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## Section 9

# GOVERNMENT FINANCES AND EMPLOYMENT

This section presents statistics relating to the revenues, expenditures, debt, and civilian employment of Federal, State and county governments in Hawaii. Additional information appears in Sections 10 and 12.

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

Important sources for statistics on government in Hawaii include the quinquennial U.S. Census of Governments and various annual publications of the U.S. Census Bureau, reports of the U.S. Internal Revenue Service, Hawaii State Department of Accounting and General Services, Hawaii State Department of Budget and Finance, Hawaii State Department of Taxation, the County auditors and finance directors, and annual compilation by the Tax Foundation of Hawaii, most recently published as *Government in Hawaii: A Handbook of Financial Statistics*. Data extending back to the middle of the 19th century are summarized in *Historical Statistics of Hawaii*, Section 25. Comparable national statistics appear in the *Statistical Abstract of the United States: 2011*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:  
1980 TO 2010**

[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)
2010	(NA)	6,280,828	(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 2010 <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 14, 2011; 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: 2006 to 2010**

[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	2006 1/	2007 1/	2008 1/	2009 1/	2010 1/
Federal collections	7,122,326	7,666,494	8,489,937	6,747,592	6,280,828
Corporate income 2/	655,818	677,846	735,937	423,772	494,126
Individual income and employment	6,184,056	6,761,439	7,500,971	6,134,814	5,585,801
Income tax not withheld & SECA 3/	1,820,109	1,878,985	2,022,680	1,297,854	1,178,488
Estate and trust income tax	(3/)	(3/)	(3/)	36,356	30,680
Income tax withheld & FICA 4/	4,341,029	4,858,699	5,452,573	4,778,720	4,357,286
Railroad retirement	-	(5/)	(5/)	-	-
Unemployment insurance	22,918	23,755	25,719	21,883	19,347
Estate	93,711	93,328	97,607	67,301	71,251
Gift	3,604	2,997	30,260	6,777	10,321
Excise 6/	185,136	130,884	125,161	114,929	119,330

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/ Includes taxes on corporation income and unrelated business income from tax-exempt organizations.

3/ 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.

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

5/ Less than \$500.

6/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Service Data Book* (annual) <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 14, 2011.

**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: 2010**

[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	704,554,611	2,279.74	4,837,862	3,721.19
Property taxes	14,259,875	46.14	(X)	(X)
Sales and gross receipts	344,004,931	1,113.10	3,044,380	2,341.68
General sales and gross receipts	224,475,423	726.34	2,316,434	1,781.75
Selective sales taxes	119,529,508	386.76	727,946	559.92
Alcoholic beverages	5,505,678	17.81	44,074	33.90
Amusements	6,407,234	20.73	(X)	(X)
Insurance premiums	15,780,692	51.06	108,646	83.57
Motor fuels	35,480,195	114.80	86,370	66.43
Pari-mutuels	149,634	0.48	(X)	(X)
Public utilities	14,569,625	47.14	157,661	121.27
Tobacco products	16,831,613	54.46	105,523	81.17
Other selective sales	24,804,837	80.26	225,672	173.58
Licenses	50,454,999	163.26	145,952	112.26
Alcoholic beverages	441,969	1.43	(X)	(X)
Amusements	623,624	2.02	(X)	(X)
Corporation	9,915,167	32.08	1,461	1.12
Hunting and fishing	1,504,278	4.87	378	0.29
Motor vehicle	20,948,832	67.78	100,575	77.36
Motor vehicle operators	2,381,344	7.71	241	0.19
Public utility	968,052	3.13	20,325	15.63
Occupation and business, NEC	12,774,760	41.34	21,682	16.68
Other licenses	896,973	2.90	1,290	0.99
Income taxes	274,529,097	888.30	1,607,643	1,236.57
Individual income	236,352,511	764.77	1,527,790	1,175.15
Corporation net income	38,176,586	123.53	79,853	61.42
Other taxes	21,305,709	68.94	39,887	30.68
Death and gift	3,890,364	12.59	(X)	(X)
Documentary and stock transfer	4,249,924	13.75	39,887	30.68
Severance	11,071,812	35.83	(X)	(X)
Other	2,093,609	6.77	(X)	(X)

X Not applicable.

1/ Based on July 1, 2010 population for the United States of 306,656,290 and for Hawaii 1,288,285. As released February 2011 by the U.S. Census Bureau, Population Division, "Table 1. Preliminary Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2010 (NST-PEST2010-01).

Source: U.S. Census Bureau, "State Government Tax Collections: 2010"

<<http://www.census.gov/govs/statetax/>> accessed March 23, 2011 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: 2006 TO 2009**

[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
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
2009							
25,000	3,283	13.1	5	2,700	10.8	2,750	11.0
50,000	3,476	7.0	41	4,182	8.4	4,364	8.7
75,000	5,480	7.3	37	6,320	8.4	6,392	8.5
100,000	7,767	7.8	38	8,906	8.9	8,757	8.8
150,000	11,598	7.7	35	12,851	8.6	12,165	8.1

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 5, 2010.

**Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2011**

[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 12	(X)	102
Alabama	April 2	43	92
Alaska	April 3	38	93
Arizona	April 2	39	92
Arkansas	April 3	35	93
California	April 16	6	106
Colorado	April 8	24	98
Connecticut	May 2	1	122
Delaware	April 10	21	100
Florida	April 11	16	101
Georgia	April 3	37	93
<b>Hawaii</b>	<b>April 6</b>	<b>30</b>	<b>96</b>
Idaho	April 3	36	93
Illinois	April 15	9	105
Indiana	April 5	32	95
Iowa	April 6	29	96
Kansas	April 10	20	100
Kentucky	April 2	42	92
Louisiana	March 30	47	90
Maine	April 4	34	94
Maryland	April 17	4	107
Massachusetts	April 14	10	104
Michigan	April 7	26	97
Minnesota	April 16	8	106
Mississippi	March 26	50	85
Missouri	April 4	33	94
Montana	April 5	31	95
Nebraska	April 12	15	102
Nevada	April 2	40	92
New Hampshire	April 9	22	99
New Jersey	April 29	2	119
New Mexico	March 31	45	90
New York	April 24	3	114
North Carolina	April 6	27	96
North Dakota	April 11	17	101
Ohio	April 6	28	96

Continued on next page.

**Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2011-- Con.**

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes
Oklahoma	April 2	41	92
Oregon	April 8	23	98
Pennsylvania	April 14	13	104
Rhode Island	April 13	12	103
South Carolina	March 29	48	88
South Dakota	March 30	46	90
Tennessee	March 27	49	86
Texas	April 7	25	97
Utah	April 10	19	100
Vermont	April 10	18	100
Virginia	April 12	14	102
Washington	April 16	5	106
West Virginia	March 31	44	90
Wisconsin	April 16	7	106
Wyoming	April 13	11	103
District of Columbia	April 16	(X)	106

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2011.

Source: Tax Foundation, Special Report No. 190, "Tax Freedom Day® Arrives on April 12", table 2 (March 30, 2011) <<http://www.taxfoundation.org/files/sr190.pdf>> accessed April 4, 2011.

**Table 9.07-- TAX FREEDOM DAY FOR THE UNITED STATES AND HAWAII:  
1977 TO 2011**

[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
2011	April 12	April 6	30

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; *Ibid.* Special Report No. 190, table 2 (March 30, 2011)

<<http://www.taxfoundation.org/files/sr190.pdf>> 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 2009**

[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	10.0	24	8,824	884	616	268	10.4	7,707
1978	10.0	21	9,413	944	662	282	10.2	8,526
1979	9.9	16	10,516	1,039	741	298	9.7	9,493
1980	9.8	14	11,716	1,143	820	322	9.4	10,441
1981	9.4	18	13,066	1,234	879	355	9.2	11,603
1982	9.1	22	13,374	1,217	855	362	9.2	12,489
1983	9.3	23	14,207	1,318	936	382	9.5	12,911
1984	9.2	27	15,388	1,422	995	427	9.7	14,055
1985	9.3	25	16,370	1,517	1,065	452	9.7	15,262
1986	9.4	23	17,294	1,626	1,154	472	9.7	16,171
1987	9.6	21	18,450	1,777	1,277	500	9.8	17,128
1988	10.2	12	19,993	2,047	1,517	529	9.7	18,318
1989	10.1	12	21,944	2,215	1,644	571	9.7	19,696
1990	9.7	22	23,825	2,303	1,693	610	9.8	20,572
1991	10.1	16	25,005	2,538	1,901	636	9.9	21,089
1992	10.3	16	25,560	2,629	1,975	654	10.1	21,645
1993	10.2	18	26,427	2,691	2,014	677	10.2	22,514
1994	10.6	12	26,856	2,848	2,176	672	10.2	23,419
1995	10.1	19	27,356	2,764	2,100	663	10.1	24,640
1996	10.4	10	27,606	2,866	2,233	633	9.9	25,851
1997	10.1	13	28,377	2,877	2,251	626	9.7	27,486
1998	10.1	12	29,285	2,953	2,328	625	9.6	29,332
1999	9.7	16	30,295	2,929	2,298	632	9.4	31,056
2000	9.5	19	32,064	3,040	2,378	662	9.4	33,012
2001	9.7	15	32,867	3,172	2,488	683	9.4	34,012
2002	9.6	18	32,675	3,136	2,455	681	9.5	33,340
2003	9.5	20	33,887	3,226	2,502	724	9.6	33,845
2004	9.5	23	36,277	3,432	2,660	772	9.6	35,957
2005	9.5	21	40,085	3,816	2,840	977	9.6	38,813
2006	10.0	18	43,181	4,305	3,188	1,118	9.7	41,494
2007	10.0	15	45,947	4,582	3,448	1,134	9.8	43,786
2008	9.9	16	46,861	4,658	3,506	1,152	9.9	44,294
2009	9.6	22	45,725	4,399	3,356	1,043	9.8	42,539

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, 1977-2009" (February 23, 2011) <<http://www.taxfoundation.org/statelocal.html>> accessed May 19, 2011.

