

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

Narrative

09.01	Federal, State, and County Tax Collections: 1980 to 2009
09.02	Federal Tax Collections, by Source: 2005 to 2009
09.03	State and County Tax Collections, by Source: 1998 to 2003
09.04	State Government Tax Collections for the United States and Hawaii: 2009
09.05	Estimated State and Local Taxes Paid by a Family of Three, for Honolulu and the Median and Average of 51 Major Cities: 2005 to 2008
09.06	Tax Freedom Day for the United States, Each of the 50 States and the District of Columbia: 2010
09.07	Tax Freedom Day for the United States and Hawaii: 1977 to 2010
09.08	Federal and State-Local Tax Burden for Hawaii and the United States Average: 1977 to 2008
09.09	State Business Tax Climate Index Rank, Overall and by Component: 2010
09.10	State Business Tax Climate Score and Index: 2007 to 2010
09.11	Estimated Tax Burden for the Four-Person Aloha Family on Oahu: 1970, 1988, 1999 and 2006
09.12	Hawaii State Government Finances: 2005 to 2008
09.13	Hawaii State and Local Government Finances, By Level of Government: 2007
09.14	Hawaii State and Local Government Finances, By Level of Government: 2008
09.15	Hawaii State Government Finances, Total and Per Capita: 2008
09.16	Hawaii State and Local Government Finances, Total and Per Capita: 2007
09.17	Hawaii State and Local Government Finances, Total and Per Capita: 2008
09.18	State Government Revenues: 2003
09.19	State Government Expenditures, by Function: 2004 to 2008
09.20	State Government Revenues, All Fund Types, by Source: 2004 to 2008
09.21	County Government Operating Revenues, By Source: 2003
09.22	County Government Operating Expenditures, By Object: 2003
09.23	Number of Exemptions and Adjusted Gross Income Reported on Individual Federal Income Tax Returns: Tax Year 1980 to 2008
09.24	Adjusted Gross Income and Income Tax, by Size of Adjusted Gross Income, for Individual Federal Income Tax Returns: Tax Years 2006 to 2008
09.25	Federal Individual Income Tax Returns, Selected Income and Tax Items: Tax Year 2006 and 2007
09.26	Federal Individual Income Tax Returns, Selected Income and Tax Items, by Selected ZIP Codes: Tax Year 2007
09.27	Selected Characteristics of Individual Federal Income Tax Returns: Tax Year: 2007 and 2008

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

09.28	Internal Revenue Service Operations: 2004 to 2009
09.29	Resident Individual State Income Tax Returns: Tax Years 1958 to 2005
09.30	Nonresident Individual State Income Tax Returns: Tax Years 1958 to 2005
09.31	Sources of Income Reported by Elderly and All Other Resident Taxpayers: Tax Year 2004 and 2005
09.32	Sources of Income Reported by Nonresident Taxpayers: Tax Years 1999 to 2005
09.33	State Income Tax Resident Returns on Income Received During 2005, by Adjusted Gross Income Class
09.34	Median Adjusted Gross Income of Resident State Income Tax Returns, by Type of Return, 1982 to 2005, and by County, 2005
09.35	Tax Credits Claimed, by Type of Credit and by Type of Taxpayer: 2005
09.36	General Excise and Use Tax Base and Collections: 2008 and 2009
09.37	Tobacco Tax Collections: 1994 to 2009
09.38	Liquor Tax Collections: 1990 to 2009
09.39	State and Local Sales Tax Revenue Losses from E-Commerce: 2003 and 2008
09.40	Real Property Tax Valuations: 1986 to 2010
09.41	Real Property Tax Valuation for the State, 2007 to 2010, and by County, 2010
09.42	Real Property Tax Exemptions, by Type: 2009 and 2010
09.43	Real Property Tax Valuation, by Land Use Class: 2009 and 2010
09.44	Major Real Property Taxpayers, for the City and County of Honolulu: 2010
09.45	Residential Property Tax Rates in Honolulu and the Median of 51 Major Cities: 1985 to 2008
09.46	Real Property Tax Rates, by County: 2010
09.47	Federal Expenditures in Hawaii: 1983 to 2008
09.48	Federal Expenditures in Hawaii, By Type: 1983 to 2008
09.49	Per Capita Direct Federal Expenditure in the United States and Hawaii, by Type: 2006 to 2008
09.50	Direct Federal Expenditures or Obligations, by County: 2008
09.51	Recipient Reported Awards of the American Recovery Recovery and Reinvestment Act (ARRA) of 2009, for Each of the 50 States and the District of Columbia: 2009- 2010
09.52	Recipient Reported Awards of the American Recovery Recovery and Reinvestment Act (ARRA) of 2009, for the United States and Hawaii: 2009-2010
09.53	Federal Aid to Hawaii State and Local Government, by Selected Agency and Program: 2008

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

09.54	Federal Procurement, By Agency: 2007
09.55	Adjusted Federal Expenditures per Dollar of Taxes, by State and the District of Columbia: 1995 and 2005
09.56	Adjusted Federal Expenditures Per Dollar of Taxes: 1995 to 2005
09.57	Adjusted Federal Expenditures Per Dollar of Taxes Ranking: 1995 to 2005
09.58	Public Bonded Debt of State and County Governments: 1985 to 2003
09.59	State General Obligation Bond Debt: 1990 to 2008
09.60	Government Workers, by Level of Government, Civil Service Status, and Membership in State Retirement System: 1940 to 2009
09.61	Federal Government Employment, by Agency: 2005 to 2009
09.62	State and Local Government Employment and Payroll, by Function: March 2008
09.63	State Government Employment and Payroll, by Function: March 2008
09.64	Local Government Employment and Payroll, by Function: March 2008
09.65	Public Employees Included in Collective Bargaining Units: 2009
09.66	Salaries of Selected Government Officials: 2002 to 2007

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: 2010*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2009**

[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	7,975,929	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	8,346,551	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 2/	13,206,833	8,394,777	4,812,056	3,849,135	962,921
2005 2/	12,204,228	6,680,481	5,523,747	4,434,356	1,089,391
2006 2/	13,321,730	7,122,326	6,199,404	4,918,655	1,280,749
2007 2/	14,211,346	7,666,494	6,544,852	5,090,499	1,454,353
2008 2/	15,226,719	8,489,937	6,736,782	5,147,569	1,589,213
2009	(NA)	6,747,592	(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.

2/ Compilation by the U.S. Census Bureau is generally based on the same source documents as the Tax Foundation of Hawaii but may not be strictly comparable in the treatment of specific categories. Verification underway.

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 2009 <<http://www.irs.ustreas.gov/taxstats/article/0,,id=211513,00.html>> accessed March 11, 2010; U.S. Census Bureau, "State & Local Summary Tables by Level of Government - Hawaii" (annual from 2004) <<http://www.census.gov/govs/estimate/>> accessed July 15, 2010; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2005 to 2009

[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	2005 1/	2006 1/	2007 1/	2008 1/	2009 1/
Federal collections	6,680,481	7,122,326	7,666,494	8,489,937	6,747,592
Corporate income	582,688	655,818	677,846	735,937	423,772
Individual income and employment	5,837,659	6,184,056	6,761,439	7,500,971	6,134,814
Income tax not withheld & SECA 2/	1,479,138	1,820,109	1,878,985	2,022,680	1,297,854
Estate and trust income tax	(2/)	(2/)	(2/)	(2/)	36,356
Income tax withheld & FICA 3/	4,335,866	4,341,029	4,858,699	5,452,573	4,778,720
Railroad retirement	-	-	(4/)	(4/)	-
Unemployment insurance	22,655	22,918	23,755	25,719	21,883
Estate	89,479	93,711	93,328	97,607	67,301
Gift	3,998	3,604	2,997	30,260	6,777
Excise 5/	166,658	185,136	130,884	125,161	114,929

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 through 2008 but which is shown separately in 2009.

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=211513,00.html>> accessed March 11, 2010.

**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

NA Not available.

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: 2009**

[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	715,170,681	2,329.50	4,712,651	3,638.61
Property taxes	13,151,817	42.84	(X)	(X)
Sales and gross receipts	342,444,735	1,115.43	3,125,035	2,412.82
General sales and gross receipts	228,103,798	742.99	2,461,618	1,900.60
Selective sales taxes	114,340,937	372.44	663,417	512.22
Alcoholic beverages	5,349,621	17.43	47,242	36.48
Amusements	6,286,753	20.48	(X)	(X)
Insurance premiums	14,687,919	47.84	98,038	75.69
Motor fuels	35,390,882	115.28	91,712	70.81
Pari-mutuels	191,343	0.62	(X)	(X)
Public utilities	14,903,330	48.54	126,069	97.34
Tobacco products	16,695,726	54.38	88,145	68.06
Other selective sales	20,835,363	67.87	212,211	163.85
Licenses	49,660,139	161.76	146,270	112.93
Alcoholic beverages	435,075	1.42	(X)	(X)
Amusements	698,185	2.27	(X)	(X)
Corporation	10,046,682	32.72	1,402	1.08
Hunting and fishing	1,449,755	4.72	397	0.31
Motor vehicle	19,966,773	65.04	100,413	77.53
Motor vehicle operators	2,175,648	7.09	291	0.22
Public utility	974,901	3.18	16,171	12.49
Occupation and business, NEC	13,064,567	42.55	26,390	20.38
Other licenses	848,553	2.76	1,206	0.93
Income taxes	286,188,616	932.19	1,417,299	1,094.29
Individual income	245,923,681	801.04	1,338,702	1,033.60
Corporation net income	40,264,935	131.15	78,597	60.68
Other taxes	23,725,374	77.28	24,047	18.57
Death and gift	4,669,184	15.21	274	0.21
Documentary and stock transfer	4,951,504	16.13	23,773	18.36
Severance	13,438,451	43.77	(X)	(X)
Other	666,235	2.17	(X)	(X)

X Not applicable.

1/ Based on July 1, 2009 population for the United States of 307,006,550 and for Hawaii 1,295,178. As released December 22, 2009 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, 2009" (NST-EST2009-01).

Source: U.S. Census Bureau, "State Government Tax Collections: 2009"

<<http://www.census.gov/govs/statetax/>> accessed March 23, 2010 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 2008

[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
2008							
25,000	3,213	12.9	6	2,703	10.8	2,720	10.9
50,000	2,545	5.1	48	3,849	7.7	4,084	8.2
75,000	4,441	5.9	40	5,995	8.0	6,024	8.0
100,000	6,701	6.7	39	8,207	8.2	8,179	8.2
150,000	10,931	7.3	37	12,596	8.4	11,749	7.8

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 November 17, 2009.

**Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF
THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2010**

[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 9	(X)	99
Alabama	April 2	42	92
Alaska	March 26	50	85
Arizona	April 4	37	94
Arkansas	April 3	38	93
California	April 14	7	104
Colorado	April 10	17	100
Connecticut	April 27	1	117
Delaware	April 10	18	100
Florida	April 5	31	95
Georgia	April 8	24	98
Hawaii	April 9	19	99
Idaho	April 8	22	98
Illinois	April 11	14	101
Indiana	April 6	29	96
Iowa	April 4	36	94
Kansas	April 7	25	97
Kentucky	April 3	41	93
Louisiana	March 26	49	85
Maine	April 4	34	94
Maryland	April 19	4	109
Massachusetts	April 14	6	104
Michigan	April 8	21	98
Minnesota	April 13	8	103
Mississippi	March 28	48	87
Missouri	April 4	35	94
Montana	April 5	33	95
Nebraska	April 7	27	97
Nevada	April 2	43	92
New Hampshire	April 6	28	86
New Jersey	April 25	2	115
New Mexico	April 1	45	91
New York	April 23	3	113
North Carolina	April 7	26	97
North Dakota	April 3	39	93
Ohio	April 8	23	98

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Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2010-- Con.

