	0.69	0.01	50	48
Delaware	0.85	0.77	-0.08	41	44
District of Columbia	5.39	5.55	0.16	(X)	(X)
Florida	1.07	0.97	-0.10	24	34
Georgia	0.96	1.01	0.05	33	32
<b>Hawaii</b>	<b>1.26</b>	<b>1.44</b>	<b>0.18</b>	<b>15</b>	<b>12</b>
Idaho	1.14	1.21	0.07	20	20
Illinois	0.74	0.75	0.01	47	45
Indiana	0.84	1.05	0.21	42	30
Iowa	1.06	1.10	0.04	26	24
Kansas	1.05	1.12	0.07	27	22
Kentucky	1.28	1.51	0.23	13	9
Louisiana	1.35	1.78	0.43	7	4
Maine	1.30	1.41	0.11	9	13
Maryland	1.27	1.30	0.03	14	18
Massachusetts	0.92	0.82	-0.10	39	40
Michigan	0.77	0.92	0.15	45	37
Minnesota	0.78	0.72	-0.06	44	46
Mississippi	1.54	2.02	0.48	3	2
Missouri	1.29	1.32	0.03	12	17
Montana	1.46	1.47	0.01	6	11
Nebraska	1.01	1.10	0.09	30	25
Nevada	0.73	0.65	-0.08	48	49
New Hampshire	0.75	0.71	-0.04	46	47
New Jersey	0.68	0.61	-0.07	49	50
New Mexico	1.85	2.03	0.18	1	1

Continued on next page.

**Table 9.55-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005 -- Con.**

Area	Expenditures per dollar of taxes			Ranking	
	1995	2005	10-year change in spending per dollar of tax	1995	2005
New York	0.87	0.79	-0.08	40	42
North Carolina	0.95	1.08	0.13	36	27
North Dakota	1.47	1.68	0.21	5	6
Ohio	0.97	1.05	0.08	32	31
Oklahoma	1.30	1.36	0.06	11	15
Oregon	0.95	0.93	-0.02	35	36
Pennsylvania	1.05	1.07	0.02	28	28
Rhode Island	1.14	1.00	-0.14	19	33
South Carolina	1.20	1.35	0.15	18	16
South Dakota	1.30	1.53	0.23	10	8
Tennessee	1.07	1.27	0.20	25	19
Texas	0.95	0.94	-0.01	37	35
Utah	1.08	1.07	-0.01	22	29
Vermont	1.03	1.08	0.05	29	26
Virginia	1.51	1.51	0.00	4	10
Washington	0.97	0.88	-0.09	31	38
West Virginia	1.59	1.76	0.17	2	5
Wisconsin	0.80	0.86	0.06	43	39
Wyoming	1.08	1.11	0.03	23	23

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005" (October 19, 2007) <<http://www.taxfoundation.org/publications/show/22685.html>> accessed October 22, 2007.

**Table 9.56-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES: 1995 TO 2005**

[For fiscal year ending September 30]