**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL  
AND BY COMPONENT: 2011**

[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. For fiscal year ending June 30]

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

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**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL  
AND BY COMPONENT: 2011-- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	41	25	36	44	6	33
North Dakota	20	30	28	18	20	7
Ohio	46	39	44	35	11	45
Oklahoma	30	7	24	42	1	27
Oregon	14	45	46	4	37	5
Pennsylvania	26	38	14	28	42	44
Rhode Island	42	37	35	14	50	47
South Carolina	24	9	27	22	43	23
South Dakota	1	1	1	25	36	13
Tennessee	27	11	8	47	35	50
Texas	13	46	7	37	15	29
Utah	9	6	13	27	24	3
Vermont	38	28	40	16	21	36
Virginia	12	4	17	8	29	25
Washington	11	32	1	50	25	19
West Virginia	37	23	39	21	32	37
Wisconsin	40	29	43	19	26	30
Wyoming	3	1	1	13	28	46

Source: Tax Foundation, Background Paper No. 60, *2011 State Business Tax Climate Index* (October 2010) table 2 <<http://www.taxfoundation.org/files/bp60.pdf>> accessed November 5, 2010.

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX: 2006 TO 2011**

[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]

Location	2006		2007		2008		2009		2010		2011	
	Total score	Index rank	Total score	Index rank	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)	5.00	(X)	5.00	(X)
Alabama	5.60	16	5.16	22	5.08	23	5.30	20	5.19	19	4.99	28
Alaska	7.29	3	6.99	4	7.13	3	7.32	4	7.38	3	7.39	2
Arizona	5.13	29	4.95	29	5.01	25	5.25	24	5.01	28	4.81	34
Arkansas	4.87	35	4.72	36	4.65	37	4.87	35	4.61	40	4.55	39
California	4.64	42	3.92	48	3.93	49	4.00	49	3.89	48	3.78	49
Colorado	5.70	13	5.90	11	5.89	10	5.89	13	5.63	13	5.57	15
Connecticut	4.66	41	4.69	39	4.60	38	4.81	37	4.72	38	4.01	47
Delaware	6.10	9	6.11	8	6.09	9	6.01	10	5.98	8	6.03	8
Dist. of Col.	4.06	(X)	4.49	(X)	4.53	(X)	4.53	(X)	4.72	(X)	4.57	(X)
Florida	6.85	5	6.79	5	6.67	5	6.92	5	6.62	5	6.53	5
Georgia	5.52	20	5.18	21	4.95	28	5.16	27	5.01	29	5.02	25
<b>Hawaii</b>	<b>5.28</b>	<b>24</b>	<b>5.34</b>	<b>16</b>	<b>5.27</b>	<b>18</b>	<b>5.27</b>	<b>22</b>	<b>5.05</b>	<b>24</b>	<b>5.06</b>	<b>22</b>
Idaho	5.08	30	5.05	26	5.09	21	5.10	29	5.21	18	5.27	18
Illinois	5.22	26	4.92	31	5.04	24	5.26	23	5.01	30	5.05	23
Indiana	5.86	12	5.72	12	5.65	13	5.88	14	5.67	12	5.79	10
Iowa	4.62	44	4.36	45	4.16	46	4.35	44	4.23	46	4.20	45
Kansas	4.99	33	4.77	35	4.87	31	5.07	31	4.93	32	4.76	35
Kentucky	4.75	38	4.96	28	4.98	27	4.95	34	5.18	20	5.22	19
Louisiana	5.05	32	4.79	33	4.75	34	4.98	33	4.74	35	4.71	36
Maine	4.64	43	4.72	37	4.72	35	4.69	40	4.83	34	4.98	31
Maryland	5.23	25	5.08	24	4.14	47	4.31	45	4.26	45	4.25	44
Massachusetts	4.87	36	4.79	34	4.80	33	4.99	32	4.73	36	4.89	32
Michigan	5.20	28	5.14	23	5.32	17	5.30	21	5.35	17	5.40	17
Minnesota	4.71	39	4.39	43	4.40	42	4.61	41	4.44	43	4.40	43

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**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX: 2006 TO 2011-- Con.**

Location	2007		2008		2009		2010		2010		2011	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
Mississippi	5.57	19	5.21	19	5.09	22	5.32	19	5.16	21	5.09	21
Missouri	5.68	14	5.37	15	5.35	16	5.57	16	5.37	16	5.48	16
Montana	6.16	8	6.42	6	6.35	6	6.27	6	6.32	6	6.39	6
Nebraska	4.59	45	4.55	41	4.55	40	4.55	42	4.88	33	4.98	29
Nevada	7.07	4	7.07	3	7.07	4	7.37	3	7.05	4	6.74	4
New Hampshire	6.45	6	6.32	7	6.29	7	6.21	7	6.25	7	6.18	7
New Jersey	3.63	48	3.68	50	3.71	50	3.90	50	3.60	50	3.96	48
New Mexico	5.30	23	5.05	25	4.93	29	5.17	26	5.06	23	4.89	33
New York	3.60	49	4.29	46	4.19	45	4.13	47	3.66	49	3.73	50
North Carolina	4.70	40	4.52	42	4.52	41	4.74	39	4.66	39	4.47	41
North Dakota	5.06	31	4.87	32	4.86	32	5.08	30	5.04	25	5.14	20
Ohio	3.82	47	3.95	47	3.95	48	4.12	48	4.04	47	4.2	46
Oklahoma	5.41	21	5.20	20	5.18	19	5.40	18	4.97	31	5.0	30
Oregon	6.02	10	6.06	9	6.12	8	6.04	8	5.59	14	5.6	14
Pennsylvania	5.31	22	4.95	30	4.92	30	5.14	28	5.03	27	5.0	26
Rhode Island	3.47	50	3.80	49	4.20	44	4.18	46	4.33	44	4.5	42
South Carolina	5.21	27	4.98	27	5.01	26	5.21	25	5.03	26	5.0	24
South Dakota	7.56	2	7.18	2	7.21	2	7.50	2	7.42	1	7.4	1
Tennessee	5.58	18	5.27	17	5.16	20	5.42	17	5.10	22	5.0	27
Texas	6.41	7	5.99	10	5.79	11	6.02	9	5.70	11	5.6	13
Utah	5.67	15	5.23	18	5.71	12	5.94	11	5.80	10	5.8	9
Vermont	4.57	46	4.37	44	4.34	43	4.52	43	4.56	41	4.7	38
Virginia	5.58	17	5.51	14	5.51	15	5.70	15	5.53	15	5.7	12
Washington	5.93	11	5.67	13	5.65	14	5.94	12	5.81	9	5.8	11
West Virginia	4.93	34	4.71	38	4.66	36	4.86	36	4.73	37	4.7	37
Wisconsin	4.77	37	4.57	40	4.56	39	4.76	38	4.54	42	4.6	40
Wyoming	7.64	1	7.46	1	7.24	1	7.50	1	7.38	2	7.3	3

X Not applicable.

Source: Tax Foundation, Background Paper No. 60, *2011 State Business Tax Climate Index* (October 2010) table 1  
 <<http://www.taxfoundation.org/files/bp60.pdf>> accessed November 5, 2010.

**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: 2006 TO 2009**

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

Category	2006	2007	2008	2009
Total revenue	9,856,552	11,176,293	9,298,617	6,751,116
General revenue	8,551,896	9,073,319	9,301,983	9,163,828
Intergovernmental revenue	1,834,393	2,063,945	2,092,852	2,225,268
Taxes	4,918,655	5,093,842	5,147,569	4,712,651
General sales	2,355,316	2,557,644	2,619,595	2,461,618
Selective sales	656,287	670,321	682,584	663,417
License taxes	147,620	156,238	156,781	146,270
Individual income	1,550,757	1,560,306	1,544,835	1,338,702
Corporate income	148,084	100,847	105,294	78,597
Other taxes	60,591	48,486	38,480	24,047
Current charges	1,142,090	1,158,402	1,242,888	1,389,168
Miscellaneous general revenue	656,758	757,130	818,674	836,741
Insurance trust revenue 1/	1,304,656	2,102,974	-3,366	-2,412,712
Total expenditure	8,913,697	9,848,210	10,533,869	11,199,768
General expenditures, by function	8,090,272	8,969,744	9,567,007	10,051,242
Education	2,912,611	3,239,562	3,393,565	3,556,817
Public welfare	1,427,223	1,494,003	1,563,961	1,688,167
Hospitals	407,814	454,936	531,055	568,768
Health	498,417	611,503	677,693	668,180
Highways	268,231	306,179	407,711	455,985
Police protection	14,612	15,661	13,808	28,394
Correction	179,322	197,273	219,070	230,656
Natural resources	119,243	142,296	113,560	118,376
Parks and recreation	72,635	78,091	78,920	85,278
Government administration	388,532	427,641	486,718	505,381
Interest on general debt	432,173	458,350	441,026	432,964
Other and unallocable	1,369,459	1,544,249	1,639,920	1,712,276
Utility expenditure	-	325	924	1,867
Insurance trust expenditure	823,425	878,141	965,938	1,146,659
Exhibit: General expenditure	8,090,272	8,969,744	9,567,007	10,051,242
Intergovernmental expenditure	157,863	138,054	137,771	159,452
Direct expenditure	7,932,409	8,831,690	9,429,236	9,891,790
Debt at end of fiscal year	5,791,783	5,959,064	6,028,067	6,880,242
Cash and security holdings	18,319,082	19,551,589	17,234,080	13,164,419

1/ Includes net earnings of state retirement systems which may be positive or negative.