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes
Oklahoma	April 6	30	96
Oregon	April 8	20	98
Pennsylvania	April 13	11	103
Rhode Island	April 12	12	102
South Carolina	April 3	40	93
South Dakota	March 29	47	88
Tennessee	April 1	44	91
Texas	April 5	32	95
Utah	April 11	15	101
Vermont	April 13	9	103
Virginia	April 13	10	103
Washington	April 15	5	105
West Virginia	March 30	46	89
Wisconsin	April 12	13	102
Wyoming	April 11	16	101
District of Columbia	April 15	(X)	105

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2010.

Source: Tax Foundation, Special Report No. 177, "April 9th Is Tax Freedom Day", table 2

(March 2010) <<http://www.taxfoundation.org/files/sr177.pdf>> accessed March 31, 2010.

**Table 9.07-- TAX FREEDOM DAY FOR THE UNITED STATES AND HAWAII:
1977 TO 2010**

[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]

Year	United States	Hawaii	Hawaii rank 1/
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
2010	April 9	April 9	19

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; *Ibid.* Special Report No. 177, "April 9th Is Tax Freedom Day", table 2 (March 2010) <<http://www.taxfoundation.org/files/sr177.pdf>> accessed March 31, 2010; 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: 2010**

[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 2010 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	19	23	17	25	16	17
Alaska	3	26	1	5	29	15
Arizona	28	22	23	46	2	4
Arkansas	40	39	34	43	17	20
California	48	34	48	48	14	13
Colorado	13	12	16	31	20	6
Connecticut	38	18	24	27	34	48
Delaware	8	49	35	1	13	7
Florida	5	15	1	32	3	22
Georgia	29	8	30	23	22	36
Hawaii	24	10	44	11	12	8
Idaho	18	17	29	12	48	3
Illinois	30	27	10	41	46	39
Indiana	12	21	11	20	11	12
Iowa	46	45	42	33	33	31
Kansas	32	40	21	24	6	32
Kentucky	20	42	32	7	36	19
Louisiana	35	19	25	47	8	24
Maine	34	43	40	6	40	41
Maryland	45	14	49	10	37	38
Massachusetts	36	47	14	26	49	45
Michigan	17	48	15	9	45	33
Minnesota	43	44	37	40	38	16
Mississippi	21	13	18	35	4	23
Missouri	16	5	27	16	7	18
Montana	6	16	22	3	21	10
Nebraska	33	35	31	17	15	34
Nevada	4	3	1	44	42	14
New Hampshire	7	50	9	2	39	40
New Jersey	50	41	47	38	25	50
New Mexico	23	32	19	42	19	1
New York	49	20	50	36	47	43

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**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2010-- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	39	25	36	34	5	37
North Dakota	25	30	33	21	28	5
Ohio	47	38	46	37	10	49
Oklahoma	31	7	26	45	1	27
Oregon	14	31	45	4	30	9
Pennsylvania	27	37	13	29	41	42
Rhode Island	44	36	38	13	50	47
South Carolina	26	9	28	18	43	26
South Dakota	1	1	1	30	35	11
Tennessee	22	11	8	49	32	46
Texas	11	46	7	39	9	30
Utah	10	6	12	28	24	2
Vermont	41	28	41	14	18	44
Virginia	15	4	20	8	44	29
Washington	9	33	1	50	26	21
West Virginia	37	24	39	22	31	28
Wisconsin	42	29	43	19	23	25
Wyoming	2	1	1	15	27	35

Source: Tax Foundation, Background Paper No. 59, *2010 State Business Tax Climate Index* (September 2009) table 2 <<http://www.taxfoundation.org/files/bp59.pdf>> accessed October 20, 2009.

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2007 TO 2010**

[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. Data for 2007 to 2009 have been revised]

Location	2007		2008		2009		2010	
	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	5.16	22	5.08	23	5.30	20	5.19	19
Alaska	6.99	4	7.13	3	7.32	4	7.38	3
Arizona	4.95	29	5.01	25	5.25	24	5.01	28
Arkansas	4.72	36	4.65	37	4.87	35	4.61	40
California	3.92	48	3.93	49	4.14	48	3.89	48
Colorado	5.90	11	5.89	10	5.89	13	5.63	13
Connecticut	4.69	39	4.60	38	4.81	37	4.72	38
Delaware	6.11	8	6.09	9	6.01	10	5.98	8
Dist. of Col.	4.49	(X)	4.53	(X)	4.53	(X)	4.72	(X)
Florida	6.79	5	6.67	5	6.92	5	6.62	5
Georgia	5.18	21	4.95	28	5.16	27	5.01	29
Hawaii	5.34	16	5.27	18	5.27	22	5.05	24
Idaho	5.05	26	5.09	22	5.10	29	5.21	18
Illinois	4.92	31	5.04	24	5.26	23	5.01	30
Indiana	5.72	12	5.65	13	5.88	14	5.67	12
Iowa	4.36	45	4.16	46	4.35	44	4.23	46
Kansas	4.77	35	4.87	31	5.07	31	4.93	32
Kentucky	4.96	28	4.98	27	4.95	34	5.18	20
Louisiana	4.79	33	4.75	34	4.98	33	4.74	35
Maine	4.72	37	4.72	35	4.69	40	4.83	34
Maryland	5.08	24	4.14	47	4.31	45	4.26	45
Massachusetts	4.79	34	4.80	33	4.99	32	4.73	36
Michigan	5.14	23	5.32	17	5.30	21	5.35	17
Minnesota	4.39	43	4.40	42	4.61	41	4.44	43
Mississippi	5.21	19	5.09	22	5.32	19	5.16	21
Missouri	5.37	15	5.35	16	5.57	16	5.37	16
Montana	6.42	6	6.35	6	6.27	6	6.32	6
Nebraska	4.55	41	4.55	40	4.55	42	4.88	33
Nevada	7.07	3	7.07	4	7.37	3	7.05	4
New Hampshire	6.32	7	6.29	7	6.21	7	6.25	7
New Jersey	3.68	50	3.71	50	3.90	50	3.60	50
New Mexico	5.05	25	4.93	29	5.17	26	5.06	23
New York	4.29	46	4.19	45	4.00	49	3.66	49
North Carolina	4.52	42	4.52	41	4.74	39	4.66	39
North Dakota	4.87	32	4.86	32	5.08	30	5.04	25

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**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2007 TO 2010 -- Con.**

Location	2007		2008		2009		2010	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
Ohio	3.95	47	3.95	48	4.15	47	4.04	47
Oklahoma	5.20	20	5.18	19	5.40	18	4.97	31
Oregon	6.06	9	6.12	8	6.04	8	5.59	14
Pennsylvania	4.95	30	4.92	30	5.14	28	5.03	27
Rhode Island	3.80	49	4.20	44	4.18	46	4.33	44
South Carolina	4.98	27	5.01	26	5.21	25	5.03	26
South Dakota	7.18	2	7.21	2	7.50	2	7.42	1
Tennessee	5.27	17	5.16	20	5.42	17	5.10	22
Texas	5.99	10	5.79	11	6.02	9	5.70	11
Utah	5.23	18	5.71	12	5.94	11	5.80	10
Vermont	4.37	44	4.34	43	4.52	43	4.56	41
Virginia	5.51	14	5.51	15	5.70	15	5.53	15
Washington	5.67	13	5.65	14	5.94	12	5.81	9
West Virginia	4.71	38	4.66	36	4.86	36	4.73	37
Wisconsin	4.57	40	4.56	39	4.76	38	4.54	42
Wyoming	7.46	1	7.24	1	7.50	1	7.38	2

X Not applicable.

Source: Tax Foundation, Background Paper No. 59, *2010 State Business Tax Climate Index* (September 2009), table 1 <<http://www.taxfoundation.org/files/bp59.pdf>> accessed October 20, 2009.

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: 2005 TO 2008

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

Category	2005	2006	2007	2008
Total revenue	9,091,681	9,856,552	11,176,293	9,298,617
General revenue	7,864,376	8,551,896	9,073,319	9,301,983
Intergovernmental revenue	1,785,979	1,834,393	2,063,945	2,092,852
Taxes	4,434,356	4,918,655	5,093,842	5,147,569
General sales	2,136,604	2,355,316	2,557,644	2,619,595
Selective sales	612,009	656,287	670,321	682,584
License taxes	143,109	147,620	156,238	156,781
Individual income	1,381,481	1,550,757	1,560,306	1,544,835
Corporate income	124,125	148,084	100,847	105,294
Other taxes	37,028	60,591	48,486	38,480
Current charges	1,026,696	1,142,090	1,158,402	1,242,888
Miscellaneous general revenue	617,345	656,758	757,130	818,674
Insurance trust revenue	1,227,305	1,304,656	2,102,974	-3,366
Total expenditure	8,405,444	8,913,697	9,848,210	10,533,869
General expenditure, by function:	7,619,876	8,090,272	8,969,744	9,567,007
Education	2,648,452	2,912,611	3,239,562	3,393,565
Public welfare	1,414,573	1,427,223	1,494,003	1,563,961
Hospitals	377,934	407,814	454,936	531,055
Health	444,873	498,417	611,503	677,693
Highways	277,887	268,231	306,179	407,711
Police protection	15,023	14,612	15,661	13,808
Correction	170,434	179,322	197,273	219,070
Natural resources	114,099	119,243	142,296	113,560
Parks and recreation	66,079	72,635	78,091	78,920
Government administration	393,364	388,532	427,641	486,718
Interest on general debt	399,345	432,173	458,350	441,026
Other and unallocable	1,297,813	1,369,459	1,544,249	1,639,920
Utility expenditure 1/	-	-	325	924
Insurance trust expenditure	785,568	823,425	878,141	965,938
Exhibit: General expenditure	7,619,876	8,090,272	8,969,744	9,567,007
Intergovernmental expenditure	147,201	157,863	138,054	137,771
Direct expenditure	7,472,675	7,932,409	8,831,690	9,429,236
Debt at end of fiscal year	5,844,308	5,791,783	5,959,064	6,028,067
Cash and security holdings	14,439,572	18,319,082	19,551,589	17,234,080

1/ Revised from previous *Data Book*.Source: U.S. Census Bureau, Governments Division, State Government Finances (annual);
<<http://www.census.gov/govs/state/index.html>> accessed December 9, 2009.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2007**

