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Section 9

GOVERNMENT FINANCES AND EMPLOYMENT

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

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

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

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2017**

[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/	13,959,224	6,511,578	7,447,646	5,516,146	1,931,500
2013 2/	15,183,048	7,139,728	8,043,320	6,092,893	1,950,427
2014 2/	15,825,790	7,722,840	8,102,950	6,033,331	2,069,619
2015 2/	16,930,818	8,221,290	8,709,528	6,485,563	2,223,965
2016 2/	(NA)	8,811,882	(NA)	6,919,035	(NA)
2017 2/	(NA)	9,415,214	(NA)	7,029,026	(NA)

Continued on next page.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2017 -- Con.**

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.

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 2017 <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed April 2, 2018; U.S. Census Bureau, "State & Local Summary Tables by Level of Government - Hawaii" (annual from 2004) <<http://www.census.gov/govs/index.html>> accessed June 20, 2018; *Ibid.* "Annual Survey of State Government Tax Collections" (annual) <<http://www.census.gov/govs/statetax/>> accessed March 22, 2018; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2013 TO 2017

[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	2013	2014	2015	2016	2017
Federal collections	7,139,728	7,722,840	8,221,290	8,811,882	9,415,214
Business income 1/	383,103	376,857	476,171	581,689	700,144
Individual income and employment	6,528,499	7,090,806	7,468,136	7,864,419	8,442,127
Income tax payments & SECA 2/	1,491,985	1,659,610	1,875,437	1,957,572	2,096,762
Estate and trust income tax	55,782	94,686	73,858	72,686	71,168
Income tax withheld & FICA 3/	4,964,710	5,320,158	5,501,597	5,816,881	6,255,294
Railroad retirement	-	-	-	-	-
Unemployment insurance	16,021	16,352	17,244	17,281	18,903
Estate	41,803	31,992	35,687	120,717	62,846
Gift	22,571	1,636	985	14,151	-543
Excise 4/	163,752	221,549	240,311	230,906	210,640

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. Previously 'Income tax not withheld & SECA'.

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 April 2, 2018.

Table 9.03-- STATE AND LOCAL GOVERNMENT REVENUES: 1992 TO 2016

[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
2006	11,998,548	9,856,552	2,378,623
2007	13,592,500	11,100,927	2,649,538
2008	11,968,775	9,298,617	2,909,935
2009	9,920,831	6,945,777	3,250,884
2010	14,665,662	11,609,211	3,285,202
2011	15,945,159	12,807,096	3,382,139
2012	13,889,393	10,600,634	3,532,607
2013	16,386,970	12,944,952	3,684,114
2014 2/	18,613,655	15,055,561	3,795,610
2015	16,817,069	13,065,465	3,978,687
2016 3/	(NA)	13,417,567	(NA)

NA Not available.

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

2/ Revised from previous *Data Book*.

3/ "State Government Finances" is released separately in advance of State and Local Government Finances (1992 to 2015) and is shown here as preliminary.

Source: U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State" (annual) <<https://www.census.gov/govs/local/>> accessed June 20, 2018; and "State Government Finances: 2016" (March 22, 2018) <<http://www.census.gov/govs/state/>> accessed June 17, 2018.

Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS: 2013 TO 2017

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

Source	2013	2014	2015	2016	2017
Total taxes	6,111,278	6,052,795	6,485,563	6,919,035	7,029,026
Sales and gross receipts	3,932,220	3,847,662	4,082,196	4,315,902	4,365,856
General sales & gross receipts	2,944,487	2,825,041	2,992,707	3,206,154	3,239,225
Selective sales taxes	987,733	1,022,621	1,089,489	1,109,748	1,126,631
Alcoholic beverages	48,962	48,305	50,281	92,591	51,167
Insurance premiums	136,542	142,051	150,872	50,590	170,118
Motor fuels	92,516	93,598	93,066	152,760	87,026
Public utilities	163,930	166,179	163,481	157,900	122,159
Tobacco products	112,104	107,685	129,659	124,890	124,160
Other selective sales	433,679	464,803	502,130	531,017	572,001
Licenses	248,574	243,007	252,431	263,130	269,224
Corporation	1,606	1,691	1,647	20,804	1,723
Hunting & fishing	488	536	514	186,742	567
Motor vehicle	175,341	168,980	178,663	349	187,986
Motor vehicle operators	389	360	272	1,765	316
Public utility	20,241	21,329	20,755	599	17,352
Occupation & business, NEC	38,607	38,023	39,372	41,566	48,633
Other licenses	11,902	12,088	11,208	11,305	12,647
Income taxes	1,859,379	1,871,506	2,060,164	2,224,299	2,280,441
Individual income	1,735,718	1,745,461	1,987,915	2,116,130	2,095,601
Corporation net income	123,661	126,045	72,249	108,169	184,840
Other taxes	71,105	90,620	90,772	115,704	113,505
Death and gift	14,886	14,789	12,071	49,613	18,968
Documentary & stock transfer	56,219	75,831	78,701	66,091	94,537

Source: U.S. Census Bureau, "Annual Survey of State Government Tax Collections" (annual)
 <<https://www.census.gov/programs-surveys/stc.html>> accessed June 27, 2018.

**Table 9.05-- STATE GOVERNMENT TAX COLLECTIONS FOR
HAWAII AND THE UNITED STATES: 2015**

[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. United States revised from previous *Data Book*]

Item	Hawaii	United States
Total taxes	6,485,563	918,361,771
Property taxes	(X)	17,534,537
Sales and gross receipts	4,082,196	432,460,913
General sales and gross receipts	2,992,707	287,338,745
Selective sales taxes	1,089,489	145,122,168
Alcoholic beverages	50,281	6,430,964
Amusements	(X)	7,448,559
Insurance premiums	150,872	19,109,304
Motor fuels	93,066	42,525,011
Pari-mutuels	(X)	121,505
Public utilities	163,481	13,635,800
Tobacco products	129,659	17,743,883
Other selective sales	502,130	38,107,142
Licenses	252,431	52,232,278
Alcoholic beverages	(X)	600,725
Amusements	(X)	677,846
Corporation	1,647	5,731,389
Hunting and fishing	514	1,568,264
Motor vehicle	178,663	24,448,391
Motor vehicle operators	272	2,612,982
Public utility	20,755	1,078,130
Occupation and business, NEC	39,372	14,186,982
Other licenses	11,208	1,327,569
Income taxes	2,060,164	387,487,181
Individual income	1,987,915	338,426,933
Corporation net income	72,249	49,060,248
Other taxes	90,772	28,646,862
Death and gift	12,071	4,670,089
Documentary and stock transfer	78,701	8,187,150
Severance	(X)	13,121,979
Taxes, NEC	-	2,667,644

X Not applicable.

Source: U.S. Census Bureau, "State Government Tax Collections: 2015" (TC1500A1) (released May 24, 2018) <<https://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 13, 2018.

**Table 9.06-- STATE GOVERNMENT TAX COLLECTIONS FOR
HAWAII AND THE UNITED STATES: 2016**

[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. In thousands of dollars. United States revised from previous *Data Book*]

Item	Hawaii	United States
Total taxes	6,919,035	929,891,144
Property taxes	(X)	18,291,411
Sales and gross receipts	4,315,902	441,289,331
General sales and gross receipts	3,206,154	292,411,243
Selective sales taxes	1,109,748	148,878,088
Alcoholic beverages	50,590	6,612,056
Amusements	(X)	7,588,813
Insurance premiums	157,900	20,448,622
Motor fuels	92,591	43,855,057
Pari-mutuels	(X)	121,148
Public utilities	152,760	13,291,415
Tobacco products	124,890	18,009,890
Other selective sales	531,017	38,951,087
Licenses	263,130	53,903,812
Alcoholic beverages	(X)	638,031
Amusements	(X)	549,250
Corporation	1,765	5,608,277
Hunting and fishing	599	1,595,245
Motor vehicle	186,742	25,548,818
Motor vehicle operators	349	2,596,698
Public utility	20,804	1,249,473
Occupation and business, NEC	41,566	14,702,043
Other licenses	11,305	1,415,977
Income taxes	2,224,299	391,758,772
Individual income	2,116,130	344,732,255
Corporation net income	108,169	47,026,517
Other taxes	115,704	24,647,818
Death and gift	49,613	5,133,756
Documentary and stock transfer	66,091	9,169,576
Severance	(X)	7,720,876
Taxes, NEC	-	2,623,610

X Not applicable.

Source: U.S. Census Bureau, "State Government Tax Collections: 2016" (revised May 24, 2018) <<https://factfinder.census.gov/bkmk/table/1.0/en/STC/2016/00A1>> accessed July 13, 2018 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.07-- STATE GOVERNMENT TAX COLLECTIONS FOR
HAWAII AND THE UNITED STATES: 2017**

[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]

Item	Hawaii	United States
Total taxes	7,029,026	950,532,820
Property taxes	(X)	19,031,950
Sales and gross receipts	4,365,856	452,815,231
General sales and gross receipts	3,239,225	301,195,952
Selective sales taxes	1,126,631	151,619,279
Alcoholic beverages	51,167	6,626,430
Amusements	(X)	7,723,624
Insurance premiums	170,118	21,001,801
Motor fuels	87,026	45,060,523
Pari-mutuels	(X)	118,408
Public utilities	122,159	12,570,975
Tobacco products	124,160	18,673,887
Other selective sales	572,001	39,843,631
Licenses	269,224	55,139,430
Alcoholic beverages	(X)	667,800
Amusements	(X)	542,068
Corporation	1,723	5,861,711
Hunting and fishing	567	1,598,545
Motor vehicle	187,986	26,138,877
Motor vehicle operators	316	2,586,102
Public utility	17,352	1,369,494
Occupation and business, NEC	48,633	14,904,482
Other licenses	12,647	1,470,351
Income taxes	2,280,441	398,016,380
Individual income	2,095,601	352,834,534
Corporation net income	184,840	45,181,846
Other taxes	113,505	25,529,829
Death and gift	18,968	4,754,312
Documentary and stock transfer	94,537	9,383,413
Severance	(X)	8,859,122
Taxes, NEC	-	2,532,982

X Not applicable.

Source: U.S. Census Bureau, "Table 1. State Tax Collections by State: 2016-17" (March 29, 2018)
<<https://www.census.gov/data/tables/2017/econ/stc/2017-annual.html>> accessed July 13, 2018.

Table 9.08-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2013 TO 2016

[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
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
2015							
25,000	4,427	17.7	2	2,800	11.2	2,772	11.1
50,000	3,059	6.1	46	4,279	8.6	4,315	8.6
75,000	5,160	6.9	43	6,732	9.0	6,822	9.1
100,000	7,332	7.3	41	9,474	9.5	9,409	9.4
150,000	11,263	7.5	40	14,318	9.5	14,297	9.5
2016							
25,000	3,970	15.9	2	2,382	9.5	2,411	9.6
50,000	3,498	7.0	42	4,368	8.7	4,439	8.9
75,000	5,804	7.7	41	6,802	9.1	7,099	9.5
100,000	8,154	8.2	39	9,179	9.2	9,553	9.6
150,000	12,547	8.4	39	14,393	9.6	14,670	9.8

1/ Based on cities actually levying tax.

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

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual), table 1 <<http://cfo.dc.gov/node/215912>> accessed February 23, 2018.