Source: U.S. Census Bureau, Governments Division, State Government Finances (annual);  
<<http://www.census.gov/govs/state/index.html>> accessed January 5, 2010.

**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]

<b>Category</b>	<b>State &amp; local 1/</b>	<b>State</b>	<b>Local 1/</b>
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: 2009**

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

Category	Amount	Percent distribution	Per capita 1/
Total revenue	6,751,116	100.00	5,212.50
General revenue	9,163,828	135.74	7,075.34
Intergovernmental revenue	2,225,268	32.96	1,718.12
Taxes	4,712,651	69.81	3,638.61
General sales	2,461,618	36.46	1,900.60
Selective sales	663,417	9.83	512.22
License taxes	146,270	2.17	112.93
Individual income	1,338,702	19.83	1,033.60
Corporate income	78,597	1.16	60.68
Other taxes	24,047	0.36	18.57
Current charges	1,389,168	20.58	1,072.57
Miscellaneous general revenue	836,741	12.39	646.04
Insurance trust revenue	-2,412,712	-35.74	-1,862.84
Total expenditure	11,199,768	100.00	8,647.28
General expenditure, by function	10,051,242	89.75	7,760.51
Education	3,556,817	31.76	2,746.20
Public welfare	1,688,167	15.07	1,303.42
Hospitals	568,768	5.08	439.14
Health	668,180	5.97	515.90
Highways	455,985	4.07	352.06
Police protection	28,394	0.25	21.92
Correction	230,656	2.06	178.09
Natural resources	118,376	1.06	91.40
Parks and recreation	85,278	0.76	65.84
Government administration	505,381	4.51	390.20
Interest on general debt	432,964	3.87	334.29
Other and unallocable	1,712,276	15.29	1,322.04
Utility expenditure	1,867	0.02	1.44
Insurance trust expenditure	1,146,659	10.24	885.33
Exhibit: General expenditure	10,051,242	100.00	7,760.51
Intergovernment expenditure	159,452	1.59	123.11
Direct expenditure	9,891,790	98.41	7,637.40
Debt at end of fiscal year	6,880,242	100.00	5,312.20
Cash and security holdings	13,164,419	100.00	10,164.18

1/ Based on July 1, 2009 population for Hawaii of 1,295,178. 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, 2009 State Government Finances <<http://www2.census.gov/govs/state/09statess.xls>> accessed January 5, 2011 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]

<b>Category</b>	<b>Total 1/</b>	<b>Percent distribution</b>	<b>Per capita 2/</b>
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

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

<b>Category</b>	<b>Total 1/</b>	<b>Percent distribution</b>	<b>Per capita 2/</b>
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]

<b>Category</b>	<b>Total 1/</b>	<b>Percent distribution</b>	<b>Per capita 2/</b>
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.**

<b>Category</b>	<b>Total 1/</b>	<b>Percent distribution</b>	<b>Per capita 2/</b>
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/08slsstab1a.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, GOVERNMENTAL FUNDS: BY FUNCTION: 2005 TO 2009**

[In thousands of dollars. For fiscal year ending June 30. Table reflects changes in fund balances, governmental funds]

Function	2005	2006	2007	2008	2009
Total expenditures	6,399,696	7,062,832	7,888,242	8,220,571	8,737,426
Current	6,077,748	6,615,255	7,385,509	7,741,836	8,335,704
General government	508,154	493,301	458,236	537,541	597,210
Public safety	291,369	322,578	376,032	411,152	435,414
Highways	301,784	267,213	337,862	406,795	442,421
Conservation of natural resources	74,188	86,628	107,578	103,596	120,693
Health	564,807	685,679	832,333	863,914	798,026
Welfare	1,614,559	1,709,810	1,770,707	1,857,473	2,119,481
Lower education	1,798,208	1,984,129	2,305,280	2,201,901	2,454,668
Higher education	559,379	678,338	759,777	815,116	878,127
Other education	19,667	19,183	20,122	23,206	29,912
Culture and recreation	73,774	87,478	92,574	110,404	107,302
Urban redevelopment & housing	52,698	60,725	170,614	255,783	179,819
Economic devel. & assistance	214,377	215,559	147,146	149,075	169,547
Other	4,784	4,634	7,248	5,880	3,084
Debt service	321,948	447,577	502,733	478,735	401,722
Principal	128,378	247,935	271,010	231,478	204,604
Interest and others	193,570	199,642	231,723	247,257	197,118

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2009* (p. 151)  
<http://hawaii.gov/dags/accounting-division/soh-cafr-06302009.pdf> accessed November 5, 2010.

**Table 9.20-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2005 TO 2009**

[In thousands of dollars. For fiscal year ending June 30. Table reflects changes in fund balances, governmental funds]

Function	2005	2006	2007	2008	2009
Total revenues	6,475,470	7,029,594	7,269,812	7,396,658	7,193,308
Total taxes	4,316,931	4,746,538	4,853,267	4,857,364	4,390,134
General excise	2,145,603	2,359,316	2,632,485	2,597,121	2,410,756
Net income - corp. & personal	1,484,664	1,664,331	1,618,570	1,637,265	1,373,893
Public service companies	108,686	120,678	124,017	127,481	126,069
Transient accommodations	110,723	124,133	7,382	17,756	14,408
Tobacco and liquor	128,982	134,216	131,813	134,886	135,388
Liquid fuel	82,733	84,719	87,179	90,123	88,006
Insurance companies' premiums	84,822	89,778	96,385	96,332	95,181
Vehicle weight and registration	54,057	56,101	59,422	60,842	59,392
Rental motor/tour vehicle surcharge	43,950	48,092	49,479	49,196	39,751
Franchise	38,520	18,324	2,000	20,213	28,075
Other	34,191	46,850	44,535	26,149	19,215
Non-taxes	2,158,539	2,283,056	2,416,545	2,539,294	2,803,174
Interest and investment (loss) income	58,236	82,013	122,606	115,247	-42,051
Charges for current services	298,670	343,424	318,235	341,371	357,078
Intergovernmental	1,574,899	1,601,005	1,727,895	1,807,376	2,090,058
Rentals	28,732	32,493	21,639	20,152	21,107
Fines, forfeitures, and penalties	27,482	26,827	28,488	32,618	33,888
Licenses and fees	27,297	29,364	30,837	31,731	33,324
Revenues from private sources	41,836	39,647	39,401	59,508	63,401
Other	101,387	128,283	127,444	131,291	246,369

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2009* (p. 151)

<<http://hawaii.gov/dags/accounting-division/soh-cafr-06302009.pdf>> accessed November 5, 2010.

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

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

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

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

2/ Other licenses, permits and fees.

3/ Includes rentals, interest, and other earnings.

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



**Table 9.22-- 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 2009**

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
2009	648,846	1,241,352	33,438,301	51,535	26,937

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 13, 2011; 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 2007 TO 2009**

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)
2007					
All returns 2/	694,035	35,510,051	507,822	4,245,346	8,360
Under \$50,000 3/	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
2008					
All returns	656,452	33,877,950	490,705	3,953,974	8,058
Under \$50,000 3/	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
2009					
All returns	648,846	33,438,301	474,225	3,703,822	7,810
Under \$50,000 3/	427,637	8,938,953	259,742	498,669	1,920
\$50,000 under \$75,000	91,582	5,625,510	86,422	474,704	5,493
\$75,000 under \$100,000	55,661	4,808,220	54,513	451,331	8,279
\$100,000 under \$200,000	61,193	8,030,809	60,824	1,006,048	16,540
\$200,000 or more	12,773	6,034,809	12,724	1,273,071	100,053

X Not applicable.

1/ Filed in following year.

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

3/ Includes returns with adjusted gross deficit.