<b>State</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Alabama	1.31	1.33	1.37	1.39	1.43	1.50	1.54	1.58	1.65	1.67	1.66
Alaska	1.21	1.27	1.34	1.36	1.48	1.57	1.57	1.74	1.79	1.84	1.84
Arizona	1.13	1.11	1.08	1.10	1.16	1.17	1.14	1.20	1.22	1.23	1.19
Arkansas	1.22	1.24	1.29	1.31	1.33	1.39	1.46	1.51	1.43	1.45	1.41
California	0.94	0.93	0.92	0.90	0.87	0.81	0.82	0.82	0.79	0.80	0.78
Colorado	0.95	0.96	0.91	0.91	0.88	0.84	0.82	0.80	0.84	0.83	0.81
Connecticut	0.68	0.69	0.67	0.70	0.70	0.66	0.67	0.67	0.69	0.70	0.69
Delaware	0.85	0.85	0.84	0.85	0.89	0.88	0.85	0.83	0.79	0.77	0.77
Dist. of Col.	5.39	5.38	5.18	5.05	5.25	4.90	5.28	5.74	6.18	6.28	5.55
Florida	1.07	1.08	1.07	1.05	1.06	1.08	1.04	0.99	1.00	0.96	0.97
Georgia	0.96	0.97	0.97	0.97	0.98	1.00	1.02	1.02	0.98	0.98	1.01
<b>Hawaii</b>	<b>1.26</b>	<b>1.38</b>	<b>1.41</b>	<b>1.47</b>	<b>1.48</b>	<b>1.46</b>	<b>1.49</b>	<b>1.50</b>	<b>1.49</b>	<b>1.51</b>	<b>1.44</b>
Idaho	1.14	1.15	1.16	1.22	1.19	1.22	1.25	1.32	1.28	1.23	1.21
Illinois	0.74	0.75	0.77	0.78	0.79	0.81	0.80	0.77	0.73	0.74	0.75
Indiana	0.84	0.89	0.92	0.93	0.94	0.99	1.02	0.98	0.95	0.98	1.05
Iowa	1.06	1.08	1.06	1.12	1.18	1.11	1.20	1.21	1.04	1.11	1.10
Kansas	1.05	1.03	1.02	1.07	1.12	1.07	1.16	1.12	1.10	1.11	1.12
Kentucky	1.28	1.28	1.33	1.36	1.32	1.38	1.38	1.45	1.52	1.48	1.51
Louisiana	1.35	1.29	1.32	1.28	1.38	1.42	1.43	1.45	1.49	1.57	1.78
Maine	1.30	1.32	1.33	1.33	1.30	1.26	1.23	1.30	1.37	1.40	1.41
Maryland	1.27	1.25	1.24	1.30	1.28	1.27	1.24	1.28	1.30	1.37	1.30
Massachusetts	0.92	0.91	0.90	0.89	0.87	0.80	0.80	0.82	0.83	0.82	0.82
Michigan	0.77	0.78	0.82	0.83	0.84	0.87	0.90	0.88	0.85	0.87	0.92
Minnesota	0.78	0.76	0.80	0.81	0.83	0.83	0.80	0.77	0.68	0.68	0.72
Mississippi	1.54	1.61	1.56	1.54	1.60	1.73	1.82	1.83	1.82	1.82	2.02
Missouri	1.29	1.40	1.24	1.24	1.24	1.27	1.30	1.33	1.34	1.34	1.32
Montana	1.46	1.49	1.54	1.55	1.70	1.57	1.61	1.60	1.53	1.52	1.47
Nebraska	1.01	1.00	1.02	1.05	1.09	1.15	1.19	1.20	1.06	1.08	1.10
Nevada	0.73	0.78	0.73	0.75	0.74	0.77	0.75	0.71	0.66	0.62	0.65
New Hampshire	0.75	0.75	0.74	0.76	0.73	0.71	0.71	0.70	0.67	0.69	0.71
New Jersey	0.68	0.69	0.71	0.71	0.70	0.69	0.65	0.61	0.57	0.57	0.61
New Mexico	1.85	1.85	1.83	1.85	1.89	2.08	1.93	2.07	2.17	2.18	2.03
New York	0.87	0.86	0.86	0.87	0.87	0.88	0.81	0.82	0.82	0.82	0.79
North Carolina	0.95	1.01	1.01	1.01	1.02	1.07	1.07	1.06	1.06	1.06	1.08
North Dakota	1.47	1.37	1.58	1.52	1.62	1.77	1.90	1.96	1.66	1.65	1.68
Ohio	0.97	0.97	0.97	0.97	0.98	1.03	1.03	1.01	1.01	1.02	1.05
Oklahoma	1.30	1.32	1.33	1.36	1.41	1.44	1.43	1.46	1.45	1.41	1.36
Oregon	0.95	0.95	0.94	0.97	0.97	0.97	0.99	0.97	0.97	0.98	0.93
Pennsylvania	1.05	1.04	1.05	1.05	1.06	1.07	1.08	1.07	1.07	1.07	1.07

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**Table 9.56-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES: 1995 TO 2005-- Con.**