[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/	13,550,965	11,172,950	2,575,974
General revenue 1/	11,237,164	9,069,976	2,365,147
Intergovernmental revenue 1/	2,236,107	2,063,945	370,121
General revenue from own sources	9,001,057	7,006,031	1,995,026
Taxes	6,564,657	5,090,499	1,474,158
Property	1,136,744	-	1,136,744
Sales and gross receipts	3,399,549	3,227,965	171,584
Individual income	1,560,306	1,560,306	-
Corporate income	100,847	100,847	-
Motor vehicle license	216,333	108,314	108,019
Other taxes	150,878	93,067	57,811
Charges & misc. general revenue	2,436,400	1,915,532	520,868
Current charges 2/	1,510,265	1,158,402	351,863
Education	285,094	285,094	-
Hospitals	407,839	407,839	-
Air transportation (airports)	251,779	251,779	-
Sewerage	192,257	-	192,257
Miscellaneous general revenue	926,135	757,130	169,005
Utility revenue	210,827	-	210,827
Insurance trust revenue	2,102,974	2,102,974	-
Expenditure 1/	12,166,556	9,848,210	2,456,095
Intergovernmental expenditure 1/	305	138,054	-
Direct expenditure by function	12,166,251	9,710,156	2,456,095
Direct general expenditure	10,932,793	8,831,690	2,101,103
Capital outlay	1,018,279	639,902	378,377
Other direct general expenditure	9,914,514	8,191,788	1,722,726
Education services 3/	3,270,921	3,270,868	53
Education	3,239,601	3,239,562	39
Libraries	31,320	31,306	14
Social services & income maintenance 3/	2,666,055	2,603,105	62,950
Public welfare	1,526,193	1,493,698	32,495
Hospitals	454,936	454,936	-
Health	631,985	601,530	30,455
Employment security administration	51,367	51,367	-
Veterans' services	1,574	1,574	-
Transportation 3/	820,477	620,351	200,126
Highways	506,045	306,179	199,866
Air transportation (airports)	266,701	266,701	-

Continued on next page.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2007 -- Con.**

Category	State & local 1/	State	Local 1/
Public safety 3/	685,509	247,067	438,442
Police protection	305,291	13,411	291,880
Fire protection	143,491	-	143,491
Correction	197,273	197,273	-
Protective inspection and regulation	39,454	36,383	3,071
Environment and housing 3/	1,100,506	358,536	741,970
Natural resources	152,272	141,556	10,716
Parks and recreation	252,908	78,069	174,839
Housing and community development	216,089	127,078	89,011
Sewerage	262,541	11,829	250,712
Solid waste management	216,696	4	216,692
Governmental administration 3/	660,957	423,892	237,065
Interest on general debt	607,324	458,350	148,974
General expend., not elsewhere classified	1,121,044	849,521	271,523
Utility expenditure 3/	355,317	325	354,992
Water supply	164,064	325	163,739
Transit	191,253	-	191,253
Insurance trust expenditure	878,141	878,141	-
Debt outstanding	10,335,062	5,959,064	4,375,998
Short-term	431,181	-	431,181
Long-term	9,903,881	5,959,064	3,944,817
Public debt for private purposes	416,588	385,166	31,422
Long-term debt issued	1,261,575	580,066	681,509
Long-term debt retired	828,663	412,785	415,878
Cash and security holdings	21,612,589	19,551,589	2,061,000
Insurance trust funds	13,909,106	13,909,106	-
Unemployment compensation	552,788	552,788	-
Employee retirement	13,341,480	13,341,480	-
Other than insurance trust funds	7,703,483	5,642,483	2,061,000

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: 2006-07" (revised December 11, 2009)

<<http://www.census.gov/govs/estimate/index.html>> accessed March 17, 2010.

**Table 9.14-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2008**

[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/	11,932,711	9,298,617	2,890,512
General revenue 1/	11,663,302	9,301,983	2,617,737
Intergovernmental revenue 1/	2,291,019	2,092,852	454,585
General revenue from own sources	9,372,283	7,209,131	2,163,152
Taxes	6,736,782	5,147,569	1,589,213
Property	1,253,263	-	1,253,263
Sales and gross receipts	3,470,206	3,302,179	168,027
Individual income	1,544,835	1,544,835	-
Corporate income	105,294	105,294	-
Motor vehicle license	237,295	111,262	126,033
Other taxes	125,889	83,999	41,890
Charges & misc. general revenue	2,635,501	2,061,562	573,939
Current charges 2/	1,688,657	1,242,888	445,769
Education	316,453	316,453	-
Hospitals	446,284	446,284	-
Air transportation (airports)	260,346	260,346	-
Sewerage	234,374	-	234,374
Miscellaneous general revenue	946,844	818,674	128,170
Utility revenue	272,775	-	272,775
Insurance trust revenue	-3,366	-3,366	-
Expenditure 1/	13,214,951	10,533,869	2,818,529
Intergovernmental expenditure 1/	324	137,771	-
Direct expenditure by function	13,214,627	10,396,098	2,818,529
Direct general expenditure	11,704,272	9,429,236	2,275,036
Other direct general expenditure	10,665,528	8,769,375	1,896,153
Capital outlay	1,038,744	659,861	378,883
Education services 3/	3,426,455	3,426,434	21
Education	3,393,565	3,393,565	-
Libraries	32,890	32,869	21
Social services & income maintenance 3/	2,932,416	2,822,189	110,227
Public welfare	1,627,702	1,563,637	64,065
Hospitals	531,055	531,055	-
Health	715,767	669,605	46,162
Social insurance administration	54,032	54,032	-
Veterans' services	3,860	3,860	-
Transportation 3/	935,502	765,166	170,336
Highways	577,940	407,711	170,229
Air transportation (airports)	294,795	294,795	-

Continued on next page.

**Table 9.14-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2008 -- Con.**

Category	State & local 1/	State	Local 1/
Public safety 3/	759,059	274,638	484,421
Police protection	334,966	12,145	322,821
Fire protection	155,410	-	155,410
Correction	219,069	219,069	-
Protective inspection and regulation	49,614	43,424	6,190
Environment and housing 3/	1,055,259	338,042	717,217
Natural resources	119,595	112,893	6,702
Parks and recreation	248,777	78,195	170,582
Housing and community development	199,058	128,730	70,328
Sewerage	262,228	18,208	244,020
Solid waste management	225,601	16	225,585
Governmental administration 3/	765,699	480,543	285,156
Interest on general debt	617,170	441,026	176,144
General expend., not elsewhere classified	1,212,712	881,198	331,514
Utility expenditure 3/	544,417	924	543,493
Water supply	313,842	924	312,918
Transit	230,575	-	230,575
Insurance trust expenditure	965,938	965,938	-
Debt outstanding	10,444,929	6,028,067	4,416,862
Short-term	78,696	-	78,696
Long-term	10,366,233	6,028,067	4,338,166
Long-term debt by purpose	10,366,233	6,028,067	4,338,166
Public debt for private purposes	453,102	453,102	-
Addendum: Long-term debt issued	1,311,976	579,496	732,480
Addendum: Long-term debt retired	824,595	510,493	314,102
Cash and security holdings	19,614,495	17,234,080	2,380,415
Insurance trust funds	11,919,536	11,919,536	-
Unemployment compensation	528,636	528,636	-
Employee retirement	11,375,320	11,375,320	-
Other than insurance trust funds	7,694,959	5,314,544	2,380,415

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: 2007-08" <<http://www2.census.gov/govs/estimate/08slsstab1a.xls>> accessed July 14, 2010.

Table 9.15-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2008

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

Category	Amount	Percent distribution	Per capita 1/
Total revenue	9,298,617	100.00	7,222.33
General revenue	9,301,983	100.04	7,224.95
Intergovernmental revenue	2,092,852	22.51	1,625.54
Taxes	5,147,569	55.36	3,998.17
General sales	2,619,595	28.17	2,034.67
Selective sales	682,584	7.34	530.17
License taxes	156,781	1.69	121.77
Individual income	1,544,835	16.61	1,199.89
Corporate income	105,294	1.13	81.78
Other taxes	38,480	0.41	29.89
Current charges	1,242,888	13.37	965.36
Miscellaneous general revenue	818,674	8.80	635.87
Insurance trust revenue	-3,366	-0.04	-2.61
Total expenditure	10,533,869	100.00	8,181.77
General expenditure, by function:	9,567,007	90.82	7,430.79
Education	3,393,565	32.22	2,635.82
Public welfare	1,563,961	14.85	1,214.74
Hospitals	531,055	5.04	412.48
Health	677,693	6.43	526.37
Highways	407,711	3.87	316.67
Police protection	13,808	0.13	10.72
Correction	219,070	2.08	170.15
Natural resources	113,560	1.08	88.20
Parks and recreation	78,920	0.75	61.30
Government administration	486,718	4.62	378.04
Interest on general debt	441,026	4.19	342.55
Other and unallocable	1,639,920	15.57	1,273.74
Utility expenditure	924	0.01	0.72
Insurance trust expenditure	965,938	9.17	750.25
Exhibit: General expenditure	9,567,007	100.00	7,430.79
Intergovernment expenditure	137,771	1.44	107.01
Direct expenditure	9,429,236	98.56	7,323.79
Debt at end of fiscal year	6,028,067	100.00	4,682.06
Cash and security holdings	17,234,080	100.00	13,385.89

1/ Based on July 1, 2008 population for Hawaii of 1,287,481. As released December 22, 2009 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, 2009" (NST-EST2009-01).

Source: U.S. Census Bureau, Governments Division, 2008 State Government Finances <<http://www2.census.gov/govs/state/08statess.xls>> accessed December 9, 2009 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2007**

[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	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	13,550,965	100.00	10,612.96
General revenue 1/	11,237,164	82.93	8,800.82
Intergovernmental revenue 1/	2,236,107	16.50	1,751.29
General revenue from own sources	9,001,057	66.42	7,049.52
Taxes	6,564,657	48.44	5,141.36
Property	1,136,744	8.39	890.28
Sales and gross receipts	3,399,549	25.09	2,662.49
Individual income	1,560,306	11.51	1,222.01
Corporate income	100,847	0.74	78.98
Motor vehicle license	216,333	1.60	169.43
Other taxes	150,878	1.11	118.17
Charges & misc. general revenue	2,436,400	17.98	1,908.16
Current charges 3/	1,510,265	11.15	1,182.82
Education	285,094	2.10	223.28
Hospitals	407,839	3.01	319.41
Air transportation (airports)	251,779	1.86	197.19
Sewerage	192,257	1.42	150.57
Miscellaneous general revenue	926,135	6.83	725.34
Utility revenue	210,827	1.56	165.12
Insurance trust revenue	2,102,974	15.52	1,647.02
Expenditure 1/	12,166,556	100.00	9,528.71
Intergovernmental expenditure 1/	305	0.00	0.24
Direct expenditure by function	12,166,251	100.00	9,528.47
Direct general expenditure	10,932,793	89.86	8,562.44
Capital outlay	1,018,279	8.37	797.50
Other direct general expenditure	9,914,514	81.49	7,764.93
Education services 4/	3,270,921	26.88	2,561.75
Education	3,239,601	26.63	2,537.22
Libraries	31,320	0.26	24.53
Social services & income maintenance 4/	2,666,055	21.91	2,088.02
Public welfare	1,526,193	12.54	1,195.30
Hospitals	454,936	3.74	356.30
Health	631,985	5.19	494.96
Employment security administration	51,367	0.42	40.23
Veterans' services	1,574	0.01	1.23
Transportation 4/	820,477	6.74	642.59
Highways	506,045	4.16	396.33
Air transportation (airports)	266,701	2.19	208.88

Continued on next page.