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 13, 2011 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 2008 AND 2009**

Subject	2008		2009	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	656,452	33,877,950	648,846	33,438,301
Salaries and wages	538,985	24,136,003	527,966	23,955,010
Taxable interest income	341,645	870,126	316,689	807,352
Ordinary dividends	154,806	752,611	145,569	572,391
Business or prof. net income (less loss)	99,560	1,338,735	97,762	1,243,424
Farm returns	5,742	(NA)	5,619	(NA)
Net capital gain (less loss)	111,688	1,310,973	90,513	769,780
Taxable indiv. retire. arrangements distrib.	50,285	657,420	43,912	568,274
Taxable pensions and annuities	129,240	2,931,933	129,515	3,000,801
Unemployment compensation	36,372	196,586	41,841	559,012
Taxable social security benefits	75,120	879,056	76,947	929,699
Self-employment retirement plans	5,450	97,903	5,071	91,852
Exemptions	1,232,329	(NA)	1,241,352	(NA)
Itemized deductions	215,892	5,798,688	210,873	6,027,485
State and local income taxes	188,048	1,240,688	179,067	1,117,306
State and local general sales tax	23,144	21,568	25,530	24,304
Real estate taxes	164,693	336,264	163,309	322,533
Taxes paid	215,770	1,620,074	209,303	1,489,305
Mortgage interest paid	158,835	2,657,297	155,640	2,477,380
Contributions	174,943	568,517	168,901	532,778
Taxable income	512,082	22,239,597	495,405	21,515,145
Total tax credits	199,458	257,840	204,163	276,494
Residential energy tax credit	7,855	11,541	12,153	21,320
Child tax credit	110,405	139,035	104,967	130,654
Child (and dependent) care credit	29,552	13,592	28,749	13,264
First-time homebuyer credit	3,013	20,868	5,308	39,080
Earned income credit	97,062	172,619	108,449	212,874
Excess earned income credit (refundable)	82,550	153,488	92,592	190,508
Alternative minimum tax	11,923	74,879	11,122	62,505
Income tax	459,268	3,719,374	441,800	3,575,673
Tax liability	490,705	3,953,974	474,225	3,703,822
Tax due at time of filing	111,078	387,146	115,560	341,478
Overpayments (negative amount)	497,929	1,323,640	481,482	1,418,896

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2008 <<http://www.irs.gov/pub/irs-soi/08in12hi.xls>> accessed June 1, 2010 and Ibid. Tax Year 2009 <<http://www.irs.gov/pub/irs-soi/09in12hi.xls>> accessed June 13, 2011.

**Table 9.28-- INTERNAL REVENUE SERVICE OPERATIONS: 2005 TO 2010**

[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]

<b>Subject</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Total number of returns filed	1,050,141	1,069,903	1,097,173	1,160,161	1,120,099	1,076,845
Individual income tax 1/	604,667	617,089	637,469	689,759	660,232	645,560
Estate and trust income tax	12,891	12,936	13,151	13,327	13,940	13,817
Partnership tax	8,614	8,948	10,220	10,680	11,807	11,555
Corporate income tax 2/	26,229	26,757	27,220	29,067	28,982	28,374
Estate tax	416	373	309	294	345	231
Gift tax	2,036	1,813	1,810	1,480	1,475	1,339
Employment taxes	126,593	129,557	128,691	127,946	125,199	124,710
Excise taxes	1,164	1,076	1,078	1,249	1,343	1,315
Other 3/	267,531	271,354	277,225	286,359	276,776	249,944
Total no. of returns filed electronically	271,349	289,689	313,551	373,496	406,898	432,224
Individual income tax 1/	246,941	267,739	288,542	334,559	361,709	379,403
Estate and trust income tax	1,738	1,760	1,727	1,627	1,724	2,148
Partnership tax	297	491	804	1,218	1,978	2,288
Corporate income tax 2/	379	1,043	1,617	2,332	3,356	4,364
Employment taxes	21,971	18,606	20,759	21,126	21,753	22,663
Other 4/	23	50	102	12,634	16,378	21,358
Total number of refunds issued 1/	490,187	500,775	528,506	1,081,714	576,105	544,826
Business income tax	2,669	2,872	3,537	3,461	3,540	3,874
Individual income tax 5/	477,931	487,732	514,212	526,822	431,944	532,962
Economic stimulus payments 6/	(X)	(X)	(X)	540,854	131,649	(X)
Employment taxes	9,017	9,784	10,266	10,148	8,520	7,489
Estate tax	101	89	85	97	92	71
Gift tax	14	13	21	15	18	16
Excise taxes	455	285	385	317	342	414
Total amount of refunds issued (\$1,000)	1,007,805	983,897	1,107,617	1,604,152	1,440,194	1,502,019
Business income tax	112,953	43,092	81,178	71,738	109,857	107,095
Individual income tax 5/	881,252	924,085	992,082	1,072,024	1,253,841	1,377,198
Employment taxes	9,016	8,930	8,773	11,115	7,864	10,944
Economic stimulus payments 6/	(X)	(X)	(X)	441,709	59,459	(X)
Estate tax	1,912	6,896	5,336	6,242	7,970	5,008
Gift tax	81	148	8	4	248	633
Excise taxes	2,591	747	4,794	1,321	956	1,141
Telephone excise tax 1/	(X)	(X)	15,446	(X)	(X)	(X)

Continued on next page.

**Table 9.28-- INTERNAL REVENUE SERVICE OPERATIONS: 2005 TO 2010-- Con.**

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/ For 2009 and 2010, includes individual income tax and estate and trust income tax.

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

Source: U.S. Internal Revenue Service, *Internal Revenue Service Data Book* (annual)  
<<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 14, 2011 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**

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

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

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

**Table 9.30-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2005**

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

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

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

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

**Table 9.31-- 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](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]

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

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

**Table 9.33-- 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
<b>Total</b>	199,939,471	109,891,545	53,465,922	7,387,020	26,130,743	2,917,994	146,247
Low-income	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:  
2009 AND 2010**

[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	
	2009	2010	2009	2010
All sources	75,020,258	74,682,083	2,296,288	2,379,942
Sources taxed at 4 percent	53,994,376	54,261,969	2,159,775	2,170,479
Retailing	23,567,451	24,298,654	942,698	971,946
Services	10,993,980	11,356,344	439,759	454,254
Contracting	6,641,660	5,589,766	265,666	223,591
Theater, amusement, radio, etc.	333,223	353,686	13,329	14,147
Interest	5,238	3,923	210	157
Commissions	806,074	853,086	32,243	34,123
Hotel rentals	2,618,860	2,755,013	104,754	110,201
All other rentals	5,947,287	5,770,910	237,891	230,836
Use	772,281	907,646	30,891	36,306
All others	2,308,322	2,372,941	92,333	94,918
Sources taxed at other rates 1/	21,025,883	20,420,114	103,294	100,422
Insurance solicitors	524,434	479,709	787	720
Sugar processing	-	-	-	-
Pineapple canning	3	-	-	-
Producing	351,578	339,035	1,758	1,695
Manufacturing	752,237	708,787	3,761	3,544
Wholesaling	11,939,742	12,165,086	59,699	60,825
Services (intermediary)	582,781	556,594	2,914	2,783
Use	6,875,107	6,170,904	34,376	30,855
Unallocated net collections	(2/)	(2/)	33,219	109,042

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

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

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections" <[http://www.state.hi.us/tax/a5\\_3txcolrpt.htm](http://www.state.hi.us/tax/a5_3txcolrpt.htm)> accessed June 3, 2011.



**Table 9.37-- TOBACCO TAX COLLECTIONS: 1994 TO 2010**

[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
2010	128,909,763	6,171,466

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. For 2010, includes tobacco products, cigars, and little cigars.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual calendar year summary) and for 2010 <[http://www.hawaii.gov/tax/a5\\_3txcolrptarchive.htm](http://www.hawaii.gov/tax/a5_3txcolrptarchive.htm)> accessed June 3, 2011.

**Table 9.38-- LIQUOR TAX COLLECTIONS: 1990 TO 2010**

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

<b>Year</b>	<b>Total</b>	<b>Year</b>	<b>Total</b>
1990	42,094	2001	39,379
1991	40,125	2002	38,497
1992	40,983	2003	42,149
1993	38,286	2004	43,426
1994	38,753	2005	43,594
1995	37,486	2006	47,001
1996	38,624	2007	44,705
1997	38,624	2008	47,568
1998 1/	38,361	2009	45,332
1999	37,139	2010	44,961
2000	39,887		

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 2010 <[http://www.hawaii.gov/tax/a5\\_3txcolrptarchive.htm](http://www.hawaii.gov/tax/a5_3txcolrptarchive.htm)> accessed June 3, 2011.

**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 2011**

[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
2011	274,149,769	(2/)	(2/)	232,482,952

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, 2010-2011 Tax Year, State of Hawaii* (August 2010) <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 18, 2010 and earlier reports; and reports as the Department of Finance.