<b>State</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
Rhode Island	1.14	1.13	1.12	1.11	1.12	1.15	1.08	1.06	1.06	1.03	1.00
South Carolina	1.20	1.21	1.21	1.22	1.24	1.28	1.32	1.31	1.34	1.36	1.35
South Dakota	1.30	1.28	1.34	1.33	1.44	1.45	1.53	1.60	1.49	1.47	1.53
Tennessee	1.07	1.09	1.12	1.16	1.15	1.20	1.23	1.22	1.25	1.37	1.27
Texas	0.95	0.95	0.94	0.92	0.94	0.95	0.92	0.93	0.98	0.95	0.94
Utah	1.08	0.99	1.01	1.03	1.04	1.06	1.11	1.12	1.14	1.07	1.07
Vermont	1.03	1.04	1.01	1.03	1.07	1.09	1.11	1.11	1.15	1.16	1.08
Virginia	1.51	1.42	1.44	1.42	1.38	1.39	1.47	1.44	1.53	1.58	1.51
Washington	0.97	0.96	0.95	0.91	0.84	0.85	0.89	0.90	0.89	0.89	0.88
West Virginia	1.59	1.56	1.58	1.63	1.60	1.61	1.63	1.67	1.73	1.79	1.76
Wisconsin	0.80	0.81	0.84	0.86	0.87	0.90	0.89	0.86	0.82	0.83	0.86
Wyoming	1.08	1.03	1.03	1.06	1.06	1.08	1.09	1.07	1.16	1.13	1.11

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005"  
(October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.57-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES RANKING: 1995 TO 2005**

[For fiscal year ending September 30. Rank of 1 indicates highest ratio]

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Alabama	8	9	8	8	9	7	7	7	6	5	7
Alaska	17	15	10	11	6	5	6	3	3	2	3
Arizona	21	21	22	23	21	21	24	23	21	20	21
Arkansas	16	17	15	14	13	13	11	9	14	13	14
California	38	38	37	39	41	44	42	42	43	43	43
Colorado	34	35	39	37	38	42	41	44	39	40	41
Connecticut	50	49	50	50	49	50	49	49	46	46	48
Delaware	41	42	43	43	37	38	40	40	44	44	44
Dist. of Col.	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Florida	24	23	23	27	28	26	31	33	32	34	34
Georgia	33	32	32	33	33	33	33	31	34	33	32
<b>Hawaii</b>	<b>15</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>12</b>	<b>10</b>	<b>12</b>
Idaho	20	19	19	19	19	19	17	16	19	21	20
Illinois	47	48	46	46	46	45	46	46	45	45	45
Indiana	42	40	38	35	35	34	34	34	36	32	30
Iowa	26	24	24	21	20	24	21	21	30	25	24
Kansas	27	28	27	24	24	30	23	24	25	24	22
Kentucky	13	13	12	10	14	14	14	12	9	11	9
Louisiana	7	12	14	16	11	11	13	13	11	8	4
Maine	9	11	11	13	15	18	20	17	15	14	13
Maryland	14	16	16	15	16	16	18	19	18	16	18
Massachusetts	39	39	40	40	39	46	44	43	40	42	40
Michigan	45	44	44	44	44	40	37	38	38	38	37
Minnesota	44	46	45	45	45	43	45	45	47	48	46
Mississippi	3	2	4	4	4	3	3	3	2	3	2
Missouri	12	6	17	17	17	17	16	15	16	18	17
Montana	6	4	5	3	2	6	5	6	8	9	11
Nebraska	30	30	28	28	25	23	22	22	28	26	25
Nevada	48	45	48	48	47	47	47	47	49	49	49
New Hampshire	46	47	47	47	48	48	48	48	18	47	47
New Jersey	49	50	49	49	50	49	50	50	50	50	50
New Mexico	1	1	1	1	1	1	1	1	1	1	1
New York	40	41	41	41	42	39	43	41	42	41	42
North Carolina	36	29	30	31	31	28	30	28	27	19	27
North Dakota	5	8	3	5	3	2	2	2	5	6	6
Ohio	32	33	33	32	32	32	32	32	31	32	31
Oklahoma	11	10	13	9	10	10	12	11	13	15	15
Oregon	35	36	35	34	34	35	35	35	35	36	36
Pennsylvania	28	26	25	26	29	29	29	27	26	27	28

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**Table 9.57-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES RANKING: 1995 TO 2005-- Con.**

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Rhode Island	19	20	20	22	23	22	28	30	29	30	33
South Carolina	18	18	18	18	18	15	15	18	15	17	16
South Dakota	10	14	9	12	8	9	8	8	11	12	8
Tennessee	25	22	21	20	22	20	19	20	20	19	19
Texas	37	37	36	36	36	36	36	36	33	35	35
Utah	22	31	29	30	30	31	25	26	22	28	29
Vermont	29	25	31	29	26	25	26	25	24	22	26
Virginia	4	5	6	7	12	12	10	14	7	7	10
Washington	31	34	34	38	43	41	39	37	37	37	38
West Virginia	2	3	2	2	5	4	4	5	4	4	5
Wisconsin	43	43	42	42	40	37	38	39	39	39	39
Wyoming	23	27	26	25	27	27	27	29	23	23	23