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2007 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	685,509	5.63	536.88
Police protection	305,291	2.51	239.10
Fire protection	143,491	1.18	112.38
Correction	197,273	1.62	154.50
Protective inspection and regulation	39,454	0.32	30.90
Environment and housing 4/	1,100,506	9.05	861.90
Natural resources	152,272	1.25	119.26
Parks and recreation	252,908	2.08	198.07
Housing and community development	216,089	1.78	169.24
Sewerage	262,541	2.16	205.62
Solid waste management	216,696	1.78	169.71
Governmental administration 4/	660,957	5.43	517.65
Interest on general debt	607,324	4.99	475.65
General expend., not elsewhere classified 4	1,121,044	9.21	877.99
Utility expenditure 4/	355,317	2.92	278.28
Water supply	164,064	1.35	128.49
Transit	191,253	1.57	149.79
Insurance trust expenditure	878,141	7.22	687.75
Debt outstanding	10,335,062	100.00	8,094.30
Short-term	431,181	4.17	337.70
Long-term	9,903,881	95.83	7,756.60
Public debt for private purposes	416,588	4.03	326.27
Long-term debt issued	1,261,575	12.21	988.05
Long-term debt retired	828,663	8.02	649.00
Cash and security holdings	21,612,589	100.00	16,926.73
Insurance trust funds	13,909,106	64.36	10,893.45
Unemployment compensation	552,788	2.56	432.94
Employee retirement	13,341,480	61.73	10,448.89
Other than insurance trust funds	7,703,483	35.64	6,033.28

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2007 population for Hawaii of 1,276,832. As released December 22, 2009 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, 2009" (NST-EST2009-01).

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: 2006-07" (revised December 11, 2009)

<<http://www.census.gov/govs/estimate/index.html>> accessed March 17, 2010 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2008**

[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	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	11,932,711	100.00	9,268.26
General revenue 1/	11,663,302	97.74	9,059.01
Intergovernmental revenue 1/	2,291,019	19.20	1,779.46
General revenue from own sources	9,372,283	78.54	7,279.55
Taxes	6,736,782	56.46	5,232.53
Property	1,253,263	10.50	973.42
Sales and gross receipts	3,470,206	29.08	2,695.35
Individual income	1,544,835	12.95	1,199.89
Corporate income	105,294	0.88	81.78
Motor vehicle license	237,295	1.99	184.31
Other taxes	125,889	1.05	97.78
Charges & misc. general revenue	2,635,501	22.09	2,047.02
Current charges 3/	1,688,657	14.15	1,311.60
Education	316,453	2.65	245.79
Hospitals	446,284	3.74	346.63
Air transportation (airports)	260,346	2.18	202.21
Sewerage	234,374	1.96	182.04
Miscellaneous general revenue	946,844	7.93	735.42
Utility revenue	272,775	2.29	211.87
Insurance trust revenue	-3,366	-0.03	-2.61
Expenditure 1/	13,214,951	100.00	10,264.19
Intergovernmental expenditure 1/	324	0.00	0.25
Direct expenditure by function	13,214,627	100.00	10,263.94
Direct general expenditure	11,704,272	88.57	9,090.83
Other direct general expenditure	10,665,528	80.71	8,284.03
Capital outlay	1,038,744	7.86	806.80
Education services 4/	3,426,455	25.93	2,661.36
Education	3,393,565	25.68	2,635.82
Libraries	32,890	0.25	25.55
Social services & income maintenance 4/	2,932,416	22.19	2,277.64
Public welfare	1,627,702	12.32	1,264.25
Hospitals	531,055	4.02	412.48
Health	715,767	5.42	555.94
Social insurance administration	54,032	0.41	41.97
Veterans' services	3,860	0.03	3.00
Transportation 4/	935,502	7.08	726.61
Highways	577,940	4.37	448.89
Air transportation (airports)	294,795	2.23	228.97

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**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2008 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	759,059	5.74	589.57
Police protection	334,966	2.53	260.17
Fire protection	155,410	1.18	120.71
Correction	219,069	1.66	170.15
Protective inspection and regulation	49,614	0.38	38.54
Environment and housing 4/	1,055,259	7.99	819.63
Natural resources	119,595	0.90	92.89
Parks and recreation	248,777	1.88	193.23
Housing and community development	199,058	1.51	154.61
Sewerage	262,228	1.98	203.68
Solid waste management	225,601	1.71	175.23
Governmental administration 4/	765,699	5.79	594.73
Interest on general debt	617,170	4.67	479.36
General expend., not elsewhere classified 4/	1,212,712	9.18	941.93
Utility expenditure 4/	544,417	4.12	422.85
Water supply	313,842	2.37	243.76
Transit	230,575	1.74	179.09
Insurance trust expenditure	965,938	7.31	750.25
Debt outstanding	10,444,929	100.00	8,112.69
Short-term	78,696	0.75	61.12
Long-term	10,366,233	99.25	8,051.56
Long-term debt by purpose	10,366,233	99.25	8,051.56
Public debt for private purposes	453,102	4.34	351.93
Addendum: Long-term debt issued	1,311,976	12.56	1,019.03
Addendum: Long-term debt retired	824,595	7.89	640.47
Cash and security holdings	19,614,495	100.00	15,234.78
Insurance trust funds	11,919,536	60.77	9,258.03
Unemployment compensation	528,636	2.70	410.60
Employee retirement	11,375,320	57.99	8,835.33
Other than insurance trust funds	7,694,959	39.23	5,976.76

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2008 population for Hawaii of 1,287,481. As released December 22, 2009 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, 2009" (NST-EST2009-01).

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: 2007-08" <<http://www2.census.gov/govs/estimate/08slststab1a.xls>> accessed July 14, 2010; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.18-- 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 9.19-- 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 9.20-- 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 9.21-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 2003**

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

Subject	All counties	City & Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
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 9.22-- 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 Hionolulu.

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 9.23-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1980 TO 2008

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 3/	694,035	1,277,961	35,510,051	51,165	27,786
2008	656,452	1,232,329	33,877,950	51,608	27,491

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.

3/ Includes returns that were filed by individuals only to receive the economic stimulus payment and who had no other reason to file.

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 1, 2010; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.24-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2006 TO 2008

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)
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)
2007					
All returns 4/	694,035	35,510,051	507,822	4,245,346	8,360
Under \$50,000 2/	465,805	8,954,597	285,611	557,061	1,950
\$50,000 under \$75,000	94,577	5,814,701	89,850	512,632	5,705
\$75,000 under \$100,000	57,440	4,965,333	56,423	480,210	8,511
\$100,000 under \$200,000	60,830	7,965,607	60,579	1,039,167	17,154
\$200,000 or more	15,383	7,809,812	15,359	1,656,277	107,838
Median income	(3/)	(X)	(X)	(X)	(X)
2008					
All returns	656,452	33,877,950	490,705	3,953,974	8,058
Under \$50,000 2/	430,248	8,705,048	271,036	529,832	1,955
\$50,000 under \$75,000	93,940	5,772,221	88,979	501,955	5,641
\$75,000 under \$100,000	56,967	4,922,967	55,772	469,429	8,417
\$100,000 under \$200,000	61,232	8,009,859	60,883	1,027,052	16,869
\$200,000 or more	14,065	6,467,853	14,035	1,425,707	101,582
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 328,226 for tax year 2008 which is in the "Under \$50,000" category.

4/ Includes returns that were filed by individuals only to receive the economic stimulus payment and who no other reason to file.

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 June 1, 2010 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.25-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
TAX YEAR 2006 AND 2007**

[Money amounts in thousands of dollars unless otherwise noted. State totals do not include deleted ZIP code totals]

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 - 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
Total - 2007	670,660	1,236,345	(NA)	34,738,561	534,038	23,190,103	360,811	922,120	488,825	4,088,705
Under 10,000 1/	142,282	152,792	(NA)	428,773	82,442	478,306	44,141	42,294	31,604	15,812
10,000 under 25,000	138,506	218,240	(NA)	2,414,750	113,476	1,928,901	49,483	60,867	96,623	98,844
25,000 under 50,000	168,758	310,566	(NA)	6,094,928	148,308	5,037,429	87,212	114,728	145,478	415,391
50,000 under 75,000	91,285	208,337	(NA)	5,613,847	78,438	4,290,741	65,975	124,510	86,619	492,061
75,000 under 100,000	55,685	146,652	(NA)	4,816,783	48,212	3,561,654	45,985	105,725	54,666	464,444
100,000 under 200,000	59,294	161,704	(NA)	7,793,322	51,596	5,349,313	53,807	196,935	59,031	1,017,835
200,000 or more	14,850	38,054	(NA)	7,576,158	11,566	2,543,759	14,208	277,061	14,804	1,584,318

NA Not available.

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 2006"; and Ibid. "Tax Year 2007". See also

<<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96947,00.html>>.

**Table 9.26-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,
BY SELECTED ZIP CODES: TAX YEAR 2007**

[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	670,660	1,236,345	(NA)	34,738,561	534,038	23,190,103	360,811	922,120	488,825	4,088,705
96816	27,418	44,796	(NA)	1,857,378	19,805	988,911	18,065	75,368	21,521	273,624
96734	23,286	44,575	(NA)	1,615,168	18,440	1,024,640	14,527	38,716	18,198	220,111
96821	10,400	18,185	(NA)	1,234,669	7,192	578,670	8,076	51,009	8,646	219,927
96822	22,263	34,770	(NA)	1,441,906	16,598	821,015	14,341	50,043	17,805	209,523
96744	28,541	52,274	(NA)	1,636,111	22,659	1,113,692	17,864	36,160	22,347	191,483
96825	15,554	28,528	(NA)	1,304,245	11,777	781,461	11,493	41,473	12,930	189,274
96789	26,272	52,642	(NA)	1,607,740	22,615	1,249,878	17,890	27,562	21,244	169,402
96817	29,471	50,745	(NA)	1,298,970	22,116	842,152	15,486	39,467	20,157	156,855
96701	22,345	39,896	(NA)	1,241,710	17,861	845,872	14,068	31,656	17,527	148,718
96813	13,546	20,905	(NA)	925,761	9,687	458,109	7,308	39,501	9,674	141,703
96815	15,901	23,071	(NA)	960,550	11,447	490,206	8,447	42,260	12,163	133,306
96797	35,191	69,505	(NA)	1,509,712	30,432	1,244,464	17,730	20,680	24,759	129,600
96720	24,127	43,887	(NA)	1,030,354	18,212	697,240	13,218	26,999	16,282	116,214
96753	12,876	22,022	(NA)	742,325	10,297	447,314	6,112	29,898	10,069	94,386
96706	26,489	56,897	(NA)	1,206,716	23,737	1,041,564	13,058	11,649	18,609	93,282
96782	19,441	35,819	(NA)	922,818	15,004	636,487	11,829	21,218	14,981	90,797
96818	21,479	46,210	(NA)	986,200	18,599	785,640	11,361	19,550	15,514	89,303
96819	23,991	45,743	(NA)	910,971	19,716	670,245	10,352	19,560	15,619	88,244
96814	10,343	15,652	(NA)	573,720	7,410	345,198	5,839	23,531	7,815	84,551
96740	11,961	21,632	(NA)	651,849	9,347	394,661	6,025	21,142	9,095	80,630

NA Not available.

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 2007". See also <<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96947,00.html>>.