**Table 9.41-- REAL PROPERTY TAX VALUATION FOR THE STATE,  
2007 TO 2011, AND BY COUNTY, 2011**

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

<b>Subject</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Assessor's gross valuation 1/ 2/	292,830,383	297,908,333	298,084,580	274,149,769
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	37,040,299	38,519,388	39,020,550	38,969,749
Assessor's net taxable valuation	255,790,740	259,388,945	259,064,030	235,180,021
Half of valuation on appeal	2,431,924	1,674,660	3,314,460	2,697,069
Number of appeals	10,922	5,960	8,846	5,725
Valuation for tax rate purposes	253,358,852	257,714,285	255,749,570	232,482,952
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	1,315,350	1,356,021	1,384,029	1,316,024
<b>2011, by county</b>	<b>Honolulu</b>	<b>Maui</b>	<b>Hawaii</b>	<b>Kauai</b>
Assessor's gross valuation 1/ 2/	178,034,158	46,877,855	30,797,669	18,440,087
Land	(3/)	22,997,473	13,950,492	10,559,729
Improvement	(3/)	23,880,382	16,847,177	7,880,358
Exemptions 1/	23,584,782	8,637,380	5,065,937	1,681,650
Assessor's net taxable valuation	154,449,376	38,240,475	25,731,732	16,758,438
Half of valuation on appeal	1,340,271	983,616	212,891	160,289
Number of appeals	1,642	2,286	1,034	763
Valuation for tax rate purposes	153,109,105	37,256,859	25,518,841	16,598,149
Land	(3/)	19,617,325	12,959,559	9,991,863
Improvement	(3/)	17,639,534	12,559,282	6,606,286
Amount to be raised by taxation	797,722	215,186	214,155	88,961

1/ Beginning in 1993, data exclude nontaxable properties.

2/ 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. Assessed value for 2011 as of January 28, 2010 for Honolulu, March 25, 2010 for Kauai, April 19, 2010 for Maui, and April 20, 2010 for Hawaii.

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, 2010-2011 Tax Year* (August 2010)

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>>  
accessed August 18, 2010 and earlier reports.

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2010 AND 2011**

[For fiscal year ending June 30]

Type of exemption	2010		2011	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	260,060	69,689,652	263,875	69,524,773
Federal government	598	5,986,201	610	6,091,899
State government	8,183	16,537,394	8,253	16,171,594
County government	3,672	6,415,132	3,721	5,935,345
Government leases - total	149	127,328	183	133,365
Government leases - portion	140	70,803	110	53,318
Hawaiian Homes Commission	1,633	695,709	2,153	907,339
Hawaiian Homes Land - basic	948	142,112	1,091	169,208
Hawaiian Homes Land - multiple	586	94,546	539	95,305
Hawaiian Homes Land - total land	3,999	1,616,713	4,365	1,554,017
Hawaiian Homes Land - vacant land	158	23	153	22
Hawaiian Homes - 7 year	533	182,888	841	287,671
Homes - fee (basic)	134,719	14,545,513	126,170	13,932,939
Homes - fee (multiple)	74,222	10,450,702	66,535	8,958,100
Homes - leasehold (basic)	3,811	381,550	21,199	2,584,218
Homes - leasehold (multiple)	2,623	411,077	3,317	492,055
In lieu of home ex - fee	1,937	323,129	1,851	309,869
In lieu of home ex - lease	71	12,064	66	11,199
Additional home exemption	1,297	71,335	1,480	80,961
Additional income exemption	-	-	-	-
Blind	470	12,257	449	11,740
Deaf	172	4,506	172	4,460
Leprosy	7	200	6	160
Totally disabled	6,774	187,724	6,845	189,472
Totally disabled veterans	1,512	786,122	1,587	748,715
Cemeteries	107	69,802	108	54,497
Charitable organizations	1,552	2,385,023	1,529	2,295,815
Childcare	24	1,188	26	1,300
Child care center, non-profit	(X)	(X)	1	337
Child care center, for-profit	(X)	(X)	4	6,175
Churches	1,505	2,494,935	1,508	2,355,593
Civil - condemnation	25	33,636	26	31,748
Combat zone	(X)	(X)	2	809
Credit unions	109	163,223	109	287,886
Crop shelters	33	3,242	33	3,243
Enterprize Zone	4	2,966	3	1,901
Foreign consulates	30	42,387	30	39,850

Continued on next page.

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS BY TYPE:  
2010 AND 2011 -- Con.**

Type of exemption	2010		2011	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Forest reserve	6	2,671	6	1,604
Historic residential properties	255	318,294	273	314,626
Historic commercial properties	3	22,446	5	25,627
Kuleana	29	17,770	67	34,657
Hospitals	89	704,686	88	713,286
Landscaping, open-space	44	31,155	45	34,633
Low-moderate income housing	340	1,630,928	355	1,871,283
New construction	51	127,065	24	71,548
Public utilities	730	1,579,140	789	1,700,717
Roadways and waterways	6,616	38,237	6,821	42,420
Safe room	31	1,240	36	1,440
Schools	192	937,901	188	885,500
Setbacks	7	1,108	6	370
Slaughterhouse	1	2,668	1	2,900
Taro	30	7	59	188
Tree farm	14	9,984	14	9,499
Miscellaneous	19	12,922	18	9,847
Military (deployed)	(X)	(X)	5	2,506

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 by Tax Year* (annual)  
<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 18, 2010.

**Table 9.43-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS:  
2010 AND 2011**

[In thousands of dollars. For fiscal year ending June 30. 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. Assessed value for 2011 as of January 28, 2010 for Honolulu, April 20, 2010 for Kauai, April 19, 2010 for Maui, and April 20, 2010 for Hawaii. 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
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
2011 - All classes	274,149,769	235,180,021	232,482,952	1,316,024
Affordable rental 2/	167,136	166,262	166,111	922
Residential 2/	7,177,592	6,861,115	6,828,161	62,136
Improved residential 4/	6,288,980	5,816,953	5,795,214	28,976
Apartment 2/ 4/ 5/	11,575,494	11,336,225	11,253,717	79,150
Commercial	22,152,845	19,693,305	19,222,926	214,628
Industrial	11,606,269	11,175,670	10,984,507	121,435
Agricultural/native forest	13,071,354	12,110,801	11,968,019	80,120
Vacant agricultural 3/	227,600	227,600	203,137	1,727
Conservation/preservation	1,638,718	1,542,959	1,494,671	10,057
Hotel and resort	19,300,444	19,202,753	18,261,704	179,071
Unimproved residential 4/	359,121	338,227	331,079	2,069
Homeowner 2/ 4/	100,425,939	75,754,123	75,694,031	262,457
Non-homeowner 3/	66,827,875	59,724,164	59,448,272	212,825
Single family 5/	5,242,856	4,916,546	4,882,279	19,739
Homestead 5/	5,077,219	4,098,130	4,095,673	15,541
Public service 3/	798,449	3,307	3,307	-
Time share 4/	2,138,057	2,138,057	1,776,953	24,877
Commercialized residential 4/	73,823	73,823	73,191	293

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 18, 2010.



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

[For fiscal year ending June 30]

<b>Rank</b>	<b>Taxpayer</b>	<b>Original debit 1/ (dollars)</b>	<b>Land area (acres)</b>	<b>Gross assessed value 2/ (dollars)</b>
	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 2009**

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
2009	1.40	0.34	51	0.34	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 5, 2010.

**Table 9.46-- REAL PROPERTY TAX RATES, BY COUNTY: 2011**

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

Class	Honolulu		
Property 1/:			
Non-homeowner	3.58		
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		
Homeowner	3.42		

  

Class	Maui	Hawaii	Kauai
Land:			
Improved residential	5.00	2/ 9.10	2/ 3.95
Unimproved residential	6.25	2/ 9.10	(X)
Apartment	5.00	9.85	6.90
Commercial	6.25	9.10	6.90
Industrial	6.50	9.10	6.90
Agricultural	5.00	3/ 8.35	6.90
Conservation	5.00	9.85	6.90
Hotel and resort	8.30	9.85	6.90
Homeowner	2.50	5.55	(X)
Homestead	(X)	(X)	4.00
Time share	14.00	(X)	(X)
Affordable rental housing	(X)	5.55	(X)
Commercialized residential	4.00	(X)	(X)
Building:			
Improved residential	5.00	2/ 9.10	2/ 4.25
Unimproved residential	6.25	2/ 9.10	(X)
Apartment	5.00	9.85	7.90
Commercial	6.25	9.10	7.90
Industrial	6.50	9.10	7.90
Agricultural	5.00	3/ 8.35	4.25
Conservation	5.00	9.85	4.25
Hotel and resort	8.30	9.85	7.90
Homeowner	2.50	5.55	(X)
Homestead	(X)	(X)	3.44
Time share	14.00	(X)	(X)
Affordable rental housing	(X)	5.55	(X)
Commercialized residential	4.00	(X)	(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 & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2010-2011 Tax Year, State of Hawaii* (August 2010) <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed August 18, 2010.

**Table 9.47-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2009**

[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)	1997	8,159,285	2.1
1984	4,140,182	3.2	1998	8,449,229	3.6
1985	4,575,478	10.5	1999	8,659,684	2.5
1986	4,646,930	1.6	2000	9,036,388	4.4
1986	4,811,882	3.5	2001	9,728,839	7.7
1988	5,064,944	5.3	2002	10,474,798	7.7
1989	5,570,896	10.0	2003	11,269,306	7.6
1990	5,633,927	1.1	2004	12,176,350	8.0
1991	6,198,142	10.0	2005	12,699,321	4.3
1992	6,636,322	7.1	2006	13,495,147	6.3
1993	7,283,475	9.8	2007	14,061,883	4.2
1994	7,643,718	4.9	2008	15,009,273	6.7
1995	7,449,512	-2.5	2009 1/	25,520,495	70.0
1996	7,990,275	7.3			

NA Not available.

