

Table
Number Table Name

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

Narrative

09.01	Federal, State, and County Tax Collections: 1980 to 2015
09.02	Federal Tax Collections, by Source: 2011 to 2015
09.03	State and Local Government Revenues: 1992 to 2014
09.04	State Government Tax Collections: 2010 to 2014
09.05	State Government Tax Collections for the United States and Hawaii: 2013
09.06	State Government Tax Collections for the United States and Hawaii: 2014
09.07	Estimated State and Local Taxes Paid by a Family of Three, for Honolulu and the Median and Average of 51 Major Cities: 2011 to 2014
09.08	Tax Freedom Day for the United States, Each of the 50 States and the District of Columbia: 2016
09.09	Tax Freedom Day for the United States and Hawaii: 1984 to 2016
09.10	State-Local Tax Burden Per Capita in Nominal and Constant Dollars: 1977 to 2012
09.11	State-Local Tax Burden Per Capita and Rank for the 50 States, the District of Columbia and the United States Average: 2012
09.12	State Business Tax Climate Index Rank, Overall and by Component: 2016
09.13	State Business Tax Climate Score and Index: 2014 to 2016
09.14	Estimated Tax Burden for the Four-Person Aloha Family on Oahu: 1970, 1988, 1999 and 2006
09.15	Hawaii State and Local Government Finances, by Level of Government: 2012
09.16	Hawaii State and Local Government Finances, by Level of Government: 2013
09.17	Hawaii State and Local Government Finances, Total and Per Capita: 2012
09.18	Hawaii State and Local Government Finances, Total and Per Capita: 2013
09.19	Hawaii State Government Finances, Total and Per Capita: 2013
09.20	Hawaii State Government Finances, Total and Per Capita: 2014
09.21	State Government Expenditures, Governmental Funds, by Function: 2011 to 2015
09.22	State Government Revenues, Governmental Funds: 2011 to 2015
09.23	Local Government Revenues: 2012
09.24	Local Government Expenditures: 2012
09.25	Number of Exemptions and Adjusted Gross Income Reported on Individual Federal Income Tax Returns: Tax Years 1980 to 2013
09.26	Adjusted Gross Income and Income Tax, by Size of Adjusted Gross Income, for Individual Federal Income Tax Returns: Tax Years 2011 to 2013
09.27	Federal Individual Income Tax Returns, Selected Income and Tax Items: Tax Year 2012 and 2013

Table
Number Table Name

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

09.28	Federal Individual Income Tax Returns, Selected Income and Tax Items, by Selected ZIP Codes: Tax Year 2013
09.29	Selected Characteristics of Individual Federal Income Tax Returns: Tax Year 2012 and 2013
09.30	Internal Revenue Service Operations: 2010 to 2015
09.31	Resident Individual State Income Tax Returns: Tax Years 1980 to 2005 and 2012 and 2013
09.32	Nonresident Individual State Income Tax Returns: Tax Years 1980 to 2005 and 2012 and 2013
09.33	Selected Data on Resident Tax Returns With at Least One Age Exemption: Tax Year 2012 and 2013
09.34	Sources of Income Reported by Nonresident Taxpayers: Tax Years 1999 to 2005
09.35	State Income Tax Resident Returns on Income Received During 2013 by Adjusted Gross Income Class
09.36	Median Adjusted Gross Income of Resident State Income Tax Returns, by Type of Return, 1982 to 2005, and by County, 2005
09.37	Tax Credits Claimed, by Type of Credit and by Type of Taxpayer: 2013
09.38	General Excise and Use Tax Base and Collections: 2014 and 2015
09.39	Tobacco Tax Collections: 1994 to 2015
09.40	Liquor Tax Collections: 1990 to 2015
09.41	State and Local Sales and Use Tax Revenue Losses from E-Commerce: 2007 to 2012
09.42	Real Property Tax Valuations: 1986 to 2016
09.43	Real Property Tax Valuation for the State, 2013 to 2016, and by County, 2016
09.44	Real Property Tax Exemptions, by Type: 2015 and 2016
09.45	Real Property Tax Valuation, by Land Use Class: 2015 and 2016
09.46	Major Real Property Taxpayers, for the City and County of Honolulu: 2012
09.47	Residential Property Tax Rates in Honolulu and the Median of 51 Major Cities: 1985 to 2014
09.48	Real Property Tax Rates, by County: 2016
09.49	Federal Expenditures in Hawaii: 1983 to 2010
09.50	Federal Expenditures in Hawaii, By Type: 1983 to 2010
09.51	Per Capita Direct Federal Expenditure in the United States and Hawaii, by Type: 2008 to 2010
09.52	Direct Federal Expenditures or Obligations, by County: 2010

Table
Number Table Name

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

09.53	Federal Spending for the United States Average and Hawaii, Total and Per Capita, by Type: 2014
09.54	Recipient Reported Awards of the American Recovery and Reinvestment Act (ARRA) of 2009, for Each of the 50 States and the District of Columbia: 2009-2013
09.55	Recipient Reported Awards of the American Recovery and Reinvestment Act (ARRA) of 2009, for the Hawaii and the United States: 2009-2013
09.56	Federal Aid to Hawaii State and Local Government, by Selected Agency and Program: 2009 and 2010
09.57	Federal Procurement, By Agency: 2007
09.58	Federal Government Procurement Contract Prime and Sub Awards: 2008 to 2015, and Top 10 Recipients: 2015
09.59	Adjusted Federal Expenditures per Dollar of Taxes, by State and the District of Columbia: 1995 and 2005
09.60	Adjusted Federal Expenditures Per Dollar of Taxes: 1995 to 2005
09.61	Adjusted Federal Expenditures Per Dollar of Taxes Ranking: 1995 to 2005
09.62	Public Bonded Debt of State and County Governments: 1985 to 2013
09.63	State General Obligation Bond Debt: 1990 to 2015
09.64	Government Workers, by Level of Government, Civil Service Status, and Membership in State Retirement System: 1940 to 2015
09.65	Federal Government Employment, by Agency: 2010 to 2015
09.66	State and Local Government Employment and Payroll, by Function: March 2012
09.67	State and Local Government Employment and Payroll, by Function: March 2013
09.68	State and Local Government Employment and Payroll, by Function: March 2014
09.69	State Government Employment and Payroll, by Function: March 2012
09.70	State Government Employment and Payroll, by Function: March 2013
09.71	State Government Employment and Payroll, by Function: March 2014
09.72	Local Government Employment and Payroll, by Function: March 2012
09.73	Local Government Employment and Payroll, by Function: March 2013
09.74	Local Government Employment and Payroll, by Function: March 2014
09.75	Public Employees Included in Collective Bargaining Units: 2015
09.76	Salaries of Selected Government Officials: 2002 to 2007

Section 9

GOVERNMENT FINANCES AND EMPLOYMENT

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

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

Important sources for statistics on government in Hawaii include the quinquennial U.S. Census of Governments and various annual publications of the U.S. Census Bureau, reports of the U.S. Internal Revenue Service, Hawaii State Department of Accounting and General Services, Hawaii State Department of Budget and Finance, Hawaii State Department of Taxation, the County auditors and finance directors, and annual compilation by the Tax Foundation of Hawaii, most recently published as *Government in Hawaii: A Handbook of Financial Statistics*. Data extending back to the middle of the 19th century are summarized in *Historical Statistics of Hawaii*, Section 25. Comparable national statistics appear in the *Statistical Abstract of the United States: 2012*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2015**

[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/	14,227,076	7,666,494	6,560,582	5,090,499	1,470,083
2008 2/	15,244,258	8,489,937	6,754,321	5,147,569	1,606,752
2009 2/	13,316,025	6,747,592	6,568,433	4,712,651	1,855,782
2010 2/	13,037,803	6,280,828	6,756,975	4,837,862	1,919,113
2011 2/	12,879,583	6,127,725	6,751,858	4,857,729	1,894,129
2012 2/ 3/	13,957,036	6,511,578	7,445,458	5,516,146	1,929,312
2013 2/	15,180,904	7,139,728	8,041,176	6,092,893	1,948,283
2014 2/	(NA)	7,722,840	(NA)	6,033,331	(NA)
2015 2/	(NA)	8,221,290	(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/ State and county 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.

3/ 'All levels', 'Total state and counties', and 'Counties' revised from previous *Data Book*.

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 2015 <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 31, 2016; U.S. Census Bureau, "State & Local Summary Tables by Level of Government - Hawaii" (annual from 2004) <<http://www.census.gov/govs/index.html>> accessed March 31, 2016; Ibid. "Annual Survey of State Government Tax Collections" (annual) <<http://www.census.gov/govs/statetax/>> accessed April 15, 2015; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2011 to 2015

[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] 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]

Source	2011	2012	2013	2014	2015
Federal collections	6,127,725	6,511,578	7,139,728	7,722,840	8,221,290
Corporate income 1/	365,380	398,720	383,103	376,857	476,171
Individual income and employment	5,610,788	5,922,132	6,528,499	7,090,806	7,468,136
Income tax not withheld & SECA 2/	1,240,301	1,277,012	1,491,985	1,659,610	1,875,437
Estate and trust income tax	45,639	38,631	55,782	94,686	73,858
Income tax withheld & FICA 3/	4,305,223	4,589,302	4,964,710	5,320,158	5,501,597
Railroad retirement	-	-	-	-	-
Unemployment insurance	19,625	17,187	16,021	16,352	17,244
Estate	16,004	29,547	41,803	31,992	35,687
Gift	5,159	9,057	22,571	1,636	985
Excise 4/	130,395	152,122	163,752	221,549	240,311

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

2/ SECA Self-Employment Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on self-employment income. Included estate and trust income tax collections through 2008 but which is shown separately beginning in 2009.

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

4/ 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/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 30, 2016.

Table 9.03-- STATE AND LOCAL GOVERNMENT REVENUES: 1992 TO 2014

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

Year	State & local	State	Local
1992	6,521,997	5,298,548	1,363,460
1993	6,860,466	5,543,158	1,500,924
1994	7,075,297	5,697,740	1,558,721
1995	7,179,570	5,777,523	1,599,500
1996	7,820,751	6,383,347	1,619,347
1997	8,144,623	6,700,545	1,620,451
1998	8,259,443	6,760,740	1,666,552
1999	8,093,565	6,646,380	1,607,842
2000	8,488,284	6,940,637	1,703,365
2001	(1/)	(1/)	(1/)
2002	7,451,684	5,868,714	1,739,130
2003	(1/)	(1/)	(1/)
2004	10,174,146	8,420,828	1,937,147
2005	11,000,269	9,091,681	2,107,119
2005	11,998,548	9,856,552	2,378,623
2005	13,592,500	11,100,927	2,649,538
2005	11,968,775	9,298,617	2,909,935
2005	9,920,831	6,945,777	3,250,884
2005	14,665,662	11,609,211	3,285,202
2005	15,945,159	12,807,096	3,382,139
2012 2/	13,887,205	10,600,634	3,530,419
2013 2/	16,384,826	12,944,952	3,681,970
2014	(NA)	15,055,561	(NA)

NA Not available.

1/ There are no state-by-state statistics available.

2/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State" (annual) <<http://www.census.gov/govs/>> accessed June 8, 2016; and "State Government Finances: 2014" <<http://factfinder.census.gov/bkmk/table/1.0/en/SGF/2014/00A1/0100000US|0400000US15>> accessed June 8, 2016.

Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS: 2010 TO 2014

[Data rounded to thousands of dollars. For fiscal year ending June 30. The Census Bureau revised 2012 and 2013 on April 16, 2015 but Hawaii data were not affected]

Source	2010	2011	2012	2013	2014
Total taxes	4,837,862	4,857,729	5,516,146	6,092,893	6,033,331
Sales and gross receipts	3,044,380	3,335,562	3,581,652	3,932,220	3,847,662
General sales & gross receipts	2,316,434	2,495,807	2,697,951	2,944,487	2,825,041
Selective sales taxes	727,946	839,755	883,701	987,733	1,022,621
Alcoholic beverages	44,074	48,054	48,854	48,962	48,305
Insurance premiums	108,646	143,455	122,401	136,542	142,051
Motor fuels	86,370	95,310	93,349	92,516	93,598
Public utilities	157,661	117,940	150,528	163,930	166,179
Tobacco products	105,523	125,797	121,971	112,104	107,685
Other selective sales	225,672	309,199	346,598	433,679	464,803
Licenses	145,952	151,525	258,795	230,189	223,543
Corporation	1,461	1,479	1,539	1,606	1,691
Hunting & fishing	378	432	465	488	536
Motor vehicle	100,575	104,923	206,164	175,341	168,980
Motor vehicle operators	241	349	487	389	360
Public utility	20,325	15,785	17,810	20,111	21,183
Occupation & business, NEC	21,682	27,386	31,168	30,866	29,480
Other licenses	1,290	1,171	1,162	1,388	1,313
Income taxes	1,607,643	1,315,150	1,621,002	1,859,379	1,871,506
Individual income	1,527,790	1,247,291	1,540,746	1,735,718	1,745,461
Corporation net income	79,853	67,859	80,256	123,661	126,045
Other taxes	39,887	55,492	54,697	71,105	90,620
Death and gift	-	6,899	14,125	14,886	14,789
Documentary & stock transfer	39,887	48,593	40,572	56,219	75,831

Source: U.S. Census Bureau, "Annual Survey of State Government Tax Collections" (annual)
 <<http://www.census.gov/govs/statetax/>> accessed April 16, 2015.

**Table 9.05-- STATE GOVERNMENT TAX COLLECTIONS FOR THE
UNITED STATES AND HAWAII: 2013**

[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 capita in dollars]

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	847,096,988	2,676.47	6,092,893	4,324.31
Property taxes	13,239,497	41.83	(X)	(X)
Sales and gross receipts	397,727,292	1,256.65	3,932,220	2,790.81
General sales and gross receipts	258,921,934	818.09	2,944,487	2,089.79
Selective sales taxes	138,805,358	438.57	987,733	701.02
Alcoholic beverages	6,062,487	19.15	48,962	34.75
Amusements	6,879,335	21.74	(X)	(X)
Insurance premiums	17,354,503	54.83	136,542	96.91
Motor fuels	40,143,269	126.84	92,516	65.66
Pari-mutuels	129,728	0.41	(X)	(X)
Public utilities	14,496,525	45.80	163,930	116.35
Tobacco products	17,091,905	54.00	112,104	79.56
Other selective sales	36,647,606	115.79	433,679	307.79
Licenses	51,009,480	161.17	230,189	163.37
Alcoholic beverages	690,869	2.18	(X)	(X)
Amusements	606,412	1.92	(X)	(X)
Corporation	6,698,624	21.16	1,606	1.14
Hunting and fishing	1,561,225	4.93	488	0.35
Motor vehicle	23,223,659	73.38	175,341	124.44
Motor vehicle operators	2,558,587	8.08	389	0.28
Public utility	941,696	2.98	20,111	14.27
Occupation and business, NEC	13,548,925	42.81	30,866	21.91
Other licenses	1,179,483	3.73	1,388	0.99
Income taxes	354,613,207	1,120.43	1,859,379	1,319.66
Individual income	309,736,583	978.64	1,735,718	1,231.89
Corporation net income	44,876,624	141.79	123,661	87.77
Other taxes	30,507,512	96.39	71,105	50.47
Death and gift	4,882,857	15.43	14,886	10.57
Documentary and stock transfer	6,344,716	20.05	56,219	39.90
Severance	16,774,360	53.00	(X)	(X)
Taxes, NEC	2,505,579	7.92	-	-

X Not applicable.

1/ Based on July 1, 2013 population for the United States of 316,497,531 and for Hawaii 1,408,987. As released December 2014 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01) <<http://www.census.gov/popest/data/state/totals/2014/tables/NST-EST2014-01.xls>> accessed April 16, 2015.

Source: U.S. Census Bureau, "State Government Tax Collections: 2013" (April 8, 2014) <<http://factfinder2.census.gov/bkmk/table/1.0/en/STC/2013/STC003>> accessed July 9, 2014 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.06-- STATE GOVERNMENT TAX COLLECTIONS FOR THE
UNITED STATES AND HAWAII: 2014**

[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	865,752,089	2,715.17	6,033,331	4,250.14
Property taxes	14,232,835	44.64	(X)	(X)
Sales and gross receipts	411,414,175	1,290.28	3,847,662	2,710.46
General sales and gross receipts	271,286,848	850.81	2,825,041	1,990.08
Selective sales taxes	140,127,327	439.47	1,022,621	720.38
Alcoholic beverages	6,154,774	19.30	48,305	34.03
Amusements	7,235,121	22.69	-	-
Insurance premiums	18,094,904	56.75	142,051	100.07
Motor fuels	41,499,698	130.15	93,598	65.93
Pari-mutuels	124,177	0.39	-	-
Public utilities	14,153,774	44.39	166,179	117.06
Tobacco products	16,912,535	53.04	107,685	75.86
Other selective sales	35,952,344	112.75	464,803	327.43
Licenses	51,120,024	160.32	223,543	157.47
Alcoholic beverages	605,542	1.90	-	-
Amusements	472,331	1.48	-	-
Corporation	6,195,396	19.43	1,691	1.19
Hunting and fishing	1,537,007	4.82	536	0.38
Motor vehicle	23,811,206	74.68	168,980	119.04
Motor vehicle operators	2,506,319	7.86	360	0.25
Public utility	947,725	2.97	21,183	14.92
Occupation and business, NEC	13,810,544	43.31	29,480	20.77
Other licenses	1,233,954	3.87	1,313	0.92
Income taxes	357,104,785	1,119.95	1,871,506	1,318.37
Individual income	310,828,815	974.82	1,745,461	1,229.58
Corporation net income	46,275,970	145.13	126,045	88.79
Other taxes	31,880,270	99.98	90,620	63.84
Death and gift	4,747,791	14.89	14,789	10.42
Documentary and stock transfer	6,823,581	21.40	75,831	53.42
Severance	17,780,808	55.76	(X)	(X)
Taxes, NEC	2,528,090	7.93	-	-

X Not applicable.

1/ Based on July 1, 2014 population for the United States of 318,857,056 and for Hawaii 1,419,561. As released December 2014 by the U.S. Census Bureau, Population Division, "Table 1. Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2014 (NST-EST2014-01) <<http://www.census.gov/popest/data/state/totals/2014/tables/NST-EST2014-01.xls>> accessed April 16, 2015.

Source: U.S. Census Bureau, "State Government Tax Collections: 2014" (April 16, 2015) <<http://factfinder.census.gov/bkmk/table/1.0/en/STC/2014/STC005>> accessed April 16, 2015 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.07-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2011 TO 2014

[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
2011							
25,000	4,124	16.5	3	2,956	11.8	3,065	12.3
50,000	3,574	7.1	43	4,693	9.4	4,971	9.9
75,000	5,617	7.5	39	7,009	9.3	7,041	9.4
100,000	7,502	7.5	37	8,974	9.0	8,719	8.7
150,000	11,660	7.8	37	13,325	8.9	12,831	8.6
2012							
25,000	4,232	16.9	1	3,245	13.0	3,180	12.7
50,000	3,298	6.6	46	4,706	9.4	4,887	9.8
75,000	5,615	7.5	44	7,893	10.5	7,963	10.6
100,000	7,670	7.7	44	10,666	10.7	10,592	10.6
150,000	11,840	7.9	43	16,595	11.1	16,410	10.9
2013							
25,000	4,111	16.4	2	2,552	10.2	2,512	10.0
50,000	2,931	5.9	46	4,331	8.7	4,669	9.3
75,000	5,445	7.3	43	7,298	9.7	7,719	10.3
100,000	7,766	7.8	41	10,095	10.1	10,489	10.5
150,000	12,032	8.0	40	15,520	10.3	16,083	10.7
2014							
25,000	3,744	15.0	4	2,763	11.1	2,747	11.0
50,000	3,083	6.2	43	4,109	8.2	4,205	8.4
75,000	4,866	6.5	43	6,364	8.5	6,436	8.6
100,000	7,184	7.2	40	9,068	9.1	8,903	8.9
150,000	10,863	7.2	39	13,612	9.1	13,469	9.0

1/ Based on cities actually levying tax.

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

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual), table 1 <<http://cfo.dc.gov/node/215912>> accessed December 17, 2015.