Table 9.09-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2018

[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 19	(X)			
Alabama	April 5	3	Nebraska	April 12	17
Alaska	April 4	1	Nevada	April 16	27
Arizona	April 9	8	New Hampshire	April 18	32
Arkansas	April 7	6	New Jersey	May 3	48
California	April 23	41	New Mexico	April 10	12
Colorado	April 16	27	New York	May 14	50
Connecticut	May 3	48	North Carolina	April 12	17
Delaware	April 12	17	North Dakota	April 24	43
Florida	April 13	21	Ohio	April 15	26
Georgia	April 9	8	Oklahoma	April 5	3
Hawaii	April 20	38	Oregon	April 17	30
Idaho	April 7	6	Pennsylvania	April 19	34
Illinois	April 29	47	Rhode Island	April 24	43
Indiana	April 10	12	South Carolina	April 9	8
Iowa	April 18	32	South Dakota	April 10	12
Kansas	April 17	30	Tennessee	April 5	3
Kentucky	April 13	21	Texas	April 14	24
Louisiana	April 4	1	Utah	April 11	15
Maine	April 20	38	Vermont	April 23	41
Maryland	April 19	34	Virginia	April 16	27
Massachusetts	April 26	45	Washington	April 19	34
Michigan	April 14	24	West Virginia	April 13	21
Minnesota	April 27	46	Wisconsin	April 19	34
Mississippi	April 9	8	Wyoming	April 21	40
Missouri	April 12	17	District of Columbia	May 3	(2/)
Montana	April 11	15			

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2018.

2/ The District of Columbia is ranked 48 as if it were a state but it does not affect other state ranks.

Source: Tax Foundation, "Tax Freedom Day 2018 Is April 19th" (April 11, 2018)

<<https://taxfoundation.org/publications/tax-freedom-day/>> accessed April 11, 2018.

**Table 9.10-- TAX FREEDOM DAY FOR HAWAII AND THE UNITED STATES:
1994 TO 2018**

[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	Hawaii	United States	Hawaii rank 1/
1994	April 24	April 22	12
1995	April 22	April 23	24
1996	April 24	April 25	20
1997	April 23	April 27	30
1998	April 24	April 29	34
1999	April 24	April 29	33
2000	April 27	May 1	28
2001	April 24	April 27	24
2002	April 17	April 17	18
2003	April 15	April 14	12
2004	April 14	April 15	20
2005	April 21	April 21	17
2006	April 23	April 24	19
2007	April 24	April 24	16
2008	April 21	April 18	15
2009	April 13	April 10	14
2010	April 9	April 11	19
2011	April 6	April 11	30
2012	April 6	April 13	43
2013	April 14	April 18	24
2014	April 15	April 21	25
2015	April 19	April 24	25
2016	April 19	April 24	26
2017	April 19	April 23	26
2018	April 20	April 19	38

1/ Rank is among the 50 states where 1 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 April 24th" <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 6, 2016; "Tax Freedom Day 2017 Is April 23" (April 18, 2017) <<https://files.taxfoundation.org/20170418101758/Tax-Foundation-TFD-2017.pdf>> accessed (April 18, 2017); "Tax Freedom Day 2018 is April 19th" <<https://files.taxfoundation.org/20180411105322/Tax-Foundation-TFD-2018.pdf>> accessed April 11, 2018; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.11-- 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 9.11-- 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 9.12-- 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 9.12-- 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/ 10	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 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2018**

[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, 2017, the beginning of Fiscal Year 2018]

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

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**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2018 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	11	3	13	20	6	32
North Dakota	30	16	36	34	14	2
Ohio	45	47	47	30	8	11
Oklahoma	32	9	38	36	1	15
Oregon	10	34	32	4	31	18
Pennsylvania	26	44	17	21	50	33
Rhode Island	41	30	39	22	23	43
South Carolina	37	15	41	32	29	24
South Dakota	2	1	1	33	39	25
Tennessee	14	21	8	45	22	29
Texas	13	49	6	37	26	37
Utah	8	4	11	17	21	5
Vermont	47	37	44	16	18	48
Virginia	31	6	40	10	41	31
Washington	17	46	6	48	17	27
West Virginia	19	17	25	15	28	17
Wisconsin	38	29	43	7	40	26
Wyoming	1	1	1	6	33	34
Dist. of Columbia 1/	47	26	43	34	30	45

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2018 State Business Tax Climate Index*, Table 1 (October 17, 2017)
<<https://taxfoundation.org/state-business-tax-climate-index-2018/>> accessed October 17, 2017.

**Table 9.14-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2015 TO 2018**

[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. 2015 to 2017 data may differ from previous year due to enactment of retroactive statutes, backcasting of methodical changes or corrections]

Location	2015		2016		2017		2018	
	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score
Alabama	36	4.79	35	4.75	35	4.83	35	4.79
Alaska	4	7.27	3	7.39	3	7.31	3	7.21
Arizona	24	5.14	22	5.20	21	5.22	21	5.21
Arkansas	40	4.60	41	4.50	38	4.59	39	4.59
California	48	3.75	48	3.75	48	3.75	48	3.71
Colorado	18	5.33	17	5.39	18	5.38	18	5.41
Connecticut	43	4.44	43	4.34	43	4.32	44	4.32
Delaware	11	5.63	11	5.68	15	5.51	15	5.51
Florida	5	6.84	4	6.89	4	6.85	4	6.86
Georgia	38	4.69	39	4.60	36	4.66	36	4.69
Hawaii	32	4.92	31	4.92	27	5.12	27	5.08
Idaho	20	5.24	21	5.21	22	5.21	20	5.22
Illinois	35	4.86	26	5.10	28	5.12	29	4.99
Indiana	10	5.80	10	5.81	9	5.96	9	5.98
Iowa	41	4.57	40	4.54	40	4.52	40	4.53
Kansas	21	5.20	20	5.22	20	5.22	23	5.15
Kentucky	31	4.92	32	4.92	33	4.88	33	4.91
Louisiana	34	4.86	36	4.72	42	4.35	42	4.37
Maine	28	4.97	30	4.93	29	4.97	28	5.00
Maryland	42	4.47	42	4.39	41	4.35	43	4.36
Massachusetts	25	5.11	24	5.14	25	5.13	22	5.20
Michigan	13	5.59	13	5.60	12	5.64	12	5.64
Minnesota	47	4.16	46	4.19	46	4.19	46	4.21
Mississippi	22	5.17	25	5.12	26	5.12	24	5.13
Missouri	16	5.44	18	5.38	16	5.44	16	5.44
Montana	6	6.33	6	6.31	6	6.28	6	6.28
Nebraska	23	5.16	23	5.15	24	5.14	25	5.10
Nevada	3	7.42	5	6.45	5	6.45	5	6.46
New Hampshire	7	6.10	7	6.15	7	6.14	7	6.16
New Jersey	50	3.49	50	3.42	50	3.42	50	3.35
New Mexico	33	4.87	34	4.87	34	4.85	34	4.86
New York	49	3.55	49	3.58	49	3.59	49	3.60
North Carolina	12	5.59	12	5.67	11	5.72	11	5.76
North Dakota	26	4.99	27	4.98	30	4.97	30	4.97

Continued on next page.

**Table 9.14-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2015 TO 2018 -- Con.**

Location	2015		2016		2017		2018	
	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score
Ohio	44	4.25	45	4.23	45	4.27	45	4.24
Oklahoma	29	4.96	33	4.91	31	4.94	32	4.91
Oregon	9	5.86	9	5.91	10	5.79	10	5.80
Pennsylvania	30	4.96	28	4.97	23	5.15	26	5.08
Rhode Island	45	4.19	44	4.33	44	4.29	41	4.48
South Carolina	37	4.71	37	4.68	37	4.66	37	4.67
South Dakota	2	7.54	2	7.45	2	7.46	2	7.47
Tennessee	15	5.45	15	5.43	14	5.57	14	5.58
Texas	14	5.52	14	5.60	13	5.62	13	5.61
Utah	8	5.98	8	5.97	8	5.97	8	5.98
Vermont	46	4.19	47	4.16	47	4.14	47	4.16
Virginia	27	4.98	29	4.93	32	4.92	31	4.92
Washington	17	5.37	16	5.43	17	5.43	17	5.42
West Virginia	19	5.30	19	5.35	19	5.34	19	5.33
Wisconsin	39	4.67	38	4.63	39	4.59	38	4.63
Wyoming	1	7.77	1	7.74	1	7.76	1	7.82
Dist. of Col. 1/	44	4.43	41	4.54	47	4.19	47	4.20

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2018 State Business Tax Climate Index*, Table 2 (October 17, 2017)
<<https://taxfoundation.org/state-business-tax-climate-index-2018/>> accessed October 17, 2017.

Table 9.15-- 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 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2014**

[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/ 2/	18,613,655	15,055,561	3,795,610
General revenue 1/ 2/	14,474,237	11,304,424	3,407,329
Intergovernmental revenue 1/ 2/	3,124,302	2,810,537	551,281
General revenue from own sources 2/	11,349,935	8,493,887	2,856,048
Taxes	8,102,950	6,033,331	2,069,619
Property	1,391,717	-	1,391,717
Sales and gross receipts	4,300,286	3,847,662	452,624
Individual income	1,745,461	1,745,461	-
Corporate income	126,045	126,045	-
Motor vehicle license	345,828	168,980	176,848
Other taxes	193,613	145,183	48,430
Charges & misc. general revenue 2/	3,246,985	2,460,556	786,429
Current charges 2/ 3/	2,335,919	1,664,748	671,171
Education	409,828	409,828	-
Hospitals	621,720	621,720	-
Air transportation (airports)	374,591	374,591	-
Sewerage	456,106	-	456,106
Miscellaneous general revenue	911,066	795,808	115,258
Utility revenue	388,281	-	388,281
Insurance trust revenue	3,751,137	3,751,137	-
Expenditure 1/ 2/ 4/	15,973,360	12,591,633	3,637,226
Intergovernmental expenditure 1/	386	255,885	-
Direct expenditure by function 2/ 4/	15,972,974	12,335,748	3,637,226
Direct general expenditure	13,681,594	10,958,915	2,722,679
Capital outlay	1,453,513	849,543	603,970
Other direct general expenditure	12,228,081	10,109,372	2,118,709
Education services 5/	3,431,514	3,431,463	51
Education	3,388,604	3,388,553	51
Libraries	42,910	42,910	-
Social services & income maint. 5/	3,987,968	3,927,241	60,727
Public welfare	2,619,061	2,584,894	34,167
Hospitals	821,973	821,973	-
Health	541,995	515,435	26,560
Employment security administration	4,939	4,939	-
Veterans' services	-	-	-
Transportation 5/	1,144,596	848,927	295,669
Highways	717,381	422,348	295,033
Air transportation (airports)	355,178	355,178	-

Continued on next page.