1/ The larger-than-expected increase FY08 to FY09 in 'Direct payments for other than individuals' has been brought to the attention of the Census Bureau. Review is underway, please check back for developments. The data above reflect January 31, 2011 revisions to procurement since the August 31, 2010 release of CFFR09.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County*

**Table 9.48-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2009**

[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
2009 1/	25,520.5	4,221.6	8,879.6	275.1	3,258.1	2,729.8	6,156.3

1/ The larger-than-expected increase FY08 to FY09 in 'Direct payments for other than individuals' has been brought to the attention of the Census Bureau. Review is underway, please check back for developments. The data above reflect January 31, 2011 revisions to procurement since the August 31, 2010 release of CFFR09.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2009) <<http://www.census.gov/govs/cffr/index.html>> accessed July 13, 2011; 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: 2007 TO 2009**

[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 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
Total 2009 2/ 3/ 4/	10,447.55	19,704.24	188.60	(4/)
Retirement and disability	2,869.99	3,259.44	113.57	(4/)
Other direct payments	2,485.04	7,068.32	284.44	(4/)
Grants	2,423.78	2,515.58	103.79	(4/)
Procurement	1,693.48	2,107.63	124.46	(4/)
Salaries and wages	975.27	4,753.25	487.38	(4/)
Department of Defense	(4/)	6,423.57	(4/)	(4/)
All other Federal agencies	(4/)	13,280.66	(4/)	(4/)

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 2007 to 2009 is 1,283,388, 1,288,198; and 1,295,178 for Hawaii; and for the United States is 301,621,157; 304,059,724; and 307,006,550 respectively. For 2009, 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) (December 2009) and source, table 10 for 2007 and 2008. Hawaii had 0.4 percent of the United States resident population for all four years.

3/ The larger-than-expected increase FY08 to FY09 in Hawaii 'Direct payments for other than individuals' has been brought to the attention of the Census Bureau. Review is underway. please check back for developments.

4/ The data reflect January 31, 2011 revisions to procurement since the August 31, 2010 release of CFFR09. Other data will not be available until the revision of the CFFR publication expected in late winter 2011.

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 (1993-2009) <<http://www.census.gov/govs/cffr/index.html>> accessed July 13, 2011; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.50-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,  
BY COUNTY: 2009**

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

<b>Category</b>	<b>State Total</b>	<b>City and County of Honolulu</b>	<b>Hawaii County</b>	<b>Maui County 1/</b>	<b>Kauai County</b>	<b>State undistri- buted</b>
Resident population (as of July 1, 2009)	1,295,178	907,574	177,835	145,240	64,529	-
Total direct exp. or oblig.	25,520,495	18,018,658	2,530,385	3,354,071	712,651	904,729
Retirement/disability payments for individuals	4,221,560	3,114,783	563,195	359,309	184,196	76
Other direct payments for individuals	8,879,614	3,801,194	1,482,542	2,748,923	299,957	546,998
Direct payments other than for individuals	275,125	65,569	5,536	6,009	880	197,132
Grants (block, formula, project, & cooperative agreements)	3,258,123	2,607,380	244,657	163,960	83,785	158,342
Procurement contracts	2,729,762	2,463,936	141,478	19,651	104,696	-
Salaries and wages	6,156,311	5,965,794	92,977	56,220	39,139	2,181
Exhibit: Total direct expenditures or obligations	25,520,495	18,018,658	2,530,385	3,354,071	712,651	904,729
Defense	8,319,670	8,056,040	108,569	23,783	129,097	2,181
Non-defense	17,200,824	9,962,618	2,421,816	3,330,288	583,555	902,548
Addendum: Other federal assistance	13,477,179	8,710,726	1,064,546	2,411,656	960,192	330,059
Direct loans	51,032	16,566	23,942	7,540	2,985	-
Guaranteed/insured loans	1,934,646	1,475,780	119,051	120,053	20,081	199,681
Insurance	11,491,501	7,218,380	921,553	2,284,064	937,126	130,378

1/ Includes Kalawao County.

Source: U.S. Census Bureau, Consolidated Federal Funds Report for Fiscal Year 2009, State and County Areas On-Line Query System (as revised January 31, 2011) <<http://www.census.gov/govs/cffr/>> and <<http://harvester.census.gov/cffr/>> accessed July 13, 2011; and Population Estimates Data "County population, population change and estimated components of population change: April 1, 2000 to July 1, 2009 (CO-EST2009-alldata) <<http://www.census.gov/popest/counties/files/CO-EST2009-ALLDATA.csv>> accessed July 15, 2011.

**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
<b>Hawaii</b>	<b>986</b>	<b>1,134,470</b>	<b>876</b>	<b>342,755</b>	<b>1,144,772</b>	<b>3,557</b>
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.**

<b>State/territory</b>	<b>Number of awards</b>	<b>Total funds awarded (\$1,000)</b>	<b>Funds awarded per capita</b>	<b>Total funds received (\$1,000)</b>	<b>Local amount (\$1,000)</b>	<b>Recipient reported jobs</b>
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: 2009**

[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	2,560,081	552,108,118
Department of Agriculture	124,030	30,774,582
Agricultural Marketing Service	3,813	1,278,689
Farm Service Agency	228	10,329
Food Safety & Inspection Service	-	51,320
Food & Nutrition Service	102,566	26,984,219
Forest Service	1,987	603,363
National Resources Conservation Service	1,638	173,898
Rural development activities	1,921	540,937
Department of Commerce	6,589	524,135
National Oceanic and Atmospheric Administration	1,322	228,986
Corporation for National and Community Service	1,102	197,438
Corporation for Public Broadcasting	-	154,828
Department of Defense	-167	674,036
U.S. Army National Guard - construction	-167	663,792
Department of Education	279,629	45,168,154
Office of English Language Acquisition	2,719	665,484
Office of Special Educational Research and Improvement	2,929	442,452
Office of Special Education and Rehabilitative Services	84,497	12,535,554
Office of Vocational and Adult Education	9,732	1,545,060
Office of Elementary and Secondary Education	151,911	27,504,980
Impact aid	63,208	1,183,498
Programs for American Indians, Alaska Natives and Native Hawaiians	14,320	128,042
No Child Left Behind Act	21,475	4,794,495
Title 1 programs	47,982	12,452,283
Other	1,494	7,751,070
Office of Postsecondary Education	22,638	1,332,734
Office of Student Financial Assistance	5,203	1,141,890
Election Assistance Commission	-	83,915
Department of Energy	3,563	1,044,228
Environmental Protection Agency	27,764	3,685,307
Equal Employment Opportunity Commission	115	31,283
Department of Health and Human Services	1,355,067	324,765,262
Administration for Children and Families	261,470	51,079,406
Administration on Aging	8,070	1,425,912
Centers for Disease Control & Prevention	-	1,415,149
Centers for Medicare and Medicaid Services	1,015,064	256,123,741
Health Resources and Services Administration	49,965	6,304,790
Substance Abuse and Mental Health Services Admin.	20,019	3,054,665

Continued on next page.

**Table 9.53-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2009-- Con.**

Area	Hawaii	United States
Department of Homeland Security	97,926	17,954,886
Coast Guard	478	124,227
Domestic preparedness and anti-terrorism programs	90,708	11,645,600
Federal Emergency Management Agency	6,740	6,185,059
Department of Housing and Urban Development	210,903	47,065,091
Fair housing and equal opportunity	384	110,958
Community planning and development	28,002	8,153,253
Housing programs	182,517	38,800,880
College housing	828	53,132
Housing opportunities for persons with AIDS	1,356	317,122
Native American block grant	3,957	827,042
Housing for special populations	10,717	979,217
Public housing programs	154,708	33,657,756
Home ownership assistance	10,902	1,983,007
Other	49	983,604
Department of the Interior	21,301	5,904,953
Fish and Wildlife Service	8,314	907,990
National Park Service	1,082	131,189
Office of Insular Affairs	11,581	432,410
Department of Justice	22,793	3,894,654
Office of Asset Forfeiture	1,113	397,931
Office of Justice Programs	21,680	3,468,360
Crime victims programs	2,946	575,941
Education, research and statistics programs	269	127,260
Juvenile justice programs	1,349	306,560
Law Enforcement Assistance	1,192	335,288
Community oriented policing program (COPS)	-	1,125
Violence against women and children	564	130,343
Weed and seed	271	36,919
Substance abuse programs	10,540	1,194,038
Department of Labor	48,312	9,827,625
Bureau of Labor Statistics	684	88,528
Employment and Training Administration	43,700	9,334,312
Occupational Health and Safety Administration	3,092	235,876
Veterans Employment and Training Administration	836	159,564
National Foundation on Arts & Humanities	3,730	306,740
Neighborhood Reinvestment Corporation	741	277,492
Department of Transportation	354,690	57,048,476
Federal Aviation Administration	78,842	3,808,316
Federal Highway Administration	219,301	39,788,002
Federal Transit Administration	53,932	11,297,997
Department of the Treasury	438	575,479
Department of Veterans Affairs	1,448	824,892

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2009* (August 2010), table 1 <<http://www.census.gov/prod/2010pubs/fas-09.pdf>> accessed August 31, 2010.