(X) Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005"  
(October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.58-- PUBLIC BONDED DEBT OF STATE AND COUNTY GOVERNMENTS: 1985 TO 2003**

[In millions of dollars. As of December 31 unless otherwise noted]

Year	Total bonded debt 1/	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
1985	3,131.5	2,621.2	404.0	30.8	56.7	18.8
1986	3,311.7	2,720.4	456.8	47.2	69.3	18.0
1987	3,298.4	2,700.7	448.7	48.8	67.3	32.9
1988	3,382.2	2,728.8	513.6	43.1	65.1	31.6
1989	3,710.4	2,969.9	559.5	73.6	72.4	35.0
1990	4,484.4	3,394.4	846.3	110.5	100.0	33.2
1991	5,298.0	4,214.0	831.2	108.5	96.9	47.4
1992	6,170.0	4,842.4	1,044.0	140.2	93.5	49.9
1993	6,924.8	5,219.7	1,362.6	170.4	124.5	47.6
1994	6,913.5	5,015.4	1,544.6	185.1	119.5	49.0
1995	7,078.1	5,126.1	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	1,669.8	194.3	143.5	39.8
1997	7,239.3	5,258.1	1,616.2	188.2	139.0	37.8
1998 2/	7,808.0	5,773.6	1,639.2	223.8	133.2	38.3
1999 2/	7,768.4	5,582.6	1,788.6	235.1	126.4	35.7
2000 2/	8,023.2	5,745.2	1,831.6	236.8	149.3	60.4
2001 2/	7,855.2	5,471.6	1,932.7	234.9	141.2	74.8
2002 2/	8,856.6	6,072.0	2,312.1	246.3	155.9	70.2
2003 2/	8,861.0	5,793.8	2,592.3	243.0	165.6	66.2

1/ Outstanding state and county bonds, both general obligation and revenue bonds. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes.

2/ As of June 30.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.59-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2008**

[In thousands of dollars. For fiscal years ending June 30]

Year	Total bonded indebtedness	General long-term obligations account group	Enterprise funds	Component unit - University of Hawaii
1990	2,026,100	1,967,556	33,100	25,444
1991	2,274,846	2,222,324	27,700	24,822
1992	2,328,546	2,281,875	22,511	24,160
1993	2,767,691	2,726,654	17,577	23,460
1994	2,872,488	2,834,234	13,867	24,387
1995	2,934,965	2,901,651	9,948	23,366
1996	2,869,639	2,841,069	6,265	22,305
1997	3,102,288	3,075,862	5,231	21,195
1998	3,387,988	3,363,517	4,312	20,159
1999	3,189,298	3,166,880	3,468	18,950
2000	3,299,863	3,278,479	2,644	18,740
2001	3,244,857	3,225,635	1,799	17,423
2002	(NA)	3,568,001	(NA)	(NA)
2003	(NA)	3,634,738	(NA)	(NA)
2004	(NA)	3,954,192	(NA)	(NA)
2005	(NA)	4,256,633	(NA)	(NA)
2006	(NA)	4,322,964	(NA)	(NA)
2007	(NA)	4,079,714	(NA)	(NA)
2008	(NA)	4,408,572	(NA)	(NA)

NA Not available.

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report* (fiscal years 1990-2001), Schedule I-2, and for fiscal year 2000, Schedule K-3; and *Ibid. For the Fiscal Year Ended June 30* (fiscal years 2002-2008)

<<http://hawaii.gov/dags/accounting-division/Annual%20Financial%20Report>> accessed June 29, 2009.