**Table 9.27-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL
INCOME TAX RETURNS: TAX YEAR 2007 AND 2008**

Subject	2007 1/		2008	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 2/	694,035	35,510,051	656,452	33,877,950
Salaries and wages	553,921	23,977,153	538,985	24,136,003
Taxable interest income	371,497	1,016,143	341,645	870,126
Ordinary dividends	162,515	872,959	154,806	752,611
Business or prof. net income (less loss)	103,202	1,371,011	99,560	1,338,735
Farm returns	5,837	(NA)	5,742	(NA)
Net capital gain (less loss)	129,972	2,881,104	111,688	1,310,973
Taxable indiv. retire. arrangements distrib.	48,345	592,954	50,285	657,420
Taxable pensions and annuities	130,480	2,879,768	129,240	2,931,933
Unemployment compensation	23,713	99,158	36,372	196,586
Taxable social security benefits	74,718	873,680	75,120	879,056
Self-employment retirement plans	6,601	115,516	5,450	97,903
Exemptions	1,277,961	(NA)	1,232,329	(NA)
Itemized deductions	223,425	5,977,838	215,892	5,798,688
State and local income taxes	193,780	1,250,512	188,048	1,240,688
State and local general sales tax	24,619	22,211	23,144	21,568
Real estate taxes	171,267	315,217	164,693	336,264
Taxes paid	223,332	1,596,919	215,770	1,620,074
Mortgage interest paid	170,826	2,905,528	158,835	2,657,297
Contributions	181,705	723,622	174,943	568,517
Taxable income	526,942	23,826,277	512,082	22,239,597
Total tax credits	205,642	282,334	199,458	257,840
Residential energy tax credit	8,407	7,566	7,855	11,541
Child tax credit	112,968	142,987	110,405	139,035
Child (and dependent) care credit	30,168	13,831	29,552	13,592
Earned income credit	96,043	164,710	97,062	172,619
Excess earned income credit (refundable)	81,863	146,838	82,550	153,488
Alternative minimum tax	13,325	82,152	11,923	74,879
Income tax	477,524	3,997,525	459,268	3,719,374
Tax liability	507,822	4,245,346	490,705	3,953,974
Tax due at time of filing	139,000	494,614	111,078	387,146
Overpayments (negative amount)	485,437	1,079,328	497,929	1,323,640

NA Not available.

1/ Includes returns that were filed by individuals only to receive the economic stimulus payment and who no other reason to file.

2/ 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, Tax Year 2007 <<http://www.irs.gov/pub/irs-soi/07in12hi.xls>> accessed June 30, 2009; and Ibid. Tax Year 2008 <<http://www.irs.gov/pub/irs-soi/08in12hi.xls>> accessed June 1, 2010.

Table 9.28-- INTERNAL REVENUE SERVICE OPERATIONS: 2004 TO 2009

[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	2009
Total number of returns filed	1,034,878	1,050,141	1,069,903	1,097,173	1,160,161	1,120,099
Individual income tax 1/	590,168	604,667	617,089	637,469	689,759	660,232
Estate and trust income tax	13,240	12,891	12,936	13,151	13,327	13,940
Partnership tax	8,178	8,614	8,948	10,220	10,680	11,807
Corporate income tax 2/	26,770	26,229	26,757	27,220	29,067	28,982
Estate tax	380	416	373	309	294	345
Gift tax	1,746	2,036	1,813	1,810	1,480	1,475
Employment taxes	121,710	126,593	129,557	128,691	127,946	125,199
Excise taxes	805	1,164	1,076	1,078	1,249	1,343
Other 3/	271,881	267,531	271,354	277,225	286,359	276,776
Total no. of returns filed electronically	234,093	271,349	289,689	313,551	373,496	406,898
Individual income tax 1/	219,908	246,941	267,739	288,542	334,559	361,709
Estate and trust income tax	1,347	1,738	1,760	1,727	1,627	1,724
Partnership tax	174	297	491	804	1,218	1,978
Corporate income tax 2/	103	379	1,043	1,617	2,332	3,356
Employment taxes	12,561	21,971	18,606	20,759	21,126	21,753
Other 4/	(NA)	23	50	102	12,634	16,378
Total number of refunds issued 1/	477,749	490,187	500,775	528,506	1,081,714	576,105
Corporate income tax	2,461	2,669	2,872	3,537	3,461	3,540
Individual income tax	467,844	477,931	487,732	514,212	526,822	429,592
Economic stimulus payments 5/	(X)	(X)	(X)	(X)	540,854	131,649
Employment taxes	7,120	9,017	9,784	10,266	10,148	8,520
Estate tax	80	101	89	85	97	92
Gift tax	9	14	13	21	15	18
Excise taxes	235	455	285	385	317	342
Total amount of refunds issued (\$1,000)	902,878	1,007,805	983,897	1,107,617	1,604,152	1,440,194
Corporate income tax	62,467	112,953	43,092	81,178	71,738	109,857
Individual income tax	831,053	881,252	924,085	992,082	1,072,024	1,243,331
Employment taxes	6,155	9,016	8,930	8,773	11,115	7,864
Economic stimulus payments 5/	(X)	(X)	(X)	(X)	441,709	59,459
Estate tax	2,438	1,912	6,896	5,336	6,242	7,970
Gift tax	53	81	148	8	4	248
Excise taxes	712	2,591	747	4,794	1,321	956
Telephone excise tax 1/	(X)	(X)	(X)	15,446	(X)	(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=211513,00.html>> accessed March 11, 2010 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.29-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2005**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1958	167,976	789,191	50,597	21,095
1959	177,602	911,841	599,402	25,618
1960	193,015	1,036,639	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 9.30-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2005**

Year income was received	Number of nonresident returns	Hawaii adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
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> accessed March 13, 2008.

Table 9.31-- 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>, Department of Taxation unpublished detail and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.32-- SOURCES OF INCOME REPORTED BY NONRESIDENT TAXPAYERS: TAX YEARS 1999 TO 2005

[In thousands of dollars]

Year	Total	Salaries and wages	Interest	Ordinary dividends	Capital assets/ other property	Rents, royalties, partnerships, S corp., estates & trusts	All other sources
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> accessed March 13, 2008.

Table 9.33-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2005, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (dollars)	Taxable income (dollars)	Tax liability (dollars)
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 9.34-- 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 9.35-- 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
Total	199,939,471	109,891,545	53,465,922	7,387,020	26,130,743	2,917,994	146,247
Low-income	7,535,925	7,535,925	-	-	-	-	-
Renter's	5,762,650	5,762,650	-	-	-	-	-
Dependent care	8,857,085	8,857,085	-	-	-	-	-
Child car seat	101,950	101,950	-	-	-	-	-
Capital goods excise	23,522,063	6,107,472	14,659,282	2,685,353	-	60,012	9,944
Fuel credit for fishing	62,603	55,295	7,308	-	-	-	-
Motion picture	2,177,956	646,300	1,531,654	-	-	2	-
Hotel remodeling	15,318,215	2,007,754	13,261,261	-	-	49,200	-
Energy conservation	422,066	345,329	76,737	-	-	-	-
Renewable energy technologies	2,615,387	2,614,825	-	-	-	562	-
Vocational rehabilitation job	9,331	4,108	5,223	-	-	-	-
Enterprise zone	1,558,853	823,758	735,095	-	-	-	-
High technology	70,000,770	38,285,058	3,428,405	2,286,892	25,293,046	700,845	6,524
Technology infrastructure	19,900	1,360	18,540	-	-	-	-
Taxes paid to other jurisdictions	34,580,716	32,477,679	-	-	-	2,103,037	-
Low-income housing	5,428,604	44,235	2,131,897	2,414,775	837,697	-	-
Residential remodeling	7,874,760	2,503,215	5,370,783	-	-	762	-
School repair & maintenance	4,317	317	4,000	-	-	-	-
Research activities	13,237,569	1,008,432	12,095,784	-	-	3,574	129,779
Drought mitigation	14,595	2,785	11,810	-	-	-	-
Other refundable 1/	706,013	706,013	-	-	-	-	-
Lifeline telephone service	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 9.36-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2008 AND 2009**

[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	
	2008	2009	2008 1/	2009
All sources	81,563,051	75,020,258	2,567,818	2,296,288
Sources taxed at 4 percent	58,655,264	53,994,376	2,346,211	2,159,775
Retailing	25,498,526	23,567,451	1,019,941	942,698
Services	11,199,610	10,993,980	447,984	439,759
Contracting	7,987,126	6,641,660	319,485	265,666
Theater, amusement, radio, etc.	342,329	333,223	13,693	13,329
Interest	49,701	5,238	1,988	210
Commissions	992,113	806,074	39,685	32,243
Hotel rentals	3,130,759	2,618,860	125,230	104,754
All other rentals	6,039,571	5,947,287	241,583	237,891
Use	963,709	772,281	38,548	30,891
All others	2,451,819	2,308,322	98,073	92,333
Sources taxed at other rates 2/	22,907,787	21,025,883	112,637	103,294
Insurance solicitors	543,305	524,434	815	787
Sugar processing	15	-	-	-
Pineapple canning	-	3	-	-
Producing	448,975	351,578	2,245	1,758
Manufacturing	795,352	752,237	3,977	3,761
Wholesaling	13,400,692	11,939,742	67,003	59,699
Services (intermediary)	645,963	582,781	3,230	2,914
Use	7,073,484	6,875,107	35,367	34,376
Unallocated net collections	(3/)	(3/)	108,970	33,219

1/ "All sources" and "Unallocated net collections" revised from previous *Data Book*.

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

3/ 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 29, 2010)

<http://www.state.hi.us/tax/a5_3txcolrptarchive.htm> accessed April 6, 2010.

Table 9.37-- TOBACCO TAX COLLECTIONS: 1994 TO 2009

[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
2009	112,715,186	2,611,359

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) and for 2009 <http://www.hawaii.gov/tax/a5_3txcolrptarchive.htm> accessed April 6, 2010.

Table 9.38-- LIQUOR TAX COLLECTIONS: 1990 TO 2009

[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]

Year	Total	Year	Total
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	2009	45,332

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) and for 2009 <http://www.hawaii.gov/tax/a5_3txcolrptarchive.htm> accessed April 6, 2010.

Table 9.39-- 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/ecomm/Ecom0704.pdf>> accessed February 8, 2005; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.40-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2010

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

Year	Assessor's gross valuation 1/			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	(2/)	(2/)	138,383,238
2006	199,525,855	(2/)	(2/)	171,105,210
2007	254,954,333	(2/)	(2/)	220,731,778
2008	292,830,383	(2/)	(2/)	253,358,852
2009	297,908,333	(2/)	(2/)	257,714,285
2010	298,084,580	(2/)	(2/)	255,749,570

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

2/ 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, 2009-2010 Tax Year, State of Hawaii* (August 2009) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 3, 2009 and earlier reports; and reports as the Department of Finance.

**Table 9.41-- REAL PROPERTY TAX VALUATION FOR THE STATE,
2007 TO 2010, AND BY COUNTY, 2010**

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

Subject	2007	2008	2009	2010
Assessor's gross valuation 1/ 2/	254,954,333	292,830,383	297,908,333	298,084,580
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	32,072,225	37,040,299	38,519,388	39,020,550
Assessor's net taxable valuation	222,882,108	255,790,740	259,388,945	259,064,030
Half of valuation on appeal	2,150,330	2,431,924	1,674,660	3,314,460
Number of appeals	8,479	10,922	5,960	8,846
Valuation for tax rate purposes	220,731,778	253,358,852	257,714,285	255,749,570
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	1,183,804	1,315,350	1,356,021	1,384,029
2010, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	191,211,298	52,796,333	33,469,164	20,607,785
Land	(3/)	27,785,042	15,838,754	12,277,191
Improvement	(3/)	25,011,291	17,630,410	8,330,594
Exemptions 1/	23,603,598	8,787,702	4,956,544	1,672,706
Assessor's net taxable valuation	167,607,700	44,008,631	28,512,620	18,935,079
Half of valuation on appeal	1,825,622	940,346	361,197	187,295
Number of appeals	3,042	3,404	1,439	961
Valuation for tax rate purposes	165,782,078	43,068,285	28,151,423	18,747,784
Land	(3/)	24,207,618	14,749,422	11,623,102
Improvement	(3/)	18,860,667	13,402,001	7,124,682
Amount to be raised by taxation	836,448	232,597	214,198	100,786

1/ Beginning in 1993, data exclude nontaxable properties.