Table 9.08-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2016

[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/	Area	Tax Freedom Day	Rank 1/
United States	April 24	(X)			
Alabama	April 8	4	Nebraska	April 14	14
Alaska	April 10	7	Nevada	April 21	30
Arizona	April 15	16	New Hampshire	April 22	32
Arkansas	April 13	12	New Jersey	May 12	49
California	April 30	45	New Mexico	April 9	6
Colorado	April 24	37	New York	May 11	48
Connecticut	May 21	50	North Carolina	April 16	19
Delaware	April 18	24	North Dakota	April 26	39
Florida	April 20	29	Ohio	April 19	26
Georgia	April 17	20	Oklahoma	April 11	8
Hawaii	April 19	26	Oregon	April 24	37
Idaho	April 15	16	Pennsylvania	April 22	32
Illinois	April 29	44	Rhode Island	April 28	42
Indiana	April 18	24	South Carolina	April 11	8
Iowa	April 14	14	South Dakota	April 8	4
Kansas	April 19	26	Tennessee	April 6	2
Kentucky	April 11	8	Texas	April 17	20
Louisiana	April 7	3	Utah	April 21	30
Maine	April 15	16	Vermont	April 17	20
Maryland	April 28	42	Virginia	April 22	32
Massachusetts	May 5	47	Washington	April 27	40
Michigan	April 22	32	West Virginia	April 11	8
Minnesota	April 30	45	Wisconsin	April 27	40
Mississippi	April 5	1	Wyoming	April 23	36
Missouri	April 12	12	District of Columbia	April 26	(2/)
Montana	April 17	20			

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2016.

2/ The District of Columbia is ranked 39 as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day 2016 Arrives on April 24th"

<<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 6, 2016.

**Table 9.09-- TAX FREEDOM DAY FOR THE UNITED STATES AND HAWAII:
1984 TO 2016**

[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. The Tax Freedom Day for the U.S. was revised in the the 2013 publication from 1992 onward, and in the 2013 from 2010 to 2012 but not since. Revisions for the states have not yet been released and, therefore, data may not be comparable year-to-year]

Year	United States	Hawaii	Hawaii rank 1/
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 19	April 25	6
1993	April 20	April 23	11
1994	April 22	April 24	12
1995	April 23	April 22	24
1996	April 25	April 24	20
1997	April 27	April 23	30
1998	April 29	April 24	34
1999	April 29	April 24	33
2000	May 1	April 27	28
2001	April 27	April 24	24
2002	April 17	April 17	18
2003	April 14	April 15	12
2004	April 15	April 14	20
2005	April 21	April 21	17
2006	April 24	April 23	19
2007	April 24	April 24	16
2008	April 18	April 21	15
2009	April 10	April 13	14
2010	April 11	April 9	19
2011	April 11	April 6	30
2012	April 13	April 6	43
2013	April 18	April 14	24
2014	April 21	April 15	25
2015	April 24	April 19	25
2016	April 24	April 19	26

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in each year. The District of Columbia is ranked as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day by State, 1970-2009" <<http://www.taxfoundation.org/taxdata/show/22328.html>> accessed March 31, 2009; 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; Special Report No. 190, table 2 (March 2011) <<http://www.taxfoundation.org/files/sr190.pdf>> accessed March 30, 2011; "Tax Freedom Day Arrives on April 17", Tax Freedom Day By State (April 2, 2012) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 12, 2012; "Tax Freedom Day 2013 is April 18, Five Days Later Than Last Year" (April 2, 2013) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 16, 2013; "Tax Freedom Day 2014 is April 21, 3 Days Later than Last Year" (April 7, 2014) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 26, 2014; "Tax Freedom Day 2015 is April 24th" <http://taxfoundation.org/sites/taxfoundation.org/files/docs/TaxFoundation_TFD_Report.pdf> accessed April 10, 2015; "Tax Freedom Day 2016 Arrives on April 24th" <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 6, 2016; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.10-- STATE-LOCAL TAX BURDEN PER CAPITA IN NOMINAL AND CONSTANT DOLLARS: 1977 TO 2012

[In percent and dollars. Fiscal year ending June 30]

Year	Burden rate (in percent)	Per capita (in nominal dollars)			
		Income	Total taxes paid	Taxes paid to own state	Taxes paid to other states
1977	10.6	8,550.01	905.78	609.43	296.35
1978	10.6	9,091.68	965.63	652.99	312.64
1979	10.5	10,115.15	1,060.15	732.03	328.12
1980	10.4	11,167.01	1,161.44	811.28	350.16
1981	10.0	12,475.05	1,249.72	869.55	380.17
1982	9.7	12,720.11	1,233.79	844.45	389.34
1983	9.8	13,532.55	1,331.82	925.10	406.72
1984	9.9	14,505.11	1,432.42	984.85	447.57
1985	9.9	15,444.17	1,527.66	1,054.65	473.01
1986	10.0	16,448.49	1,638.13	1,142.65	495.48
1987	10.2	17,493.99	1,789.27	1,265.45	523.82
1988	10.9	18,850.69	2,057.45	1,504.89	552.56
1989	10.7	20,767.45	2,225.41	1,630.14	595.27
1990	10.2	22,618.68	2,316.01	1,678.74	637.27
1991	10.8	23,663.33	2,549.69	1,886.31	663.38
1992	10.9	24,269.98	2,640.21	1,956.23	683.98
1993	10.7	25,166.63	2,703.31	1,993.06	710.25
1994	11.2	25,426.96	2,851.15	2,147.28	703.87
1995	10.7	25,900.48	2,763.02	2,065.61	697.41
1996	10.9	26,205.84	2,864.57	2,201.23	663.34
1997	10.7	26,863.32	2,862.48	2,201.83	660.65
1998	10.5	27,862.24	2,924.04	2,258.57	665.47
1999	10.1	28,674.24	2,893.03	2,227.73	665.30
2000	9.8	30,553.21	2,996.54	2,295.65	700.89
2001	10.0	31,118.41	3,113.11	2,391.69	721.42
2002	10.0	30,818.12	3,089.04	2,357.02	732.02
2003	10.0	31,931.54	3,199.93	2,415.17	784.76
2004	9.9	34,209.29	3,376.20	2,546.32	829.88
2005	9.9	37,579.15	3,714.27	2,700.06	1,014.21
2006	10.4	40,406.59	4,186.64	3,043.30	1,143.34
2007	10.4	42,479.29	4,429.85	3,272.04	1,157.81
2008	10.5	43,035.42	4,507.17	3,312.15	1,195.02
2009	10.3	41,546.25	4,259.18	3,142.98	1,116.20
2010	10.6	41,344.33	4,386.65	3,294.89	1,091.76
2011	9.9	42,970.19	4,231.32	3,136.81	1,094.51
2012	10.2	44,920.02	4,576.00	3,480.16	1,095.84

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**Table 9.10-- STATE-LOCAL TAX BURDEN PER CAPITA IN NOMINAL AND
CONSTANT DOLLARS: 1977 TO 2012 -- Con.**

Year	Burden rate (in percent)	Per capita (in constant dollars)			
		Income	Total taxes paid	Taxes paid to own state	Taxes paid to other states
1977	10.6	32,398.70	3,432.29	2,309.32	1,122.96
1978	10.6	32,000.53	3,398.79	2,298.37	1,100.42
1979	10.5	32,000.03	3,353.86	2,315.83	1,038.03
1980	10.4	31,119.26	3,236.60	2,260.81	975.80
1981	10.0	31,497.26	3,155.32	2,195.46	959.86
1982	9.7	30,260.79	2,935.15	2,008.92	926.23
1983	9.8	31,190.21	3,069.62	2,132.20	937.42
1984	9.9	32,067.02	3,166.71	2,177.25	989.46
1985	9.9	32,966.78	3,260.91	2,251.23	1,009.68
1986	10.0	34,447.72	3,430.70	2,393.03	1,037.67
1987	10.2	35,345.72	3,615.13	2,556.78	1,058.35
1988	10.9	36,592.63	3,993.89	2,921.27	1,072.62
1989	10.7	38,467.66	4,122.14	3,019.52	1,102.62
1990	10.2	39,745.14	4,069.65	2,949.85	1,119.80
1991	10.8	39,889.01	4,297.98	3,179.73	1,118.25
1992	10.9	39,714.36	4,320.33	3,201.09	1,119.24
1993	10.7	40,001.45	4,296.81	3,167.90	1,128.92
1994	11.2	39,386.65	4,416.46	3,326.16	1,090.30
1995	10.7	39,021.56	4,162.75	3,112.04	1,050.72
1996	10.9	38,355.72	4,192.68	3,221.79	970.89
1997	10.7	38,426.67	4,094.64	3,149.61	945.03
1998	10.5	39,243.42	4,118.45	3,181.15	937.30
1999	10.1	39,521.09	3,987.40	3,070.43	916.97
2000	9.8	40,739.25	3,995.55	3,060.99	934.56
2001	10.0	40,350.73	4,036.72	3,101.27	935.45
2002	10.0	39,338.35	3,943.06	3,008.66	934.40
2003	10.0	39,849.88	3,993.44	3,014.08	979.36
2004	9.9	41,583.27	4,103.96	3,095.19	1,008.76
2005	9.9	44,180.30	4,366.72	3,174.35	1,192.37
2006	10.4	46,017.68	4,768.02	3,465.91	1,302.11
2007	10.4	47,038.02	4,905.25	3,623.18	1,282.06
2008	10.5	45,891.99	4,806.34	3,532.00	1,274.34
2009	10.3	44,462.05	4,558.10	3,363.56	1,194.54
2010	10.6	43,532.00	4,618.76	3,469.23	1,149.53
2011	9.9	43,859.35	4,318.88	3,201.72	1,117.16
2012	10.2	44,920.02	4,576.00	3,480.16	1,095.84

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977 - 2012: Hawaii, Real and Nominal" (January 20, 2016)
<<http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012>> accessed July 19, 2016.

Table 9.11-- STATE-LOCAL TAX BURDEN PER CAPITA AND RANK FOR THE 50 STATES, THE DISTRICT OF COLUMBIA AND THE UNITED STATES AVERAGE: 2012

[In percent, number and dollars. Fiscal year ending June 30]

State	State-local tax burden as a percent of state income	Rank 1/	Per capita			
			State-local tax burden	Taxes paid to own state	Taxes paid to other states	Income
U.S. average 2/	9.9	(X)	4,420	3,238	1,213	44,481
Alabama	8.7	39	3,067	2,142	925	35,337
Alaska	6.5	50	3,229	1,986	1,242	49,780
Arizona	8.8	36	3,276	2,283	992	37,012
Arkansas	10.1	17	3,519	2,552	967	34,862
California	11.0	6	5,237	4,126	1,111	47,808
Colorado	8.9	35	4,304	2,968	1,336	48,313
Connecticut	12.6	2	7,869	5,516	2,354	62,374
Delaware	10.2	16	4,412	2,610	1,802	43,437
Florida	8.9	34	3,738	2,499	1,240	41,848
Georgia	9.1	32	3,426	2,446	980	37,478
Hawaii	10.2	14	4,576	3,480	1,096	44,920
Idaho	9.3	26	3,318	2,255	1,063	35,496
Illinois	11.0	5	5,235	4,015	1,220	47,656
Indiana	9.5	22	3,585	2,592	993	37,580
Iowa	9.2	31	4,037	2,877	1,161	43,878
Kansas	9.5	23	4,131	2,808	1,323	43,490
Kentucky	9.5	24	3,298	2,410	888	34,782
Louisiana	7.6	45	2,950	1,953	997	38,906
Maine	10.2	13	3,997	2,895	1,102	39,062
Maryland	10.9	7	5,920	4,387	1,533	54,266
Massachusetts	10.3	12	5,872	4,220	1,651	57,180
Michigan	9.4	25	3,631	2,704	926	38,636
Minnesota	10.8	8	5,185	3,980	1,205	47,806
Mississippi	8.6	41	2,742	1,910	832	31,847
Missouri	9.3	29	3,591	2,483	1,108	38,825
Montana	8.7	38	3,389	2,172	1,216	38,980
Nebraska	9.2	30	4,197	2,930	1,267	45,485
Nevada	8.1	43	3,349	2,051	1,298	41,297
New Hampshire	7.9	44	3,961	2,173	1,789	50,288
New Jersey	12.2	3	6,926	4,876	2,050	56,731
New Mexico	8.7	37	3,141	2,170	971	36,051
New York	12.7	1	6,993	5,588	1,406	55,047
North Carolina	9.8	20	3,659	2,707	952	37,523
North Dakota	9.0	33	4,867	3,349	1,518	53,953

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Table 9.11-- STATE-LOCAL TAX BURDEN PER CAPITA AND RANK FOR THE 50 STATES, THE DISTRICT OF COLUMBIA AND THE UNITED STATES AVERAGE: 2012 -- Con.

State	State-local tax burden as a percent of state income	Per capita				
		Rank 1/	State-local tax burden	Taxes paid to own state	Taxes paid to other states	Income
Ohio	9.8	19	3,924	2,986	938	40,111
Oklahoma	8.6	40	3,515	2,420	1,095	40,762
Oregon	10.3	10	4,095	3,063	1,032	39,578
Pennsylvania	10.2	15	4,589	3,385	1,204	45,046
Rhode Island	10.8	9	4,998	3,476	1,522	46,359
South Carolina	8.4	42	2,936	1,999	937	34,821
South Dakota	7.1	49	3,318	1,911	1,407	46,781
Tennessee	7.3	47	2,805	1,861	944	38,178
Texas	7.6	46	3,340	2,332	1,008	44,081
Utah	9.6	21	3,556	2,505	1,051	36,989
Vermont	10.3	11	4,557	3,129	1,428	44,337
Virginia	9.3	27	4,623	3,258	1,365	49,541
Washington	9.3	28	4,541	3,241	1,301	48,999
West Virginia	9.8	18	3,331	2,455	876	34,016
Wisconsin	11.0	4	4,734	3,602	1,132	42,990
Wyoming	7.1	48	4,407	2,056	2,351	61,708
District of Columbia	10.6	(3/)	7,541	5,231	2,310	70,837

X Not applicable.

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

2/ The U.S. average is a population-weighted average. The District of Columbia is excluded from population-weighted averages.

3/ The District of Columbia's rank does not affect other states' rankings, but would rank 10th if it were included.

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977 - 2012", Table 2: State-Local Tax Burdens by State (with Detailed Breakdown), Fiscal Year 2012" (January 20, 2016) <<http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012>> accessed July 19, 2016.

**Table 9.12-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2016**

[A rank of 1 is more favorable for business than a rank of 50. Rankings do not average to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Report shows tax systems as of July 1, 2015, the beginning of Fiscal Year 2016]

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

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**Table 9.12-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2016 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	15	7	14	31	11	32
North Dakota	26	14	35	22	16	3
Ohio	42	26	47	30	6	11
Oklahoma	33	8	40	38	1	18
Oregon	11	37	31	4	27	10
Pennsylvania	32	47	17	25	50	38
Rhode Island	45	34	38	27	49	44
South Carolina	36	16	41	19	35	25
South Dakota	2	1	1	34	40	22
Tennessee	16	18	8	46	25	37
Texas	10	41	6	37	15	34
Utah	9	5	12	16	19	2
Vermont	46	44	44	15	17	48
Virginia	30	6	39	6	38	29
Washington	12	28	6	45	23	24
West Virginia	21	21	25	21	22	16
Wisconsin	43	32	43	13	36	33
Wyoming	1	1	1	12	30	36
Dist. of Columbia 1/	42	36	34	40	27	39

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2016 State Business Tax Climate Index* (November 2015) table 1
<<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed November 18, 2015.

**Table 9.13-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2014 TO 2016**

[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. 2014 and 2015 data are revised]

Location	2014		2015		2016	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
Alabama	25	5.09	29	5.02	29	5.00
Alaska	4	7.23	4	7.22	3	7.34
Arizona	22	5.16	24	5.11	24	5.18
Arkansas	37	4.77	39	4.67	38	4.61
California	48	3.76	48	3.77	48	3.75
Colorado	20	5.21	20	5.28	18	5.33
Connecticut	42	4.48	44	4.45	44	4.33
Delaware	14	5.58	14	5.53	14	5.58
Florida	5	6.85	5	6.86	4	6.92
Georgia	38	4.71	38	4.68	39	4.58
Hawaii	30	4.99	30	4.99	31	4.97
Idaho	18	5.32	19	5.28	19	5.27
Illinois	28	5.00	31	4.96	23	5.18
Indiana	8	5.98	8	5.96	8	5.95
Iowa	40	4.53	41	4.50	40	4.47
Kansas	19	5.28	21	5.25	22	5.22
Kentucky	24	5.12	27	5.03	28	5.02
Louisiana	33	4.86	35	4.83	37	4.70
Maine	29	5.00	34	4.89	34	4.85
Maryland	41	4.51	40	4.50	41	4.46
Massachusetts	23	5.14	25	5.08	25	5.11
Michigan	13	5.74	13	5.63	13	5.63
Minnesota	47	4.04	47	4.03	47	4.03
Mississippi	17	5.33	18	5.29	20	5.24
Missouri	16	5.51	17	5.44	17	5.39
Montana	6	6.25	6	6.20	6	6.19
Nebraska	32	4.91	26	5.08	27	5.08
Nevada	3	7.45	3	7.45	5	6.66
New Hampshire	7	6.08	7	6.02	7	6.07
New Jersey	50	3.40	50	3.39	50	3.36
New Mexico	36	4.77	37	4.75	35	4.75
New York	49	3.47	49	3.62	49	3.61
North Carolina	44	4.40	15	5.48	15	5.57
North Dakota	27	5.04	23	5.11	26	5.08

Continued on next page.

**Table 9.13-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2014 TO 2016 -- Con.**

Location	2014		2015		2016	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
Ohio	39	4.53	42	4.48	42	4.43
Oklahoma	34	4.86	33	4.91	33	4.86
Oregon	12	5.78	12	5.74	11	5.80
Pennsylvania	31	4.99	32	4.92	32	4.91
Rhode Island	45	4.18	45	4.14	45	4.26
South Carolina	35	4.79	36	4.76	36	4.74
South Dakota	2	7.50	2	7.50	2	7.42
Tennessee	15	5.51	16	5.48	16	5.46
Texas	10	5.81	11	5.76	10	5.82
Utah	9	5.97	9	5.91	9	5.91
Vermont	46	4.15	46	4.11	46	4.10
Virginia	26	5.06	28	5.03	30	4.99
Washington	11	5.81	10	5.78	12	5.78
West Virginia	21	5.19	22	5.19	21	5.24
Wisconsin	43	4.42	43	4.47	43	4.43
Wyoming	1	7.54	1	7.56	1	7.54
Dist. of Columbia 1/	45	4.36	45	4.32	42	4.43

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2016 State Business Tax Climate Index* (November 2015) table 2
<<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed November 18, 2015.