**Table 9.60-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2008**

Year	Government jobs 1/				State civil service workers 2/	State retirement system members 3/
	All levels	Federal	Territory or State	County		
1940	22,136	11,139	6,245	4,752	2,616	8,352
1945	78,846	66,248	7,231	5,367	3,772	12,662
1950	33,140	18,891	7,955	6,294	5,280	16,120
1960	49,510	27,010	14,620	7,880	6,790	24,092
1970	73,640	33,380	30,600	9,660	10,166	38,912
1980	89,050	30,000	45,150	13,900	17,327	48,868
1990	105,600	34,200	57,100	14,400	20,654	53,509
1991	108,900	33,900	60,300	14,800	(NA)	55,604
1992	111,100	33,300	62,600	15,300	22,920	57,401
1993	111,500	31,800	64,200	15,500	24,267	59,518
1994	111,900	31,300	65,000	15,600	24,716	61,082
1995	111,400	31,100	63,900	4/ 16,400	24,138	60,687
1996	110,600	31,100	62,800	16,600	23,338	59,275
1997	111,700	30,700	64,300	16,800	23,133	59,500
1998	112,200	30,400	64,900	16,900	23,627	60,447
1999	112,800	30,300	65,800	16,700	23,927	61,164
2000	114,600	31,000	66,900	16,700	5/ 21,380	62,207
2001	114,450	30,100	67,300	17,100	(NA)	63,408
2002	117,950	30,650	70,150	17,150	(NA)	66,043
2003	119,150	31,650	70,550	16,950	(NA)	66,442
2004	120,050	31,450	71,500	17,100	(NA)	67,074
2005	119,650	31,300	71,150	17,200	(NA)	68,011
2006	121,250	31,850	71,950	17,450	(NA)	69,233
2007 6/	122,100	31,750	72,400	17,950	(NA)	70,805
2008 6/	125,000	32,200	74,300	18,550	(NA)	72,436

NA Not available.

1/ Data are annual averages and rounded to the nearest 50 except for the year 2000, which is rounded to the nearest 100. Totals may not add due to rounding.

2/ December 31 through 1960 and June 30 thereafter. State or Territorial workers in civil service system. Data exclude county employees, also covered by civil service.

3/ June 30 through 1960 and March 31 thereafter. Includes State or Territorial employees, county employees, and inactive members (those no longer employed by the State, Territory, or counties who have remained in the System), but excludes pensioners.

4/ 1995 data not comparable to earlier years.

5/ Does not include Hawaii Health Systems Corp. (HHSC). HHSC is a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health and, since December 1999, its workforce data are not available.

6/ Data benchmarked by Hawaii Department of Labor & Industrial Relations in March 2009.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii*, pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual) and for 1990-2008 Job Count by Industry <<http://www.hiwi.org/article.asp?ARTICLEID=515&PAGEID=94&SUBID=>> accessed March 12, 2009; Hawaii State Department of Human Resources Development, records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Financial Report* (annual), records, and <[http://www4.hawaii.gov/ers/financial\\_reports.htm](http://www4.hawaii.gov/ers/financial_reports.htm)> accessed June 19, 2008.

**Table 9.61-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2004 to 2008**

[Fiscal year ending September 30. Excludes the U.S. Postal Service and individual state totals exclude the Federal Bureau of Investigation (FBI). Detail may not sum to department or agency total]

Agency	2004	2005	2006	2007	2008
<b>TOTAL</b>	22,216	22,031	22,186	21,899	23,003
Cabinet-level	21,956	21,761	21,915	21,622	22,712
Agriculture	837	851	842	845	827
Commerce	328	348	379	378	368
Defense	16,587	16,485	16,716	16,186	17,009
Air Force	1,962	205	2,000	1,935	2,020
Army	4,350	4,372	4,591	4,499	4,874
Other Defense	1,060	1,045	1,085	934	978
Navy/Marine Corps	9,215	9,063	9,040	8,818	9,137
Justice	300	281	295	294	297
U.S. Marshall's Service	24	23	23	25	25
Prisons	197	183	197	195	193
U.S. Attorney	69	66	66	65	70
Labor	31	26	25	26	25
Energy	3	3	2	1	1
Education	-	-	-	-	-
Health & Human Services	25	26	22	152	151
Homeland Security 1/	2,038	1,946	1,868	1,933	2,079
U.S. Coast Guard	119	124	130	134	133
Immig. & Customs Enf.	65	67	65	74	76
Customs & Border Prot.	414	389	366	346	341
Trans. Security Admin.	1,268	1,188	1,117	1,302	1,453
FEMA	143	144	157	41	40
Housing & Urban Dev.	25	28	28	27	29
Interior	573	594	565	581	643
National Park Service	333	349	338	351	407
State	22	23	15	16	20
Transportation	405	375	363	355	395
Fed. Aviation Admin.	389	361	349	339	380
Fed. Highways Admin.	13	11	12	13	12
Treasury	173	161	157	151	144
Internal Revenue Service	170	159	154	148	141
Veterans Affairs	609	614	638	677	724
Veterans Benefits Admin.	74	69	70	80	80
National Cemetery Admin.	23	23	22	23	22
Veterans Health Admin.	511	520	544	553	601
Independent agencies 2/					
Large	244	254	255	264	275
General Services Admin.	54	54	50	51	51
Social Security Admin.	119	114	110	108	119
Medium	15	15	15	13	16
Small	1	1	1	-	-