2/ 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. Assessed value for 2010 as of January 29, 2009 for Honolulu, April 20, 2009 for Maui, April 15, 2009 for Hawaii, and February 25, 2009 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, 2009-2010 Tax Year, State of Hawaii* (August 2009) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 3, 2009 and earlier reports.

Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2009 AND 2010

[For fiscal year ending June 30]

Type of exemption	2009		2010	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	259,014	77,256,506	260,060	69,689,652
Federal government	594	6,915,498	598	5,986,201
State government	8,572	23,843,731	8,183	16,537,394
County government	3,656	6,325,130	3,672	6,415,132
Government leases - total	147	108,424	149	127,328
Government leases - portion	136	66,771	140	70,803
Hawaiian Homes Commission	1,652	702,967	1,633	695,709
Hawaiian Homes Land - basic	944	132,260	948	142,112
Hawaiian Homes Land - multiple	498	76,206	586	94,546
Hawaiian Homes Land - total land	4,050	1,647,010	3,999	1,616,713
Hawaiian Homes Land - vacant land	156	22	158	23
Hawaiian Homes - 7 year	421	159,047	533	182,888
Homes - fee (basic)	128,035	14,002,104	134,719	14,545,513
Homes - fee (multiple)	79,584	10,553,055	74,222	10,450,702
Homes - leasehold (basic)	3,484	335,528	3,811	381,550
Homes - leasehold (multiple)	3,369	489,444	2,623	411,077
In lieu of home ex - fee	1,641	271,356	1,937	323,129
In lieu of home ex - lease	59	9,843	71	12,064
Additional home exemption	1,775	97,592	1,297	71,335
Additional income exemption	-	-	-	-
Blind	457	12,499	470	12,257
Deaf	164	4,303	172	4,506
Leprosy	6	175	7	200
Totally disabled	6,381	185,602	6,774	187,724
Totally disabled veterans	1,417	766,461	1,512	786,122
Cemeteries	108	72,933	107	69,802
Charitable organizations	1,525	2,319,415	1,552	2,385,023
Childcare	22	1,100	24	1,188
Churches	1,486	2,451,596	1,505	2,494,935
Civil - condemnation	30	42,359	25	33,636
Credit unions	106	153,734	109	163,223
Crop shelters	33	3,148	33	3,242
Enterprise Zone	5	2,927	4	2,966
Foreign consulates	30	42,707	30	42,387
Forest reserve	6	2,671	6	2,671
Historic residential properties	249	323,282	255	318,294
Historic commercial properties	2	20,471	3	22,446
Kuleana	6	5,330	29	17,770

Continued on next page.

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS BY TYPE:
2009 AND 2010 -- Con.**

Type of exemption	2009		2010	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Hospitals	78	596,786	89	704,686
Landscaping, open-space	45	26,755	44	31,155
Low-moderate income housing	346	1,468,553	340	1,630,928
New construction	111	319,711	51	127,065
Public utilities	783	1,698,964	730	1,579,140
Roadways and waterways	6,552	46,471	6,616	38,237
Safe room	26	1,040	31	1,240
Schools	190	929,510	192	937,901
Setbacks	7	1,708	7	1,108
Slaughterhouse	1	2,654	1	2,668
Taro	40	8	30	7
Tree farm	12	7,378	14	9,984
Miscellaneous	17	10,267	19	12,922
Home Use 2% Cap	(X)	(X)	(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 August 3, 2009.

**Table 9.43-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS:
2009 AND 2010**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2008 as of January 29, 2008 for Honolulu, April 14, 2008 for Maui, April 21, 2008 for Hawaii, and May 1, 2008 for Kauai. Assessed value for 2010 as of January 29, 2009 for Honolulu, April 20, 2009 for Maui, April 15, 2009 for Hawaii, and February 25, 2009 for Kauai. All counties use the land use class unless footnoted]

Land use class	Gross valuation 1/	Net valuation	Valuation for tax rate	To be raised by taxation
2009 - All classes	297,908,333	259,388,945	257,714,285	1,356,021
Affordable rental 2/	80,487	80,287	79,819	443
Residential 2/ 3/	164,582,882	143,983,127	143,656,576	502,343
Improved residential 4/	7,878,228	7,331,289	7,287,326	35,344
Apartment 2/ 3/ 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 3/	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 4/	545,283	525,579	513,894	2,749
Homeowner 2/ 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 3/	755,126	-	-	-
Time share 4/	1,110,481	1,110,481	1,104,769	15,467
2010 - All classes	298,084,580	259,064,030	255,749,570	1,384,029
Affordable rental 2/	116,012	115,519	115,447	641
Residential 2/ 3/	161,905,002	141,321,856	140,742,658	508,153
Improved residential 4/	7,469,450	6,957,851	6,906,546	33,497
Apartment 2/ 4/ 5/	13,639,902	13,427,980	13,291,088	85,089
Commercial	22,261,856	19,764,184	19,183,676	213,657
Industrial	11,660,462	11,220,091	10,961,618	121,168
Agricultural/native forest	14,555,842	13,620,693	13,450,921	84,272
Vacant agricultural 3/	196,941	196,941	143,153	1,217
Conservation/preservation	1,607,732	1,487,094	1,455,419	9,313
Hotel and resort	23,176,194	23,079,510	22,072,891	211,908
Unimproved residential 4/	563,699	542,276	521,228	2,788
Homeowner 2/ 4/	26,471,097	15,017,855	14,982,405	47,981
Single family 5/	5,757,535	5,424,930	5,369,214	21,640
Homestead 5/	5,780,167	4,808,421	4,805,372	18,289
Public service 3/	847,798	3,938	3,938	-
Time share 4/	2,074,891	2,074,891	1,743,996	24,416

- 1/ Excludes nontaxable properties.
- 2/ Hawaii County category.
- 3/ City and County of Honolulu category.
- 4/ Maui 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 August 3, 2009.

**Table 9.44--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY
AND COUNTY OF HONOLULU: 2010**

[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	123,989,354	64,698.36	12,844,418,900
1	Kyo-Ya Company	15,161,413	22.71	1,223,150,000
2	General Growth Properties	14,979,748	86.63	1,218,931,800
3	Bishop Estate	12,571,678	42,251.79	1,424,271,500
4	Hilton Hawaiian Village et al	12,146,341	20.15	994,340,400
5	Outrigger Hotels Hawaii	7,910,731	9.22	648,896,600
6	First Hawaiian Bank	6,416,235	49.39	518,909,100
7	Ko Olina Hotel et al	5,579,827	410.53	503,211,000
8	Reynolds/Shidler	4,931,055	116.42	435,900,400
9	Marriott Ownership Resorts	4,595,768	33.86	370,618,500
10	James Campbell Estate	4,436,910	12,914.12	440,103,700
11	United States of America	4,428,172	6,424.24	2,520,618,900
12	W2007 WKI Owner, LLC	3,734,021	4.02	301,130,700
13	Wal-Mart	3,718,224	73.18	299,833,000
14	Halekulani Corp.	3,704,624	5.39	260,787,400
15	Weinberg, Harry & Jeanette Foundation, Inc. et al	3,662,947	1,797.31	327,516,500
16	Bank of Hawaii et al	3,363,350	25.60	333,019,800
17	Hawaii MMGD, LLC	3,361,173	159.56	270,998,900
18	W2005 WKI Realty, LLC	3,213,474	5.35	259,151,100
19	Chevron U.S.A. Inc.	3,062,743	285.97	246,995,400
20	Bishop Square Associates	3,010,921	2.92	246,034,200

1/ Original debit as of July, 2009.

2/ Land and improvements. Assessed valuation as of October 1, 2008. 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 9.45-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2008

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
2008	1.32	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 November 17, 2009.

Table 9.46-- REAL PROPERTY TAX RATES, BY COUNTY: 2010

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

Class	Honolulu		
Property 1/:			
Residential	3.42		
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/ A single category '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, 2009-2010 Tax Year, State of Hawaii* (August 2009) and

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 3, 2009.

Table 9.47-- 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 9.48-- 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 9.49-- 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 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 9.50-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,
BY COUNTY: 2008**

[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 undistri- buted
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-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009- 2010

[Cumulative data for awards and funds for February 17, 2009 to June 30, 2010 and for jobs April 1 to June 30, 2010 only]

State/territory	Number of awards	Total funds awarded (\$1,000)	Funds awarded per capita	Total funds received (\$1,000)	Local amount (\$1,000)	Recipient reported jobs
Total of the 50 states & D.C.	213,707	215,583,082	48,249	84,617,872	215,678,845	731,787.15
Hawaii	986	1,134,470	876	342,755	1,144,772	3,557.23
Hawaii as % of total	0.5	0.5	1.8	0.4	0.5	0.5
Alabama	3,280	3,150,544	669	1,137,982	3,056,533	8,920
Alaska	2,567	1,946,318	2,787	606,577	1,951,813	2,719
Arizona	4,792	4,676,389	709	1,928,402	4,691,448	11,516
Arkansas	2,698	1,888,131	653	700,523	1,899,332	4,662
California	18,340	23,426,322	634	10,801,769	23,532,690	76,451
Colorado	3,423	4,280,941	852	1,680,115	4,270,705	17,793
Connecticut	2,614	1,991,935	566	747,488	2,008,849	8,664
Delaware	792	895,845	1,012	235,982	895,617	1,455
District of Columbia	1,645	3,910,465	6,521	1,109,113	3,725,154	7,792
Florida	6,563	9,493,741	512	3,328,131	9,579,003	40,594
Georgia	5,171	5,789,175	589	2,529,637	5,825,330	34,425
Hawaii	986	1,134,470	876	342,755	1,144,772	3,557
Idaho	1,775	1,562,728	1,011	738,706	1,613,510	8,380
Illinois	8,275	8,445,244	654	4,454,620	8,410,802	21,693
Indiana	4,312	4,372,130	681	1,915,973	4,379,713	10,759
Iowa	2,732	1,938,838	645	1,052,778	1,961,254	10,353
Kansas	2,680	2,223,844	789	758,852	2,237,905	8,900
Kentucky	3,298	2,952,935	684	1,169,771	2,964,220	13,162
Louisiana	2,688	3,058,814	681	1,076,591	3,085,187	8,993
Maine	1,896	1,241,599	942	443,616	1,234,820	2,073
Maryland	4,190	4,669,054	819	1,283,832	4,591,038	8,728
Massachusetts	6,554	5,479,290	831	2,080,841	5,542,971	15,717
Michigan	7,185	7,636,488	766	3,093,888	7,730,824	17,753
Minnesota	4,484	3,580,920	680	1,630,375	3,644,621	12,019
Mississippi	2,281	2,456,753	832	1,020,485	2,457,612	8,834
Missouri	5,091	4,224,546	706	1,743,519	4,245,906	18,985
Montana	2,226	1,250,908	1,283	474,352	1,254,544	4,651
Nebraska	2,215	1,236,971	689	400,412	1,243,019	4,821
Nevada	1,139	1,724,094	652	759,428	1,757,334	9,294
New Hampshire	1,261	925,700	699	395,113	922,933	2,735
New Jersey	4,149	5,123,683	588	2,442,295	5,232,413	22,901

Continued on next page.