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2014 -- Con.**

Category	State & local	State	Local
Public safety 5/	904,677	291,903	612,774
Police protection	452,670	36,941	415,729
Fire protection	192,267	-	192,267
Correction	216,708	216,708	-
Protective inspection & regulation	43,032	38,254	4,778
Environment and housing 5/	1,272,299	388,877	883,422
Natural resources	120,298	114,638	5,660
Parks and recreation	280,132	92,808	187,324
Housing & community development	280,345	181,411	98,934
Sewerage	358,771	20	358,751
Solid waste management	232,753	-	232,753
Governmental administration	814,250	496,246	318,004
Interest on general debt	585,813	383,224	202,589
Gen. expend., not elsewhere classified	1,540,477	1,191,034	349,443
Utility expenditure 2/ 5/	919,698	5,151	914,547
Water supply 2/	314,572	5,151	309,421
Transit	605,126	-	605,126
Insurance trust expenditure 4/	1,371,682	1,371,682	-
Debt outstanding	14,296,400	8,426,573	5,869,827
Short-term	85,517	-	85,517
Long-term	14,210,883	8,426,573	5,784,310
Public debt for private purposes	432,612	389,339	43,273
Long-term debt issued	1,050,212	946,198	104,014
Long-term debt retired	1,109,026	838,028	270,998
Cash and security holdings 2/	22,025,930	19,176,589	2,849,341
Insurance trust funds	13,019,218	13,019,218	-
Unemployment compensation	358,556	358,556	-
Employee retirement	12,660,662	12,660,662	-
Workers' compensation & misc.	-	-	-
Other than insurance trust funds 2/	9,006,712	6,157,371	2,849,341
Offsets to debt 2/	901,911	804,125	97,786
Bond funds	374,041	189,496	184,545
Other	7,730,760	5,163,750	2,567,010

1/ Duplicative intergovernmental transactions are excluded.

2/ Local and State and local revised from previous *Data Book*.

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/ State and State and local revised from previous *Data Book*.

5/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State & Local Government Finances by Level of Government & by State: 2013-14" (revised August 28, 2017) <<http://www.census.gov/govs/local/>> accessed June 20, 2018.

**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2015**

[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/	16,817,069	13,065,465	3,978,687
General revenue 1/	15,147,664	11,813,718	3,561,029
Intergovernmental revenue 1/	3,041,158	2,697,519	570,722
General revenue from own sources	12,106,506	9,116,199	2,990,307
Taxes	8,709,528	6,485,563	2,223,965
Property	1,531,270	-	1,531,270
Sales and gross receipts	4,538,142	4,082,196	455,946
Individual income	1,987,915	1,987,915	-
Corporate income	72,249	72,249	-
Motor vehicle license	362,672	178,663	184,009
Other taxes	217,280	164,540	52,740
Charges & misc. general revenue	3,396,978	2,630,636	766,342
Current charges 2/	2,392,811	1,715,453	677,358
Education	429,246	429,246	-
Hospitals	669,184	669,184	-
Air transportation (airports)	357,018	357,018	-
Sewerage	460,776	-	460,776
Miscellaneous general revenue	1,004,167	915,183	88,984
Utility revenue	417,658	-	417,658
Insurance trust revenue	1,251,747	1,251,747	-
Expenditure 1/	16,027,481	12,414,891	3,880,071
Intergovernmental expenditure 1/	382	267,863	-
Direct expenditure by function	16,027,099	12,147,028	3,880,071
Direct general expenditure	13,523,799	10,779,913	2,743,886
Capital outlay	1,585,642	999,997	585,645
Other direct general expenditure	11,938,157	9,779,916	2,158,241
Education services 3/	3,271,803	3,271,727	76
Education	3,232,559	3,232,483	76
Libraries	39,244	39,244	-
Social services & income maint. 3/	3,949,667	3,881,299	68,368
Public welfare	2,521,330	2,479,637	41,693
Hospitals	870,397	870,397	-
Health	553,329	526,654	26,675
Employment security administration	4,611	4,611	-
Veterans' services	-	-	-
Transportation 3/	1,327,349	1,036,921	290,428
Highways	839,332	549,795	289,537
Air transportation (airports)	417,823	417,823	-

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**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2015 -- Con.**

Category	State & local	State	Local
Public safety 3/	941,141	295,247	645,894
Police protection	457,226	37,958	419,268
Fire protection	221,498	-	221,498
Correction	217,301	217,301	-
Protective inspection and regulation	45,116	39,988	5,128
Environment and housing 3/	1,319,172	412,349	906,823
Natural resources	137,718	136,013	1,705
Parks and recreation	287,546	98,882	188,664
Housing and community development	270,523	177,437	93,086
Sewerage	370,127	17	370,110
Solid waste management	253,258	-	253,258
Governmental administration	790,822	481,448	309,374
Interest on general debt	527,556	343,513	184,043
Gen. expend., not elsewhere classified	1,396,289	1,057,409	338,880
Utility expenditure 3/	1,143,708	7,523	1,136,185
Water supply	323,306	7,523	315,783
Transit	820,402	-	820,402
Insurance trust expenditure	1,359,592	1,359,592	-
Debt outstanding	14,823,819	8,757,730	6,066,089
Short-term	87,660	-	87,660
Long-term	14,736,159	8,757,730	5,978,429
Public debt for private purposes	398,214	347,799	50,415
Long-term debt issued	2,520,933	1,377,681	1,143,252
Long-term debt retired	1,995,659	1,046,524	949,135
Cash and security holdings	23,529,687	20,516,627	3,013,060
Insurance trust funds	13,780,519	13,780,519	-
Unemployment compensation	435,459	435,459	-
Employee retirement	13,345,060	13,345,060	-
Workers' compensation & misc.	-	-	-
Other than insurance trust funds	9,749,168	6,736,108	3,013,060
Offsets to debt	905,426	798,831	106,595
Bond funds	562,661	297,924	264,737
Other	8,281,081	5,639,353	2,641,728

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, "Table 1. State and Local Government Finances by Level of Government and by State: 2014-15" (September 6, 2017) <<http://www.census.gov/govs/local/>> accessed June 20, 2018.

Table 9.18-- HAWAII STATE GOVERNMENT FINANCES: 2013 TO 2016

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

Category	2013	2014	2015	2016
Total revenue	12,963,337	15,075,025	13,065,465	13,417,567
General revenue	10,843,499	11,323,888	11,813,718	12,919,296
Intergovernmental revenue	2,331,449	2,810,537	2,697,519	2,943,334
Total taxes	6,111,278	6,052,795	6,485,563	6,919,035
General sales & gross rec.	2,944,487	2,825,041	2,992,707	3,206,154
Selective sales & gross rec.	987,733	1,022,621	1,089,489	1,109,748
License	248,574	243,007	252,431	263,130
Individual income	1,735,718	1,745,461	1,987,915	2,116,130
Corporate net income	123,661	126,045	72,249	108,169
Other taxes	71,105	90,620	90,772	115,704
Current charges	1,626,827	1,664,748	1,715,453	1,799,125
Misc. general revenue	773,945	795,808	915,183	1,257,802
Liquor stores revenue 1/	(X)	(X)	(X)	95
Insurance trust revenue	2,119,838	3,751,137	1,251,747	498,176
Total expenditure	11,506,877	12,548,539	12,337,211	12,190,221
General expenditure, by function	10,127,270	11,214,800	11,047,776	10,805,028
Education	3,404,040	3,388,553	3,232,483	3,386,370
Public welfare	2,098,924	2,585,280	2,480,019	2,758,485
Hospitals	799,790	821,973	870,397	627,076
Health	494,927	531,048	538,736	515,683
Highways	409,269	422,348	549,795	456,996
Police protection	34,307	37,362	38,254	38,801
Correction	200,984	216,708	217,301	266,716
Natural resources	113,135	115,926	136,924	176,518
Parks and recreation	95,856	92,890	99,041	71,879
Government administration	413,238	504,362	487,579	563,903
Interest on general debt	349,062	383,224	343,513	120,750
Other and unallocable	1,713,738	2,115,126	2,053,734	1,821,851
Utility expenditure	5,564	5,151	7,523	(X)
Insurance trust revenue	1,374,043	1,328,588	1,281,912	1,385,193
Exhibit: General expenditure	10,127,270	11,214,800	11,047,776	10,805,028
Intergovernment expenditure	250,010	255,885	267,863	134,933
Direct expenditure	9,877,260	10,958,915	10,779,913	10,670,095
Debt outstanding, long- & short-term	8,318,403	8,426,573	8,757,730	9,216,583
Cash and security holdings	16,242,691	19,176,589	20,516,627	22,382,636

X Not applicable.

1/ Hawaii has no state-operated liquor stores. Contacted Census Bureau for clarification.

Source: U.S. Census Bureau, "State Government Finances: 2013 (SG1300A1) (June 9, 2017); Ibid. 2014 (SG21400A1) (June 9, 2017); Ibid. 2015 (SG1500A1) (June 9, 2017); and Ibid. 2016 (SG1600A1) (March 22, 2018) <<http://www.census.gov/govs/state/>> accessed July 13, 2018.

Table 9.19-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2013 TO 2017

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

Function	2013	2014	2015	2016	2017
Total expenditures	9,103,240	9,829,887	10,254,158	10,628,399	11,362,828
Current	8,415,591	9,092,589	9,519,843	9,868,287	10,582,072
General government	408,538	543,129	573,820	673,236	701,083
Public safety	432,024	519,954	484,960	479,047	531,545
Highways	418,991	403,559	455,563	389,744	461,523
Conservation of nat'l resources	92,601	108,703	145,516	181,563	180,697
Health	779,755	828,088	855,797	876,820	873,703
Welfare	2,773,241	2,945,370	3,192,807	3,349,414	3,442,279
Lower education	2,358,763	2,603,774	2,619,156	2,828,013	2,973,583
Higher education	654,611	693,292	761,837	673,217	899,199
Other education	20,086	21,766	21,664	23,379	27,248
Culture and recreation	107,940	107,846	96,676	101,351	104,655
Urban redev. & housing 1/	66,243	65,228	71,384	54,446	63,807
Econ. devel. & assistance	157,468	158,379	176,919	159,483	179,127
Housing 1/	112,614	63,683	48,565	58,381	133,010
Other 1/	32,716	29,818	15,179	20,193	10,613
Debt service	687,649	737,298	734,315	760,112	780,756
Principal	399,382	458,983	444,791	444,791	484,274
Interest and others	288,267	278,315	289,524	315,321	296,482

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, 2017* (p. 156)

<<https://ags.hawaii.gov/wp-content/uploads/2018/01/SOHCAFRFY2017Final.pdf>>
accessed January 29, 2018.

Table 9.20-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2013 TO 2017

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

Function	2013	2014	2015	2016	2017
Total revenues	9,024,984	9,125,004	9,737,152	10,309,851	10,516,019
Total taxes	5,805,273	5,698,633	6,109,130	6,450,508	6,610,703
General excise	2,991,792	2,816,346	3,021,418	3,192,469	3,189,599
Net income - corp. & personal	1,804,409	1,840,963	2,047,327	2,157,879	2,286,017
Public service companies	163,930	166,179	163,481	152,760	122,159
Transient accommodations	186,377	188,721	202,345	233,082	299,712
Tobacco and liquor	161,066	155,990	165,137	161,239	160,906
Liquid fuel	87,645	88,707	88,449	89,702	84,933
Insurance companies' premiums	133,585	139,074	147,767	154,690	166,836
Vehicle weight and registration	121,605	124,686	125,113	130,051	132,974
Rental motor/tour vehicle surcharge	52,112	42,853	51,941	54,873	53,189
Franchise	22,673	38,983	19,930	14,691	11,174
Other	80,079	96,131	76,222	109,072	103,204
Non-taxes	3,219,711	3,426,371	3,628,022	3,859,343	3,905,316
Interest and investment (loss) income	25,502	13,163	16,024	22,564	30,676
Charges for current services	369,269	363,791	384,380	431,181	460,211
Intergovernmental	2,372,480	2,650,876	2,803,989	2,995,768	2,938,557
Rentals	28,633	31,846	31,127	32,371	35,530
Fines, forfeitures, and penalties	36,802	33,087	37,201	35,738	39,203
Licenses and fees	46,839	47,209	42,463	45,738	46,893
Revenues from private sources	104,670	112,916	121,366	126,450	105,857
Other	235,516	173,483	191,472	169,533	248,389

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2017* (p. 156)
<https://ags.hawaii.gov/wp-content/uploads/2018/01/SOHCAFRFY2017Final.pdf>
 accessed January 29, 2018.