**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 dis-advantaged business	Other	Small dis-advantaged 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](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
<b>Hawaii</b>	<b>1.26</b>	<b>1.44</b>	<b>0.18</b>	<b>15</b>	<b>12</b>
Idaho	1.14	1.21	0.07	20	20
Illinois	0.74	0.75	0.01	47	45
Indiana	0.84	1.05	0.21	42	30
Iowa	1.06	1.10	0.04	26	24
Kansas	1.05	1.12	0.07	27	22
Kentucky	1.28	1.51	0.23	13	9
Louisiana	1.35	1.78	0.43	7	4
Maine	1.30	1.41	0.11	9	13
Maryland	1.27	1.30	0.03	14	18
Massachusetts	0.92	0.82	-0.10	39	40
Michigan	0.77	0.92	0.15	45	37
Minnesota	0.78	0.72	-0.06	44	46
Mississippi	1.54	2.02	0.48	3	2
Missouri	1.29	1.32	0.03	12	17
Montana	1.46	1.47	0.01	6	11
Nebraska	1.01	1.10	0.09	30	25
Nevada	0.73	0.65	-0.08	48	49
New Hampshire	0.75	0.71	-0.04	46	47
New Jersey	0.68	0.61	-0.07	49	50
New Mexico	1.85	2.03	0.18	1	1

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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
<b>Hawaii</b>	<b>1.26</b>	<b>1.38</b>	<b>1.41</b>	<b>1.47</b>	<b>1.48</b>	<b>1.46</b>	<b>1.49</b>	<b>1.50</b>	<b>1.49</b>	<b>1.51</b>	<b>1.44</b>
Idaho	1.14	1.15	1.16	1.22	1.19	1.22	1.25	1.32	1.28	1.23	1.21
Illinois	0.74	0.75	0.77	0.78	0.79	0.81	0.80	0.77	0.73	0.74	0.75
Indiana	0.84	0.89	0.92	0.93	0.94	0.99	1.02	0.98	0.95	0.98	1.05
Iowa	1.06	1.08	1.06	1.12	1.18	1.11	1.20	1.21	1.04	1.11	1.10
Kansas	1.05	1.03	1.02	1.07	1.12	1.07	1.16	1.12	1.10	1.11	1.12
Kentucky	1.28	1.28	1.33	1.36	1.32	1.38	1.38	1.45	1.52	1.48	1.51
Louisiana	1.35	1.29	1.32	1.28	1.38	1.42	1.43	1.45	1.49	1.57	1.78
Maine	1.30	1.32	1.33	1.33	1.30	1.26	1.23	1.30	1.37	1.40	1.41
Maryland	1.27	1.25	1.24	1.30	1.28	1.27	1.24	1.28	1.30	1.37	1.30
Massachusetts	0.92	0.91	0.90	0.89	0.87	0.80	0.80	0.82	0.83	0.82	0.82
Michigan	0.77	0.78	0.82	0.83	0.84	0.87	0.90	0.88	0.85	0.87	0.92
Minnesota	0.78	0.76	0.80	0.81	0.83	0.83	0.80	0.77	0.68	0.68	0.72
Mississippi	1.54	1.61	1.56	1.54	1.60	1.73	1.82	1.83	1.82	1.82	2.02
Missouri	1.29	1.40	1.24	1.24	1.24	1.27	1.30	1.33	1.34	1.34	1.32
Montana	1.46	1.49	1.54	1.55	1.70	1.57	1.61	1.60	1.53	1.52	1.47
Nebraska	1.01	1.00	1.02	1.05	1.09	1.15	1.19	1.20	1.06	1.08	1.10
Nevada	0.73	0.78	0.73	0.75	0.74	0.77	0.75	0.71	0.66	0.62	0.65
New Hampshire	0.75	0.75	0.74	0.76	0.73	0.71	0.71	0.70	0.67	0.69	0.71
New Jersey	0.68	0.69	0.71	0.71	0.70	0.69	0.65	0.61	0.57	0.57	0.61
New Mexico	1.85	1.85	1.83	1.85	1.89	2.08	1.93	2.07	2.17	2.18	2.03
New York	0.87	0.86	0.86	0.87	0.87	0.88	0.81	0.82	0.82	0.82	0.79
North Carolina	0.95	1.01	1.01	1.01	1.02	1.07	1.07	1.06	1.06	1.06	1.08
North Dakota	1.47	1.37	1.58	1.52	1.62	1.77	1.90	1.96	1.66	1.65	1.68
Ohio	0.97	0.97	0.97	0.97	0.98	1.03	1.03	1.01	1.01	1.02	1.05
Oklahoma	1.30	1.32	1.33	1.36	1.41	1.44	1.43	1.46	1.45	1.41	1.36
Oregon	0.95	0.95	0.94	0.97	0.97	0.97	0.99	0.97	0.97	0.98	0.93
Pennsylvania	1.05	1.04	1.05	1.05	1.06	1.07	1.08	1.07	1.07	1.07	1.07

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

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
<b>Hawaii</b>	<b>15</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>12</b>	<b>10</b>	<b>12</b>
Idaho	20	19	19	19	19	19	17	16	19	21	20
Illinois	47	48	46	46	46	45	46	46	45	45	45
Indiana	42	40	38	35	35	34	34	34	36	32	30
Iowa	26	24	24	21	20	24	21	21	30	25	24
Kansas	27	28	27	24	24	30	23	24	25	24	22
Kentucky	13	13	12	10	14	14	14	12	9	11	9
Louisiana	7	12	14	16	11	11	13	13	11	8	4
Maine	9	11	11	13	15	18	20	17	15	14	13
Maryland	14	16	16	15	16	16	18	19	18	16	18
Massachusetts	39	39	40	40	39	46	44	43	40	42	40
Michigan	45	44	44	44	44	40	37	38	38	38	37
Minnesota	44	46	45	45	45	43	45	45	47	48	46
Mississippi	3	2	4	4	4	3	3	3	2	3	2
Missouri	12	6	17	17	17	17	16	15	16	18	17
Montana	6	4	5	3	2	6	5	6	8	9	11
Nebraska	30	30	28	28	25	23	22	22	28	26	25
Nevada	48	45	48	48	47	47	47	47	49	49	49
New Hampshire	46	47	47	47	48	48	48	48	18	47	47
New Jersey	49	50	49	49	50	49	50	50	50	50	50
New Mexico	1	1	1	1	1	1	1	1	1	1	1
New York	40	41	41	41	42	39	43	41	42	41	42
North Carolina	36	29	30	31	31	28	30	28	27	19	27
North Dakota	5	8	3	5	3	2	2	2	5	6	6
Ohio	32	33	33	32	32	32	32	32	31	32	31
Oklahoma	11	10	13	9	10	10	12	11	13	15	15
Oregon	35	36	35	34	34	35	35	35	35	36	36
Pennsylvania	28	26	25	26	29	29	29	27	26	27	28

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

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

(X) Not applicable.

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

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

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

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

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

2/ As of June 30.

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

**Table 9.59-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2009**

[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)
2009	(NA)	4,779,666	(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 2002-2009)

<<http://hawaii.gov/dags/accounting-division/Annual%20Financial%20Report>> accessed May 19, 2011.

**Table 9.60-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2010**

Year	Government jobs 1/				State civil service workers 2/	State retirement system members 3/
	All levels	Federal	Territory or State	County		
1940	22,136	11,139	6,245	4,752	2,616	8,352
1945	78,846	66,248	7,231	5,367	3,772	12,662
1950	33,140	18,891	7,955	6,294	5,280	16,120
1960	49,510	27,010	14,620	7,880	6,790	24,092
1970	73,640	33,380	30,600	9,660	10,166	38,912
1980	89,050	30,000	45,150	13,900	17,327	48,868
1990	105,600	34,200	57,100	14,400	20,654	53,509
1991	108,900	33,900	60,300	14,800	(NA)	55,604
1992	111,100	33,300	62,600	15,300	22,920	57,401
1993	111,500	31,800	64,200	15,500	24,267	59,518
1994	111,900	31,300	65,000	15,600	24,716	61,082
1995	111,400	31,100	63,900	4/ 16,400	24,138	60,687
1996	110,600	31,100	62,800	16,600	23,338	59,275
1997	111,700	30,700	64,300	16,800	23,133	59,500
1998	112,200	30,400	64,900	16,900	23,627	60,447
1999	112,800	30,300	65,800	16,700	23,927	61,164
2000	114,600	31,000	66,900	16,700	5/ 21,380	62,207
2001	114,450	30,100	67,300	17,100	(NA)	63,408
2002	117,950	30,650	70,150	17,150	(NA)	66,043
2003	119,150	31,650	70,550	16,950	(NA)	66,442
2004	120,050	31,450	71,500	17,100	(NA)	67,074
2005	119,650	31,300	71,150	17,200	(NA)	68,011
2006	121,250	31,850	71,950	17,450	(NA)	69,233
2007	122,100	31,750	72,400	17,950	(NA)	70,805
2008	125,000	32,200	74,300	18,550	(NA)	72,436
2009 6/	125,700	33,300	73,700	18,650	(NA)	(NA)
2010 6/	125,200	34,800	71,700	18,700	(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 2011.

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 1990-2010 Job Count by Industry <<http://www.hiwi.org/gsipub/index.asp?docid=421>> accessed July 14, 2011; 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/Financials.htm#Comprehensive\\_Annual\\_Financial\\_Report](http://www4.hawaii.gov/ers/Financials.htm#Comprehensive_Annual_Financial_Report)> accessed July 14, 2010.