Table 9.51-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009- 2010-- Con.

State/territory	Number of awards	Total funds awarded (\$1,000)	Funds awarded per capita	Total funds received (\$1,000)	Local amount (\$1,000)	Recipient reported jobs
New Mexico	2,675	2,382,015	1,185	872,617	2,294,331	5,993
New York	10,206	13,086,760	670	4,185,269	12,892,136	46,341
North Carolina	5,538	5,567,278	593	2,199,883	5,594,688	24,860
North Dakota	1,644	899,831	1,391	366,502	883,419	3,696
Ohio	7,808	7,874,138	682	2,486,199	7,827,512	25,891
Oklahoma	4,953	2,623,083	711	1,211,041	2,624,867	9,002
Oregon	4,007	2,739,460	716	1,114,025	2,788,278	9,188
Pennsylvania	6,997	7,961,472	632	2,936,250	7,994,325	22,738
Rhode Island	921	834,682	793	289,715	839,557	2,007
South Carolina	3,556	4,104,438	900	1,578,427	4,119,176	11,030
South Dakota	1,863	1,197,269	1,474	445,116	1,199,514	3,269
Tennessee	5,168	4,803,796	763	1,686,485	4,850,961	15,399
Texas	12,424	14,265,265	576	4,614,227	14,300,896	47,718
Utah	2,081	2,006,072	720	1,096,557	2,042,008	5,922
Vermont	1,402	753,435	1,212	257,563	759,802	1,461
Virginia	5,033	5,418,717	687	1,941,220	5,418,290	26,875
Washington	7,128	6,653,793	998	2,686,850	6,439,791	19,893
West Virginia	1,849	1,461,342	803	514,047	1,438,165	3,564
Wisconsin	6,146	3,672,390	649	1,834,077	3,687,837	16,350
Wyoming	1,006	589,034	1,082	217,880	591,419	1,290
Addendum:						
Total	215,291	218,609,554	(NA)	85,700,833	218,737,565	749,142
Total of the 50 states & D.C.	213,707	215,583,082	48,249	84,617,872	215,678,845	731,787
Territories	1,584	3,026,472	(NA)	1,082,961	3,058,720	17,355

NA Not available.

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated August 10, 2010)

<<http://www.recovery.gov/Transparency/RecipientReportedData/Pages/StateTotalsByAgency.aspx>> accessed August 11, 2010.

Table 9.52-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR THE UNITED STATES AND HAWAII: 2009- 2010

[Cumulative data for awards and funds for February 17, 2009 to June 30, 2010 and for jobs April 1 to June 30, 2010 only]

U.S. department or agency	Number of awards	Total funds awarded (\$1,000)	Funds awarded per capita	Total funds received (\$1,000)	Local amount (\$1,000)	Recipient reported jobs
Total of the 50 states & D.C.	213,707	215,583,082	48,249	84,617,872	215,678,845	731,787.15
Hawaii	986	1,134,470	876	342,755	1,144,772	3,557.23
Army Corps of Engineers	2	700	1	700	880	0.00
Agriculture	13	8,115	6	1,281	8,115	22.73
Commerce	7	9,679	7	2,327	9,679	54.87
Defense (exc. mil. depts)	19	9,925	8	2,783	9,925	6.97
Air Force	88	48,855	38	14,418	48,439	99.39
Army	203	75,372	58	17,972	66,020	234.16
Navy	55	80,598	62	45,753	81,263	93.04
Education	28	223,798	173	100,465	223,798	1,212.93
Energy	31	66,597	51	3,252	70,274	42.41
Health & Human Serv.	141	86,942	67	18,055	91,718	222.86
Homeland Security	9	38,811	30	5,918	38,883	11.25
Housing & Urban Dev.	36	46,580	36	7,349	46,580	76.62
Interior	69	25,248	19	5,547	25,144	62.30
Justice	46	19,941	15	11,632	20,553	66.20
Labor	26	19,759	15	7,147	19,759	82.28
Transportation	43	188,571	146	61,312	188,640	839.96
Veterans Affairs	6	1,159	1	680	1,159	3.67
Envir. Prot. Agency (EPA)	24	53,426	41	23,803	53,426	62.09
Gen. Serv. Admin.	80	104,324	81	7,282	113,482	270.04
Nat'l Foundation on the Arts and the Humanities	6	393	-	249	419	19.50
Nat'l Science Foundation	49	24,389	19	3,924	25,330	30.47
Other Indep. Agencies	5	1,288	1	908	1,288	43.49

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated August 10, 2010)

<<http://www.recovery.gov/Transparency/RecipientReportedData/Pages/StateTotalsByAgency.aspx>> accessed August 11, 2010.

Table 9.53-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2008

[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	2,119,718	469,773,358
Department of Agriculture	116,030	27,759,138
Agricultural Marketing Service	1,445	534,602
Cooperative State Research Education & Extension Service	13,436	1,111,629
Farm Service Agency	195	9,309
Food Safety & Inspection Service	-	51,787
Food & Nutrition Service	94,492	24,974,258
Forest Service	1,508	411,037
National Resources Conservation Service	227	30,608
Rural development activities	4,727	635,908
Department of Commerce	5,447	526,814
National Oceanic and Atmospheric Administration	2,356	244,018
Corporation for National and Community Service	888	194,041
Corporation for Public Broadcasting	-	155,321
Department of Defense	356	658,303
U.S. Army National Guard - construction	356	647,998
Department of Education	226,719	36,040,196
Office of English Language Acquisition	2,312	550,695
Office of Special Educational Research and Improvement	1,884	392,649
Office of Special Education and Rehabilitative Services	62,654	12,005,076
Office of Vocational and Adult Education	7,836	1,434,749
Office of Elementary and Secondary Education	131,971	19,442,183
Impact aid	47,665	1,113,014
Programs for American Indians, Alaska Natives and Native Hawaiians	13,807	123,842
No Child Left Behind Act	23,649	4,655,282
Title 1 programs	39,647	11,318,372
Other	2,404	743,779
Office of Postsecondary Education	15,851	1,166,132
Office of Student Financial Assistance	4,211	1,048,712
Election Assistance Commission	-	4,024
Department of Energy	2,797	612,697
Environmental Protection Agency	35,318	4,056,704
Equal Employment Opportunity Commission	365	80,084
Department of Health and Human Services	1,092,530	267,604,078
Administration for Children and Families	256,449	47,275,561
Administration on Aging	7,294	1,370,765
Centers for Disease Control & Prevention	14,421	1,900,940
Centers for Medicare and Medicaid Services	748,372	206,107,693
Health Resources and Services Administration	49,286	6,341,381
Substance Abuse and Mental Health Services Admin.	16,358	3,068,013

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Table 9.53-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2008-- Con.

Area	Hawaii	United States
Department of Homeland Security	74,788	12,058,494
Coast Guard	1,104	132,483
Domestic preparedness and anti-terrorism programs	61,010	7,596,308
Federal Emergency Management Agency	12,674	4,329,703
Department of Housing and Urban Development	152,236	47,343,644
Fair housing and equal opportunity	362	113,131
Community planning and development	21,476	10,534,595
Housing programs	130,398	36,695,918
College housing	147	45,465
Housing opportunities for persons with AIDS	1,536	313,832
Native American block grant	-	751,503
Housing for special populations	8,163	1,008,028
Public housing programs	107,505	31,715,635
Home ownership assistance	13,024	1,990,693
Other	23	870,762
Department of the Interior	21,132	5,166,378
Fish and Wildlife Service	8,679	862,713
National Park Service	1,246	135,745
Office of Insular Affairs	11,013	386,673
Department of Justice	9,141	2,647,785
Office of Asset Forfeiture	2,224	439,222
Office of Justice Programs	6,917	2,188,709
Crime victims programs	1,741	526,281
Education, research and statistics programs	399	93,172
Juvenile justice programs	1,539	198,269
Law Enforcement Assistance	553	162,805
Community oriented policing program (COPS)	-	2,722
Violence against women and children	203	31,325
Weed and seed	-	22,477
Substance abuse programs	919	290,432
Department of Labor	43,764	8,706,906
Bureau of Labor Statistics	788	85,869
Employment and Training Administration	38,565	8,217,357
Occupational Health and Safety Administration	3,583	238,743
Veterans Employment and Training Administration	828	155,870
National Foundation on Arts & Humanities	2,927	289,016
Neighborhood Reinvestment Corporation	391	211,026
Department of Transportation	333,954	53,239,400
Federal Aviation Administration	43,108	3,808,317
Federal Highway Administration	257,697	37,145,839
Federal Transit Administration	30,348	10,274,945
Department of the Treasury	94	471,337
Department of Veterans Affairs	824	807,817

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2008* (July 2009), table 1 <<http://www.census.gov/prod/2009pubs/fas-08.pdf>> accessed July 23, 2009.

Table 9.54-- FEDERAL PROCUREMENT BY AGENCY: 2007

[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 2007, Hawaii procurement by place of performance was \$2,296,763,633. Per capita procurement was \$1,895.74, giving Hawaii a rank of 11 in FY 2007 and a rank of 12 in FY 2006]

Area	Total	Civilian agencies		Department of Defense	
		Small disadvantaged business	Other	Small disadvantaged business	Other
Total	2,272,369	41,345	100,708	409,220	1,721,097
Honolulu City & County	2,080,721	35,430	84,206	388,792	1,572,294
Hawaii County	27,848	4,419	5,528	12,735	5,167
Kauai County	144,023	777	7,295	6,112	129,839
Maui County	18,533	31	3,124	1,580	13,798
Kalawao County	1,244	689	556	-	-
Top five agencies with place of performance in Hawaii	Amount	Top five contracting offices located in Hawaii			Amount
Department of Defense	2,131,877	NavFac Engineering Command Hawaii			272,314
General Services Admin.	45,748	XU W2SN EnDIST Honolulu			245,053
Department of the Interior	36,090	FA5215 15 CONS LGC			211,021
Dept. of Homeland Security	28,192	U.S. Army W6QL ECC RCO Hawaii			206,259
Dept. of Veterans Affairs	19,910	NavFac Engineering Command Hawaii			194,704
Type of selected product or service	Total	Small business	Other than small bus.	State, local & tribal gov't	Non-profit JWOD & other
Total	2,294,574	861,008	1,355,700	5,326	72,540
Construction	763,105	225,195	535,372	5	2,533
Research and development	99,721	43,052	19,515	1,106	36,048
Services	1,029,386	421,294	572,133	4,159	31,800
Supplies and equipment	402,362	171,467	228,680	56	2,159

Source: GCE Global Computer Enterprises, Inc., Federal Procurement Data System - NG (New Generation), *Federal Procurement Report FY 2007, Section II, Geographic Views* <http://www.fpdnsng.com/fpr_reports_fy_07.html> accessed October 12, 2009.

**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
Hawaii	1.26	1.44	0.18	15	12
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

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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]

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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
Hawaii	1.26	1.38	1.41	1.47	1.48	1.46	1.49	1.50	1.49	1.51	1.44
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.**

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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
Hawaii	15	7	7	6	7	8	9	10	12	10	12
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 2009

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	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	122,100	31,750	72,400	17,950	(NA)	70,805
2008 6/	125,000	32,200	74,300	18,550	(NA)	72,436
2009 6/	125,700	33,300	73,700	18,650	(NA)	(NA)

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 2010.