Table 9.21-- 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	3,533,454	2,412,211	1,083,084	38,159
General revenue	3,193,742	2,195,211	960,372	38,159
Intergovernmental revenue	538,734	314,318	205,926	18,490
From Federal gov't	299,649	218,849	80,784	16
From State gov't	238,238	95,055	125,142	18,041
From local gov'ts	847	414	-	433
Gen. rev. from own sources	2,655,008	1,880,893	754,446	19,669
Taxes	1,931,500	1,316,440	615,060	-
Property	1,310,590	813,319	497,271	-
Sales & gross receipts	414,034	341,519	72,515	-
General sales tax	190,665	190,665	-	-
Selective sales	223,369	150,854	72,515	-
Motor fuel	71,905	49,225	22,680	-
Public utilities	151,464	101,629	49,835	-
Motor vehicle license	167,918	139,322	28,596	-
Other taxes	38,958	22,280	16,678	-
Charges & misc. gen. rev.	723,508	564,453	139,386	19,669
Current charges	647,766	525,888	120,990	888
Highways	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	424,245	363,594	60,651	-
Solid waste mgt.	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>>.

Source: U.S. Census Bureau, "Table 2. Local Government Finances by Type of Government and State: 2011 - 12" (revised December 9, 2016) <<http://www2.census.gov/govs/local/12slsstab2a.xls>> accessed January 3, 2017.

Table 9.22--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	3,400,148	2,324,071	1,032,822	43,255
Intergov't expenditure	11	-	-	11
Direct expenditure	3,400,137	2,324,071	1,032,822	43,244
Current operations	2,237,075	1,380,219	814,137	42,719
Capital outlay	953,812	768,394	184,893	525
Construction	840,592	685,570	155,017	5
Other capital outlay	113,220	82,824	29,876	520
Interest on debt	209,250	175,458	33,792	-
Exhibit: Salaries and wages	820,618	464,555	346,051	10,012
Direct expenditure by function	3,400,137	2,324,071	1,032,822	43,244
Direct general expenditure	2,474,797	1,553,966	877,587	43,244
Capital outlay	515,429	367,467	147,437	525
Other direct general exp.	1,959,368	1,186,499	730,150	42,719
Education services	-	-	-	-
Education	-	-	-	-
Elem. & secondary	-	-	-	-
Libraries	-	-	-	-
Social serv. & inc. maint.	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	255,270	125,559	129,711	-
Highways	254,708	124,997	129,711	-
Capital outlay	135,321	83,730	51,591	-
Parking facilities	562	562	-	-
Public safety	559,882	347,810	212,072	-
Police protection	358,771	242,433	116,338	-
Fire protection	194,866	105,377	89,489	-
Prot. insp. & regulation	6,245	-	6,245	-

Continued on next page.

Table 9.22-- LOCAL GOVERNMENT EXPENDITURES: 2012 -- Con.

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Environment and housing	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	267,601	224,214	43,387	-
Capital outlay	123,137	117,585	5,552	-
Solid waste mgt'ment	298,861	242,963	55,898	-
Capital outlay	101,002	98,191	2,811	-
Gov't admin.	327,065	124,093	202,972	-
Financial admin.	64,242	34,225	30,017	-
Judicial and legal	64,265	23,540	40,725	-
General public bldngs	91,625	35,435	56,190	-
Other gov't admin.	106,933	30,893	76,040	-
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	2,951,351	1,849,902	743,069	358,380
Other than insurance trust funds	2,951,351	1,849,902	743,069	358,380
Offsets to debt	71,593	40,789	30,804	-
Bond funds	171,577	47,323	124,254	-
Other	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>>.

Source: U.S. Census Bureau, "Table 2. Local Government Finances by Type of Government and State: 2011 - 12" (revised December 9, 2016) <<http://www2.census.gov/govs/local/12slsstab2a.xls>> accessed January 3, 2017.

Table 9.23-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 1990 TO 2015

Tax year	Number of returns	Number of exemptions 1/	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption 1/ (dollars)
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
2014	681,840	1,289,380	39,689,089	58,209	30,782
2015	688,570	1,291,950	41,845,278	60,771	32,389

1/ Exemptions for age or blindness included since 1981. "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. This allows comparability across the period except 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, 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 26, 2018; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.24-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2014 AND 2015

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)
2014					
All returns	681,840	39,689,089	2/ 515,820	4,942,671	9,582
Under \$1 3/	12,090	-767,007	1,940	4,907	2,529
\$1 under \$50,000	405,440	9,233,106	256,920	498,951	1,942
\$50,000 under \$75,000	98,040	6,024,620	92,730	524,990	5,661
\$75,000 under \$100,000	62,840	5,446,912	61,500	540,239	8,784
\$100,000 under \$200,000	82,710	11,050,437	82,030	1,405,795	17,138
\$200,000 under \$500,000	17,750	4,957,020	17,720	975,630	55,058
\$500,000 or more	2,970	3,744,001	2,970	992,159	334,060
2015					
All returns	4/ 688,570	41,845,278	2/ 526,240	5,362,397	10,190
Under \$1 3/	11,920	-792,777	1,840	4,241	2,305
\$1 under \$50,000	400,390	9,212,581	255,260	510,441	2,000
\$50,000 under \$75,000	99,590	6,114,326	94,480	542,280	5,740
\$75,000 under \$100,000	64,480	5,585,833	63,140	563,479	8,924
\$100,000 under \$200,000	89,260	11,973,355	88,600	1,530,870	17,278
\$200,000 under \$500,000	19,600	5,466,263	19,580	1,068,642	54,578
\$500,000 or more	3,340	4,285,697	3,330	1,142,444	343,076

1/ Filed in following year.

2/ Published sum is 10 higher than sum of components.

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

4/ Published sum is 10 lower than sum of components.

Source: U.S. Treasury Department, Internal Revenue Service, "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 26, 2018; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.25-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
TAX YEAR 2014 AND 2015**

[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 - 2014	669,610	1,272,140	40,295,816	553,300	27,531,633	222,190	236,890	513,720	4,891,386
1 under 25,000	229,860	313,110	2,853,927	175,250	2,228,262	38,770	17,941	111,090	100,451
25,000 under 50,000	175,510	324,850	6,377,676	154,040	5,316,040	41,350	21,877	145,740	398,367
50,000 under 75,000	98,030	207,290	6,024,014	82,570	4,557,976	39,540	26,644	92,720	524,908
75,000 under 100,000	62,830	152,370	5,446,019	53,140	3,977,735	32,230	24,083	61,490	540,097
100,000 under 200,000	82,790	220,850	11,081,669	71,360	7,714,540	53,360	53,856	82,110	1,412,437
200,000 or more	20,590	53,670	8,512,511	16,940	3,737,080	16,940	92,489	20,570	1,915,126
Total - 2015	676,540	1,274,850	42,272,793	556,470	28,943,946	220,320	242,304	524,260	5,249,139
1 under 25,000	222,830	296,700	2,748,939	167,910	2,141,285	37,240	17,733	106,790	98,430
25,000 under 50,000	177,500	321,920	6,462,197	155,450	5,401,576	39,590	21,399	148,390	411,883
50,000 under 75,000	99,580	205,850	6,113,868	83,670	4,653,968	38,130	24,151	94,470	542,210
75,000 under 100,000	64,470	153,530	5,585,066	54,080	4,082,686	31,480	24,290	63,130	563,347
100,000 under 200,000	89,310	237,020	11,991,735	76,490	8,467,161	55,320	53,544	88,650	1,534,721
200,000 or more	22,850	59,830	9,370,988	18,870	4,197,270	18,560	101,187	22,830	2,098,548

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 2014"; and Ibid. "Tax Year 2015"

<<https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi>> accessed February 15, 2017 and February 26, 2018.

**Table 9.26-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,
BY SELECTED ZIP CODES: TAX YEAR 2015**

[Money amounts in thousands of dollars. State total does not include deleted ZIP code totals, such as those ZIP Codes with fewer than 100 returns, a single building or identified as nonresidential. 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	676,540	1,274,850	381,730	42,272,793	556,470	28,943,946	220,320	242,304	524,260	5,249,139
96816	26,450	44,080	10,390	2,070,480	20,130	1,217,181	11,680	18,715	21,610	313,968
96734	23,580	45,960	12,820	2,055,486	18,970	1,303,775	9,930	12,681	19,310	300,685
96744	28,100	51,750	14,310	2,004,568	22,580	1,359,659	11,350	8,945	22,900	252,901
96822	21,810	34,870	7,400	1,660,899	16,950	1,011,492	9,440	12,702	18,090	251,300
96821	9,840	17,550	4,070	1,316,549	6,930	676,219	5,760	17,247	8,220	247,582
96825	15,180	28,460	7,150	1,545,337	11,330	915,819	8,170	12,204	12,980	239,565
96789	26,760	53,420	16,320	1,981,915	22,590	1,470,465	11,570	6,787	22,220	230,211
96817	28,620	50,520	14,110	1,536,089	23,030	1,041,900	8,920	8,646	21,150	192,369
96701	21,480	38,430	10,050	1,460,940	17,200	989,988	9,200	7,261	17,520	181,677
96797	36,590	71,650	23,410	1,897,057	32,550	1,541,498	9,830	4,129	27,690	180,926
96706	31,330	66,720	23,620	1,861,035	28,520	1,585,142	7,810	2,852	24,190	174,336
96815	15,600	23,440	3,860	1,142,030	12,160	683,849	5,700	10,337	13,050	173,431
96813	13,080	21,220	4,790	1,048,835	10,360	637,257	4,960	10,126	10,530	166,920
96814	11,320	17,700	3,450	863,324	8,810	520,155	4,290	6,474	9,270	143,677
96707	19,540	40,730	13,950	1,313,544	17,650	1,065,409	5,380	2,483	15,610	142,905
96720	22,350	42,660	13,390	1,190,805	17,680	779,728	7,820	6,737	16,040	135,484
96818	23,230	52,130	18,430	1,321,581	20,620	1,080,030	7,420	3,834	17,620	125,797
96782	18,570	34,470	9,590	1,075,815	14,460	732,173	7,300	4,557	14,840	111,387
96819	24,310	47,060	16,100	1,108,134	21,200	853,528	5,450	4,110	17,080	108,342
96740	13,470	25,230	7,200	824,027	10,600	487,610	4,030	9,288	10,500	102,734

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 2015" <<https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi>> accessed February 26, 2018.