1/ New agency as of November 25, 2002.

2/ Large is 1,000 or more; Medium is 100 to 999; and Small is fewer than 100 employees.

Source: U.S. Office of Personnel Management, FedScope

<[http://www.fedscope.opm.gov/employment\\_access.asp](http://www.fedscope.opm.gov/employment_access.asp)> accessed January 14, 2009.

**Table 9.62--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:  
MARCH 2007**

[In number of jobs and thousands of dollars. Data on 'Part-time hours paid (March)' included in previous reports is no longer available]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	85,631	65,221	20,410	71,506	287,915	266,385	21,529
Education total	47,480	30,463	17,017	35,602	137,619	120,061	17,558
Higher educ. instructional emp.	4,397	2,717	1,680	3,501	21,343	16,842	4,501
All other higher education	8,788	3,897	4,891	5,383	19,833	15,847	3,986
Elem. & secondary instructional emp.	25,289	19,140	6,149	20,830	80,932	74,734	6,198
All other elem. & secondary educ.	8,871	4,576	4,295	5,754	15,009	12,140	2,869
Other education	135	133	2	134	501	497	4
Libraries	781	476	305	604	1,803	1,534	269
Public welfare	1,111	1,029	82	1,061	3,794	3,729	65
Hospitals	4,572	3,984	588	4,309	17,527	15,798	1,729
Health	2,799	2,714	85	2,755	11,426	11,225	201
Social insurance administration	242	238	4	240	965	954	11
Highways	1,636	1,622	14	1,628	6,652	6,637	14
Air transportation	999	990	9	994	3,579	3,566	13
Water transport and terminals	208	208	-	208	807	807	-
Police protection total	3,862	3,698	164	3,736	18,725	18,646	79
Police officers only	2,935	2,906	29	2,913	15,652	15,637	15
Other police employees	927	792	135	823	3,073	3,009	64
Fire protection total	1,866	1,864	2	1,866	9,514	9,509	5
Firefighters only	1,758	1,757	1	1,758	9,105	9,103	2
Other fire employees	108	107	1	108	410	407	3
Corrections	2,367	2,357	10	2,362	10,633	10,591	42

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**Table 9.62--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:  
MARCH 2007 -- Con.**

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Natural resources	1,355	1,057	298	1,156	4,895	4,632	262
Parks and recreation	3,186	1,762	1,424	2,047	6,365	5,720	644
Housing and community development	292	280	12	286	1,064	1,050	14
Sewerage	694	687	7	691	3,000	2,990	10
Solid waste management	580	577	3	578	2,568	2,568	1
Financial administration	1,464	1,452	12	1,457	5,749	5,726	23
Judicial and legal	3,042	2,957	85	2,992	13,168	13,002	167
Other government administration	1,816	1,609	207	1,697	7,178	6,866	312
Water supply	982	972	10	975	4,222	4,199	22
Transit	68	55	13	63	190	180	11
All other and unallocable	4,229	4,170	59	4,199	16,472	16,393	78

Source: U.S. Census Bureau, "Hawaii State and Local Government Employment and Payroll Data, By Level of Government and By Government Function: 2007 State and All Local" <<http://harvester.census.gov/datadissem/>> accessed November 28, 2008.