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 1990-2009 Job Count by Industry <<http://www.hiwi.org/article.asp?ARTICLEID=515&PAGEID=94&SUBID=>>> accessed March 10, 2010; 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> accessed June 19, 2008.

Table 9.61-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2005 to 2009

[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	2005	2006	2007	2008	2009
TOTAL	22,031	22,186	21,899	23,003	24,013
Cabinet-level	21,761	21,915	21,622	22,712	23,719
Agriculture	851	842	845	827	817
Commerce	348	379	378	368	396
Defense	16,485	16,716	16,186	17,009	17,966
Air Force	205	2,000	1,935	2,020	2,128
Army	4,372	4,591	4,499	4,874	5,308
Other Defense	1,045	1,085	934	978	1,042
Navy/Marine Corps	9,063	9,040	8,818	9,137	9,488
Justice	281	295	294	297	298
U.S. Marshall's Service	23	23	25	25	24
Prisons	183	197	195	193	194
U.S. Attorney	66	66	65	70	71
Labor	26	25	26	25	28
Energy	3	2	1	1	1
Education	-	-	-	-	-
Health & Human Services	26	22	152	151	158
Homeland Security 1/	1,946	1,868	1,933	2,079	1,966
U.S. Coast Guard	124	130	134	133	144
Immig. & Customs Enf.	67	65	74	76	82
Customs & Border Prot.	389	366	346	341	332
Trans. Security Admin.	1,188	1,117	1,302	1,453	1,328
FEMA	144	157	41	40	43
Housing & Urban Dev.	28	28	27	29	30
Interior	594	565	581	643	657
National Park Service	349	338	351	407	419
State	23	15	16	20	18
Transportation	375	363	355	395	412
Fed. Aviation Admin.	361	349	339	380	396
Fed. Highways Admin.	11	12	13	12	13
Treasury	161	157	151	144	157
Internal Revenue Service	159	154	148	141	155
Veterans Affairs	614	638	677	724	815
Veterans Benefits Admin.	69	70	80	80	83
National Cemetery Admin.	23	22	23	22	27
Veterans Health Admin.	520	544	553	601	683
Independent agencies 2/					
Large	254	255	264	275	286
General Services Admin.	54	50	51	51	54
Social Security Admin.	114	110	108	119	125
Medium	15	15	13	16	8
Small	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> accessed January 11, 2010.

**Table 9.62--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 2008**

[In number of jobs and thousands of dollars. Data on 'Part-time hours paid (March)' excluded from the March 2007 report has been restored]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	90,599	68,101	22,498	74,727	310,711,336	287,265,552	23,445,784	1,173,712
Financial administration	1,564	1,552	12	1,558	6,538,780	6,521,292	17,488	954
Other government administration	1,853	1,617	236	1,705	7,614,661	7,252,436	362,225	15,784
Judicial and legal	3,329	3,255	74	3,285	14,724,134	14,574,173	149,961	5,466
Police protection total	3,978	3,811	167	3,851	20,682,846	20,596,720	86,126	7,354
Police officers only	3,011	2,983	28	2,991	17,306,051	17,287,045	19,006	1,492
Other police employees	967	828	139	860	3,376,795	3,309,675	67,120	5,862
Fire protection total	1,935	1,918	17	1,926	10,306,876	10,277,559	29,317	1,289
Firefighters only	1,820	1,819	1	1,820	9,867,525	9,865,153	2,372	128
Other fire employees	115	99	16	106	439,351	412,406	26,945	1,161
Corrections	2,424	2,416	8	2,420	10,468,038	10,436,448	31,590	732
Highways	1,774	1,759	15	1,766	7,648,662	7,633,730	14,932	1,146
Air transportation	984	973	11	978	3,668,968	3,654,058	14,910	838
Water transport and terminals	212	212	-	212	875,620	875,620	-	-
Public welfare	1,129	1,039	90	1,077	4,054,190	3,967,456	86,734	6,726
Health	2,614	2,534	80	2,574	11,886,714	11,652,760	233,954	7,122
Hospitals	4,635	4,052	583	4,339	18,711,270	17,135,934	1,575,336	50,710
Social insurance administration	250	247	3	249	999,916	991,120	8,796	278
Solid waste management	589	587	2	588	2,893,471	2,889,672	3,799	204
Sewerage	719	711	8	715	3,322,690	3,313,815	8,875	717
Parks and recreation	3,293	1,830	1,463	2,126	7,052,024	6,377,667	674,357	52,419
Housing and community dev't	367	285	82	328	1,222,358	1,126,725	95,633	7,608

Continued on next page.

**Table 9.62--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 2008 -- Con.**

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Natural resources	1,420	1,135	285	1,230	5,339,749	5,070,120	269,629	16,915
Water supply	966	958	8	959	4,547,138	4,533,946	13,192	272
Transit	75	55	20	68	204,367	187,007	17,360	2,296
Education total	51,042	32,081	18,961	37,538	147,710,214	128,332,012	19,378,202	966,150
Elem. & secondary educ. total	37,457	25,067	12,390	28,352	102,043,292	91,407,198	10,636,094	581,548
Elem. & sec. instructional emp.	26,827	19,905	6,922	21,690	84,743,924	77,917,868	6,826,056	315,986
Elem. & sec other employees	10,630	5,162	5,468	6,662	17,299,368	13,489,330	3,810,038	265,562
Higher education total	13,443	6,875	6,568	9,046	45,126,128	36,390,082	8,736,046	384,362
Higher educ. instructional emp.	4,455	2,755	1,700	3,590	23,470,250	18,471,966	4,998,284	147,828
Higher ed other employees	8,988	4,120	4,868	5,456	21,655,878	17,918,116	3,737,762	236,534
Other education	142	139	3	140	540,794	534,732	6,062	240
Local libraries	782	477	305	605	1,884,060	1,603,450	280,610	22,654
All other and unallocable	4,665	4,597	68	4,630	18,354,590	18,261,832	92,758	6,078

Source: U.S. Census Bureau, "Hawaii State and Local Government Employment and Payroll Data, By Level of Government and By Government Function: 2008 State and All Local" <<http://harvester.census.gov/datadissem/>> accessed January 13, 2010.

Table 9.63-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2008

[In number of jobs and thousands of dollars. Data on 'Part-time hours paid (March)' excluded from the March 2007 report has been restored]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	74,742	53,683	21,059	59,868	240,594	218,195	22,399	1,095,082
Financial administration	755	751	4	754	2,913	2,905	8	394
Other government administration	838	671	167	735	2,981	2,683	299	11,537
Judicial and legal	2,723	2,657	66	2,683	11,739	11,601	138	4,683
Corrections	2,424	2,416	8	2,420	10,468	10,436	32	732
Highways	864	855	9	859	3,850	3,843	6	702
Air transportation	984	973	11	978	3,669	3,654	15	838
Water transport and terminals	212	212	-	212	876	876	-	-
Public welfare	965	928	37	948	3,596	3,567	30	3,516
Health	2,393	2,319	74	2,356	10,455	10,236	220	6,624
Hospitals	4,635	4,052	583	4,339	18,711	17,136	1,575	50,710
Social insurance administration	250	247	3	249	1,000	991	9	278
Parks and recreation	657	146	511	180	621	530	91	5,974
Natural resources	1,407	1,126	281	1,220	5,308	5,044	263	16,576
Elem & sec instructional empl.	26,827	19,905	6,922	21,690	84,744	77,918	6,826	315,986
Elem & sec other employees	10,630	5,162	5,468	6,662	17,299	13,489	3,810	265,562
Higher ed instructional empl.	4,455	2,755	1,700	3,590	23,470	18,472	4,998	147,828
Higher ed other employees	8,988	4,120	4,868	5,456	21,656	17,918	3,738	236,534
Other education	142	139	3	140	541	535	6	240
Local libraries	778	473	305	601	1,866	1,586	281	22,654
All other and unallocable	3,815	3,776	39	3,796	14,830	14,775	55	3,714

Source: U.S. Census Bureau, "State Government Employment and Payroll Data: March 2008" (revised December 2009)
 <<http://www2.census.gov/govs/apes/08stall.xls>> accessed March 25, 2010.

Table 9.64-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2008

[In number of jobs and thousands of dollars. Data on 'Part-time hours paid (March)' excluded from the March 2007 report has been restored]

Government function	Employment				Payroll			Part-time hours paid (March)
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	15,857	14,418	1,439	14,859	70,118	69,071	1,047	78,630
Financial administration	809	801	8	804	3,626	3,616	9	560
Other government administration	1,015	946	69	970	4,633	4,570	63	4,247
Judicial and legal	606	598	8	602	2,985	2,973	12	783
Police protection total	3,978	3,811	167	3,851	20,683	20,597	86	7,354
Police officers only	3,011	2,983	28	2,991	17,306	17,287	19	1,492
Other police employees	967	828	139	860	3,377	3,310	67	5,862
Fire protection total	1,935	1,918	17	1,926	10,307	10,278	29	1,289
Firefighters only	1,820	1,819	1	1,820	9,868	9,865	2	128
Other fire employees	115	99	16	106	439	412	27	1,161
Highways	910	904	6	907	3,799	3,790	9	444
Public welfare	164	111	53	129	458	401	57	3,210
Health	221	215	6	218	1,431	1,417	14	498
Solid waste management	589	587	2	588	2,893	2,890	4	204
Sewerage	719	711	8	715	3,323	3,314	9	717
Parks and recreation	2,636	1,684	952	1,946	6,431	5,847	583	46,445
Housing and community dev't	367	285	82	328	1,222	1,127	96	7,608
Natural resources	13	9	4	10	32	26	6	339
Water supply	966	958	8	959	4,547	4,534	13	272
Transit	75	55	20	68	204	187	17	2,296
Local libraries	4	4	-	4	18	18	-	-
All other and unallocable	850	821	29	834	3,525	3,487	38	2,364

Source: U.S. Census Bureau, "Local Government Employment and Payroll Data, By State and By Function: March 2008" (Revised December 2009)
 <<http://www2.census.gov/govs/apes/08locall.xls>> accessed March 25, 2010.

Table 9.65-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2009

[As of December 31]

Bar- gaining 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	61,528	13,478	8,253	2,241	2,118	987	22,101	1,567	7,363	3,420
1	Blue-collar nonsupervisors	8,635	1,917	1,866	543	576	340	2,322	79	525	467
2	Blue-collar supervisors	805	188	213	47	43	12	258	2	15	27
3	White-collar nonsupervisors	14,416	4,256	1,757	628	624	252	4,499	845	868	687
4	White-collar supervisors	830	260	129	42	28	16	255	51	22	27
5	Teachers & other personnel 2/	12,893	-	-	-	-	-	12,893	-	-	-
6	Educational officers 3/	796	-	-	-	-	-	796	-	-	-
7	Faculty of the University of Hawaii and the community college system	3,872	-	-	-	-	-	-	-	3,872	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,052	-	-	-	-	-	-	-	2,052	-
9	Registered prof. nurses	1,360	414	-	1	-	-	2	2	7	934
10	Institutional, health and correctional workers	2,987	1,638	227	-	-	-	25	45	2	1,050
11	Firefighters	1,889	142	1,018	315	285	129	-	-	-	-
12	Police officers	2,840	-	2,000	398	319	123	-	-	-	-
13	Prof. & scientific employees 4/	8,153	4,663	1,043	267	243	115	1,051	543	-	228

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. 48, March 16, 2010.

See also <<http://hawaii.gov/labor/hlrp/portlet-links/reports.shtml>>.

**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. Dobbelle 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.