**Table 9.27-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL
INCOME TAX RETURNS: TAX YEAR 2014 AND 2015**

Subject	2014		2015	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	681,840	39,689,089	688,570	41,845,278
Salaries and wages	556,090	27,633,762	559,090	29,216,879
Taxable interest income	226,510	313,582	224,400	288,279
Ordinary dividends	138,740	821,822	137,680	834,221
Business or prof. net income (less loss)	104,930	1,655,270	106,720	1,749,553
Farm returns	5,590	(NA)	5,610	(NA)
Net capital gain (less loss)	114,860	2,103,983	115,420	2,146,273
Taxable indiv. retire. arrangements distrib.	62,180	973,785	64,300	1,046,096
Taxable pensions and annuities	139,450	3,781,588	140,490	3,940,056
Unemployment compensation	30,630	165,304	24,440	125,610
Taxable social security benefits	95,490	1,385,839	98,970	1,480,365
Self-employment (keogh) retirement plans	5,320	113,506	5,470	120,822
Exemptions	1,289,380	(NA)	1,291,950	(NA)
Itemized deductions	199,420	5,114,169	201,110	5,303,756
State and local income taxes	169,120	1,406,840	171,210	1,563,731
State and local general sales tax	24,020	24,324	23,490	23,265
Real estate taxes	151,360	322,346	154,930	354,775
Total taxes paid	198,410	1,788,953	200,040	1,981,499
Home mortgage interest paid	140,280	1,794,931	141,980	1,810,552
Charitable contributions	161,680	633,667	161,050	656,041
Taxable income	536,790	27,296,866	546,770	29,131,594
Total tax credits	217,770	321,550	217,710	329,144
Residential energy tax credit	15,520	54,568	15,050	59,409
Child tax credit	103,660	130,044	104,070	130,495
Child (and dependent) care credit	28,660	14,452	29,260	15,107
Earned income credit	114,020	246,619	110,700	239,484
Excess earned income credit (refundable)	96,730	219,429	92,900	211,803
Alternative minimum tax	13,590	88,327	14,750	98,433
Total tax payments	642,790	5,964,027	648,360	6,393,773
Income tax (before credits)	532,970	4,906,377	543,170	5,311,465
Tax liability	515,820	4,942,671	526,240	5,362,397
Tax due at time of filing	136,230	560,043	139,010	610,575
Overpayments (negative amount)	498,700	1,354,359	500,380	1,381,479

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 2014 <<http://www.irs.gov/pub/irs-soi/14in12hi.xls>> accessed March 7, 2017; and Ibid. Tax Year 2015 <<https://www.irs.gov/pub/irs-soi/15in12hi.xlsx>> accessed February 26, 2018.

Table 9.28-- INTERNAL REVENUE SERVICE OPERATIONS: 2013 TO 2017

[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	2013	2014	2015	2016	2017
Total number of returns filed	1,109,435	1,108,736	1,123,626	1,123,282	1,126,627
Individual income tax	667,040	675,858	682,348	687,716	687,190
Estate and trust income tax	14,224	14,129	14,669	14,374	13,434
Partnership tax	12,181	12,239	12,641	12,883	13,026
Corporate income tax 1/	28,242	27,299	27,661	27,423	26,806
Estate tax	173	163	213	182	178
Gift tax	1,596	1,515	1,168	1,184	1,167
Employment taxes	121,027	120,548	119,688	120,176	119,965
Excise taxes	1,271	1,332	1,341	1,289	1,301
Other 2/	263,681	255,653	263,897	258,055	263,560
Total no. of returns filed electronically	602,823	632,712	660,297	683,631	698,448
Individual income tax	507,466	530,129	548,765	564,772	567,815
Estate and trust income tax	8,361	8,777	9,410	9,784	9,157
Partnership tax	5,583	6,400	7,055	7,930	8,364
Corporate income tax 1/	10,617	12,006	13,030	14,225	14,704
Employment taxes	26,436	27,695	30,947	33,798	38,118
Other 3/	44,360	47,705	51,090	53,122	60,290
Total number of refunds issued	549,605	536,883	541,056	546,574	545,207
Business income tax	2,502	2,097	2,182	1,952	1,931
Individual income tax 4/	539,181	528,732	532,548	538,437	537,273
Employment taxes	7,605	5,798	6,016	5,878	5,743
Estate tax	(D)	18	25	(D)	(D)
Gift tax	(D)	8	9	(D)	(D)
Excise taxes	293	230	276	283	229
Total amount of refunds issued (\$1,000)	1,474,782	1,452,114	1,443,955	1,512,841	1,462,267
Business income tax	112,278	87,680	110,568	107,204	65,289
Individual income tax 4/	1,350,194	1,354,430	1,324,862	1,397,640	1,379,735
Employment taxes	8,011	5,962	5,917	5,476	9,456
Estate tax	(D)	1,348	2,181	(D)	(D)
Gift tax	(D)	10	75	(D)	(D)
Excise taxes	1,347	2,685	351	715	964

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/ Tax-exempt organizations; for 2011 and beyond also includes supplemental documents; 2014 and beyond also includes excise taxes.

4/ For 2011 to 2016, 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 April 2, 2018 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.29-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 2005 AND 2012 TO 2015**

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
2014	618,366	30,854,325	26,194,790	1,785,873
2015	624,765	34,006,946	28,137,078	1,937,065

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 A-1 (2005 and 2012 to 2015) and for 1994 to 2005 and 2012 to 2015 <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed March 13, 2018.

**Table 9.30-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 2005 AND 2012 TO 2015**

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
2014	85,182	937,171	1,757,436	116,197
2015	92,301	1,261,341	2,024,110	137,201

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)
<http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed March 13, 2018.

Table 9.31-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2013 TO 2015

[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 resumed series does not include all the detailed data in the 2005 and earlier reports]

Item	Total	Taxable returns	Nontaxable returns
2013			
Number of tax returns	129,080	63,373	65,707
Hawaii adjusted gross income (AGI)	4,356	4,440	-84
Standard deductions	153	62	91
Itemized deductions	1,336	745	591
Taxable income	3,419	3,419	(X)
Tax liability before credits	244	244	(X)
Tax liability after credits	192	203	-11
Number of taxpayers over 65	124,862	60,003	64,859
Number of taxpayers' spouses over 65	46,700	23,656	23,044
2014			
Number of tax returns	133,783	68,460	65,323
Hawaii adjusted gross income (AGI)	4,669	5,198	-529
Standard deductions	160	67	93
Itemized deductions	1,390	800	590
Taxable income	4,102	4,102	(X)
Tax liability before credits	294	294	(X)
Tax liability after credits	1/ 248	256	-8
Number of taxpayers over 65	129,328	64,843	64,485
Number of taxpayers' spouses over 65	48,548	25,753	22,795
2015			
Number of tax returns	138,354	71,561	66,793
Total age exemptions	184,026	94,893	89,133
Total age exemptions cost	203	102	102
Hawaii adjusted gross income (AGI)	5,446	5,718	-272
Standard deductions	148	67	81
Itemized deductions	1,515	882	632
Taxable income	4,528	4,528	(X)
Tax liability before credits	329	329	(X)
Tax liability after credits	282	290	-8
Number of taxpayers over 65	133,668	67,743	65,925
Number of taxpayers' spouses over 65	50,358	27,150	23,208

X Not applicable.

1/ Unpublished Hawaii State Department of Taxation correction.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics Tax Year* (annual) table 7 <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed March 13, 2018 and records; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.32-- SOURCES OF INCOME REPORTED BY NONRESIDENT
TAXPAYERS: TAX YEARS 1999 TO 2005 AND 2015**

[In thousands of 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 to 2014 reports to update this table]

Year	Total	Salaries and wages	Interest	Ordinary dividends	Capital assets/ other property	Rents, royalties, partnerships, S corp., estates & trusts 1/	All other sources 2/
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
2015	1,317,815	976,614	3,898	12,886	70,271	17,156	236,991

1/ For 2015, category (in \$1,000) is 'Partnerships, S Corporations' of \$15,128; and 'Estates and Trusts' of \$2,028.

2/ For 2015, category (in \$1,000) includes 'Business income' of \$23,090; and 'Unemployment Compensation' of \$4,332; 'Pensions and Annuities' of \$14,744; and 'All Other Sources' of \$194,825.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed March 13, 2018.

Table 9.33-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2015, 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	624,765	34,006,946	28,137,078	1,937,065
Taxable resident returns	518,656	34,535,740	28,137,078	1,937,065
Under \$5,000	14,952	53,466	16,493	242
\$5,000 under \$10,000	36,193	273,916	137,773	3,254
\$10,000 under \$20,000	74,249	1,110,867	717,090	27,893
\$20,000 under \$30,000	71,914	1,793,431	1,329,739	65,495
\$30,000 under \$40,000	62,582	2,180,417	1,695,211	93,603
\$40,000 under \$50,000	49,474	2,213,940	1,747,076	102,892
\$50,000 under \$75,000	76,488	4,681,686	3,696,856	230,257
\$75,000 under \$100,000	47,833	4,142,354	3,277,765	214,546
\$100,000 under \$150,000	48,601	5,875,716	4,717,778	323,982
\$150,000 under \$200,000	18,142	3,101,612	2,542,763	183,592
\$200,000 under \$300,000	10,454	2,485,462	2,233,585	169,595
\$300,000 and over	7,774	6,622,873	6,024,948	521,712
Nontaxable resident returns	106,108	-528,794	(X)	(X)
Loss	13,103	-935,903	(X)	(X)
Under \$5,000	70,436	78,904	(X)	(X)
\$5,000, under \$10,000	11,062	78,490	(X)	(X)
\$10,000 and over	11,507	249,715	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, Tax Year 2015* (December 2017), table A-1 <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed March 13, 2018.

Table 9.34-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2005, AND BY COUNTY, 2005

[In dollars. 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 to 2015 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 9.35-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2015

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
Total	303,921	163,154	101,398	15,083	18,620	5,195	416
Active tax credits							
Promote social welfare							
Refundable food/excise	26,854	26,854	-	-	-	-	-
Low-income household renters	3,321	3,321	-	-	-	-	-
Child and dependent care expenses	9,530	9,530	-	-	-	-	-
Child passenger restraint systems	74	74	-	-	-	-	-
Employment of vocational rehabilitation referrals	10	(D)	(D)	-	-	-	-
Low-income housing	19,501	273	793	9,444	8,992	-	-
School repair & maintenance	(D)	(D)	-	-	-	-	-
Lifeline telephone service	54	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	295	209	86	-	-	-	-
Motion picture, digital media & film production	39,920	1,082	38,838	-	-	-	-
Renewable energy technologies 1/	98,566	62,879	31,715	3,550	-	239	184
Enterprise zone	890	715	175	-	-	-	-
Ethanol facility	-	-	-	-	-	-	-
Important agricultural lands	388	(D)	(D)	-	-	(D)	-
Research activities	2,909	263	2,646	-	-	-	-
Capital infrastructure	1,113	980	130	-	-	3	-
Avoid double taxation or pyramiding of taxes							
Capital goods excise	30,201	5,653	21,782	2,089	-	446	232
Income tax paid to another state or foreign country	45,001	40,552	-	-	-	4,449	-
Expired tax credits							
Promote social welfare							
Individual development account contribution	-	-	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	24,154	10,699	3,767	-	9,629	60	-
Energy conservation	(1/)	(1/)	(1/)	-	-	(1/)	-
Hotel construction & remodeling	248	(D)	(D)	-	-	-	-
Technology infrastructure renovation	(D)	(D)	-	-	-	-	-
Residential construction & remodeling	826	39	787	-	-	-	-

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

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: 2015* (December 2017), p. 27

<<http://files.hawaii.gov/tax/stats/stats/credits/2015credit.pdf>> accessed March 13, 2018.