**Table 9.61-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2006 to 2010**

[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	2006	2007	2008	2009	2010
<b>TOTAL</b>	22,186	21,899	23,003	24,013	25,354
Cabinet-level	21,915	21,622	22,712	23,719	25,056
Agriculture	842	845	827	817	828
Commerce	379	378	368	396	432
Defense	16,716	16,186	17,009	17,966	19,081
Air Force	2,000	1,935	2,020	2,128	2,209
Army	4,591	4,499	4,874	5,308	5,806
Other Defense	1,085	934	978	1,042	1,112
Navy/Marine Corps	9,040	8,818	9,137	9,488	9,954
Justice	295	294	297	298	297
U.S. Marshall's Service	23	25	25	24	26
Prisons	197	195	193	194	192
U.S. Attorney	66	65	70	71	68
Labor	25	26	25	28	31
Energy	2	1	1	1	1
Education	-	-	-	-	-
Health & Human Services	22	152	151	158	164
Homeland Security 1/	1,868	1,933	2,079	1,966	1,979
U.S. Coast Guard	130	134	133	144	143
Immig. & Customs Enf.	65	74	76	82	82
Customs & Border Prot.	366	346	341	332	324
Trans. Security Admin.	1,117	1,302	1,453	1,328	1,337
FEMA	157	41	40	43	55
Housing & Urban Dev.	28	27	29	30	29
Interior	565	581	643	657	713
National Park Service	338	351	407	419	462
State	15	16	20	18	18
Transportation	363	355	395	412	418
Fed. Aviation Admin.	349	339	380	396	399
Fed. Highways Admin.	12	13	12	13	16
Treasury	157	151	144	157	163
Internal Revenue Service	154	148	141	155	161
Veterans Affairs	638	677	724	815	902
Veterans Benefits Admin.	70	80	80	83	88
National Cemetery Admin.	22	23	22	27	26
Veterans Health Admin.	544	553	601	683	764
Independent agencies 2/					
Large	255	264	275	286	291
General Services Admin.	50	51	51	54	53
Social Security Admin.	110	108	119	125	133
Medium	15	13	16	8	7
Small	1	-	-	-	-

1/ New agency as of November 25, 2002.

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

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

<[http://www.fedscope.opm.gov/employment\\_access.asp](http://www.fedscope.opm.gov/employment_access.asp)> accessed January 19, 2011.

**Table 9.62--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:  
MARCH 2009**

[In number of jobs and thousands of dollars]

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	91,815	69,851	21,964	75,444	327,842	306,412	21,430	991,571
Financial administration	1,674	1,629	45	1,651	6,999	6,950	49	3,848
Other government administration	1,885	1,687	198	1,778	8,101	7,699	403	16,334
Judicial and legal	3,149	3,093	56	3,113	14,619	14,521	98	3,536
Police protection total	4,067	3,877	190	3,933	21,788	21,630	158	10,058
Police officers only	3,088	3,058	30	3,065	18,334	18,316	18	1,306
Other police employees	979	819	160	868	3,455	3,314	140	8,752
Fire protection total	1,864	1,860	4	1,862	10,781	10,770	11	356
Firefighters only	1,760	1,760	-	1,760	10,366	10,366	-	-
Other fire employees	104	100	4	102	415	404	11	356
Corrections	2,460	2,448	12	2,453	10,985	10,934	51	906
Highways	1,811	1,798	13	1,803	8,002	7,986	15	940
Air transportation	966	954	12	959	3,671	3,655	16	916
Water transport and terminals	210	210	-	210	884	884	-	-
Public welfare	849	777	72	801	3,056	3,008	48	4,244
Health	2,659	2,579	80	2,627	12,675	12,435	239	8,540
Hospitals	4,702	4,120	582	4,387	21,332	19,755	1,577	47,640
Social insurance administration	290	263	27	275	1,147	1,087	60	2,184
Solid waste management	390	388	2	389	1,686	1,685	1	102
Sewerage	743	737	6	738	3,449	3,444	5	342
Parks and recreation	3,275	1,905	1,370	2,140	7,400	6,836	564	41,550
Housing and community dev't	510	424	86	470	1,840	1,711	129	8,250

Continued on next page.



**Table 9.62--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:  
MARCH 2009 -- 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	1,451	1,158	293	1,255	5,579	5,291	289	17,389
Water supply	1,004	995	9	996	4,722	4,711	11	218
Transit	82	55	27	80	229	194	35	4,362
Education total	51,650	33,138	18,512	37,629	154,380	137,041	17,339	795,036
Elem. & secondary educ. total	37,791	25,745	12,046	28,215	106,924	97,569	9,355	437,228
Elem. & sec. instructional emp.	27,042	18,018	9,024	20,015	88,471	80,389	8,082	353,422
Elem. & sec other employees	10,749	7,727	3,022	8,200	18,453	17,180	1,273	83,806
Higher education total	13,711	7,248	6,463	9,268	46,863	38,886	7,978	357,568
Higher educ. instructional emp.	3,945	2,621	1,324	3,336	22,717	18,603	4,114	126,574
Higher ed other employees	9,766	4,627	5,139	5,932	24,146	20,282	3,864	230,994
Other education	148	145	3	146	592	586	6	240
Local libraries	737	469	268	567	1,899	1,695	205	17,368
All other and unallocable	5,387	5,287	100	5,328	22,619	22,490	129	7,452

Source: U.S. Census Bureau, "State and Local Government Employment and Payroll Data, By State and By Function: March 2009"  
<<http://www2.census.gov/govs/apes/09stlall.xls>> accessed August 31, 2010.

**Table 9.63-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2009**

[In number of jobs and thousands of dollars]

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	75,482	54,852	20,630	60,041	253,441	233,046	20,396	919,838
Financial administration	749	745	4	747	3,012	3,003	8	356
Other government administration	841	690	151	765	3,173	2,820	353	13,614
Judicial and legal	2,569	2,520	49	2,536	11,611	11,522	89	2,888
Corrections	2,460	2,448	12	2,453	10,985	10,934	51	906
Highways	889	883	6	886	4,140	4,134	6	468
Air transportation	966	954	12	959	3,671	3,655	16	916
Water transport and terminals	210	210	-	210	884	884	-	-
Public welfare	674	635	39	652	2,557	2,532	25	2,972
Health	2,422	2,353	69	2,398	11,153	10,931	222	7,932
Hospitals	4,702	4,120	582	4,387	21,332	19,755	1,577	47,640
Social insurance administration	290	263	27	275	1,147	1,087	60	2,184
Parks and recreation	692	145	547	180	624	536	88	6,276
Natural resources	1,439	1,150	289	1,246	5,552	5,268	284	17,130
Elem & sec instructional empl.	27,042	18,018	9,024	20,015	88,471	80,389	8,082	353,422
Elem & sec other employees	10,749	7,727	3,022	8,200	18,453	17,180	1,273	83,806
Higher ed instructional empl.	3,945	2,621	1,324	3,336	22,717	18,603	4,114	126,574
Higher ed other employees	9,766	4,627	5,139	5,932	24,146	20,282	3,864	230,994
Other education	148	145	3	146	592	586	6	240
Local libraries	734	466	268	564	1,886	1,681	205	17,368
All other and unallocable	4,195	4,132	63	4,154	17,337	17,263	74	4,152

Source: U.S. Census Bureau, "State Government Employment and Payroll Data: March 2009" (August 31, 2010)  
<http://www2.census.gov/govs/apes/09stall.xls> accessed August 31, 2010.

**Table 9.64-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2009**

[In number of jobs and thousands of dollars]

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	16,333	14,999	1,334	15,403	74,400	73,366	1,034	71,733
Financial administration	925	884	41	904	3,988	3,947	41	3,492
Other government administration	1,044	997	47	1,013	4,928	4,879	50	2,720
Judicial and legal	580	573	7	577	3,008	2,999	9	648
Police protection total	4,067	3,877	190	3,933	21,788	21,630	158	10,058
Police officers only	3,088	3,058	30	3,065	18,334	18,316	18	1,306
Other police employees	979	819	160	868	3,455	3,314	140	8,752
Fire protection total	1,864	1,860	4	1,862	10,781	10,770	11	356
Firefighters only	1,760	1,760	-	1,760	10,366	10,366	-	-
Other fire employees	104	100	4	102	415	404	11	356
Highways	922	915	7	917	3,862	3,853	9	472
Public welfare	175	142	33	149	499	476	23	1,272
Health	237	226	11	229	1,522	1,504	17	608
Solid waste management	390	388	2	389	1,686	1,685	1	102
Sewerage	743	737	6	738	3,449	3,444	5	342
Parks and recreation	2,583	1,760	823	1,960	6,776	6,300	476	35,274
Housing and community dev't	510	424	86	470	1,840	1,711	129	8,250
Natural resources	12	8	4	9	28	23	4	259
Water supply	1,004	995	9	996	4,722	4,711	11	218
Transit	82	55	27	80	229	194	35	4,362
Local libraries	3	3	-	3	14	14	-	-
All other and unallocable	1,192	1,155	37	1,174	5,282	5,227	55	3,300

Source: U.S. Census Bureau, "Local Government Employment and Payroll Data, By State and By Function: March 2009" (August 31, 2010) <<http://www2.census.gov/govs/apes/09ocall.xls>> accessed August 31, 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]

<b>Government official</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
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.