Table 9.14-- 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 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2012**

[In thousands of dollars. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. State & local and Local government revised from previous *Data Book*]

Category	State & local	State	Local
Revenue 1/	13,887,205	10,600,634	3,530,419
General revenue 1/	12,935,414	9,988,555	3,190,707
Intergovernmental revenue 1/	2,651,763	2,357,724	537,887
General revenue from own sources	10,283,651	7,630,831	2,652,820
Taxes	7,445,458	5,516,146	1,929,312
Property	1,310,590	-	1,310,590
Sales and gross receipts	3,995,686	3,581,652	414,034
Individual income	1,540,746	1,540,746	-
Corporate income	80,256	80,256	-
Motor vehicle license	374,082	206,164	167,918
Other taxes	144,098	107,328	36,770
Charges & misc. general revenue	2,838,193	2,114,685	723,508
Current charges 2/	2,228,625	1,580,859	647,766
Education	409,286	409,286	-
Hospitals	562,160	562,160	-
Air transportation (airports)	379,912	379,912	-
Sewerage	424,245	-	424,245
Miscellaneous general revenue	609,568	533,826	75,742
Utility revenue	339,712	-	339,712
Insurance trust revenue	612,079	612,079	-
Expenditure 1/	14,753,058	11,565,554	3,381,925
Intergovernmental expenditure 1/	370	194,791	-
Direct expenditure by function	14,752,688	11,370,763	3,381,925
Direct general expenditure	12,359,487	9,902,902	2,456,585
Capital outlay	1,486,245	989,028	497,217
Other direct general expenditure	10,873,242	8,913,874	1,959,368
Education services 3/	3,539,207	3,539,207	-
Education	3,502,973	3,502,973	-
Libraries	36,234	36,234	-
Social services & income maint. 3/	3,288,709	3,230,681	58,028
Public welfare	2,021,504	1,987,816	33,688
Hospitals	753,463	753,463	-
Health	507,375	483,035	24,340
Employment security administration	6,130	6,130	-
Veterans' services	237	237	-
Transportation 3/	1,005,153	749,883	255,270
Highways	660,183	405,475	254,708
Air transportation (airports)	283,590	283,590	-

Continued on next page.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2012 -- Con.**

Category	State & local	State	Local
Public safety 3/	819,814	259,932	559,882
Police protection	388,551	29,780	358,771
Fire protection	194,866	-	194,866
Correction	198,207	198,207	-
Protective inspection and regulation	38,190	31,945	6,245
Environment and housing 3/	1,132,340	301,004	831,336
Natural resources	94,785	93,993	792
Parks and recreation	265,452	91,807	173,645
Housing and community development	205,624	115,187	90,437
Sewerage	267,618	17	267,601
Solid waste management	298,861	-	298,861
Governmental administration	689,442	380,589	308,853
Interest on general debt	535,312	338,595	196,717
Gen. expend., not elsewhere classified	1,349,510	1,103,011	246,499
Utility expenditure 3/	937,280	11,940	925,340
Water supply	290,173	11,940	278,233
Transit	647,107	-	647,107
Insurance trust expenditure	1,455,921	1,455,921	-
Debt outstanding	14,025,010	8,398,012	5,626,998
Short-term	33,000	-	33,000
Long-term	13,992,010	8,398,012	5,593,998
Public debt for private purposes	516,547	487,495	29,052
Long-term debt issued	2,441,606	1,825,313	616,293
Long-term debt retired	1,823,770	1,340,134	483,636
Cash and security holdings	18,940,482	15,991,100	2,949,382
Insurance trust funds	10,693,789	10,693,789	-
Unemployment compensation	47,300	47,300	-
Employee retirement	10,646,489	10,646,489	-
Workers' compensation & misc.	-	-	-
Other than insurance trust funds	8,246,693	5,297,311	2,949,382
Offsets to debt	958,139	886,546	71,593
Bond funds	448,802	279,194	169,608
Other	6,839,752	4,131,571	2,708,181

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, 2012 Census of Governments, "LGF001: State and Local Government Finances by Level of Government and by State: 2012" (initial release December 16, 2014, revised October 23, 2015) <<http://www.census.gov/govs/local/>> accessed March 15, 2016.

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2013**

[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	State	Local
Revenue 1/	16,384,826	12,944,952	3,681,970
General revenue 1/	13,894,577	10,825,114	3,311,559
Intergovernmental revenue 1/	2,714,227	2,331,449	624,874
General revenue from own sources	11,180,350	8,493,665	2,686,685
Taxes	8,041,176	6,092,893	1,948,283
Property	1,328,624	-	1,328,624
Sales and gross receipts	4,341,308	3,932,220	409,088
Individual income	1,735,718	1,735,718	-
Corporate income	123,661	123,661	-
Motor vehicle license	346,278	175,341	170,937
Other taxes	165,587	125,953	39,634
Charges & misc. general revenue	3,139,174	2,400,772	738,402
Current charges 2/	2,272,432	1,626,827	645,605
Education	415,368	415,368	-
Hospitals	591,420	591,420	-
Air transportation (airports)	375,575	375,575	-
Sewerage	423,607	-	423,607
Miscellaneous general revenue	866,742	773,945	92,797
Utility revenue	370,411	-	370,411
Insurance trust revenue	2,119,838	2,119,838	-
Expenditure 1/	14,585,252	11,477,711	3,328,003
Intergovernmental expenditure 1/	382	220,844	-
Direct expenditure by function	14,584,870	11,256,867	3,328,003
Direct general expenditure	12,308,513	9,877,260	2,431,253
Capital outlay	1,374,271	895,590	478,681
Other direct general expenditure	10,934,242	8,981,670	1,952,572
Education services 3/	3,440,254	3,440,254	-
Education	3,404,040	3,404,040	-
Libraries	36,214	36,214	-
Social services & income maint. 3/	3,446,912	3,387,117	59,795
Public welfare	2,131,666	2,098,542	33,124
Hospitals	799,790	799,790	-
Health	508,777	482,106	26,671
Employment security administration	5,750	5,750	-
Veterans' services	929	929	-
Transportation 3/	1,027,485	750,130	277,355
Highways	686,052	409,269	276,783
Air transportation (airports)	271,949	271,949	-

Continued on next page.

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2013 -- Con.**

Category	State & local	State	Local
Public safety 3/	815,117	269,671	545,446
Police protection	387,914	33,877	354,037
Fire protection	185,112	-	185,112
Correction	200,984	200,984	-
Protective inspection and regulation	41,107	34,810	6,297
Environment and housing 3/	1,179,271	368,159	811,112
Natural resources	111,555	110,831	724
Parks and recreation	272,136	95,068	177,068
Housing and community development	251,012	162,243	88,769
Sewerage	322,630	17	322,613
Solid waste management	221,938	-	221,938
Governmental administration	710,604	406,845	303,759
Interest on general debt	532,485	349,062	183,423
Gen. expend., not elsewhere classified	1,156,385	906,022	250,363
Utility expenditure 3/	902,314	5,564	896,750
Water supply	311,344	5,564	305,780
Transit	590,970	-	590,970
Insurance trust expenditure	1,374,043	1,374,043	-
Debt outstanding	14,299,877	8,318,403	5,981,474
Short-term	-	-	-
Long-term	14,299,877	8,318,403	5,981,474
Public debt for private purposes	464,682	431,458	33,224
Long-term debt issued	2,474,377	1,025,940	1,448,437
Long-term debt retired	2,192,949	1,105,368	1,087,581
Cash and security holdings	19,619,515	16,242,691	3,376,824
Insurance trust funds	11,001,399	11,001,399	-
Unemployment compensation	193,257	193,257	-
Employee retirement	10,808,142	10,808,142	-
Workers' compensation & misc.	-	-	-
Other than insurance trust funds	8,618,116	5,241,292	3,376,824
Offsets to debt	896,183	798,588	97,595
Bond funds	465,512	147,252	318,260
Other	7,256,421	4,295,452	2,960,969

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, "SLF003: State and Local Government Finances by Level of Government and by State: 2013" <<http://www.census.gov/govs/local/>> accessed June 22, 2016.

**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2012**

[In thousands of dollars, dollars and percent. For fiscal year ending June 30. Detail may not sum to subtotals due to rounding and categories not shown separately. Revised from previous *Data Book*]

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	13,887,205	100.0	9,971.85
General revenue 1/	12,935,414	93.1	9,288.41
Intergovernmental revenue 1/	2,651,763	19.1	1,904.13
General revenue from own sources	10,283,651	74.1	7,384.28
Taxes 3/	7,445,458	53.6	5,346.29
Property	1,310,590	9.4	941.08
Sales and gross receipts	3,995,686	28.8	2,869.14
Individual income	1,540,746	11.1	1,106.35
Corporate income	80,256	0.6	57.63
Motor vehicle license	374,082	2.7	268.61
All other taxes	144,098	1.0	103.47
Charges & misc. general revenue	2,838,193	20.4	2,037.99
Current charges 3/	2,228,625	16.0	1,600.29
Education	409,286	2.9	293.89
Hospitals	562,160	4.0	403.66
Air transportation (airports)	379,912	2.7	272.80
Sewerage	424,245	3.1	304.63
Miscellaneous general revenue	609,568	4.4	437.71
Utility revenue	339,712	2.4	243.93
Insurance trust revenue	612,079	4.4	439.51
Expenditure 1/	14,753,058	100.0	10,593.58
Intergovernmental expenditure 1/	370	0.0	0.27
Direct expenditure by function	14,752,688	100.0	10,593.32
Direct general expenditure	12,359,487	83.8	8,874.86
Capital outlay	1,486,245	10.1	1,067.21
Other direct general expenditure	10,873,242	73.7	7,807.64
Education services 4/	3,539,207	24.0	2,541.36
Education	3,502,973	23.7	2,515.35
Libraries	36,234	0.2	26.02
Social services & income maintenance 4/	3,288,709	22.3	2,361.49
Public welfare	2,021,504	13.7	1,451.56
Hospitals	753,463	5.1	541.03
Health	507,375	3.4	364.33
Social insurance administration	6,130	0.0	4.40
Veterans' services	237	0.0	0.17
Transportation 4/	1,005,153	6.8	721.76
Highways	660,183	4.5	474.05
Air transportation (airports)	283,590	1.9	203.63

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**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2012 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	819,814	5.6	588.68
Police protection	388,551	2.6	279.00
Fire protection	194,866	1.3	139.93
Correction	198,207	1.3	142.32
Protective inspection and regulation	38,190	0.3	27.42
Environment and housing 4/	1,132,340	7.7	813.09
Natural resources	94,785	0.6	68.06
Parks and recreation	265,452	1.8	190.61
Housing and community development	205,624	1.4	147.65
Sewerage	267,618	1.8	192.17
Solid waste management	298,861	2.0	214.60
Governmental administration 4/	689,442	4.7	495.06
Interest on general debt	535,312	3.6	384.39
General expend., not elsewhere classified	1,349,510	9.1	969.03
Utility expenditure 4/	937,280	6.4	673.02
Water supply	290,173	2.0	208.36
Transit	647,107	4.4	464.66
Insurance trust expenditure	1,455,921	9.9	1,045.44
Debt outstanding	14,025,010	100.0	10,070.80
Short-term	33,000	0.2	23.70
Long-term	13,992,010	99.8	10,047.10
Public debt for private purposes	516,547	3.7	370.91
Long-term debt issued	2,441,606	17.4	1,753.22
Long-term debt retired	1,823,770	13.0	1,309.58
Cash and security holdings	18,940,482	100.0	13,600.41
Insurance trust funds	10,693,789	56.5	7,678.78
Unemployment compensation	47,300	0.2	33.96
Employee retirement	10,646,489	56.2	7,644.82
Workers' compensation & misc.	-	0.0	-
Other than insurance trust funds	8,246,693	43.5	5,921.62

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on revised July 1, 2012 population for Hawaii of 1,392,641. As released December 2015 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2015 (NST-EST2015-01).

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, 2012 Census of Governments, "LGF001: State and Local Government Finances by Level of Government and by State: 2012" (revised October 23, 2015)

<<http://www.census.gov/govs/local/>> accessed July 12, 2016; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2013**

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

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	16,384,826	100.0	11,630.63
General revenue 1/	13,894,577	84.8	9,862.95
Intergovernmental revenue 1/	2,714,227	16.6	1,926.67
General revenue from own sources	11,180,350	68.2	7,936.28
Taxes 3/	8,041,176	49.1	5,707.96
Property	1,328,624	8.1	943.11
Sales and gross receipts	4,341,308	26.5	3,081.64
Individual income	1,735,718	10.6	1,232.08
Corporate income	123,661	0.8	87.78
Motor vehicle license	346,278	2.1	245.80
All other taxes	165,587	1.0	117.54
Charges & misc. general revenue	3,139,174	19.2	2,228.32
Current charges 3/	2,272,432	13.9	1,613.07
Education	415,368	2.5	294.85
Hospitals	591,420	3.6	419.81
Air transportation (airports)	375,575	2.3	266.60
Sewerage	423,607	2.6	300.69
Miscellaneous general revenue	866,742	5.3	615.25
Utility revenue	370,411	2.3	262.93
Insurance trust revenue	2,119,838	12.9	1,504.75
Expenditure 1/	14,585,252	100.0	10,353.22
Intergovernmental expenditure 1/	382	0.0	0.27
Direct expenditure by function	14,584,870	100.0	10,352.95
Direct general expenditure	12,308,513	84.4	8,737.09
Capital outlay	1,374,271	9.4	975.51
Other direct general expenditure	10,934,242	75.0	7,761.58
Education services 4/	3,440,254	23.6	2,442.04
Education	3,404,040	23.3	2,416.33
Libraries	36,214	0.2	25.71
Social services & income maintenance 4/	3,446,912	23.6	2,446.76
Public welfare	2,131,666	14.6	1,513.15
Hospitals	799,790	5.5	567.72
Health	508,777	3.5	361.15
Social insurance administration	5,750	0.0	4.08
Veterans' services	929	0.0	0.66
Transportation 4/	1,027,485	7.0	729.35
Highways	686,052	4.7	486.99
Air transportation (airports)	271,949	1.9	193.04

Continued on next page.

**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
TOTAL AND PER CAPITA: 2013 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	815,117	5.6	578.60
Police protection	387,914	2.7	275.36
Fire protection	185,112	1.3	131.40
Correction	200,984	1.4	142.67
Protective inspection and regulation	41,107	0.3	29.18
Environment and housing 4/	1,179,271	8.1	837.10
Natural resources	111,555	0.8	79.19
Parks and recreation	272,136	1.9	193.17
Housing and community development	251,012	1.7	178.18
Sewerage	322,630	2.2	229.02
Solid waste management	221,938	1.5	157.54
Governmental administration 4/	710,604	4.9	504.42
Interest on general debt	532,485	3.7	377.98
General expend., not elsewhere classified	1,156,385	7.9	820.85
Utility expenditure 4/	902,314	6.2	640.50
Water supply	311,344	2.1	221.00
Transit	590,970	4.1	419.50
Insurance trust expenditure	1,374,043	9.4	975.35
Debt outstanding	14,299,877	100.0	10,150.65
Short-term	-	0.0	-
Long-term	14,299,877	100.0	10,150.65
Public debt for private purposes	464,682	3.2	329.85
Long-term debt issued	2,474,377	17.3	1,756.42
Long-term debt retired	2,192,949	15.3	1,556.65
Cash and security holdings	19,619,515	100.0	13,926.75
Insurance trust funds	11,001,399	56.1	7,809.25
Unemployment compensation	193,257	1.0	137.18
Employee retirement	10,808,142	55.1	7,672.07
Workers' compensation & misc.	-	0.0	-
Other than insurance trust funds	8,618,116	43.9	6,117.50

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on July 1, 2013 population for Hawaii of 1,408,765. As released December 2015 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2015" <<https://www.census.gov/popest/data/state/totals/2015/tables/NST-EST2015-01.xlsx>>.

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: Source: U.S. Census Bureau, 2013 Annual Surveys of State and Local Government Finances "Table 1. State and Local Government Finances by Level of Government and by State: 2012-13" (September 25, 2015) <<http://www2.census.gov/govs/local/13slsstab1a.xls>> accessed June 1, 2016; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.19-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2013

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

Category	Amount	Percent distribution	Per capita 1/
Total revenue	12,944,952	100.00	9,188.87
General revenue	10,825,114	83.6	7,684.12
Intergovernmental revenue	2,331,449	18.0	1,654.96
Taxes	6,092,893	47.1	4,324.99
General sales & gross receipts	2,944,487	22.7	2,090.12
Selective sales & gross receipts	987,733	7.6	701.13
License taxes	230,189	1.8	163.40
Individual income	1,735,718	13.4	1,232.08
Corporate net income	123,661	1.0	87.78
All other	71,105	0.5	50.47
Current charges	1,626,827	12.6	1,154.79
Miscellaneous general revenue	773,945	6.0	549.38
Insurance trust revenue	2,119,838	16.4	1,504.75
Total expenditure	11,477,711	100.00	8,147.36
General expenditure, by function	10,098,104	88.0	7,168.05
Education	3,404,040	29.7	2,416.33
Public welfare	2,098,924	18.3	1,489.90
Hospitals	799,790	7.0	567.72
Health	494,927	4.3	351.32
Highways	409,269	3.6	290.52
Police protection	34,307	0.3	24.35
Correction	200,984	1.8	142.67
Natural resources	113,135	1.0	80.31
Parks and recreation	95,856	0.8	68.04
Government administration	413,238	3.6	293.33
Interest on general debt	349,062	3.0	247.78
Other and unallocable	1,684,572	14.7	1,195.78
Utility expenditure	5,564	0.0	3.95
Insurance trust expenditure	1,374,043	12.0	975.35
Exhibit: General expenditure	10,098,104	100.0	7,168.05
Intergovernment expenditure	220,844	2.2	156.76
Direct expenditure	9,877,260	97.8	7,011.29
Debt at end of fiscal year	8,318,403	100.00	5,904.75
Cash and security holdings	16,242,691	100.00	11,529.74

1/ Based on revised July 1, 2013 population for Hawaii of 1,408,765. As released in December, 2015 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2015 (NST-EST2015-01). Per capita revised from previous *Data Book*.

Source: U.S. Census Bureau, Governments Division, 2013 State Government Finances (February 3, 2015) <<http://www.census.gov/govs/state/>> accessed December 17, 2015; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.20-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2014

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

Category	Amount	Percent distribution	Per capita 1/
Total revenue	15,055,561	100.0	10,600.59
General revenue	11,304,424	75.1	7,959.42
Intergovernmental revenue	2,810,537	18.7	1,978.89
Taxes	6,033,331	40.1	4,248.06
General sales & gross receipts	2,825,041	18.8	1,989.11
Selective sales & gross receipts	1,022,621	6.8	720.03
License taxes	223,543	1.5	157.40
Individual income	1,745,461	11.6	1,228.98
Corporate net income	126,045	0.8	88.75
Other taxes	90,620	0.6	63.81
Current charges	1,664,748	11.1	1,172.15
Miscellaneous general revenue	795,808	5.3	560.33
Insurance trust revenue	3,751,137	24.9	2,641.17
Total expenditure	12,378,789	100.0	8,715.88
General expenditure, by function	11,045,050	89.2	7,776.80
Education	3,275,517	26.5	2,306.28
Public welfare	2,582,963	20.9	1,818.66
Hospitals	818,591	6.6	576.37
Health	528,294	4.3	371.97
Highways	414,444	3.3	291.81
Police protection	36,352	0.3	25.60
Correction	215,302	1.7	151.59
Natural resources	112,112	0.9	78.94
Parks and recreation	91,742	0.7	64.60
Government administration	488,872	3.9	344.21
Interest on general debt	383,224	3.1	269.83
Other and unallocable	2,097,637	16.9	1,476.94
Utility expenditure	5,151	0.0	3.63
Insurance trust expenditure	1,328,588	10.7	935.46
Exhibit: General expenditure	11,045,050	100.0	7,776.80
Intergovernment expenditure	255,885	2.3	180.17
Direct expenditure	12,122,904	109.8	8,535.71
Debt at end of fiscal year	8,426,573	100.0	5,933.13
Cash and security holdings	19,176,589	100.0	13,502.20

1/ Based on July 1, 2014 population for Hawaii of 1,420,257. As released in December, 2015 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2010 to July 1, 2015 (NST-EST2015-01).

Source: U.S. Census Bureau, Governments Division, 2014 State Government Finances (June 7, 2016) <<http://www.census.gov/govs/state/>> accessed June 22, 2016;

and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.21-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2011 TO 2015

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

Function	2011	2012	2013	2014	2015
Total expenditures	8,476,625	8,600,890	9,103,240	9,829,887	10,254,158
Current	8,018,644	8,013,130	8,415,591	9,092,589	9,519,843
General government	487,848	487,596	408,538	543,129	573,820
Public safety	423,716	454,957	432,024	519,954	484,960
Highways	376,780	414,629	418,991	403,559	455,563
Conservation of nat'l resources	93,600	98,428	92,601	108,703	145,516
Health	757,482	729,841	779,755	828,088	855,797
Welfare	2,526,743	2,443,936	2,773,241	2,945,370	3,192,807
Lower education	2,208,303	2,330,130	2,358,763	2,603,774	2,619,156
Higher education	707,380	672,716	654,611	693,292	761,837
Other education	14,018	16,753	20,086	21,766	21,664
Culture and recreation	117,306	109,974	107,940	107,846	96,676
Urban redev. & housing 1/	73,789	48,484	66,243	65,228	71,384
Econ. devel. & assistance	158,104	147,445	157,468	158,379	176,919
Housing 1/	61,352	46,133	112,614	63,683	48,565
Other 1/	12,223	12,108	32,716	29,818	15,179
Debt service	457,981	587,760	687,649	737,298	734,315
Principal	191,244	313,721	399,382	458,983	444,791
Interest and others	266,737	274,039	288,267	278,315	289,524

1/ 'Housing' was a new category in 2013 with the amount reallocated from 'Other' in 2010 and 2012 and 'Urban redevelopment & housing' in 2011.