**Table 9.36-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2016 AND 2017**

[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	
	2016	2017	2016	2017
All sources	89,778,547	100,048,177	3,205,733	3,349,822
Sources taxed at 4 percent	67,168,419	74,878,617	2,686,737	2,995,145
Retailing	29,039,437	32,727,278	1,161,577	1,309,091
Services	13,551,064	15,097,644	542,043	603,906
Contracting	8,288,207	8,384,358	331,528	335,374
Theater, amusement, radio, etc.	397,992	460,606	15,920	18,424
Interest & all others 1/	3,099,605	3,444,984	123,984	137,799
Interest 1/	(NA)	(NA)	(NA)	(NA)
All others 1/	(NA)	(NA)	(NA)	(NA)
Commissions	1,110,624	1,331,517	44,425	53,261
Hotel rentals	4,502,385	5,186,494	180,095	207,460
All other rentals	6,320,222	7,276,281	252,809	291,051
Use	858,883	969,456	34,355	38,778
Sources taxed at other rates 2/	22,610,128	25,169,559	111,400	123,987
Insurance solicitors	471,475	531,747	707	798
Sugar processing	-	-	-	-
Pineapple canning	-	-	-	-
Producing	283,553	346,653	1,418	1,733
Manufacturing	689,126	733,105	3,446	3,666
Wholesaling	13,484,817	15,729,763	67,424	78,649
Services (intermediary)	735,140	949,174	3,676	4,746
Use	6,946,017	6,879,118	34,730	34,396
Unallocated net collections	(3/)	(3/)	407,596	230,691

NA Not available.

1/ Beginning with the 2016, categories were combined.

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

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

Source: Hawaii State Department of Taxation, "General Excise And Use Tax Collections - Calendar Year Summary December 31, 2017" (Monthly 03-20-18) <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed April 26, 2018.

Table 9.37-- TOBACCO TAX COLLECTIONS: 1994 TO 2017

[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, 2017" issued by the Department of Taxation <<http://files.hawaii.gov/tax/news/pubs/17outline.pdf>>]

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
2016	114,328,717	\$0.16 as of July 1, 2011	8,760,847
2017	113,751,773	\$0.16 as of July 1, 2011	9,495,673

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 26, 2018.

Table 9.38-- LIQUOR TAX COLLECTIONS: 1990 TO 2017

[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, 2016" issued by the Department of Taxation <<http://files.hawaii.gov/tax/news/pubs/17outline.pdf>>]

Year	Total	Year	Total
1990	42,094	2004	43,426
1991	40,125	2005	43,594
1992	40,983	2006	47,001
1993	38,286	2007	44,705
1994	38,753	2008	47,568
1995	37,486	2009	45,332
1996	38,624	2010	44,961
1997	38,624	2011	48,433
1998 1/	38,361	2012	48,612
1999	37,139	2013	49,197
2000	39,887	2014	49,451
2001	39,379	2015	50,509
2002	38,497	2016	51,245
2003	42,149	2017	51,107

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, beginning with the 1997, <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed June 26, 2018.

Table 9.39-- STATE AND LOCAL SALES AND USE TAX REVENUE LOSSES FROM E-COMMERCE FOR HAWAII AND THE UNITED STATES: 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						
Hawaii	149.5	111.4	38.2	149.5	111.4	38.2
U.S. (including Dist.of Col.)	29,176.8	21,931.2	7,245.6	29,176.8	21,931.2	7,245.6
2008						
Total state and local						
Hawaii	159.4	118.7	40.7	159.8	119.0	40.8
U.S. (including Dist.of Col.)	31,112.6	23,386.3	7,726.3	31,190.6	23,444.9	7,745.7
2009						
Total state and local						
Hawaii	143.4	106.8	36.6	154.8	115.3	39.5
U.S. (including Dist.of Col.)	27,992.3	21,040.8	6,951.4	30,212.3	22,709.6	7,502.7
2010						
Total state and local						
Hawaii	177.9	132.5	45.4	204.7	152.4	52.2
U.S. (including Dist.of Col.)	34,713.2	26,092.7	8,620.4	39,945.1	30,025.4	9,919.7
2011						
Total state and local						
Hawaii	209.2	155.8	53.4	233.6	174.0	59.6
U.S. (including Dist.of Col.)	40,815.2	30,679.5	10,135.8	45,596.1	34,273.1	11,323.1
2012						
Total state and local						
Hawaii	235.1	175.1	60.0	261.0	194.4	66.6
U.S. (including Dist.of Col.)	45,876.6	34,483.9	11,392.7	50,937.9	38,288.3	12,649.6

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/ecom/ecom0409.pdf>> accessed September 1, 2011; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.40-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2018

[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	314,906,372	(2/)	(2/)	272,081,895
2017	335,175,378	(2/)	(2/)	290,790,922
2018	352,857,297	(2/)	(2/)	306,934,602

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 2017-2018" <<https://www.realpropertyhonolulu.com/rpa-report/>> accessed October 16, 2017; and earlier reports; and reports as the Department of Finance.

**Table 9.41-- REAL PROPERTY TAX VALUATION FOR THE STATE,
2015 TO 2018, AND BY COUNTY, 2018**

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

Subject	2015	2016	2017	2018
Assessor's gross valuation 1/ 2/	293,088,510	314,906,372	335,175,378	352,857,297
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	39,744,628	41,157,593	42,524,978	44,360,747
Assessor's net taxable valuation	253,343,881	273,748,781	292,650,400	308,496,548
Half of valuation on appeal	1,550,351	1,666,887	1,859,478	1,561,946
Number of appeals	3,141	3,991	4,569	3,398
Valuation for tax rate purposes	251,793,531	272,081,895	290,790,922	306,934,602
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	1,506,478	1,615,518	1,737,349	1,888,035
2018, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	241,332,136	52,729,762	36,597,222	22,198,177
Land	(3/)	21,711,958	14,394,564	(4/)
Improvement	(3/)	31,017,804	22,202,658	(4/)
Exemptions 1/	28,759,630	6,414,588	6,093,843	3,092,685
Assessor's net taxable valuation	212,572,506	46,315,171	30,503,379	19,105,492
Half of valuation on appeal	1,002,589	420,744	48,345	90,268
Number of appeals	2,429	635	177	157
Valuation for tax rate purposes	211,569,917	45,894,427	30,455,034	19,015,224
Land	(3/)	20,365,507	13,471,793	(4/)
Improvement	(3/)	25,528,920	16,983,241	(4/)
Amount to be raised by taxation	1,166,383	299,842	296,393	125,417

1/ Beginning in 1993, data exclude nontaxable properties.

2/ 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. Assessed value for 2017 as of January 28, 2016 for Honolulu; February 18, 2016 for Kauai; April 19, 2016, for Maui; and April 21, 2015 for Hawaii County. Assessed value for 2018 as of January 27, 2017 for Honolulu; February 22, 2017 for Kauai; April 19, 2017 for Hawaii; and May 16, 2017 for Maui 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 2017-2018" and individual county valuations

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 16, 2017; and earlier reports; and reports as the Department of Finance.

Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2017 AND 2018

[For fiscal year ending June 30]

Type of exemption	2017		2018	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	264,756	78,433,812	275,380	81,374,164
Federal government	618	7,675,122	651	8,338,540
State government	8,537	18,490,413	8,258	18,720,102
County government	3,980	6,869,295	3,998	7,206,843
Government leases - total	138	131,899	136	103,407
Government leases - portion	131	75,526	134	156,265
Hawaiian Homes Commission	1,887	1,161,349	1,861	1,235,282
Hawaiian Homes Land - basic	1,892	354,564	1,950	374,442
Hawaiian Homes Land - multiple	141	23,197	125	21,020
Hawaiian Homes Land - total land	6,178	2,070,057	6,406	2,410,675
Hawaiian Homes Land - vacant land	243	25	243	25
Hawaiian Homes - 7 year	495	228,615	300	128,386
Homes - fee (basic)	177,114	20,095,426	182,230	21,365,518
Homes - fee (multiple)	35,683	5,018,883	3,449	382,906
Homes - leasehold (basic)	3,426	369,357	41,821	4,645,684
Homes - leasehold (multiple)	1,323	204,316	1,175	183,566
In lieu of home ex - fee	1,205	212,018	888	160,902
In lieu of home ex - lease	54	9,532	55	10,117
Additional home exemption	1,418	162,768	1,343	155,029
Blind	344	9,827	338	9,916
Deaf	140	3,936	134	3,999
Leprosy	4	100	3	75
Totally disabled	4,818	154,042	4,685	160,491
Totally disabled veterans	2,166	1,199,105	2,319	1,345,313
Cemeteries	111	58,607	110	61,994
Charitable organizations	1,536	2,886,465	1,558	3,018,423
Childcare	17	850	20	1,000
Child care center, non-profit	5	23,851	6	40,029
Child care center, for-profit	11	20,071	10	18,766
Churches	1,559	2,730,925	1,570	2,841,794
Civil - condemnation	23	26,034	24	31,051
Credit unions	124	258,900	120	238,723
Crop shelters	31	3,862	29	3,579
Enterprise Zone	1	530	3	1,067
Foreign consulates	31	48,717	31	45,825

Continued on next page.

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2017 AND 2018 -- Con.**

Type of exemption	2017		2018	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Forest reserve	5	6,644	5	6,578
Historic residential properties	336	537,530	361	609,231
Historic commercial properties	7	22,047	8	23,456
Kuleana	144	85,158	143	86,233
Hospitals	133	954,642	136	1,006,414
Landscaping, open-space	24	20,265	24	18,955
Low-moderate income housing	326	2,337,672	343	2,822,770
Public utilities	782	2,040,199	788	1,472,728
Roadways and waterways	7,222	44,379	7,199	45,094
Safe room	58	2,280	61	2,440
Schools	239	1,413,273	234	1,456,197
Setbacks	1	407	1	456
Slaughterhouse	1	2,610	1	2,608
Taro	57	212	53	92
Tree farm	15	22,539	17	32,270
Miscellaneous	9	5,197	10	7,639
Alternate energy	8	348,729	8	348,740
Commercial alternative energy	4	10,829	4	10,484
Commercial alter. energy - in lieu	1	1,016	1	1,025
Mult. bldg. pcl. income exemption	-	-	-	-

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 16, 2017.

Table 9.43-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS: 2018

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2018 as of January 27, 2017 for Honolulu; February 22, 2017 for Kauai; April 19, 2017 for Hawaii; and May 16, 2017 for Maui 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
All classes	352,857,297	308,496,548	306,934,602	1,888,035
Affordable rental 2/	262,093	260,488	260,488	1,602
Residential	196,354,721	172,375,351	172,127,748	697,376
Residential A 3/	18,343,976	17,584,914	17,461,143	110,242
Apartment 2/ 4/	11,346,723	11,135,132	11,117,287	95,407
Commercial	28,457,145	24,937,142	24,485,529	279,401
Industrial	14,299,511	13,321,210	13,060,911	148,634
Agricultural/native forest	12,569,418	11,479,547	11,397,567	87,427
Vacant agricultural 3/	50,959	50,959	50,802	432
Conservation/preservation	1,616,084	1,459,172	1,371,044	10,122
Hotel and resort	26,985,362	26,905,884	26,671,045	302,260
Homeowner 2/ 4/	27,206,803	17,322,912	17,315,655	71,523
Homestead 5/	6,495,727	4,349,444	4,347,977	13,261
Public service 3/	1,022,039	30	30	-
Commercialized residential 4/	172,475	172,475	172,475	786
Vacation rental 5/	2,984,309	2,977,607	2,974,258	26,322
Time share 4/	1,982,492	1,982,492	1,943,561	29,989
Residential investor 5/	1,274,850	1,132,498	1,128,010	7,952
Commercialized home use 5/	1,432,610	1,049,291	1,049,072	5,298

1/ Excludes nontaxable properties.

2/ Hawaii County category.

3/ City and County of Honolulu category. Residential A combines Tier 1 (tax rate \$4.50) and Tier 2 (\$9.00).