**Table 9.63-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2007**

[In number of jobs and thousands of dollars. Data on 'Part-time hours paid (March)' included in previous reports is no longer available]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	70,409	51,289	19,120	57,210	224,849	204,193	20,657
Education total	47,480	30,463	17,017	35,602	137,619	120,061	17,558
Higher educ. instructional emp.	4,397	2,717	1,680	3,501	21,343	16,842	4,501
All other higher education	8,788	3,897	4,891	5,383	19,833	15,847	3,986
Elem. & secondary instructional emp.	25,289	19,140	6,149	20,830	80,932	74,734	6,198
All other elem. & secondary educ.	8,871	4,576	4,295	5,754	15,009	12,140	2,869
Other education	135	133	2	134	501	497	4
Libraries	778	473	305	601	1,790	1,521	269
Public welfare	951	920	31	941	3,434	3,402	31
Hospitals	4,572	3,984	588	4,309	17,527	15,798	1,729
Health	2,580	2,499	81	2,538	10,179	9,989	191
Social insurance administration	242	238	4	240	965	954	11
Highways	848	842	6	845	3,645	3,640	5
Air transportation	999	990	9	994	3,579	3,566	13
Water transport and terminals	208	208	-	208	807	807	-
Corrections	2,367	2,357	10	2,362	10,633	10,591	42
Natural resources	1,338	1,049	289	1,145	4,861	4,610	250
Parks and recreation	660	141	519	176	564	480	84
Financial administration	732	731	1	732	2,701	2,697	4
Judicial and legal	2,457	2,385	72	2,413	10,495	10,343	152
Other government administration	821	666	155	743	2,861	2,589	272
All other and unallocable	3,376	3,343	33	3,361	13,191	13,145	46

Source: U.S. Census Bureau, "Hawaii Government Employment and Payroll Data, By Level of Government and By Government Function: 2007 State" <<http://harvester.census.gov/datadissem/>> accessed November 28, 2008.



**Table 9.64-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2007**

[In number of jobs and thousands of dollars. Data on 'Part-time hours paid (March)' included in previous reports is no longer available]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	15,222	13,932	1,290	14,296	63,066	62,193	873
Libraries	3	3	-	3	14	14	-
Public welfare	160	109	51	120	361	327	34
Health	219	215	4	217	1,247	1,237	10
Highways	788	780	8	783	3,007	2,998	9
Police protection total	3,862	3,698	164	3,736	18,725	18,646	79
Police officers only	2,935	2,906	29	2,913	15,652	15,637	15
Other police employees	927	792	135	823	3,073	3,009	64
Fire protection total	1,866	1,864	2	1,866	9,514	9,509	5
Firefighters only	1,758	1,757	1	1,758	9,105	9,103	2
Other fire employees	108	107	1	108	410	407	3
Natural resources	17	8	9	12	34	22	12
Parks and recreation	2,526	1,621	905	1,871	5,801	5,240	560
Housing and community development	292	280	12	286	1,064	1,050	14
Sewerage	694	687	7	691	3,000	2,990	10
Solid waste management	580	577	3	578	2,568	2,568	1
Financial administration	732	721	11	725	3,048	3,029	19
Judicial and legal	585	572	13	578	2,673	2,659	14
Other government administration	995	943	52	954	4,318	4,278	40
Water supply	982	972	10	975	4,222	4,199	22
Transit	68	55	13	63	190	180	11
All other and unallocable	853	827	26	838	3,280	3,248	32

Source: U.S. Census Bureau, "Hawaii Government Employment and Payroll Data By Level of Government and By Government Function: 2007 All Local" <<http://harvester.census.gov/datadissem/>> accessed November 28, 2008.

**Table 9.65-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2008**

[As of December 31]

Bar- gain- ing unit	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judici- ary	Univer- sity of Hawaii	HHSC 1/
	Total	61,684	13,356	8,411	2,294	2,037	988	22,059	1,507	7,512	3,520
1	Blue-collar nonsupervisors	8,848	2,001	1,940	548	560	356	2,355	75	530	483
2	Blue-collar supervisors	831	186	227	52	43	12	262	3	18	28
3	White-collar nonsupervisors	14,589	4,478	1,779	639	594	250	4,407	877	889	676
4	White-collar supervisors	885	287	144	44	27	16	262	51	28	26
5	Teachers & other personnel 2/	12,997	-	-	-	-	-	12,997	-	-	-
6	Educational officers 3/	773	-	-	-	-	-	773	-	-	-
7	Faculty of the University of Hawaii and the community college system	3,934	-	-	-	-	-	-	-	3,934	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,102	-	-	-	-	-	-	-	2,102	-
9	Registered prof. nurses	1,442	423	-	1	-	-	2	2	9	1,005
10	Institutional, health and correctional workers	2,961	1,627	215	-	-	-	26	41	2	1,050
11	Firefighters	1,887	134	1,016	339	280	118	-	-	-	-
12	Police officers	2,874	-	2,043	405	310	116	-	-	-	-
13	Prof. & scientific employees 4/	7,561	4,220	1,047	266	223	120	975	458	-	252

1/ Hawaii Health Systems Corporation.