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2015* (pp. 148-149)

<<http://ags.hawaii.gov/blog/main/comprehensive-annual-financial-report-cafr-fiscal-year-2015/>>
accessed June 21, 2016.

Table 9.22-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2011 TO 2015

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

Function	2011	2012	2013	2014	2015
Total revenues	8,239,489	8,264,770	9,024,984	9,125,004	9,737,152
Total taxes	4,770,498	5,358,949	5,805,273	5,698,633	6,109,130
General excise	2,507,980	2,774,636	2,991,792	2,816,346	3,021,418
Net income - corp. & personal	1,473,188	1,633,412	1,804,409	1,840,963	2,047,327
Public service companies	117,940	150,528	163,930	166,179	163,481
Transient accommodations	60,839	138,529	186,377	188,721	202,345
Tobacco and liquor	173,851	170,824	161,066	155,990	165,137
Liquid fuel	91,265	88,842	87,645	88,707	88,449
Insurance companies' premiums	140,586	119,472	133,585	139,074	147,767
Vehicle weight and registration	59,476	98,187	121,605	124,686	125,113
Rental motor/tour vehicle surcharge	43,892	106,417	52,112	42,853	51,941
Franchise	33,682	7,229	22,673	38,983	19,930
Other	67,799	70,873	80,079	96,131	76,222
Non-taxes	3,468,991	2,905,821	3,219,711	3,426,371	3,628,022
Interest and investment (loss) income	55,854	5,347	25,502	13,163	16,024
Charges for current services	348,108	337,765	369,269	363,791	384,380
Intergovernmental	2,567,266	2,238,639	2,372,480	2,650,876	2,803,989
Rentals	23,319	25,421	28,633	31,846	31,127
Fines, forfeitures, and penalties	34,712	35,083	36,802	33,087	37,201
Licenses and fees	41,557	46,390	46,839	47,209	42,463
Revenues from private sources	54,857	65,085	104,670	112,916	121,366
Other	343,318	152,091	235,516	173,483	191,472

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2015* (pp. 148-149)

<<http://ags.hawaii.gov/blog/main/comprehensive-annual-financial-report-cafr-fiscal-year-2015/>>
accessed June 21, 2016.

Table 9.23-- LOCAL GOVERNMENT REVENUES: 2012

[Data rounded to thousands of dollars. For fiscal year ending June 30. Based on sample]

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Revenue 2/	3,531,266	2,412,211	1,080,896	38,159
General revenue 2/	3,191,554	2,195,211	958,184	38,159
Intergovernmental revenue 2/	538,734	314,318	205,926	18,490
From Federal gov't 2/	299,649	218,849	80,784	16
From State gov't 2/	238,238	95,055	125,142	18,041
From local gov'ts 2/	847	414	-	433
Gen. rev. from own sources 2/	2,652,820	1,880,893	752,258	19,669
Taxes 2/	1,929,312	1,316,440	612,872	-
Property	1,310,590	813,319	497,271	-
Sales & gross receipts 2/	414,034	341,519	72,515	-
General sales tax	190,665	190,665	-	-
Selective sales 2/	223,369	150,854	72,515	-
Motor fuel 2/	71,905	49,225	22,680	-
Public utilities 2/	151,464	101,629	49,835	-
Motor vehicle license 2/	167,918	139,322	28,596	-
Other taxes	36,770	22,280	14,490	-
Charges & misc. gen. rev. 2/	723,508	564,453	139,386	19,669
Current charges 2/	647,766	525,888	120,990	888
Highways 2/	25,231	4,364	20,867	-
Parking facilities	8,521	8,459	62	-
Natural resources	12	-	-	12
Parks & recreation	30,848	28,426	2,422	-
Housing & comm. dev.	1,728	1,154	574	-
Sewerage 2/	424,245	363,594	60,651	-
Solid waste mgt. 2/	143,129	116,154	26,975	-
Other charges	14,052	3,737	9,439	876
Misc. general rev.	75,742	38,565	18,396	18,781
Interest earnings	7,769	4,718	2,972	79
Special assessments	17,159	15,214	1,945	-
Sale of property	350	183	167	-
Other gen. revenue	50,464	18,450	13,312	18,702
Utility revenue	339,712	217,000	122,712	-
Water supply	280,595	159,508	121,087	-
Transit	59,117	57,492	1,625	-

1/ Hawaii statutes allow creation thereof but only Office of Hawaiian Affairs and soil and water conservation districts are counted as governments. See also *Individual State Descriptions: 2012* <<http://www2.census.gov/govs/cog/2012isd.pdf>>.

2/ "Total" and/or "Other counties" revised from previous *Data Book*.

Source: U.S. Census Bureau, "LGF002 State & Local Government Finances by Level and Type of Government and by State: Hawaii 2012" <http://thedataweb.rm.census.gov/TheDataWeb_HotReport2/stateandlocalfinance/stateandlocalfinance.html?YEAR4=2012&STATE=13> accessed December 17, 2015.

Table 9.24--LOCAL GOVERNMENT EXPENDITURES: 2012

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

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Expenditure 2/	3,381,936	2,324,071	1,014,610	43,255
Intergov't expenditure 2/	11	-	-	11
Direct expenditure 2/	3,381,925	2,324,071	1,014,610	43,244
Current operations 2/	2,237,075	1,380,219	814,137	42,719
Capital outlay 2/	935,600	768,394	166,681	525
Construction 2/	822,380	685,570	136,805	5
Other capital outlay 2/	113,220	82,824	29,876	520
Interest on debt	209,250	175,458	33,792	-
Exhibit: Salaries and wages 2/	820,618	464,555	346,051	10,012
Direct expenditure by function 2/	3,381,925	2,324,071	1,014,610	43,244
Direct general expenditure 2/	2,456,585	1,553,966	859,375	43,244
Capital outlay 2/	497,217	367,467	129,225	525
Other direct general exp. 2/	1,959,368	1,186,499	730,150	42,719
Education services	-	-	-	-
Education	-	-	-	-
Elem. & secondary	-	-	-	-
Libraries	-	-	-	-
Social serv. & inc. maint. 2/	58,028	24,340	33,688	-
Public welfare	33,688	-	33,688	-
Vendor payments	8,658	-	8,658	-
Other public welfare	25,030	-	25,030	-
Health	24,340	24,340	-	-
Transportation 2/	255,270	125,559	129,711	-
Highways 2/	254,708	124,997	129,711	-
Capital outlay 2/	135,321	83,730	51,591	-
Parking facilities	562	562	-	-
Public safety 2/	559,882	347,810	212,072	-
Police protection 2/	358,771	242,433	116,338	-
Fire protection	194,866	105,377	89,489	-
Prot. insp. & regulation 2/	6,245	-	6,245	-

Continued on next page.

Table 9.24-- LOCAL GOVERNMENT EXPENDITURES: 2012 -- Con.

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Environment and housing 2/	831,336	644,071	186,710	555
Natural resources	792	229	8	555
Capital outlay	229	229	-	-
Parks and recreation	173,645	118,723	54,922	-
Capital outlay	31,216	25,354	5,862	-
Housing & comm. dev.	90,437	57,942	32,495	-
Sewerage 2/	267,601	224,214	43,387	-
Capital outlay	123,137	117,585	5,552	-
Solid waste mgt'ment 2/	298,861	242,963	55,898	-
Capital outlay 2/	101,002	98,191	2,811	-
Gov't admin. 2/	308,853	124,093	184,760	-
Financial admin. 2/	64,242	34,225	30,017	-
Judicial and legal	64,265	23,540	40,725	-
General public bldngs 2/	91,625	35,435	56,190	-
Other gov't admin.	88,721	30,893	57,828	-
Interest on general debt	196,717	166,786	29,931	-
General expenditure, n.e.c.	246,499	121,307	82,503	42,689
Misc. comm. activities	1,129	-	1,129	-
Other and unallocable	245,370	121,307	81,374	42,689
Utility expenditure	925,340	770,105	155,235	-
Capital outlay	438,383	400,927	37,456	-
Water supply	278,233	137,522	140,711	-
Transit	647,107	632,583	14,524	-
Debt outstanding	5,626,998	4,701,881	925,117	-
Short-term	33,000	-	33,000	-
Long-term	5,593,998	4,701,881	892,117	-
Public debt for private purposes	29,052	-	29,052	-
Long-term debt issued	616,293	598,089	18,204	-
Long-term debt retired	483,636	410,961	72,675	-
Cash and security holdings	2,949,382	1,847,933	743,069	358,380
Other than insurance trust funds	2,949,382	1,847,933	743,069	358,380
Offsets to debt 2/	71,593	40,789	30,804	-
Bond funds	169,608	45,354	124,254	-
Other 2/	2,708,181	1,761,790	588,011	358,380

1/ Hawaii statutes allow creation thereof but only Office of Hawaiian Affairs and soil and water conservation districts are counted as governments. See also *Individual State Descriptions: 2012* <<http://www2.census.gov/govs/cog/2012isd.pdf>>.

2/ "Total" and/or "Other counties" revised from previous *Data Book*.

Source: U.S. Census Bureau, "LGF002 State & Local Government Finances by Level and Type of Government and by State: Hawaii 2012" <http://thedataweb.rm.census.gov/TheDataWeb_HotReport2/stateandlocalfinance/stateandlocalfinance.html?YEAR4=2012&STATE=13> accessed December 17, 2015.

**Table 9.25-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 2013**

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
2010	653,371	1,257,443	33,362,224	51,062	26,532
2011	661,948	1,270,737	34,372,459	51,926	27,049
2012	665,320	1,272,430	36,814,360	55,333	28,932
2013	675,280	1,282,860	37,478,298	55,500	29,215

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/uac/SOI-Tax-Stats-Historic-Table-2>> accessed February 6, 2016; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.26-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF
ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX
RETURNS: TAX YEARS 2011 TO 2013**

Tax year and size of adj. gross income 1/	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
2011					
All returns	661,948	34,372,459	485,624	3,874,035	7,977
Under \$1 2/	14,425	-707,557	2,231	4,530	2,030
\$1 under \$50,000	413,770	9,163,795	256,469	489,387	1,908
\$50,000 under \$75,000	92,574	5,687,535	87,683	488,361	5,570
\$75,000 under \$100,000	58,108	5,026,863	56,810	481,756	8,480
\$100,000 under \$200,000	68,081	8,992,014	67,474	1,125,370	16,679
\$200,000 under \$500,000	12,762	3,561,799	12,741	694,073	54,476
\$500,000 or more	2,228	2,648,010	2,216	590,558	266,497
2012					
All returns 3/	665,320	36,814,360	492,520	4,245,984	8,621
Under \$1 2/	12,890	-729,429	2,210	4,364	1,975
\$1 under \$50,000	409,710	9,187,194	255,930	489,115	1,911
\$50,000 under \$75,000	93,820	5,764,409	88,520	493,490	5,575
\$75,000 under \$100,000	59,260	5,130,009	57,370	486,638	8,482
\$100,000 under \$200,000	72,430	9,600,176	71,360	1,178,428	16,514
\$200,000 under \$500,000	14,420	4,032,350	14,380	771,943	53,682
\$500,000 or more	2,770	3,829,650	2,770	822,006	296,753
2013					
All returns 3/	675,280	37,478,298	501,880	4,503,295	8,973
Under \$1 2/	12,270	-737,661	2,110	4,859	2,303
\$1 under \$50,000	410,800	9,264,997	255,750	497,009	1,943
\$50,000 under \$75,000	95,650	5,880,654	90,130	505,875	5,613
\$75,000 under \$100,000	61,350	5,309,800	59,570	512,992	8,612
\$100,000 under \$200,000	76,850	10,224,743	76,000	1,286,123	16,923
\$200,000 under \$500,000	15,790	4,411,540	15,780	868,878	55,062
\$500,000 or more	2,550	3,124,225	2,550	827,558	324,533

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit. Beginning with 2011 shown explicitly in 'Under \$1'.

3/ Sum for both 'Number of returns' categories is 20 higher than 'Total' shown.

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/uac/SOI-Tax-Stats-Historic-Table-2>> accessed February 6, 2016; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.27-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
TAX YEAR 2012 AND 2013**

[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 liability	
				No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
Total - 2012	652,170	1,252,850	37,371,093	538,570	25,582,294	243,590	295,214	490,130	4,206,089
1 under 25,000	237,430	334,500	2,942,483	181,600	2,282,857	47,680	26,135	112,360	97,285
25,000 under 50,000	172,110	323,590	6,242,014	149,960	5,102,898	50,840	31,903	143,450	391,532
50,000 under 75,000	93,810	204,360	5,763,732	79,200	4,337,650	44,410	34,365	88,510	493,413
75,000 under 100,000	59,250	148,740	5,129,137	50,560	3,784,309	34,600	30,985	57,360	486,451
100,000 under 200,000	72,490	196,590	9,623,662	63,040	6,829,389	51,280	63,550	71,420	1,182,456
200,000 or more	17,080	45,070	7,670,065	14,210	3,245,191	14,780	108,276	17,030	1,554,952
Total - 2013	662,730	1,264,860	38,124,325	547,960	26,467,397	227,960	259,175	499,580	4,469,720
1 under 25,000	235,650	325,320	2,911,239	180,390	2,276,629	42,510	22,073	110,850	99,758
25,000 under 50,000	174,940	326,480	6,350,204	153,210	5,252,116	45,120	25,192	144,790	397,105
50,000 under 75,000	95,640	206,010	5,879,872	80,690	4,442,548	41,030	28,159	90,120	505,784
75,000 under 100,000	61,340	151,820	5,308,864	52,060	3,888,723	32,930	25,947	59,550	512,860
100,000 under 200,000	76,910	207,080	10,244,669	66,430	7,159,340	51,090	56,983	76,050	1,290,439
200,000 or more	18,250	48,150	7,429,477	15,180	3,448,041	15,280	100,821	18,220	1,663,774

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 2012"; and Ibid. "Tax Year 2013"

<[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-\(SOI\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-(SOI))> accessed March 9, 2015 and February 10, 2016.

**Table 9.28-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,
BY SELECTED ZIP CODES: TAX YEAR 2013**

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

Zip code	No. of returns	Number of		Adj. gross income	Salaries and wages		Taxable interest		Total tax liability	
		Exemp-tions	Depen-dents		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
State total	662,730	1,264,860	388,640	38,124,325	547,960	26,467,397	227,960	259,175	499,580	4,469,720
96816	26,560	44,580	10,770	1,948,474	20,340	1,136,309	12,260	19,167	21,070	295,179
96734	23,390	45,770	12,970	1,803,161	19,040	1,218,142	10,300	13,227	18,650	245,299
96821	9,820	17,630	4,170	1,225,338	7,010	655,932	5,920	16,377	8,120	228,038
96744	27,760	51,570	14,500	1,814,938	22,430	1,245,526	12,000	9,970	22,130	217,557
96822	21,690	34,940	7,690	1,476,324	16,890	935,726	9,780	12,118	17,620	213,133
96825	15,280	28,810	7,380	1,421,716	11,550	878,268	8,500	11,586	12,750	210,493
96789	26,290	52,980	16,600	1,824,494	22,450	1,371,309	11,890	7,078	21,440	198,170
96817	27,910	50,160	14,560	1,390,236	22,550	944,189	9,450	8,789	20,070	166,425
96701	21,360	38,770	10,440	1,354,226	17,250	926,423	9,500	6,494	17,140	160,572
96797	35,840	72,000	24,520	1,727,634	32,040	1,409,122	10,280	4,378	25,960	150,679
96813	12,370	20,170	4,710	961,457	9,760	559,611	4,960	15,914	9,850	146,838
96706	30,070	65,210	23,820	1,644,178	27,470	1,397,063	7,890	3,058	22,350	142,303
96815	15,660	23,640	4,080	977,118	12,320	633,674	5,880	11,700	12,770	135,870
96707	18,460	39,420	14,030	1,155,679	16,770	948,424	5,490	2,625	14,310	116,202
96720	21,740	41,840	13,330	1,076,052	17,280	708,630	8,030	6,799	15,220	115,929
96814	10,680	16,690	3,300	710,088	8,410	445,409	4,200	10,751	8,550	108,763
96818	22,210	49,960	17,730	1,170,796	19,690	956,903	7,510	3,923	16,390	104,745
96782	18,760	35,280	10,020	1,015,927	14,660	692,374	7,720	4,786	14,560	98,813
96753	12,780	22,560	5,930	734,511	10,200	469,314	3,640	8,103	10,070	91,370
96819	23,770	46,970	16,620	993,802	20,680	766,596	5,600	4,269	15,880	89,032

Source: U.S. Internal Revenue Service, Statistics of Income, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2013" <[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-\(SOI\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Statistics-ZIP-Code-Data-(SOI))> accessed February 10, 2016.

Table 9.29-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2012 AND 2013

Subject	2012		2013	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	665,320	36,814,360	675,280	37,478,298
Salaries and wages	541,880	25,693,038	551,050	26,565,881
Taxable interest income	248,710	353,437	232,570	317,763
Ordinary dividends	138,580	811,808	138,060	706,768
Business or prof. net income (less loss)	99,950	1,501,567	102,340	1,581,890
Farm returns	5,580	(NA)	5,660	(NA)
Net capital gain (less loss)	104,240	1,759,512	111,560	1,549,766
Taxable indiv. retire. arrangements distrib.	60,420	971,396	60,520	897,201
Taxable pensions and annuities	135,840	3,480,554	138,600	3,642,910
Unemployment compensation	44,340	340,156	37,780	242,168
Taxable social security benefits	88,210	1,187,486	91,800	1,281,404
Self-employment (keogh) retirement plans	4,920	100,165	5,210	109,504
Exemptions	1,272,430	(NA)	1,282,860	(NA)
Itemized deductions	203,620	5,258,810	200,700	5,129,606
State and local income taxes	172,300	1,292,801	171,010	1,379,175
State and local general sales tax	26,420	29,748	24,770	28,732
Real estate taxes	156,350	299,659	153,570	306,124
Total taxes paid	202,440	1,663,798	199,510	1,740,958
Home mortgage interest paid	146,560	2,015,173	143,130	1,860,054
Contributions (Charitable contributions)	165,280	625,856	161,950	608,836
Taxable income	517,470	24,815,336	526,900	25,330,120
Total tax credits	215,160	383,742	218,310	353,341
Residential energy tax credit	20,680	115,666	19,930	85,247
Child tax credit	103,770	128,975	103,570	129,252
Child (and dependent) care credit	28,750	14,247	28,360	14,197
Earned income credit	114,580	240,483	116,110	247,426
Excess earned income credit (refundable)	98,490	217,055	99,060	221,558
Alternative minimum tax	13,030	101,733	12,450	86,531
Total tax payments	627,120	5,351,568	636,280	5,568,704
Income tax (before credits)	514,380	4,397,814	523,290	4,529,447
Tax liability	492,520	4,245,984	501,880	4,503,295
Tax due at time of filing	117,870	444,101	127,340	505,353
Overpayments (negative amount)	500,410	1,326,937	501,230	1,362,018

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 2012 <<http://www.irs.gov/pub/irs-soi/12in12hi.xls>> accessed July 14, 2014; and Ibid. Tax Year 2013 <<http://www.irs.gov/pub/irs-soi/13in12hi.xls>> accessed June 21, 2016.