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 October 16, 2017.

Table 9.44-- 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 9.45-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2016

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
2015	1.34	0.35	50	0.35	100.0
2016	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 February 23, 2018.

Table 9.46-- REAL PROPERTY TAX RATES, BY COUNTY: 2018

[In dollars per \$1,000 net taxable value. 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/	5.70	6.75
Preservation	5.70	(X)
Conservation	(X)	6.75
Hotel and resort	12.90	10.85
Public service	0.00	(X)
Vacant agricultural	8.50	(X)
Homestead	(X)	3.05
Residential A Tier 1	4.50	(X)
Tier 2	9.00	(X)
Residential investor	(X)	7.05
Commercialized home use	(X)	5.05
Class	Maui	Hawaii
Building and land		
Residential	5.54	11.10
Apartment	6.32	11.70
Commercial	7.28	10.70
Industrial	7.49	10.70
Agricultural 2/	6.01	9.35
Conservation	6.37	11.55
Hotel and resort	9.37	11.55
Homeowner	2.86	6.15
Time share	15.43	(X)
Commercialized residential	4.56	(X)
Affordable rental housing	(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, 2017 to June 30, 2018"

<<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed October 16, 2017.

Table 9.47-- 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 9.48-- 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 9.49- PER CAPITA DIRECT FEDERAL EXPENDITURE IN HAWAII AND THE UNITED STATES, BY TYPE: 2008 TO 2010

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

Category	Hawaii (dollars)	United States (dollars)	Hawaii as percent of U.S.	Hawaii rank 1/
Total 2008 2/	11,651.37	9,041.50	128.87	6
Retirement and disability	3,006.35	2,667.33	112.71	16
Other direct payments	1,758.16	2,062.78	85.23	34
Grants	1,772.16	1,868.49	94.84	23
Procurement	1,906.50	1,619.90	117.69	11
Salaries and wages	3,208.20	823.01	389.81	2
Department of Defense	4,740.92	1,574.13	301.18	3
All other Federal agencies	6,910.45	7,467.38	92.54	35
Total 2009 2/ 3/	14,658.53	10,426.50	140.59	(4/)
Retirement and disability	3,259.44	2,869.99	113.57	(4/)
Other direct payments	2,020.29	2,573.03	78.52	(4/)
Grants	2,517.91	2,314.74	108.78	(4/)
Procurement	2,107.63	1,693.48	124.46	(4/)
Salaries and wages	4,753.25	975.27	487.38	(4/)
Department of Defense	6,423.57	(4/)	(4/)	(4/)
All other Federal agencies	8,234.96	(4/)	(4/)	(4/)
Total 2010 2/	15,331.33	10,459.69	146.58	5
Retirement and disability	3,211.37	2,935.25	109.41	21
Other direct payments	2,072.20	2,633.32	78.69	38
Grants	2,224.18	2,187.11	101.69	23
Procurement	2,017.80	1,604.73	125.74	10
Salaries and wages	5,805.78	1,099.28	528.14	1
Department of Defense	7,353.81	1,772.90	414.79	1
All other Federal agencies	7,977.52	8,686.78	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 9.50-- 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 9.51-- FEDERAL SPENDING FOR HAWAII AND THE UNITED STATES,
TOTAL AND PER CAPITA, BY TYPE: 2015**

[For fiscal year ending September 30]

Category	Hawaii	United States	Hawaii as percent of U.S.
Total (in thousands of dollars)	20,099,041	3,390,935,577	0.6
Salaries and wages	5,928,346	310,492,000	1.9
Contracts	1,982,557	392,806,379	0.5
Grants	2,753,522	602,765,254	0.5
Nonretirement benefits	3,618,830	930,115,856	0.4
Retirement benefits	5,815,787	1,154,756,088	0.5
Federal spending relative to Gross Domestic Product (in percent)	24.9	18.9	131.7
Per capita 1/ (in dollars)	14,103	10,567	133.5
Salaries and wages	4,160	968	429.9
Contracts	1,391	1,224	113.6
Grants	1,932	1,878	102.9
Nonretirement benefits	2,539	2,898	87.6
Retirement benefits	4,081	3,599	113.4

1/ Based on July 1, 2015 population for the United States of 320,896,618 and for Hawaii 1,425,157. As released December 20, 2016 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, 2016" (NST-EST2016-01) <<https://www2.census.gov/programs-surveys/popest/tables/2010-2016/state/totals/nst-est2016-01.xlsx>> accessed July 29, 2017.

Source: The Council of State Governments, "Federal Spending in the States, 2005 to 2015" (May 2017) <<http://knowledgecenter.csg.org/kc/content/federal-spending-states-2015>> accessed June 7, 2017; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.52-- 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 9.52-- 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 9.53-- 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 9.54-- 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 9.54-- 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 9.55-- FEDERAL AWARD EXPENDITURES BY
HAWAII STATE GOVERNMENT: 2001 TO 2018**

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

Year	Total	Year	Total	Year	Total
2001	1,234,481	2007	1,925,129	2013	2,311,719
2002	1,353,397	2008	2,018,873	2014	2,570,901
2003	1,532,304	2009	2,195,508	2015	2,650,112
2004	1,659,913	2010	2,732,260	2016	2,943,260
2005	1,828,619	2011	2,891,802	2017	2,922,787
2006	1,859,707	2012	2,297,802	2018	2,994,878

Source: State of Hawaii Financial Accounting Management and Information System (FAMIS).

Table 9.56-- 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.fpdsg.com/fpr_reports_fy_07.html> accessed October 12, 2009.

**Table 9.57-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT
PRIME AND SUBAWARDS, 2008 TO 2016 AND TOP 10
RECIPIENTS: 2016**

[In thousands of dollars and number. Fiscal year ending September 30. For discussion of the USASpending.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	24,673	(3/)	(3/)
2009	2,660,769	18,792	(3/)	(3/)
2010	2,707,733	19,789	4,183	8
2011	3,114,130	19,103	161,681	207
2012	2,813,593	17,878	708,632	401
2013	1,904,173	15,393	592,697	658
2014	2,431,093	15,957	3,316,028	1,679
2015	1,982,566	28,739	815,485	737
2016	2,185,026	26,719	238,456	692

Rank and type	Recipient	Amount
Prime		
1	Hawaii Independent Energy, LLC	102,386
2	Caddell-Nan A Joint Venture	79,722
3	BAE Systems Hawaii Shipyards Inc.	67,557
4	Manu Kai, LLC	61,710
5	Absher Construction Co.	56,603
6	Road & Highway Builders, LLC	51,544
7	Bethel-Webcor JV-1	50,398
8	Contrack International, Inc.	44,180
9	University of Hawaii Systems	41,582
10	Hawaiian Dredging Construction Company, Inc.	39,492
Sub-awardees		
1	Arrowpoint	25,079
2	Brag Investments, Inc.	20,146
3	Sinclair Drywall, Inc.	11,697
4	HMS Construction Inc.	11,332
5	R.F. Stearns, Incorporated	10,530
6	HELIX Electric, Inc.	9,936
7	Pacific Coast Building Products, Inc.	8,268
8	International Marine and Industrial Applicators, LLC	7,964
9	Rees Scientific Corporation	7,533
10	Marisco, Ltd.	7,402

Continued on next page.

**Table 9.57-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT
PRIME AND SUBAWARDS: 2008 TO 2016 AND TOP 10
RECIPIENTS: 2016 -- Con.**

1/ Federal agencies are required to submit reports on their awards' transactions within 30 days after the implementation of the transaction. The exception is the Department of Defense which submits reports after 90 days to protect operations.

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.

3/ Query of USASpending for category for FY2008 and FY2009 returns "No Data Found".

Source: USASpending, "State Summary, Contracts Data: Hawaii (annual)"
<<https://www.usaspending.gov/Pages/Default.aspx>> accessed August 8, 2017.

Table 9.58-- 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

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Table 9.58-- 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 9.59-- 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 9.59-- 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 9.60-- 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 9.60-- 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 9.61-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1994 TO 2015**

[In millions of dollars. 1994 to 1997 as of December 31 and as of June 30 for 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							
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	12,634.4	7,700.7	4,933.8	(NA)	(NA)	(NA)	(NA)
2011	13,377.0	7,912.8	5,464.2	(NA)	(NA)	(NA)	(NA)
2012	14,025.0	8,398.0	5,627.0	(NA)	(NA)	(NA)	(NA)
2013	14,447.3	8,318.4	6,128.9	(NA)	(NA)	(NA)	(NA)
2014	14,296.4	8,426.6	5,869.8	(NA)	(NA)	(NA)	(NA)
2015	14,823.8	8,757.7	6,066.1	(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.

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 26, 2018.

Table 9.62-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2017

[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)
2016	(NA)	6,953,431	(NA)	(NA)
2017	(NA)	7,635,827	(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 January 29, 2018.

Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2017

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	24,038	67,074
2005	119,650	31,300	71,150	17,200	23,828	68,011
2006	121,250	31,850	71,950	17,450	26,013	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	21,083	72,508
2013	124,500	33,900	71,900	18,700	23,183	73,538
2014 6/	126,200	33,200	74,200	18,800	23,282	75,311
2015 6/	126,400	33,100	74,500	18,900	23,182	74,723
2016 6/	126,000	33,200	73,900	19,000	23,046	75,118
2017 6/	125,600	33,400	73,200	19,000	21,699	75,152

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Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2017 -- Con.

NA Not available.

1/ Data are annual averages and rounded to nearest 100 for 1990-2000 and 2010-2017, and to 50 for 2001-2009. 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 2018. 'Total' revised for 2014 and 'Total and 'State' revised for 2016.

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 1990-2017 "Job Count by Industry" <<https://www.hiwi.org/gsipub/index.asp?docid=421>> accessed June 29, 2018; Hawaii State Department of Human Resources Development, *Executive Branch Workforce Profile Reports Fiscal Year Ending June 30* (annual) <<http://dhrd.hawaii.gov/reports/workforce-reports/>> accessed June 29, 2018 and records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Financial Report (annual)*, Ibid. *Report to Board of Trustees on the Annual Actuarial Valuation for the Year Ending June 30* (annual) <<http://ers.ehawaii.gov/resources/financials>> accessed July 14, 2018; and records.