2/ Includes teachers and other personnel of the Department of Education under same salary schedule and part-time employees working less than 20 hours a week who are equal to one-half of a full-time equivalent.

3/ Also includes other Department of Education personnel under same salary schedule.

4/ Professional & scientific employees, who cannot be included in any other bargaining units.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 47, March 3, 2009.

**Table 9.66-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:  
2002 TO 2007**

[Annual rates, in dollars, as of January 1]

Government official	2002	2003	2004	2005	2006	2007
Governor	94,780	94,780	94,780	94,780	94,780	112,000
Lieutenant Governor	90,041	90,041	90,041	90,041	90,041	100,000
Mayor, Honolulu 1/	112,200	112,200	112,200	112,200	116,688	122,000
Mayor, Hawaii 2/	78,564	85,080	85,080	85,080	85,080	85,080
Mayor, Maui 3/	96,000	96,000	96,000	103,860	103,860	103,860
Mayor, Kauai	73,118	73,118	73,118	80,000	80,000	80,000
Chief Justice, Supreme Court 4/	116,779	116,779	116,779	116,779	116,779	116,779
Assoc. Justice, Supreme Court 4/	115,547	115,547	115,547	115,547	115,547	115,547
President, University of Hawaii 5/	442,000	442,000	442,000	325,000	360,000	360,000

1/ Had increased to \$110,000 effective July 1, 2000; and a 2 percent increase to \$112,200 effective July 1, 2001. A resolution to reject the Salary Commission's recommendation to increase to \$115,566 was adopted by the City Council on May 29, 2002, subsequent increases to \$116,688 recommended on April 20, 2005 and to \$122,000 on April 27, 2006 were not rejected within the 60-day limit and therefore are effective on July 1 of that year. Similarly, the Mayor's salary increased by 5 percent to \$128,100 on July 1, 2007.

2/ The Mayor's salary of \$78,564 became effective on December 4, 2000. By Salary Commission recommendation of April 19, 2002, the Mayor's salary increased to \$85,080 effective June 30, 2002.

3/ On January 1, 2002 the Mayor's salary increased 7 percent from \$89,712 to \$96,000 and to \$103,860 effective July 1, 2004. 2005 and 2006 are revised from previous *Data Book*.

4/ On February 16, 2000, Governor Benjamin J. Cayetano signed a bill that rectifies a measure passed by the 1999 Legislature. This mandates an increase of 4 percent over two years which was retroactive to July 1, 1999.

5/ For 1996-2000, Kenneth J. Mortimer's contract, expiring June 30, 2003, reportedly included use of the residence at College Hill and of a car. The Board of Regents was not available to confirm the contract and salary specifics. The contracted salary for Evan S. Dobelle of \$442,000 was effective July 2, 2001 and was to run to June 30, 2008 but was terminated by the Board of Regents on June 15, 2004. David McClain was named interim president by the Board of Regents effective August 15, 2004 through August 14, 2006. Terms of the contract include an annual salary of \$325,000 a year, residence at College Hill, a monthly car allowance of \$326, and a year of sabbatical leave upon successful completion of the two-year appointment with compensation set at \$190,000. The Board of Regents and David McClain agreed on March 7, 2006 on a March 1, 2006 - July 31, 2009 contract including \$360,000 annual salary plus free use of Manoa's College Hill mansion; \$326 monthly auto allowance and parking; an unspecified amount of expense account while on UH business for him and wife and post-contract a \$250,000 year's sabbatical; tenured professorship at \$250,000 per school year. It also provides a severance of one-year's pay if McClain involuntarily leaves the university before the contract expires.

Source: City & County of Honolulu, Hawaii, Maui, and Kauai County Mayor's offices, ordinances and Salary Commissions records; Hawaii State Department of Business, Economic Development & Tourism telephone surveys, various Honolulu Advertiser articles, and *Honolulu Star-Bulletin* "UH, McClain sign 3-year deal", March 8, 2006.