Table 9.30-- INTERNAL REVENUE SERVICE OPERATIONS: 2010 TO 2015

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one State from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

Subject	2010	2011	2012	2013	2014	2015
Total number of returns filed	1,076,845	1,087,893	1,082,377	1,109,435	1,108,736	1,123,626
Individual income tax	645,560	651,371	658,626	667,040	675,858	682,348
Estate and trust income tax	13,817	14,013	13,891	14,224	14,129	14,669
Partnership tax	11,555	11,737	11,762	12,181	12,239	12,641
Corporate income tax 1/	28,374	27,836	28,025	28,242	27,299	27,661
Estate tax	231	69	163	173	163	213
Gift tax	1,339	1,195	1,371	1,596	1,515	1,168
Employment taxes	124,710	121,726	120,345	121,027	120,548	119,688
Excise taxes	1,315	776	1,769	1,271	1,332	1,341
Other 2/	249,944	259,170	246,425	263,681	255,653	263,897
Total no. of returns filed electronically	432,224	514,183	566,309	602,823	632,712	660,297
Individual income tax	379,403	444,090	485,395	507,466	530,129	548,765
Estate and trust income tax	2,148	6,712	7,736	8,361	8,777	9,410
Partnership tax	2,288	3,441	4,650	5,583	6,400	7,055
Corporate income tax 1/	4,364	6,920	9,161	10,617	12,006	13,030
Employment taxes	22,663	23,904	24,879	26,436	27,695	30,947
Other 3/	21,358	29,116	34,488	44,360	47,705	51,090
Total number of refunds issued	544,826	543,583	550,994	549,605	536,883	541,056
Business income tax	3,874	3,266	2,851	2,502	2,097	2,182
Individual income tax 4/	532,962	530,129	538,380	539,181	528,732	532,548
Employment taxes	7,489	9,847	9,378	7,605	5,798	6,016
Estate tax	71	32	20	(D)	18	25
Gift tax	16	15	19	(D)	8	9
Excise taxes	414	294	346	293	230	276
Total amount of refunds issued (\$1,000)	1,502,019	1,599,606	1,433,423	1,474,782	1,452,114	1,443,955
Business income tax	107,095	238,435	91,421	112,278	87,680	110,568
Individual income tax	1,377,198	1,345,977	1,331,303	1,350,194	1,354,430	1,324,862
Employment taxes	10,944	10,546	8,656	8,011	5,962	5,917
Estate tax	5,008	3,717	822	(D)	1,348	2,181
Gift tax	633	40	120	(D)	10	75
Excise taxes	1,141	891	1,101	1,347	2,685	351

D Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

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

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

3/ 2010 and beyond also includes supplemental documents; 2014 and beyond also includes excise taxes.

4/ For 2010 to 2015, includes individual income tax and estate and trust income tax.

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

<<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 30, 2016 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.31-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 2005 AND 2012 AND 2013**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
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
2012	601,420	29,790,461	24,368,125	1,652,885
2013	613,603	30,138,474	24,231,837	1,631,874

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 (1980 - 2004) and Table A1 (2005 and 2012 and 2013) and for 1994-2005 and 2012 and 2013 <http://tax.hawaii.gov/stats/a5_5ind_inc/> accessed June 21, 2016.

**Table 9.32-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 2005 AND 2012 AND 2013**

Year income was received	Number of nonresident returns	Hawaii adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
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
2012	77,650	907,688	1,576,147	105,730
2013	83,707	1,075,191	1,690,886	112,450

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 1 (1980 - 2004) and Table A1 (2005 and 2012 and 2013) and for 1994-2005 and 2012 and 2013

<http://tax.hawaii.gov/stats/a5_5ind_inc/> accessed June 21, 2016.

Table 9.33-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2012 AND 2013

[In millions of dollars unless otherwise indicated. Elderly taxpayers, 65 years of age or older, may claim an extra exemption. There was no *Hawaii Income Patterns: Individuals* report for 2006 to 2011 and the 2012 and 2013 do not include all the detailed data in the 2005 and earlier reports]

Item	Taxable returns	Nontaxable returns
2012		
Number of tax returns	61,132	63,439
Hawaii adjusted gross income (AGI)	4,372	-77
Standard deductions	54	82
Itemized deductions	627	71
Taxable income	3,502	-
Tax liability before credits	255	-
Tax liability after credits	206	-14
Number of taxpayers over 65	57,876	62,663
Number of taxpayers' spouses over 65	22,713	22,392
2013		
Number of tax returns	63,373	65,707
Hawaii adjusted gross income (AGI)	4,440	-84
Standard deductions	62	91
Itemized deductions	745	591
Taxable income	3,419	(X)
Tax liability before credits	244	(X)
Tax liability after credits	203	-11
Number of taxpayers over 65	60,003	64,859
Number of taxpayers' spouses over 65	23,656	23,044

X Not applicable.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics Tax Year* (annual) table 7 <http://tax.hawaii.gov/stats/a5_5ind_inc/> accessed June 21, 2016.

**Table 9.34-- SOURCES OF INCOME REPORTED BY NONRESIDENT
TAXPAYERS: TAX YEARS 1999 TO 2005**

[In dollars. There were no *Hawaii Income Patterns: Individuals* reports for 2006 to 2011 and the detailed data in the 2005 and earlier reports were not available in the 2012 and 2013 reports to update this table]

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

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

Table 9.35-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2013, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
All resident returns	613,603	30,138,474	24,231,837	1,631,874
Taxable resident returns	504,290	30,440,112	24,231,837	1,631,874
Under \$5,000	15,718	56,202	17,151	259
\$5,000 under \$10,000	37,284	282,122	140,447	3,309
\$10,000 under \$20,000	77,591	1,159,257	741,742	28,645
\$20,000 under \$30,000	73,316	1,826,480	1,332,926	65,074
\$30,000 under \$40,000	62,141	2,163,367	1,648,756	90,198
\$40,000 under \$50,000	47,832	2,139,070	1,654,247	96,618
\$50,000 under \$75,000	73,112	4,484,114	3,455,227	212,613
\$75,000 under \$100,000	45,585	3,945,477	3,055,068	198,058
\$100,000 under \$150,000	42,539	5,125,227	4,051,059	276,532
\$150,000 under \$200,000	14,753	2,520,851	2,050,995	148,034
\$200,000 under \$300,000	8,300	1,977,455	1,763,785	133,949
\$300,000 and over	6,119	4,760,488	4,320,434	378,586
Nontaxable resident returns	109,313	-301,638	(X)	(X)
Loss	13,488	-717,967	(X)	(X)
Under \$5,000	72,256	84,117	(X)	(X)
\$5,000, under \$10,000	11,842	86,817	(X)	(X)
\$10,000 and over	11,727	245,396	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2013*, table A1
 <http://tax.hawaii.gov/stats/a5_5ind_inc/> accessed June 21, 2016.

Table 9.36-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2005, AND BY COUNTY, 2005

[In dollars. There were no *Hawaii Income Patterns: Individuals* reports for 2006 to 2011 and the detailed data in the 2005 and earlier reports were not available in the 2012 and 2013 reports to update this table]

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://hawaii.gov/tax/a5_5ind_inc.htm> accessed March 13, 2008.

Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2013

[In thousands of dollars]

Type of credit	Total	Individuals	Nonfinancial corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
Total	314,097	188,140	84,836	11,149	22,102	7,312	500
Active tax credits							
Promote social welfare							
Refundable food/excise	28,323	28,323	-	-	-	-	-
Low-income household renters	3,949	3,949	-	-	-	-	-
Child and dependent care expenses	9,281	9,281	-	-	-	-	-
Child passenger restraint systems	77	77	-	-	-	-	-
Employment of vocational rehabilitation referrals	19	(D)	-	-	-	(D)	-
Low-income housing	14,730	192	(D)	(D)	(D)	-	-
School repair & maintenance	(D)	(D)	-	-	-	-	-
Lifeline telephone service	59	(X)	(X)	-	-	-	-
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	158	120	38	-	-	-	-
Motion picture, digital media & film production	31,889	326	31,563	-	-	-	-
Renewable energy technologies 1/	118,283	91,313	25,343	(D)	-	271	(D)
Enterprise zone	1,717	1,430	(D)	-	-	(D)	-
Ethanol facility	5	5	-	-	-	-	-
Important agricultural lands	-	-	-	-	-	-	-
Research activities	1,276	182	1,094	-	-	-	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	27,467	5,086	20,691	1,182	-	302	205
Income tax paid to another state or foreign country	36,045	31,526	-	-	-	4,518	-
Expired tax credits							
Promote social welfare							
Individual development account contribution	(D)	-	-	-	-	-	(D)
Encourage certain industries or econ. activities							
High technology business investment	40,449	16,168	5,398	-	(D)	2,199	(D)
Energy conservation	(1/)	(1/)	(1/)	-	-	-	-
Hotel construction & remodeling	(D)	(D)	(D)	-	-	-	-
Technology infrastructure renovation	15	(D)	-	-	-	(D)	-
Residential construction & remodeling	166	135	(D)	-	-	(D)	-

D Data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information.

X Not applicable.

1/ Data for the energy conservation tax credit are included in the renewable energy tax credit.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2013* (December 2015), p. 23
 <<http://files.hawaii.gov/tax/stats/stats/credits/2013credit.pdf>> accessed June 21, 2016.

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2014 AND 2015**

[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	
	2014	2015	2014	2015
All sources	91,682,136	95,156,203	2,979,776	3,141,489
Sources taxed at 4 percent	67,566,981	70,130,283	2,702,679	2,805,211
Retailing	30,766,185	31,062,710	1,230,647	1,242,508
Services	13,527,677	13,989,090	541,107	559,564
Contracting	7,024,044	8,112,238	280,962	324,490
Theater, amusement, radio, etc.	398,887	397,833	15,955	15,913
Interest	40	30	2	1
Commissions	1,127,368	1,184,012	45,095	47,360
Hotel rentals	4,314,087	4,492,983	172,563	179,719
All other rentals	6,482,060	6,818,405	259,282	272,736
Use	963,506	1,025,730	38,540	41,029
All others	2,963,125	3,047,252	118,525	121,890
Sources taxed at other rates 1/	24,115,156	25,025,920	118,913	123,337
Insurance solicitors	475,063	512,283	713	768
Sugar processing	-	-	-	-
Pineapple canning	-	-	-	-
Producing	336,675	337,702	1,683	1,689
Manufacturing	701,988	750,372	3,510	3,752
Wholesaling	15,282,809	14,793,349	76,414	73,967
Services (intermediary)	689,539	723,071	3,448	3,615
Use	6,629,083	7,909,142	33,145	39,546
Unallocated net collections	(2/)	(2/)	158,183	212,941

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 Collections - Calendar Year Summary December 31, 2015" <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed June 3, 2016.

Table 9.39-- TOBACCO TAX COLLECTIONS: 1994 TO 2015

[In dollars. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 245 and §245-3 Taxes and as amended and "Outline of the Hawaii Tax System as of July 1, 2015" issued by the Department of Taxation]

Year	Cigarettes	Tax rate per cigarette	Other tobacco products 1/
1994	33,424,978	\$0.03 as of July 1, 1993	2,802,993
1995	34,683,672	\$0.03 as of July 1, 1993	2,765,172
1996	35,836,158	\$0.03 as of July 1, 1993	1,805,131
1997	32,878,288	\$0.04 as of Sept. 30, 1997	2,677,839
1998	35,694,448	\$0.05 as of July 1, 1998	3,804,475
1999	39,697,383	\$0.05 as of July 1, 1998	1,996,928
2000	40,777,139	\$0.05 as of July 1, 1998	2,941,355
2001	61,282,238	\$0.05 as of July 1, 1998	3,226,138
2002	64,892,154	\$0.06 as of Sept. 30, 2002	1,863,028
2003	75,760,904	\$0.065 as of June 30, 2003	1,715,058
2004	81,615,862	\$0.07 as of June 30, 2004	1,768,561
2005	83,630,255	\$0.07 as of June 30, 2004	2,328,665
2006	85,006,267	\$0.08 as of Sept. 30, 2006	5,403,122
2007	97,087,696	\$0.09 as of Sept. 30, 2007	2,972,626
2008	102,480,449	\$0.10 as of Sept. 30, 2008	3,470,170
2009	112,715,186	\$0.13 as of July 1, 2009	2,611,359
2010	128,909,763	\$0.15 as of July 1, 2010	6,171,466
2011	134,678,544	\$0.16 as of July 1, 2011	8,200,288
2012	126,334,359	\$0.16 as of July 1, 2011	7,560,663
2013	114,677,229	\$0.16 as of July 1, 2011	7,684,824
2014	119,603,479	\$0.16 as of July 1, 2011	7,729,105
2015	117,526,565	\$0.16 as of July 1, 2011	8,557,398

1/ Other [than cigarettes] tobacco products are now taxed at 70 percent and large cigars at 50 percent of the wholesale value. The tax rate on 'little cigars' changed on October 1, 2009 to \$0.11; on July 1, 2010 to equal the \$0.15 on cigarettes; and on July 1, 2011 to equal the \$0.16 on cigarettes.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual calendar year summary) <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed June 28, 2016.

Table 9.40-- LIQUOR TAX COLLECTIONS: 1990 TO 2015

[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 and "Outline of the Hawaii Tax System as of July 1, 2015" issued by the Department of Taxation]

Year	Total	Year	Total
1990	42,094	2003	42,149
1991	40,125	2004	43,426
1992	40,983	2005	43,594
1993	38,286	2006	47,001
1994	38,753	2007	44,705
1995	37,486	2008	47,568
1996	38,624	2009	45,332
1997	38,624	2010	44,961
1998 1/	38,361	2011	48,433
1999	37,139	2012	48,612
2000	39,887	2013	49,197
2001	39,379	2014	49,451
2002	38,497	2015	50,539

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 <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed June 28, 2016.

Table 9.41-- STATE AND LOCAL SALES AND USE TAX REVENUE LOSSES FROM E-COMMERCE FOR THE UNITED STATES AND HAWAII: 2007 TO 2012

[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]

Category	Baseline			Optimistic 1/		
	Due	Collections	Losses	Due	Collections	Losses
2007						
Total state and local						
U.S. (including Dist.of Col.)	29,176.8	21,931.2	7,245.6	29,176.8	21,931.2	7,245.6
Hawaii	149.5	111.4	38.2	149.5	111.4	38.2
2008						
Total state and local						
U.S. (including Dist.of Col.)	31,112.6	23,386.3	7,726.3	31,190.6	23,444.9	7,745.7
Hawaii	159.4	118.7	40.7	159.8	119.0	40.8
2009						
Total state and local						
U.S. (including Dist.of Col.)	27,992.3	21,040.8	6,951.4	30,212.3	22,709.6	7,502.7
Hawaii	143.4	106.8	36.6	154.8	115.3	39.5
2010						
Total state and local						
U.S. (including Dist.of Col.)	34,713.2	26,092.7	8,620.4	39,945.1	30,025.4	9,919.7
Hawaii	177.9	132.5	45.4	204.7	152.4	52.2
2011						
Total state and local						
U.S. (including Dist.of Col.)	40,815.2	30,679.5	10,135.8	45,596.1	34,273.1	11,323.1
Hawaii	209.2	155.8	53.4	233.6	174.0	59.6
2012						
Total state and local						
U.S. (including Dist.of Col.)	45,876.6	34,483.9	11,392.7	50,937.9	38,288.3	12,649.6
Hawaii	235.1	175.1	60.0	261.0	194.4	66.6

1/ Forecasts a higher growth rate of the economy and of resulting internet sales.

Source: Donald Bruce, William F. Fox, William B. Stokely and LeAnn Luna, "State and Local Government Sales Tax Revenue Losses from Electronic Commerce" (April 13, 2009) Center for Business and Economic Research, College of Business Administration, University of Tennessee
 <<http://cber.bus.utk.edu/ecomm/ecom0409.pdf>> accessed September 1, 2011; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.42-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2016

[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
2012	267,181,978	(2/)	(2/)	226,552,118
2013	265,105,539	(2/)	(2/)	226,611,749
2014	270,900,638	(2/)	(2/)	231,756,610
2015	293,088,510	(2/)	(2/)	251,793,531
2016	312,643,577	(2/)	(2/)	270,329,448

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 by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2015-2016"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 27, 2015; and earlier reports; and reports as the Department of Finance.

**Table 9.43-- REAL PROPERTY TAX VALUATION FOR THE STATE,
2013 TO 2016, AND BY COUNTY, 2016**

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

Subject	2013	2014	2015	2016
Assessor's gross valuation 1/ 2/	265,105,539	270,900,638	293,088,510	314,906,372
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	37,104,305	37,697,576	39,744,628	41,157,593
Assessor's net taxable valuation	228,001,234	233,203,062	253,343,881	273,748,781
Half of valuation on appeal	1,389,485	1,446,451	1,550,351	1,666,887
Number of appeals	2,541	2,452	3,141	3,991
Valuation for tax rate purposes	226,611,749	231,756,610	251,793,531	272,081,895
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	1,300,905	1,365,637	1,506,478	1,615,518
2016, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	214,888,197	47,554,054	32,043,859	20,420,263
Land	(3/)	20,355,876	13,482,811	(4/)
Improvement	(3/)	27,198,178	18,561,048	(4/)
Exemptions 1/	26,253,925	6,279,830	5,596,890	3,026,948
Assessor's net taxable valuation	188,634,272	41,274,225	26,446,969	17,393,315
Half of valuation on appeal	915,437	562,504	54,122	134,822
Number of appeals	2,071	1,254	224	442
Valuation for tax rate purposes	187,718,834	40,711,720	26,392,847	17,258,493
Land	(3/)	18,776,916	12,581,423	(4/)
Improvement	(3/)	21,934,807	13,811,424	(4/)
Amount to be raised by taxation	1,005,871	254,111	242,717	112,819

1/ Beginning in 1993, data exclude nontaxable properties.

2/ Assessed value for 2013 as of January 27, 2012 for Honolulu; April 19, 2012 for Maui and Hawaii; and March 30, 2012 for Kauai. Assessed value for 2014 as of January 29, 2013 for Honolulu; as of February 22, 2013 for Kauai; April 19, 2013 for Maui; and June 17, 2013 for Hawaii. Assessed value for 2015 as of January 31, 2014 for Honolulu; February 20, 2014 for Kauai; April 19, 2014, for Maui; and April 21, 2014 for Hawaii County. Assessed value for 2016 as of January 29, 2015 for Honolulu; February 13, 2015 for Kauai; April 19, 2015, for Maui; and April 21, 2015 for Hawaii County.

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'.

4/ Single rate for each class.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Statewide Real Property Tax Valuation for Fiscal Year 2015-2016" and individual county valuations <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed January 12, 2016; and earlier reports; and reports as the Department of Finance.

Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2015 AND 2016

[For fiscal year ending June 30]

Type of exemption	2015		2016	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	263,638	71,675,408	263,432	74,963,484
Federal government	611	6,648,520	621	7,205,554
State government	8,346	16,348,326	8,498	17,540,094
County government	3,956	6,038,609	3,977	6,426,054
Government leases - total	139	122,447	142	125,200
Government leases - portion	121	55,417	130	55,504
Hawaiian Homes Commission	2,043	968,253	1,961	1,004,464
Hawaiian Homes Land - basic	1,215	197,810	1,300	223,535
Hawaiian Homes Land - multiple	635	120,203	699	135,561
Hawaiian Homes Land - total land	5,573	1,698,095	6,019	2,004,546
Hawaiian Homes Land - vacant land	256	26	250	25
Hawaiian Homes - 7 year	987	424,380	572	233,614
Homes - fee (basic)	147,993	16,102,217	150,356	16,466,276
Homes - fee (multiple)	61,808	8,393,411	60,452	8,255,278
Homes - leasehold (basic)	3,376	348,766	3,354	353,850
Homes - leasehold (multiple)	1,625	239,707	1,527	228,479
In lieu of home ex - fee	2,209	381,197	1,678	291,404
In lieu of home ex - lease	97	16,515	72	12,562
Additional home exemption	1,310	145,560	1,604	184,088
Blind	394	10,899	353	9,998
Deaf	3,189	99,000	2,213	80,494
Leprosy	4	75	4	100
Totally disabled	3,052	82,153	2,949	81,018
Totally disabled veterans	1,955	957,789	2,057	1,073,112
Cemeteries	110	53,297	110	56,611
Charitable organizations	1,473	2,624,784	1,529	2,678,297
Childcare	18	900	18	900
Child care center, non-profit	4	17,853	5	18,803
Child care center, for-profit	7	12,535	8	15,047
Churches	1,551	2,379,061	1,546	2,529,364
Civil - condemnation	28	38,352	24	25,097
Credit unions	138	218,928	126	224,740
Crop shelters	32	3,165	33	3,912
Enterprise Zone	1	532	1	518
Foreign consulates	30	41,582	31	47,272

Continued on next page.

**Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2015 AND 2016 -- Con.**

Type of exemption	2015		2016	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Forest reserve	5	6,651	5	6,674
Historic residential properties	302	416,005	311	472,262
Historic commercial properties	7	27,150	7	21,034
Kuleana	138	74,238	142	80,307
Hospitals	114	799,172	126	903,063
Landscaping, open-space	28	27,274	24	21,433
Low-moderate income housing	340	2,030,102	345	2,216,218
Public utilities	822	1,880,604	809	1,941,199
Roadways and waterways	7,042	39,532	7,049	41,900
Safe room	49	1,960	52	2,080
Schools	237	1,185,863	250	1,270,494
Setbacks	1	298	1	316
Slaughterhouse	1	2,583	1	2,591
Taro	55	459	52	88
Tree farm	15	24,334	16	31,042
Miscellaneous	10	2,049	10	2,242
Alternate energy	8	348,687	8	348,686
Commercial alternative energy	3	2,122	4	9,478
Commercial alter. energy - in lieu	-	-	1	1,007
Mult. bldg. pcl. income exemption	175	15,964	-	-

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 "State of Hawaii - Number & Amount of Exemptions by Type & County" (annual)
<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 27, 2015.

**Table 9.45-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS:
2015 AND 2016**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2015 as of January 31, 2014 for Honolulu; February 20, 2014 for Kauai; April 19, 2014, for Maui; and April 21, 2014 for Hawaii County; and for 2016, as of January 29, 2015 for Honolulu; February 13, 2015 for Kauai; April 19, 2015, for Maui; and April 21, 2015 for Hawaii County. 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
2015 - All classes	293,088,510	253,343,881	251,793,531	1,506,478
Affordable rental 2/	172,625	170,940	170,940	1,051
Residential	168,452,331	146,397,284	146,103,125	582,803
Residential A 3/	13,853,970	13,283,828	13,202,440	79,215
Apartment 2/ 4/	9,123,590	8,937,117	8,925,889	73,047
Commercial	22,562,609	19,872,105	19,586,724	224,094
Industrial	12,022,616	11,216,646	11,059,465	125,028
Agricultural/native forest	10,975,145	10,010,518	9,905,831	74,460
Vacant agricultural 3/	80,561	80,561	79,546	676
Conservation/preservation	1,406,709	1,290,682	1,192,077	8,460
Hotel and resort	21,074,239	21,013,838	20,517,628	223,988
Homeowner 2/ 4/	22,615,059	13,242,336	13,233,905	55,303
Homestead 5/	5,536,964	3,491,771	3,489,095	10,642
Public service 3/	820,217	-	-	-
Time share 4/	1,595,127	1,595,127	1,591,353	23,982
Commercialized resid. 4/	109,353	109,353	109,353	488
Vacation rental 5/	2,687,393	2,631,776	2,626,161	23,242
2016 - All classes	314,906,372	273,748,781	272,081,895	1,615,518
Affordable rental 2/	207,900	206,019	206,019	1,267
Residential	178,264,515	155,898,320	155,638,444	617,825
Residential A 3/	15,373,451	14,789,620	14,634,916	87,809
Apartment 2/ 4/	10,072,046	9,875,500	9,840,510	78,673
Commercial	24,359,663	21,461,926	20,999,621	236,460
Industrial	12,611,254	11,769,965	11,628,561	130,609
Agricultural/native forest	11,346,265	10,360,899	10,247,525	76,842
Vacant agricultural 3/	62,140	62,140	60,689	516
Conservation/preservation	1,460,007	1,323,646	1,236,114	8,700
Hotel and resort	22,713,274	22,646,347	22,342,228	243,997
Homeowner 2/ 4/	24,329,955	14,769,147	14,757,370	59,941
Homestead 5/	6,300,273	4,176,046	4,173,953	12,731
Public service 3/	888,389	1	1	-
Time share 4/	120,166	120,166	120,166	523
Commercialized resid. 4/	1,773,726	1,773,726	1,693,560	24,641
Vacation rental 5/	1,215,341	853,491	853,279	4,309
Vacation rental 5/	2,760,555	2,754,556	2,749,770	24,335
Residential investor 5/	1,047,454	907,267	899,168	6,339

- 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 January 12, 2016.

**Table 9.46-- MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY
AND COUNTY OF HONOLULU: 2012**

[For fiscal year ending June 30]

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	112,299,603	52,289.12	11,665,147,300
1	Kyo-Ya Company	12,703,336	23.64	1,007,129,300
2	Bishop Estate	12,437,203	39,967.02	1,339,214,700
3	Hilton Hawaiian Village	11,076,557	20.14	908,020,100
4	Outrigger Hotels Hawaii	7,243,937	9.22	593,277,800
5	First Hawaiian Bank	5,841,875	48.02	472,437,400
6	Ko Olina Hotel	5,609,593	407.48	449,340,300
7	Irongate	5,078,491	0.00	401,600
8	United States of America	5,050,302	7,302.72	2,837,089,800
9	DEG, LLC	4,834,423	59.67	537,956,600
10	Reynolds/Shidler	4,696,132	44.68	415,607,500
11	General Growth Properties	4,685,639	37.36	385,412,400
12	Weinberg, Harry & Jeanette Foundation, Inc.	4,613,637	1,817.53	407,263,500
13	Marriott Ownership Resorts	4,324,131	33.85	348,699,500
14	Hawaii MMGD, LLC	3,886,633	154.73	264,858,700
15	James Campbell Estate	3,855,500	2,124.48	354,719,500
16	Bank of Hawaii	3,519,072	111.36	302,667,300
17	Wal-Mart	3,394,548	73.18	273,681,700
18	W2007 WKH Owner, LLC	3,375,022	4.02	272,179,200
19	Watercress Associates	3,084,690	44.63	253,405,300
20	Halekulani Corp.	2,988,883	5.39	241,785,100

1/ Original debit as of July, 2011.

2/ Land and improvements. Assessed valuation as of October 1, 2010. 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 9.47-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2014

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
2010	1.67	0.34	51	0.34	100.0
2011	1.71	0.35	51	0.35	100.0
2012	1.56	0.35	50	0.35	100.0
2013	1.40	0.35	48	0.35	100.0
2014	1.40	0.35	50	0.35	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/node/215912>> accessed December 17, 2015.

Table 9.48-- REAL PROPERTY TAX RATES, BY COUNTY: 2016

[In dollars per \$1,000 net taxable value. As of June 23, 2015. For fiscal year ending June 30]

Class	Honolulu	Kauai
Property 1/ Residential	3.50	6.05
Vacation rental	(X)	8.85
Commercial	12.40	8.10
Industrial	12.40	8.10
Agricultural 2/ Preservation	5.70	6.75
Conservation	5.70	(X)
Hotel and resort	12.90	10.85
Public service	0.00	(X)
Vacant agricultural	8.50	(X)
Homestead	(X)	3.05
Residential A	6.00	(X)
Residential investor	(X)	7.05
Commercialized home use	(X)	5.05

Class	Maui	Hawaii
Building and land Residential	5.40	10.05
Apartment	6.00	10.85
Commercial	6.60	10.05
Industrial	6.85	10.05
Agricultural 2/ Conservation	5.75	9.25
Hotel and resort	5.90	10.85
Homestead	8.85	10.85
Homeowner	(X)	(X)
Time share	2.75	6.15
Commercialized residential	14.55	(X)
Affordable rental housing	4.35	(X)
	(X)	6.15

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, and Kauai consolidated classes as of July 1, 2014.

2/ '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 by Year, "Real Property Tax Rates in Hawaii Fiscal Year July 1, 2015 to June 30, 2016"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 27, 2015.

Table 9.49-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2010

[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
1987	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	18,985,405	26.5
1996	7,990,275	7.3	2010	20,855,223	9.8

NA Not available.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed July 13, 2011; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

Table 9.50-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2010

[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	18,985.4	4,221.6	2,341.5	275.1	3,261.1	2,729.8	6,156.3
2010	20,855.2	4,368.4	2,462.8	356.1	3,025.6	2,744.8	7,897.6

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed September 27, 2011; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

Table 9.51- PER CAPITA DIRECT FEDERAL EXPENDITURE IN THE UNITED STATES AND HAWAII, BY TYPE: 2008 TO 2010

[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 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/	10,426.50	14,658.53	140.59	(4/)
Retirement and disability	2,869.99	3,259.44	113.57	(4/)
Other direct payments	2,573.03	2,020.29	78.52	(4/)
Grants	2,314.74	2,517.91	108.78	(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/)	8,234.96	(4/)	(4/)
Total 2010 2/	10,459.69	15,331.33	146.58	5
Retirement and disability	2,935.25	3,211.37	109.41	21
Other direct payments	2,633.32	2,072.20	78.69	38
Grants	2,187.11	2,224.18	101.69	23
Procurement	1,604.73	2,017.80	125.74	10
Salaries and wages	1,099.28	5,805.78	528.14	1
Department of Defense	1,772.90	7,353.81	414.79	1
All other Federal agencies	8,686.78	7,977.52	91.84	35

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

2/ Resident population is as of July 1 for 2008 and 2009. Hawaii at 1,288,198 and 1,295,178 and the United States at 304,059,724 and 307,006,550 respectively. Population as of April 1, 2010 for Hawaii at 1,360,301 and the U.S. at 308,745,538. Hawaii had 0.4 percent of the U. S. resident population 2008-2010.

3/ Revised in *Data Book 2011* to reflect September 27, 2011 revisions to the U.S. Department of Health and Human Services data. The revisions are not represented in the PDF version of the publication, but are available via the On-Line Query System and downloads.

4/ The Census Bureau did not revise Tables 10, 12 or 14 so revised rankings are not readily available.

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 (1993-2010) <<http://www.census.gov/govs/cffr/index.html>> accessed June 15, 2012; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.52-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,
BY COUNTY: 2010**

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

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistributed
Resident population (as of July 1, 2010)	1,360,301	953,207	185,079	154,924	67,091	-
Total direct exp. or oblig.	20,855,223	17,392,945	1,258,859	772,374	523,662	907,383
Retirement/disability payments for individuals	4,368,434	3,218,457	581,408	374,912	193,579	78
Other direct payments for individuals	2,462,760	1,397,696	275,855	171,635	97,334	520,241
Direct payments other than for individuals	356,058	122,600	6,859	6,868	1,554	218,176
Grants (block, formula, project, & cooperative agreements)	3,025,551	2,409,312	242,374	129,200	77,935	166,731
Procurement contracts	2,744,816	2,568,145	47,551	22,960	106,161	-
Salaries and wages	7,897,604	7,676,736	104,812	66,800	47,099	2,157
Exhibit: Total direct expenditures or obligations	20,855,223	17,392,945	1,258,859	772,374	523,662	907,383
Defense	9,994,953	9,735,818	90,543	33,615	132,821	2,157
Non-defense	10,860,270	7,657,128	1,168,316	738,759	390,841	905,226
Addendum: Other federal assistance	13,444,838	8,484,937	1,078,552	2,619,264	1,095,133	166,952
Direct loans	200,495	121,044	27,774	44,850	3,827	3,000
Guaranteed/insured loans	1,370,455	904,052	128,339	154,021	144,775	39,268
Insurance	11,873,888	7,459,840	922,440	2,420,392	946,531	124,684

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2010, State and County Areas* (September 2011) <<http://www.census.gov/govs/cffr/>> and On-Line Query System <<http://harvester.census.gov/cffr/>> accessed September 23, 2011.

**Table 9.53-- FEDERAL SPENDING FOR THE UNITED STATES AND HAWAII,
TOTAL AND PER CAPITA, BY TYPE: 2014**

[For fiscal year ending September 30. See also <http://www.pewtrusts.org/~media/Assets/2014/12/Federal_Spending_in_the_States_methodology_web_final.pdf?la=en>]

Category	United States	Hawaii	Hawaii as percent of U.S.
Total (in millions of dollars)	3,252,754	19,944	0.6
Salaries and wages	305,243	5,783	1.9
Contracts	355,761	2,208	0.6
Grants	588,587	2,889	0.5
Nonretirement benefits	895,415	3,503	0.4
Retirement benefits	1,107,748	5,561	0.5
Federal spending relative to			
Gross Domestic Product (in percent)	19.1	26.4	138.3
Salaries and wages	1.8	7.6	427.2
Contracts	2.1	2.9	139.9
Grants	3.4	3.8	110.7
Nonretirement benefits	5.2	4.6	88.2
Retirement benefits	6.5	7.3	113.2
Per capita (in dollars)	10,200	14,043	137.7
Salaries and wages	957	4,072	425.4
Contracts	1,116	1,555	139.4
Grants	1,846	2,034	110.2
Nonretirement benefits	2,808	2,467	87.8
Retirement benefits	3,474	3,916	112.7

Source: The Pew Charitable Trusts, "Federal Spending in the States, 2005 to 2014" (March 3, 2016) <<http://www.pewtrusts.org/en/research-and-analysis/issue-briefs/2016/03/federal-spending-in-the-states-2005-to-2014>> accessed March 3, 2016; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.54-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-2013

[Cumulative data for awards and funds for February 17, 2009 to December 31, 2013 and for jobs October 1 to December 31, 2013 only. U.S. Census Bureau per capita data are as of July 1, 2010. In January 2014, Congress repealed the quarterly reporting requirement for recipients. All the recipient data was updated for the last time on May 1, 2014]

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.	277,461	271,025,053	60,079	242,684,440	270,994,437	59,849.98
Hawaii	1,281	1,434,958	1,104	1,273,426	1,452,661	726.89
Hawaii as % of total	0.5	0.5	1.8	0.5	0.5	1.2
Alabama	3,689	3,608,061	763	3,370,826	3,468,107	369.88
Alaska	3,348	2,313,871	3,264	2,055,099	2,318,989	328.40
Arizona	6,786	7,682,058	1,151	7,253,967	7,702,033	1,236.99
Arkansas	3,390	2,335,194	802	2,134,987	2,345,711	455.63
California	22,593	34,552,077	927	29,460,018	33,623,137	7,239.00
Colorado	4,842	5,614,993	1,102	4,790,282	5,682,486	4,441.42
Connecticut	3,214	2,531,886	718	2,376,273	2,517,266	237.81
Delaware	931	941,594	1,056	839,990	958,813	219.09
District of Columbia	2,730	5,976,936	9,789	4,907,042	5,580,550	1,538.86
Florida	9,148	11,023,983	590	10,063,849	11,339,575	3,659.03
Georgia	6,635	7,000,262	707	6,150,322	6,929,785	1,052.21
Hawaii	1,281	1,434,958	1,104	1,273,426	1,452,661	726.89
Idaho	2,279	1,699,828	1,090	1,632,463	1,740,900	218.01
Illinois	9,811	11,987,949	926	9,446,008	11,913,927	2,485.45
Indiana	4,877	4,496,611	698	4,217,812	4,437,005	544.03
Iowa	3,368	2,266,918	750	2,043,123	2,212,072	186.67
Kansas	3,208	2,320,457	817	2,097,105	2,362,115	151.57
Kentucky	4,033	3,573,839	824	3,278,380	3,605,339	1,229.80
Louisiana	3,210	3,307,791	730	3,027,881	3,326,891	735.35
Maine	2,285	1,452,393	1,106	1,408,756	1,508,109	143.88
Maryland	6,266	6,995,065	1,219	6,117,206	7,726,103	2,115.91
Massachusetts	8,458	7,619,533	1,149	6,767,731	7,778,124	1,653.02
Michigan	8,448	8,648,309	871	7,880,583	8,840,261	1,864.73
Minnesota	5,436	3,999,127	756	3,821,466	4,083,535	331.81
Mississippi	3,327	2,714,966	917	2,405,414	2,706,858	278.59
Missouri	6,243	4,931,750	820	4,661,760	4,942,597	718.51
Montana	2,911	1,522,681	1,554	1,390,035	1,522,488	421.09
Nebraska	2,545	1,332,925	736	1,285,001	1,352,120	190.79
Nevada	1,392	2,898,793	1,092	2,550,375	2,895,996	2,764.47
New Hampshire	1,460	978,083	739	916,371	991,045	130.35
New Jersey	5,357	5,438,389	623	5,003,149	5,511,653	1,015.45

Continued on next page.

Table 9.54-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2009-2013 -- Con.

State/territory	Number of awards	Total funds awarded (\$1,000)	Funds awarded per capita	Total funds received (\$1,000)	Local amount (\$1,000)	Recipient reported jobs
New Mexico	3,606	2,718,625	1,337	2,562,742	2,692,055	690.74
New York	18,386	17,160,343	877	15,365,955	17,105,548	2,849.12
North Carolina	6,565	7,612,259	805	6,500,343	7,647,251	2,368.18
North Dakota	2,273	1,095,491	1,676	998,883	1,063,755	396.66
Ohio	9,476	8,751,796	759	8,070,775	8,676,196	2,444.99
Oklahoma	5,972	3,023,690	812	2,847,911	3,030,603	835.15
Oregon	5,066	3,246,874	842	3,105,497	3,310,119	574.53
Pennsylvania	8,415	9,301,835	736	8,724,121	9,318,904	1,180.08
Rhode Island	1,170	1,218,625	1,153	1,074,368	1,096,838	409.49
South Carolina	4,544	4,656,401	1,013	4,436,161	4,620,238	486.72
South Dakota	2,324	1,350,973	1,647	1,294,530	1,429,931	119.26
Tennessee	7,877	5,949,266	939	5,416,772	5,905,513	1,027.85
Texas	16,129	17,169,673	681	15,603,072	17,309,951	4,231.46
Utah	2,570	2,204,644	779	2,108,947	2,223,561	192.47
Vermont	2,434	1,041,248	1,673	916,693	1,048,257	170.91
Virginia	6,483	6,417,626	807	5,756,599	6,558,261	1,054.50
Washington	10,113	8,401,486	1,245	7,309,671	8,120,801	1,394.41
West Virginia	2,324	1,804,683	989	1,667,582	1,746,548	363.69
Wisconsin	6,963	4,037,047	712	3,674,634	4,051,690	356.05
Wyoming	1,270	661,188	1,207	622,484	662,169	19.03
Addendum:						
Total	279,459	274,704,879	(NA)	245,960,267	274,767,018	63,565.00
Total of the 50 states & D.C.	279,459	274,704,879	60,794	245,960,267	274,767,018	63,565.29
Territories	277,461	271,025,053	60,079	242,684,440	270,994,437	59,849.98
Not assigned	1,716	3,626,509	715	3,223,772	3,645,724	3,711.76
	282	53,316	(NA)	52,054	126,857	3.55

NA Not available.

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated May 1, 2014)

<<http://www.recovery.gov/arra/Transparency/RecoveryData/Pages/RecipientDataStateTotalsByAgency.aspx>> accessed June 4, 2014.

Table 9.55-- RECIPIENT REPORTED AWARDS OF THE AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009, FOR HAWAII AND THE UNITED STATES: 2009-2013

[Cumulative data for awards and funds for February 17, 2009 to December 31, 2013 and for jobs October 1 to December 31, 2013 only. U.S. Census Bureau per capita data are as of July 1, 2010. In January 2014, Congress repealed the quarterly reporting requirement for recipients. All the recipient data was updated for the last time on May 1, 2014]

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.	277,461	271,025,053	60,079	242,684,440	270,994,437	59,849.98
Hawaii	1,281	1,434,958	1,104	1,273,426	1,452,661	726.89
Army Corps of Engineers	2	700	1	700	882	-
Agriculture	19	47,920	37	16,214	48,019	104.41
Commerce	39	55,578	43	53,362	53,346	85.53
Defense (exc. mil. depts)	19	9,925	8	9,897	9,925	-
Air Force	111	60,771	47	46,759	60,355	39.32
Army	258	82,556	64	69,391	73,143	10.92
Navy	73	92,104	71	91,891	92,650	-
Education	31	359,807	277	335,058	359,807	164.85
Energy	48	67,484	52	60,346	66,172	15.38
Health & Human Serv.	164	87,786	68	83,518	92,832	16.02
Homeland Security	16	42,814	33	36,231	42,886	69.42
Housing & Urban Dev.	36	46,580	36	46,537	46,580	-
Interior	106	23,738	18	23,437	23,634	-
Justice	74	20,278	16	19,143	20,861	7.70
Labor	41	19,759	15	19,644	19,759	-
Transportation	54	214,035	165	205,181	214,103	108.00
Veterans Affairs	6	1,159	1	1,155	1,159	-
Envir. Prot. Agency (EPA)	25	53,278	41	53,138	53,278	1.40
Gen. Serv. Admin.	94	111,801	86	65,210	122,921	103.94
Nat'l Foundation on the Arts and the Humanities	4	393	-	343	419	-
Nat'l Science Foundation	56	35,205	27	35,145	48,642	-
Other indep. agencies	5	1,288	1	1,127	1,288	-

Source: Recovery Accountability and Transparency Board, "Recipient Reported Data, State/Territory Totals by Agency" (Updated May 1, 2014)
<http://www.recovery.gov/arra/Transparency/RecoveryData/Pages/RecipientDataStateTotalsByAgency.aspx>
 accessed June 4, 2014.

Table 9.56-- FEDERAL AID TO STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM FOR HAWAII AND THE UNITED STATES: 2009 AND 2010

[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	
	2009	2010	2009	2010
Total	2,560,081	2,519,624	552,108,118	630,169,769
Department of Agriculture	124,030	125,369	30,774,582	32,793,230
Agricultural Marketing Service	3,813	4,876	1,278,689	1,677,321
Farm Service Agency	228	274	10,329	10,345
Food Safety & Inspection Service	-	-	51,320	47,490
Food & Nutrition Service	102,566	97,832	26,984,219	28,606,161
Forest Service	1,987	2,689	603,363	752,160
National Resources Conservation Service	1,638	3,392	173,898	163,145
Rural development activities	1,921	3,679	540,937	758,791
Department of Commerce	6,589	6,840	524,135	622,521
National Oceanic and Atmospheric Admin.	1,322	3,157	228,986	203,663
Corporation for National and Community Service	1,102	889	197,438	226,544
Corporation for Public Broadcasting	-	-	154,828	164,629
Department of Defense	-167	-	674,036	651,494
U.S. Army National Guard - construction	-167	-	663,792	640,603
Department of Education	279,629	318,986	45,168,154	73,209,088
Office of English Language Acquisition	2,719	2,369	665,484	676,470
Office of Special Educ. Research & Improvement	2,929	3,789	442,452	674,869
Office of Special Educ. & Rehabilitative Services	84,497	60,429	12,535,554	19,748,605
Office of Vocational and Adult Education	9,732	8,536	1,545,060	1,784,669
Office of Elementary and Secondary Education	151,911	212,094	27,504,980	47,159,446
Impact aid	63,208	38,057	1,183,498	1,135,862
Programs for American Indians, Alaska				
Natives and Native Hawaiians	14,320	14,111	128,042	132,970
No Child Left Behind Act	21,475	26,288	4,794,495	5,013,719
Title 1 programs	47,982	52,596	12,452,283	18,110,464
Other	1,494	76,933	7,751,070	21,521,221
Office of Postsecondary Education	22,638	26,317	1,332,734	1,645,800
Office of Student Financial Assistance	5,203	5,452	1,141,890	1,519,229
Election Assistance Commission	-	1,075	83,915	91,414
Department of Energy	3,563	11,814	1,044,228	3,527,222
Environmental Protection Agency	27,764	49,229	3,685,307	6,914,563
Equal Employment Opportunity Commission	115	165	31,283	27,674
Department of Health and Human Services	1,355,067	1,311,727	324,765,262	348,197,405
Administration for Children and Families	261,470	276,540	51,079,406	55,815,058
Administration on Aging	8,070	9,013	1,425,912	1,488,831
Centers for Disease Control & Prevention	-	16,366	1,415,149	2,268,365
Centers for Medicare and Medicaid Services	1,015,064	932,948	256,123,741	278,041,173
Health Resources and Services Administration	49,965	56,257	6,304,790	7,315,978
Substance Abuse & Mental Health Services Admin.	20,019	20,501	3,054,665	3,117,395

Continued on next page.

Table 9.56-- FEDERAL AID TO STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM FOR HAWAII AND THE UNITED STATES: 2009 AND 2010 -- Con.

Area	Hawaii		United States	
	2009	2010	2009	2010
Department of Homeland Security	97,926	121,871	17,954,886	19,836,875
Coast Guard	478	1,220	124,227	132,603
Domestic preparedness & anti-terrorism prog.	90,708	116,357	11,645,600	14,732,653
Federal Emergency Management Agency	6,740	4,294	6,185,059	4,791,619
Department of Housing and Urban Development	210,903	238,759	47,065,091	55,271,896
Fair housing and equal opportunity	384	345	110,958	117,830
Community planning and development	28,002	34,177	8,153,253	9,453,322
Housing programs	182,517	204,237	38,800,880	45,700,744
College housing	828	-	53,132	2,749
Housing opportunities for persons with AIDS	1,356	1,576	317,122	294,269
Native American block grant	3,957	-2,870	827,042	1,044,397
Housing for special populations	10,717	6,302	979,217	960,294
Public housing programs	154,708	188,158	33,657,756	39,422,213
Home ownership assistance	10,902	10,515	1,983,007	2,927,515
Other	49	556	983,604	1,049,307
Department of the Interior	21,301	22,022	5,904,953	6,140,676
Fish and Wildlife Service	8,314	7,862	907,990	959,517
National Park Service	1,082	829	131,189	98,169
Office of Insular Affairs	11,581	13,005	432,410	458,816
Department of Justice	22,793	14,119	3,894,654	3,845,099
Office of Asset Forfeiture	1,113	724	397,931	389,249
Office of Justice Programs	21,680	13,395	3,468,360	3,441,208
Crime victims programs	2,946	2,594	575,941	597,954
Education, research and statistics programs	269	598	127,260	110,330
Juvenile justice programs	1,349	1,228	306,560	296,339
Law Enforcement Assistance	1,192	2,485	335,288	387,916
Community oriented policing prog. (COPS)	-	-	1,125	72
Violence against women and children	564	1,616	130,343	128,751
Weed and seed	271	162	36,919	28,797
Substance abuse programs	10,540	211	1,194,038	823,008
Department of Labor	48,312	47,808	9,827,625	11,361,543
Bureau of Labor Statistics	684	733	88,528	90,110
Employment and Training Admin.	43,700	45,123	9,334,312	10,943,584
Occupational Health and Safety Admin.	3,092	1,392	235,876	155,554
Veterans Employment & Training Admin.	836	560	159,564	162,276
National Foundation on Arts & Humanities	3,730	4,385	306,740	322,715
Neighborhood Reinvestment Corporation	741	1,422	277,492	229,410
Department of Transportation	354,690	239,190	57,048,476	63,882,491
Federal Aviation Administration	78,842	32,954	3,808,316	4,015,462
Federal Highway Administration	219,301	168,771	39,788,002	43,804,373
Federal Transit Administration	53,932	34,810	11,297,997	13,041,289
Department of the Treasury	438	799	575,479	516,743
Department of Veterans Affairs	1,448	3,150	824,892	978,121

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; and *Ibid. 2010* (September 2010), table 1 <<http://www.census.gov/prod/2011pubs/fas-10.pdf>> accessed September 23, 2011.

Table 9.57-- 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 Hawaii resident population of 1,211,537. Rank of 1 indicates highest procurement. In FY 2007, Hawaii procurement by place of performance was \$2,296,763,633. Per capita procurement was \$1,895.74, giving Hawaii a rank of 11 in FY 2007 and a rank of 12 in FY 2006]

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

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

**Table 9.58-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT
PRIME AND SUB AWARDS: 2008 TO 2015 AND TOP 10
RECIPIENTS: 2015**

[In thousands of dollars and number. Fiscal year ending September 30. For discussion of the USA Spending.gov mandates, data sources and quality, and reporting requirements, see <<https://www.usaspending.gov/Pages/default.aspx>>]

Year	Prime awards 1/		Subawards 2/	
	Amount	Number	Amount	Number
2008	2,487,387	24,662	(NA)	(NA)
2009	2,660,773	18,789	(NA)	(NA)
2010	2,705,190	19,784	4,183	8
2011	3,113,299	19,082	161,681	207
2012	2,822,869	17,871	705,115	387
2013	1,903,136	15,377	562,584	645
2014	2,429,618	15,923	3,279,275	1,650
2015	1,979,664	28,697	355,124	532

Rank and type	Recipient	Amount
Prime		
1	BAE Systems Hawaii Shipyards Inc.	134,439
2	Hensel Phelps Construction Co.	107,152
3	Hawaii Independent Energy, LLC	101,843
4	Raytheon Technical Services Co. Limited Liability Co. (5772)	70,472
5	Watts Constructors, LLC	64,006
6	Insight Pacific, LLC	54,415
7	Nan, Inc.	50,208
8	Manu Kai, LLC	49,505
9	Oceaneering International, Inc.	29,940
10	University of Hawaii Systems	28,341
Sub-awardees		
1	Bowman Connectivity Solutions, Inc.	78,092
2	Mechanical Enterprises, Inc.	46,540
3	HMS Construction Inc.	30,678
4	SAK Veteran Pacific Inc	26,231
5	Blue Mountain Mechanical Inc	25,821
6	ALCAL Specialty Contracting, Inc.	17,632
7	Pioneer Contracting Company, Limited	14,998
8	Economy Plumbing & Sheet Metal Inc.	7,400
9	Otis Elevator Company	6,447
10	Pacific Power Electrical Contracting LLC	5,422

Continued on next page.

**Table 9.58-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT
PRIME AND SUB AWARDS: 2008 TO 2015 AND TOP 10
RECIPIENTS: 2015 -- Con.**

NA Not available.

1/ All the prime recipient transaction data on USAspending.gov is reported by the federal agencies making contract awards more than \$3,000.

2/ As of October 1, 2010 (FY11), first-tier sub-recipient contract transaction data are required to be reported by the prime recipients for contract transactions of more than \$25,000.

Source: USA Spending, "State Summary, Contracts Data: Hawaii (annual)"
<<https://www.usaspending.gov/Pages/Default.aspx>> accessed July 26, 2016.

Table 9.59- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005

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

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

Continued on next page.

Table 9.59-- 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 9.60-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES: 1995 TO 2005**

[For fiscal year ending September 30]

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

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**Table 9.60-- 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 9.61-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES RANKING: 1995 TO 2005**

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

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

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**Table 9.61-- 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 9.62-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1985 TO 2013**

[In millions of dollars. 1985 as of December 31 and as of June 30 1998 and beyond]

Year	Total bonded debt 1/	State debt	Total	County debt			
				Honolulu	Maui	Hawaii	Kauai
Tax Foundation of Hawaii and Hawaii state and county government							
1985	3,131.5	2,621.2	510.3	404.0	30.8	56.7	18.8
1986	3,311.7	2,720.4	591.3	456.8	47.2	69.3	18.0
1987	3,298.4	2,700.7	597.7	448.7	48.8	67.3	32.9
1988	3,382.2	2,728.8	653.4	513.6	43.1	65.1	31.6
1989	3,710.4	2,969.9	740.5	559.5	73.6	72.4	35.0
1990	4,484.4	3,394.4	1,090.0	846.3	110.5	100.0	33.2
1991	5,298.0	4,214.0	1,084.0	831.2	108.5	96.9	47.4
1992	6,170.0	4,842.4	1,327.6	1,044.0	140.2	93.5	49.9
1993	6,924.8	5,219.7	1,705.1	1,362.6	170.4	124.5	47.6
1994	6,913.5	5,015.4	1,898.1	1,544.6	185.1	119.5	49.0
1995	7,078.1	5,126.1	1,952.0	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	2,047.3	1,669.8	194.3	143.5	39.8
1997	7,239.3	5,258.1	1,981.2	1,616.2	188.2	139.0	37.8
1998	7,808.0	5,773.6	2,034.4	1,639.2	223.8	133.2	38.3
1999	7,768.4	5,582.6	2,185.8	1,788.6	235.1	126.4	35.7
2000	8,023.2	5,745.2	2,278.0	1,831.6	236.8	149.3	60.4
2001	7,855.2	5,471.6	2,383.6	1,932.7	234.9	141.2	74.8
2002	8,856.6	6,072.0	2,784.6	2,312.1	246.3	155.9	70.2
2003	8,861.0	5,793.8	3,067.2	2,592.3	243.0	165.6	66.2
U.S. Census Bureau: debt outstanding							
2000	7,909.0	5,592.2	2,316.8	(NA)	(NA)	(NA)	(NA)
2001	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)
2002	8,448.3	5,656.3	2,791.9	(NA)	(NA)	(NA)	(NA)
2003	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)
2004	9,106.5	5,746.2	3,360.3	(NA)	(NA)	(NA)	(NA)
2005	9,292.1	5,844.3	3,447.8	(NA)	(NA)	(NA)	(NA)
2006	9,504.0	5,791.8	3,712.2	(NA)	(NA)	(NA)	(NA)
2007	10,431.5	6,242.4	4,189.1	(NA)	(NA)	(NA)	(NA)
2008	10,733.6	6,296.5	4,437.1	(NA)	(NA)	(NA)	(NA)
2009	11,495.0	6,880.2	4,614.7	(NA)	(NA)	(NA)	(NA)
2010 3/	12,615.4	7,700.7	4,914.8	(NA)	(NA)	(NA)	(NA)
2011 3/	13,367.0	7,912.8	5,454.2	(NA)	(NA)	(NA)	(NA)
2012 3/	13,992.0	8,398.0	5,594.0	(NA)	(NA)	(NA)	(NA)
2013	14,299.9	8,318.4	5,981.5	(NA)	(NA)	(NA)	(NA)

NA Not available.

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/ There are no by-state statistics or state-area statistics available for 2000-01 nor 2002-03.

3/ "Total bonded debt" and "Total County debt" revised from previous *Data Book*.

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); and U.S. Census Bureau "State and Local Government Finances by Level of Government and by State (annual) <<http://www.census.gov/govs/local/>> accessed June 21, 2016.

Table 9.63-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2015

[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)
2010	(NA)	5,157,198	(NA)	(NA)
2011	(NA)	4,987,544	(NA)	(NA)
2012	(NA)	5,475,348	(NA)	(NA)
2013	(NA)	5,534,921	(NA)	(NA)
2014	(NA)	5,784,139	(NA)	(NA)
2015	(NA)	6,503,281	(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 thereafter)

<<http://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed June 21, 2016.

Table 9.64-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2015

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	125,700	33,300	73,700	18,650	(NA)	73,928
2010	125,200	34,800	71,700	18,700	(NA)	72,785
2011	124,600	34,900	71,100	18,500	(NA)	71,959
2012	125,500	34,900	72,100	18,500	(NA)	72,508
2013 6/	124,500	33,900	71,900	18,700	(NA)	73,538
2014 6/	126,300	33,200	74,200	18,800	(NA)	75,311
2015 6/	126,600	33,200	74,500	18,900	(NA)	74,723

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 1961 through 2011, June 30 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/ 'Government jobs' benchmarked by Hawaii Department of Labor & Industrial Relations in March 2016. 'Total' and 'State' revised for 2014.

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 1990-2015 "Job Count by Industry" <<http://www.hiwi.org/gsipub/index.asp?docid=421>> accessed July 8, 2016; Hawaii State Department of Human Resources Development, records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Financial Report* (annual), records, and *Ibid. Report to Board of Trustees on the Annual Actuarial Valuation for the Year Ending June 30* <<http://ers.ehawaii.gov/resources/financials>> accessed July 8, 2016.

Table 9.65-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2010 to 2015

[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	2010	2011	2012	2013	2014	2015 1/
TOTAL	25,354	25,628	25,671	24,574	24,377	24,968
Cabinet-level	25,056	25,341	25,379	24,298	24,105	24,702
Agriculture	828	795	781	756	773	755
Commerce	432	438	442	426	460	429
Defense	19,081	19,388	19,375	18,370	18,173	18,599
Air Force	2,209	1,839	1,806	1,770	1,806	1,779
Army	5,806	5,870	5,806	5,409	5,191	5,161
Other Defense	1,112	1,078	1,085	1,047	1,041	1,293
Navy/Marine Corps	9,954	10,601	10,678	10,144	10,135	10,366
Justice	297	293	294	291	284	517
U.S. Marshall's Service	26	24	27	25	26	25
Prisons	192	198	198	201	194	192
U.S. Attorney	68	59	59	54	53	54
Labor	31	32	31	34	33	32
Energy	1	2	2	2	2	2
Education	-	-	-	-	-	-
Health & Human Services	164	176	175	166	169	168
Homeland Security 2/	1,979	1,980	1,971	1,976	1,914	1,900
U.S. Coast Guard	143	148	147	139	126	125
Immig. & Customs Enf.	82	90	88	89	89	82
Customs & Border Prot.	324	315	308	296	296	294
Trans. Security Admin.	1,337	1,324	1,333	1,362	1,317	1,284
FEMA	55	65	55	53	47	47
Housing & Urban Dev.	29	28	26	25	25	22
Interior	713	714	723	648	631	595
National Park Service	462	461	476	425	404	375
State	18	18	18	19	17	(1/)
Transportation	418	407	413	398	407	381
Fed. Aviation Admin.	399	388	395	381	388	367
Fed. Highways Admin.	16	16	15	14	15	11
Treasury	163	153	143	119	120	102
Internal Revenue Service	161	151	141	118	118	99
Veterans Affairs	902	917	985	1,068	1,097	1,200
Veterans Benefits Admin.	88	80	86	92	99	100
National Cemetery Admin.	26	27	26	26	24	27
Veterans Health Admin.	764	783	847	925	950	1,046
Independent agencies 3/	298	287	292	276	272	240
Large	291	280	285	270	267	237
General Services Admin.	53	47	44	42	41	36
Social Security Admin.	133	136	131	122	129	138
Medium	7	7	7	6	5	3
Small	-	-	-	-	-	-

1/ State Department not available in FedScope after March, 2015. Resumed reporting in February, 2016 and is reflected in March 31, 2016 count as 18 employees. Some component counts reflect suppressed categories.

2/ New agency as of November 25, 2002.

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

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

<http://www.fedscope.opm.gov/employment_access.asp> accessed July 22, 2016.

**Table 9.66-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2012**

[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 1/	88,327	66,802	21,525	72,622	312,910	292,589	20,321	989,842
Financial administration	1,618	1,609	9	1,613	6,393	6,372	20	776
Other government administration	1,964	1,741	223	1,823	7,972	7,615	357	14,468
Judicial and legal	3,072	3,007	65	3,029	13,605	13,459	146	4,139
Police protection	3,859	3,711	148	3,740	23,877	23,812	65	5,014
Persons with powers of arrest	2,898	2,898	-	2,898	20,755	20,755	-	-
Other	961	813	148	842	3,122	3,057	65	5,014
Fire protection	1,927	1,910	17	1,921	12,105	12,063	42	1,912
Firefighters	1,777	1,777	-	1,777	11,570	11,570	-	-
Other	150	133	17	144	534	493	42	1,912
Correction	2,271	2,260	11	2,264	9,785	9,739	45	817
Highways	1,818	1,791	27	1,803	7,347	7,318	29	1,992
Air transportation	949	939	10	943	3,795	3,779	16	760
Water transport and terminals	197	197	-	197	779	779	-	-
Public welfare 1/	661	530	131	577	2,214	2,124	90	8,352
Health	2,253	2,170	83	2,206	10,325	10,158	167	6,398
Hospitals	4,883	4,198	685	4,539	22,306	20,182	2,124	60,281
Social insurance administration	305	284	21	293	1,096	1,059	37	1,670
Solid waste management	614	614	-	614	2,888	2,888	-	-
Sewerage	715	714	1	715	3,258	3,257	1	84
Parks and recreation 1/	3,090	1,789	1,301	2,038	6,615	6,062	553	42,150
Housing and community dev't	279	270	9	275	1,072	1,062	10	780

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**Table 9.66-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2012 -- 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/	1,017	932	85	982	3,940	3,800	140	8,471
Water supply	951	949	2	951	4,881	4,874	8	266
Transit	97	71	26	92	316	275	40	3,654
Education total	50,632	32,268	18,364	37,025	148,235	132,121	16,113	803,748
Elem. & secondary educ. total	35,157	22,238	12,919	25,717	97,692	85,904	11,788	577,446
Elem. & sec. instructional	28,346	17,049	11,297	20,130	81,956	71,311	10,645	511,404
Elem. & sec other	6,811	5,189	1,622	5,587	15,736	14,593	1,142	66,042
Higher education total	15,361	9,918	5,443	11,195	50,096	45,775	4,321	226,142
Higher educ. Instructional	4,895	4,174	721	4,339	26,961	26,075	886	29,288
Higher ed other	10,466	5,744	4,722	6,856	23,135	19,700	3,435	196,854
Other education	114	112	2	113	447	442	5	160
Libraries	689	468	221	566	1,828	1,608	220	17,456
All other and unallocable	4,466	4,380	86	4,416	18,280	18,182	98	6,654

1/ Revised from 2013 Data Book.

Source: U.S. Census Bureau, 2012 Census of Governments, "CG1200EMP004: State and Local Government Employment and Payroll Data: March 2012" released March 27, 2014 and revised last on April 26, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 21, 2016.

Table 9.67-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2013

[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	88,674	66,949	21,725	72,429	315,687	296,414	19,273	932,279
Financial administration	1,664	1,648	16	1,658	6,460	6,427	33	1,654
Other government administration	1,976	1,787	189	1,870	8,362	8,001	361	14,748
Judicial and legal	3,059	3,007	52	3,028	13,560	13,448	112	3,898
Police protection	3,942	3,775	167	3,811	23,292	23,183	109	6,230
Persons with powers of arrest	2,985	2,960	25	2,964	20,082	20,072	10	780
Other	957	815	142	847	3,210	3,111	99	5,450
Fire protection	1,949	1,930	19	1,940	11,391	11,350	41	1,826
Firefighters	1,803	1,803	-	1,803	10,849	10,849	-	-
Other	146	127	19	137	542	502	41	1,826
Correction	2,344	2,333	11	2,337	9,864	9,807	58	834
Highways	1,777	1,746	31	1,757	7,391	7,364	27	1,902
Air transportation	1,025	1,014	11	1,019	4,111	4,097	14	836
Water transport and terminals	210	210	-	210	842	842	-	-
Public welfare	707	591	116	622	2,431	2,360	71	5,642
Health	2,300	2,218	82	2,255	10,321	10,145	176	6,524
Hospitals	5,076	4,308	768	4,637	24,642	22,611	2,032	57,871
Social insurance administration	300	276	24	287	1,101	1,060	41	1,916
Solid waste management	612	612	-	612	2,921	2,921	-	-
Sewerage	721	719	2	719	3,358	3,358	-	20
Parks and recreation	3,115	1,855	1,260	2,102	6,782	6,239	543	41,764
Housing and community dev't	286	277	9	282	1,058	1,048	10	780
Natural resources	1,056	964	92	1,025	4,071	3,903	168	10,086
Water supply	973	972	1	973	4,355	4,351	3	120

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**Table 9.67-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2013 -- 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	
Transit	107	84	23	104	341	302	39	3,554
Education total	50,098	31,587	18,511	35,999	148,147	133,066	15,081	746,150
Elem. & secondary educ. total	34,721	22,003	12,718	25,166	96,822	86,036	10,786	525,052
Elem. & sec. instructional	28,051	16,935	11,116	19,659	81,165	71,401	9,765	452,174
Elem. & sec other	6,670	5,068	1,602	5,507	15,657	14,635	1,021	72,878
Higher education total	15,255	9,465	5,790	10,713	50,859	46,569	4,290	220,858
Higher educ. Instructional	4,782	3,994	788	4,186	27,330	26,301	1,029	34,006
Higher ed other	10,473	5,471	5,002	6,527	23,529	20,268	3,261	186,852
Other education	122	119	3	120	467	461	6	240
Libraries	713	440	273	555	1,701	1,442	259	20,426
All other and unallocable	4,664	4,596	68	4,627	19,186	19,092	94	5,498

Source: U.S. Census Bureau, 2013 Annual Survey of Public Employment & Payroll "EP1300A4: State and Local Government Employment and Payroll Data: March 2013" (released December 19, 2014, and last revised April 26, 2016)
<<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 22, 2016.

Table 9.68-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2014

[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	91,273	68,516	22,757	74,920	335,721	314,452	21,270	1,089,517
Financial administration	1,765	1,736	29	1,742	7,045	7,022	24	996
Other government administration	2,313	1,903	410	2,005	9,098	8,645	453	18,130
Judicial and legal	3,171	3,104	67	3,126	15,106	14,965	140	3,972
Police protection	4,158	3,980	178	4,010	23,860	23,788	72	5,322
Persons with powers of arrest	3,117	3,117	-	3,117	20,574	20,574	-	-
Other	1,041	863	178	893	3,286	3,214	72	5,322
Fire protection	2,006	1,970	36	1,995	11,721	11,625	96	4,476
Firefighters	1,827	1,827	-	1,827	10,976	10,976	-	-
Other	179	143	36	168	745	648	96	4,476
Correction	2,436	2,424	12	2,429	11,189	11,135	54	884
Highways	1,853	1,829	24	1,839	8,091	8,057	34	1,850
Air transportation	995	989	6	992	4,129	4,124	5	456
Water transport and terminals	220	220	-	220	898	898	-	-
Public welfare	627	518	109	545	2,202	2,126	76	4,778
Health	2,349	2,258	91	2,296	11,284	11,087	197	6,816
Hospitals	5,085	4,301	784	4,655	24,461	22,277	2,183	62,694
Social insurance administration	271	241	30	255	1,055	991	64	2,398
Solid waste management	623	623	-	623	2,980	2,980	-	-
Sewerage	798	791	7	791	3,456	3,456	1	76
Parks and recreation	4,092	1,988	2,104	2,249	7,501	6,848	653	46,100
Housing and community dev't	303	292	11	298	1,075	1,061	15	1,040
Natural resources	1,100	1,009	91	1,045	4,430	4,318	112	6,143

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**Table 9.68-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2014 -- 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	
Water supply	1,005	1,004	1	1,005	4,723	4,719	4	120
Transit	110	93	17	108	372	342	29	2,658
Education total	50,456	32,024	18,432	37,337	158,448	141,695	16,753	896,232
Elem. & secondary educ. total	35,326	22,277	13,049	26,310	105,614	93,286	12,328	669,608
Elem. & sec. instructional	28,511	17,138	11,373	20,755	88,153	77,217	10,936	600,502
Elem. & sec other	6,815	5,139	1,676	5,555	17,460	16,069	1,391	69,106
Higher education total	15,003	9,622	5,381	10,901	52,326	47,905	4,421	226,464
Higher educ. Instructional	4,635	3,748	887	3,955	26,233	25,124	1,109	36,668
Higher ed other	10,368	5,874	4,494	6,946	26,093	22,781	3,312	189,796
Other education	127	125	2	126	509	505	4	160
Libraries	694	449	245	550	1,876	1,665	211	17,904
All other and unallocable	4,843	4,770	73	4,805	20,722	20,628	94	6,472

Source: U.S. Census Bureau, 2014 Annual Survey of Public Employment and Payroll "EP1400A4: State and Local Government Employment and Payroll Data: March 2014" (January 8, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 21, 2016.

Table 9.69-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2012

[In number of jobs and thousands of dollars. The Census Bureau revised 2012 data on April 26, 2016 but Hawaii State data were not affected]

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	72,093	51,888	20,205	57,293	235,935	216,629	19,306	919,085
Financial administration	640	638	2	639	2,410	2,406	4	198
Other government admin.	811	644	167	707	2,931	2,647	285	11,254
Judicial and legal	2,505	2,447	58	2,467	10,754	10,615	139	3,683
Corrections	2,271	2,260	11	2,264	9,785	9,739	45	817
Highways	862	847	15	854	3,732	3,720	12	1,172
Air transportation	949	939	10	943	3,795	3,779	16	760
Water transport & terminals	197	197	0	197	779	779	0	0
Public welfare	421	389	32	403	1,534	1,515	20	2,436
Health	1,953	1,904	49	1,927	8,684	8,565	118	4,144
Hospitals	4,883	4,198	685	4,539	22,306	20,182	2,124	60,281
Social insurance admin.	305	284	21	293	1,096	1,059	37	1,670
Parks and recreation	642	131	511	170	569	464	105	6,896
Natural resources	768	763	5	765	3,156	3,151	5	400
Education total	50,632	32,268	18,364	37,025	148,235	132,121	16,113	803,748
Elem. & sec. total	35,157	22,238	12,919	25,717	97,692	85,904	11,788	577,446
Elem & sec instruct.	28,346	17,049	11,297	20,130	81,956	71,311	10,645	511,404
Elem & sec other	6,811	5,189	1,622	5,587	15,736	14,593	1,142	66,042
Higher educ. total	15,361	9,918	5,443	11,195	50,096	45,775	4,321	226,142
Higher educ. Instruct.	4,895	4,174	721	4,339	26,961	26,075	886	29,288
Higher educ. other	10,466	5,744	4,722	6,856	23,135	19,700	3,435	196,854
Other	114	112	2	113	447	442	5	160
Libraries	686	466	220	564	1,821	1,602	219	17,392
All other and unallocable	3,568	3,513	55	3,536	14,348	14,285	64	4,234

Source: U.S. Census Bureau, 2012 Census of Governments, "CG1200EMP002: State Government Employment and Payroll Data: March 2012" (released March 27, 2014 and last revised April 26, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 22, 2016.

Table 9.70-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2013

[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 1/	72,182	51,757	20,425	56,810	239,948	221,744	18,204	859,883
Financial administration	648	646	2	647	2,429	2,424	5	198
Other government admin. 1/	806	665	141	734	3,239	2,932	307	12,354
Judicial and legal	2,489	2,447	42	2,461	10,663	10,570	93	2,704
Corrections	2,344	2,333	11	2,337	9,864	9,807	58	834
Highways	893	872	21	877	3,939	3,930	10	948
Air transportation	1,025	1,014	11	1,019	4,111	4,097	14	836
Water transport & terminals	210	210	-	210	842	842	-	-
Public welfare	432	415	17	422	1,608	1,596	13	1,292
Health	2,005	1,958	47	1,981	8,831	8,706	125	4,008
Hospitals 1/	5,076	4,308	768	4,637	24,642	22,611	2,032	57,871
Social insurance admin.	300	276	24	287	1,101	1,060	41	1,916
Parks and recreation	648	137	511	173	585	484	101	6,436
Natural resources	801	795	6	798	3,281	3,272	10	536
Education total	50,098	31,587	18,511	35,999	148,147	133,066	15,081	746,150
Elem. & sec. total	34,721	22,003	12,718	25,166	96,822	86,036	10,786	525,052
Elem & sec instruct.	28,051	16,935	11,116	19,659	81,165	71,401	9,765	452,174
Elem & sec other	6,670	5,068	1,602	5,507	15,657	14,635	1,021	72,878
Higher educ. total	15,255	9,465	5,790	10,713	50,859	46,569	4,290	220,858
Higher educ. instruct.	4,782	3,994	788	4,186	27,330	26,301	1,029	34,006
Higher educ. other	10,473	5,471	5,002	6,527	23,529	20,268	3,261	186,852
Other	122	119	3	120	467	461	6	240
Libraries	711	438	273	553	1,696	1,436	259	20,426
All other and unallocable	3,696	3,656	40	3,675	14,970	14,913	58	3,374

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, 2013 Annual Survey of Public Employment & Payroll, "EP1300A2: State Government Employment and Payroll Data: March 2013 (released December 19, 2014, revised April 26, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 22, 2016.

Table 9.71-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2014

[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	72,787	52,434	20,353	58,409	256,070	235,981	20,089	1,013,800
Financial administration	687	687	-	687	2,804	2,804	-	-
Other government admin.	847	697	150	777	3,596	3,231	365	14,292
Judicial and legal	2,537	2,483	54	2,498	11,976	11,856	121	2,654
Corrections	2,436	2,424	12	2,429	11,189	11,135	54	884
Highways	897	883	14	889	4,136	4,125	11	1,094
Air transportation	995	989	6	992	4,129	4,124	5	456
Water transport & terminals	220	220	-	220	898	898	-	-
Public welfare	416	413	3	414	1,720	1,718	1	228
Health	2,012	1,965	47	1,988	9,608	9,463	145	4,136
Hospitals	5,085	4,301	784	4,655	24,461	22,277	2,183	62,694
Social insurance admin.	271	241	30	255	1,055	991	64	2,398
Parks and recreation	666	135	531	176	625	509	116	7,216
Natural resources	814	810	4	812	3,609	3,601	8	336
Education total	50,456	32,024	18,432	37,337	158,448	141,695	16,753	896,232
Elem. & sec. total	35,326	22,277	13,049	26,310	105,614	93,286	12,328	669,608
Elem & sec instruct.	28,511	17,138	11,373	20,755	88,153	77,217	10,936	600,502
Elem & sec other	6,815	5,139	1,676	5,555	17,460	16,069	1,391	69,106
Higher educ. total	15,003	9,622	5,381	10,901	52,326	47,905	4,421	226,464
Higher educ. Instruct.	4,635	3,748	887	3,955	26,233	25,124	1,109	36,668
Higher educ. other	10,368	5,874	4,494	6,946	26,093	22,781	3,312	189,796
Other	127	125	2	126	509	505	4	160
Libraries	693	448	245	549	1,872	1,661	211	17,904
All other and unallocable	3,755	3,714	41	3,731	15,945	15,893	53	3,276

Source: U.S. Census Bureau, 2014 Annual Survey of Public Employment & Payroll, "EP1400A2: State Government Employment and Payroll Data: March 2014" (January 8, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 21, 2016.

Table 9.72-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2012

[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 1/	16,234	14,914	1,320	15,329	76,975	75,960	1,015	70,757
Financial administration	978	971	7	974	3,982	3,967	16	578
Other government administration	1,153	1,097	56	1,116	5,041	4,969	72	3,214
Judicial and legal	567	560	7	562	2,851	2,844	7	456
Police protection	3,859	3,711	148	3,740	23,877	23,812	65	5,014
Persons with power of arrest	2,898	2,898	-	2,898	20,755	20,755	-	-
Other police protection	961	813	148	842	3,122	3,057	65	5,014
Fire protection total	1,927	1,910	17	1,921	12,105	12,063	42	1,912
Firefighters	1,777	1,777	-	1,777	11,570	11,570	-	-
Other fire protection	150	133	17	144	534	493	42	1,912
Highways	956	944	12	949	3,615	3,598	17	820
Public welfare 1/	240	141	99	174	680	609	71	5,916
Health	300	266	34	279	1,641	1,593	49	2,254
Solid waste management 1/	614	614	-	614	2,888	2,888	-	-
Sewerage 1/	715	714	1	715	3,258	3,257	1	84
Parks and recreation 1/	2,448	1,658	790	1,868	6,046	5,598	448	35,254
Housing and community dev't 1/	279	270	9	275	1,072	1,062	10	780
Natural resources 1/	249	169	80	217	784	649	135	8,071
Water supply	951	949	2	951	4,881	4,874	8	266
Transit	97	71	26	92	316	275	40	3,654
Local libraries	3	2	1	2	7	6	1	64
All other and unallocable	898	867	31	880	3,931	3,898	34	2,420

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, 2012 Census of Governments "CG1200EMP003: Local Government Employment and Payroll Data: March 2012" (released March 27, 2014 and last revised April 26, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 22, 2016.

Table 9.73-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2013

[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	16,492	15,192	1,300	15,619	75,739	74,670	1,069	72,396
Financial administration	1,016	1,002	14	1,011	4,031	4,003	29	1,456
Other government administration	1,170	1,122	48	1,136	5,123	5,069	54	2,394
Judicial and legal	570	560	10	567	2,897	2,877	19	1,194
Police protection	3,942	3,775	167	3,811	23,292	23,183	109	6,230
Persons with power of arrest	2,985	2,960	25	2,964	20,082	20,072	10	780
Other police protection	957	815	142	847	3,210	3,111	99	5,450
Fire protection total	1,949	1,930	19	1,940	11,391	11,350	41	1,826
Firefighters	1,803	1,803	-	1,803	10,849	10,849	-	-
Other fire protection	146	127	19	137	542	502	41	1,826
Highways	884	874	10	880	3,452	3,434	18	954
Public welfare	275	176	99	200	822	764	58	4,350
Health	295	260	35	274	1,490	1,439	51	2,516
Solid waste management	612	612	-	612	2,921	2,921	-	-
Sewerage	721	719	2	719	3,358	3,358	(1/)	20
Parks and recreation	2,467	1,718	749	1,929	6,197	5,755	442	35,328
Housing and community dev't	286	277	9	282	1,058	1,048	10	780
Natural resources	255	169	86	227	790	631	159	9,550
Water supply	973	972	1	973	4,355	4,351	3	120
Transit	107	84	23	104	341	302	39	3,554
Local libraries	2	2	-	2	5	5	-	-
All other and unallocable	968	940	28	952	4,216	4,179	37	2,124

1/ Rounds to zero but has a value of \$320.

Source: U.S. Census Bureau, 2013 Annual Survey of Public Employment & Payroll, "EP1300A3: Local Government Employment and Payroll Data: March 2013" (released December 19, 2014 and last revised April 26, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 24, 2016.

Table 9.74-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2014

[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	18,486	16,082	2,404	16,511	79,651	78,471	1,180	75,717
Financial administration	1,078	1,049	29	1,055	4,241	4,218	24	996
Other government administration	1,466	1,206	260	1,228	5,502	5,414	88	3,838
Judicial and legal	634	621	13	628	3,130	3,110	20	1,318
Police protection	4,158	3,980	178	4,010	23,860	23,788	72	5,322
Persons with power of arrest	3,117	3,117	-	3,117	20,574	20,574	-	-
Other police protection	1,041	863	178	893	3,286	3,214	72	5,322
Fire protection total	2,006	1,970	36	1,995	11,721	11,625	96	4,476
Firefighters	1,827	1,827	-	1,827	10,976	10,976	-	-
Other fire protection	179	143	36	168	745	648	96	4,476
Highways	956	946	10	950	3,955	3,932	23	756
Public welfare	211	105	106	131	482	407	75	4,550
Health	337	293	44	308	1,676	1,625	51	2,680
Solid waste management	623	623	-	623	2,980	2,980	-	-
Sewerage	798	791	7	791	3,456	3,456	1	76
Parks and recreation	3,426	1,853	1,573	2,073	6,876	6,338	537	38,884
Housing and community dev't	303	292	11	298	1,075	1,061	15	1,040
Natural resources	286	199	87	233	822	718	104	5,807
Water supply	1,005	1,004	1	1,005	4,723	4,719	4	120
Transit	110	93	17	108	372	342	29	2,658
Local libraries	1	1	-	1	4	4	-	-
All other and unallocable	1,088	1,056	32	1,074	4,777	4,735	42	3,196

Source: U.S. Census Bureau, 2014 Annual Survey of Public Employment & Payroll, "EP1400A3: Local Government Employment and Payroll Data: March 2014" (January 8, 2016) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 24, 2016.

Table 9.75-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2015

[As of December 31]

Bar- gain- ing unit	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judici- ary	Univer- sity of Hawaii	HHSC 1/
	Total	60,729	12,368	8,172	2,306	2,125	1,082	21,562	1,599	7,410	4,105
1	Blue-collar nonsupervisors	8,375	1,872	1,820	546	561	362	2,089	98	530	497
2	Blue-collar supervisors	779	179	212	49	42	14	243	-	13	27
3	White-collar nonsupervisors	13,055	3,467	1,525	622	577	212	4,443	816	687	706
4	White-collar supervisors	844	225	140	40	31	46	256	56	31	19
5	Teachers & other personnel 2/	12,638	-	-	-	-	-	12,638	-	-	-
6	Educational officers 3/	880	-	-	-	-	-	880	-	-	-
7	Faculty of the University of Hawaii and the community college system	3,804	-	-	-	-	-	-	-	3,804	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,334	-	-	-	-	-	-	-	2,334	-
9	Registered prof. nurses	1,700	397	-	-	-	-	2	3	9	1,289
10	Institutional, health and correctional workers	3,094	1,681	238	-	-	-	30	55	2	1,088
11	Firefighters	1,977	178	1,021	351	287	140	-	-	-	-
12	Police officers	2,894	-	1,994	407	349	144	-	-	-	-
13	Prof. & scientific employees 4/	8,143	4,369	1,052	291	278	122	981	571	-	479
14	State law enforcement officers & state & county ocean safety & water safety officers	212	-	170	-	-	42	-	-	-	-

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. 54 Revised*, (April 7, 2016) and unpublished correction. See also <<http://labor.hawaii.gov/hlrp/find-a-report/>> accessed July 27, 2016.

**Table 9.76-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
2002 TO 2007**

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

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

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

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

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

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

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

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