Table 9.64-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2012 TO 2017

[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	2012	2013	2014	2015 1/	2016 1/	2017 1/
TOTAL	25,671	24,574	24,377	24,968	25,334	22,248
Cabinet-level	25,379	24,298	24,105	24,702	25,047	21,993
Agriculture	781	756	773	755	755	738
Commerce	442	426	460	429	418	410
Defense	19,375	18,370	18,173	18,599	18,856	17,897
Air Force	1,806	1,770	1,806	1,779	1,790	1,616
Army	5,806	5,409	5,191	5,161	5,188	4,969
Other Defense	1,085	1,047	1,041	1,293	1,281	1,251
Navy/Marine Corps	10,678	10,144	10,135	10,366	10,597	10,061
Justice	294	291	284	517	519	(1/)
U.S. Marshall's Service	27	25	26	25	22	(1/)
Prisons	198	201	194	192	191	(1/)
U.S. Attorney	59	54	53	54	58	55
Labor	31	34	33	32	30	29
Energy	2	2	2	2	(1/)	(1/)
Education	-	-	-	-	(1/)	(1/)
Health & Human Services	175	166	169	168	161	153
Homeland Security 2/	1,971	1,976	1,914	1,900	1,909	(1/)
U.S. Coast Guard	147	139	126	125	126	108
Immig. & Customs Enf.	88	89	89	82	87	(1/)
Customs & Border Prot.	308	296	296	294	304	(1/)
Trans. Security Admin.	1,333	1,362	1,317	1,284	1,279	(1/)
FEMA	55	53	47	47	44	50
Housing & Urban Dev.	26	25	25	22	19	20
Interior	723	648	631	595	633	609
National Park Service	476	425	404	375	400	367
State	18	19	17	18	19	20
Transportation	413	398	407	381	400	394
Fed. Aviation Admin.	395	381	388	367	380	376
Fed. Highways Admin.	15	14	15	11	16	14
Treasury	143	119	120	102	92	(1/)
Internal Revenue Service	141	118	118	99	(1/)	(1/)
Veterans Affairs	985	1,068	1,097	1,200	1,236	1,247
Veterans Benefits Admin.	86	92	99	100	101	102
National Cemetery Admin.	26	26	24	27	27	26
Veterans Health Admin.	847	925	950	1,046	1,083	1,093
Independent agencies 3/	292	276	272	240	(1/)	(1/)
Large	285	270	267	237	250	250
General Services Admin.	44	42	41	36	40	40
Social Security Admin.	131	122	129	138	141	139
Medium	7	6	5	3	(1/)	(1/)
Small	-	-	-	-	(1/)	(1/)

1/ Some component counts reflect suppressed categories, such as counts fewer than 12.

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 March 7, 2018, and records.

Table 9.65-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2015

[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/	90,631	68,685	21,946	75,016	347,866	326,489	21,377	1,077,716
Financial administration 1/	1,794	1,767	27	1,776	7,597	7,563	34	1,574
Other government administration	2,300	1,922	378	2,025	9,504	9,065	439	18,302
Judicial and legal	3,220	3,149	71	3,177	15,781	15,580	201	5,166
Police protection 1/	4,167	4,007	160	4,035	25,684	25,613	70	5,105
Persons with powers of arrest	3,117	3,116	1	3,116	22,159	22,158	1	54
Other 1/	1,050	891	159	919	3,525	3,456	69	5,051
Fire protection	2,011	1,973	38	1,999	13,493	13,390	103	4,739
Firefighters	1,823	1,823	-	1,823	12,696	12,696	-	-
Other	188	150	38	176	798	694	103	4,739
Corrections	2,554	2,545	9	2,548	12,349	12,313	35	625
Highways	1,828	1,805	23	1,816	8,321	8,292	30	2,110
Air transportation	1,022	1,013	9	1,017	4,574	4,559	15	684
Water transport and terminals	230	228	2	231	1,009	1,007	2	460
Public welfare	644	519	125	554	2,404	2,319	85	6,116
Health	2,315	2,238	77	2,270	11,559	11,406	153	5,750
Hospitals 1/	5,093	4,254	839	4,622	24,838	22,584	2,254	64,996
Social insurance administration	229	215	14	223	1,002	965	37	1,378
Solid waste management	628	627	1	628	3,062	3,059	3	174
Sewerage	795	793	2	794	3,573	3,572	1	106
Parks and recreation	4,189	2,008	2,181	2,260	7,814	7,179	636	44,600
Housing and community dev't	299	286	13	292	1,092	1,083	10	1,040
Natural resources	1,114	1,024	90	1,070	4,666	4,505	161	8,076

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**Table 9.65-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2015 -- 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	1,009	1,009	-	1,009	4,498	4,498	-	-
Transit 2/	109	89	20	107	389	354	36	3,226
Education total	49,513	31,974	17,539	37,187	160,967	144,218	16,750	879,454
Elem. & secondary educ. total	34,374	22,217	12,157	26,149	107,718	95,423	12,295	652,718
Elem. & sec. instructional	27,634	17,044	10,590	20,577	89,693	78,733	10,960	586,430
Elem. & sec other	6,740	5,173	1,567	5,572	18,025	16,690	1,334	66,288
Higher education total	15,003	9,622	5,381	10,901	52,692	48,240	4,452	226,464
Higher educ. Instructional	4,635	3,748	887	3,955	26,417	25,300	1,117	36,668
Higher ed other	10,368	5,874	4,494	6,946	26,276	22,940	3,335	189,796
Other education	136	135	1	137	558	555	3	272
Libraries	695	450	245	551	1,892	1,679	212	17,904
All other and unallocable	4,873	4,790	83	4,825	21,798	21,687	111	6,131

1/ 'Full-Time Equivalent Employment', 'Total March Payroll', 'Part-Time Payroll', and 'Part-Time Hours' revised from previous *Data Book*.

2/ 'Part-Time Hours' revised from previous *Data Book*.

Source: U.S. Census Bureau, 2015 Annual Survey of Public Employment and Payroll "EP1500A4: State and Local Government Employment and Payroll Data: March 2015" (revised October 19, 2017) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed December 19, 2017.

Table 9.66-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2016

[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	90,812	68,773	22,039	75,694	359,627	336,589	23,037	1,176,973
Financial administration	1,819	1,787	32	1,793	7,718	7,686	32	1,090
Other government administration	2,336	1,956	380	2,062	9,532	9,094	438	18,624
Judicial and legal	3,414	3,336	78	3,368	16,472	16,285	187	5,696
Police protection	4,182	4,047	135	4,076	28,449	28,378	71	5,158
Persons with powers of arrest	3,159	3,159	-	3,159	24,810	24,810	-	-
Other	1,023	888	135	917	3,639	3,568	71	5,158
Fire protection	2,031	2,010	21	2,022	14,194	14,123	71	2,196
Firefighters	1,853	1,853	-	1,853	13,443	13,443	-	-
Other	178	157	21	169	751	681	71	2,196
Corrections	2,361	2,352	9	2,356	12,110	12,064	46	660
Highways	1,885	1,855	30	1,865	8,584	8,556	28	1,790
Air transportation	1,010	1,004	6	1,007	4,613	4,606	6	456
Water transport and terminals	223	222	1	222	997	997	-	76
Public welfare	614	501	113	536	2,282	2,203	79	6,300
Health	2,317	2,239	78	2,276	11,703	11,538	165	6,512
Hospitals	4,678	3,903	775	4,308	24,889	22,367	2,522	71,893
Social insurance administration	213	201	12	206	951	919	33	960
Solid waste management	641	637	4	639	3,212	3,208	4	276
Sewerage	765	763	2	763	3,716	3,714	2	84
Parks and recreation	4,123	2,048	2,075	2,304	8,036	7,421	615	45,389
Housing and community dev't	313	299	14	303	1,130	1,122	8	626
Natural resources	1,113	1,006	107	1,057	4,758	4,572	186	9,221

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**Table 9.66-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2016 -- 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	1,007	1,007	-	1,007	5,111	5,111	-	-
Transit	116	93	23	103	433	393	40	1,858
Education total	50,223	32,398	17,825	38,196	167,602	149,379	18,223	977,166
Elem. & secondary educ. total	34,672	22,296	12,376	26,748	112,391	98,795	13,595	738,884
Elem. & sec. instructional	27,929	17,094	10,835	21,077	93,332	80,951	12,380	661,102
Elem. & sec other	6,743	5,202	1,541	5,671	19,059	17,844	1,215	77,782
Higher education total	15,417	9,970	5,447	11,315	54,656	50,032	4,624	238,122
Higher educ. Instructional	4,836	4,089	747	4,282	28,884	27,844	1,040	34,140
Higher ed other	10,581	5,881	4,700	7,033	25,772	22,188	3,584	203,982
Other education	134	132	2	133	556	552	4	160
Libraries	730	489	241	574	2,015	1,831	184	15,130
All other and unallocable	4,698	4,620	78	4,651	21,120	21,022	98	5,812

Source: U.S. Census Bureau, 2016 Annual Survey of Public Employment and Payroll "EP1600A4: State and Local Government Employment and Payroll Data: March 2016" (October 19, 2017) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed December 19, 2017.

Table 9.67-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2015

[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/	72,043	52,499	19,544	58,415	263,345	243,114	20,231	1,004,129
Financial administration	694	694	-	694	3,056	3,056	-	-
Other government admin.	844	700	144	784	3,654	3,292	361	14,890
Judicial and legal	2,565	2,506	59	2,527	12,473	12,293	180	3,926
Corrections	2,554	2,545	9	2,548	12,349	12,313	35	625
Highways	879	870	9	878	4,244	4,229	15	1,482
Air transportation	1,022	1,013	9	1,017	4,574	4,559	15	684
Water transport & terminals	230	228	2	231	1,009	1,007	2	460
Public welfare	438	417	21	426	1,895	1,883	13	1,596
Health	1,964	1,930	34	1,947	9,868	9,767	101	3,068
Hospitals 1/	5,093	4,254	839	4,622	24,838	22,584	2,254	64,996
Social insurance admin.	229	215	14	223	1,002	965	37	1,378
Parks and recreation	695	144	551	182	695	581	115	6,746
Natural resources	833	812	21	829	3,820	3,752	68	2,976
Education total	49,513	31,974	17,539	37,187	160,967	144,218	16,750	879,454
Elem. & sec. total	34,374	22,217	12,157	26,149	107,718	95,423	12,295	652,718
Elem & sec instruct.	27,634	17,044	10,590	20,577	89,693	78,733	10,960	586,430
Elem & sec other	6,740	5,173	1,567	5,572	18,025	16,690	1,334	66,288
Higher educ. total	15,003	9,622	5,381	10,901	52,692	48,240	4,452	226,464
Higher educ. Instruct.	4,635	3,748	887	3,955	26,417	25,300	1,117	36,668
Higher educ. other	10,368	5,874	4,494	6,946	26,276	22,940	3,335	189,796
Other	136	135	1	137	558	555	3	272
Libraries	693	448	245	549	1,885	1,673	212	17,904
All other and unallocable	3,797	3,749	48	3,771	17,016	16,941	75	3,944

1/ 'Full-Time Equivalent Employment', 'Total March Payroll', 'Part-Time Payroll', and 'Part-Time Hours' revised from previous *Data Book*.

Source: U.S. Census Bureau, 2015 Annual Survey of Public Employment & Payroll, "EP1500A2: State Government Employment and Payroll Data: March 2015" (October 19, 2017) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed December 19, 2017.

Table 9.68-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2016

[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	71,861	52,248	19,613	58,777	269,423	247,472	21,951	1,107,239
Financial administration	679	679	-	679	3,049	3,049	-	-
Other government admin.	866	727	139	817	3,642	3,267	375	15,808
Judicial and legal	2,701	2,639	62	2,663	13,112	12,951	161	4,280
Corrections	2,361	2,352	9	2,356	12,110	12,064	46	660
Highways	860	847	13	853	4,284	4,275	9	1,012
Air transportation	1,010	1,004	6	1,007	4,613	4,606	6	456
Water transport & terminals	223	222	1	222	997	997	-	76
Public welfare	415	398	17	405	1,776	1,764	12	1,296
Health	1,943	1,906	37	1,925	9,766	9,656	111	3,340
Hospitals	4,678	3,903	775	4,308	24,889	22,367	2,522	71,893
Social insurance admin.	213	201	12	206	951	919	33	960
Parks and recreation	547	139	408	188	693	566	127	8,727
Natural resources	814	790	24	805	3,814	3,735	79	2,812
Education total	50,223	32,398	17,825	38,196	167,602	149,379	18,223	977,166
Elem. & sec. total	34,672	22,296	12,376	26,748	112,391	98,795	13,595	738,884
Elem & sec instruct.	27,929	17,094	10,835	21,077	93,332	80,951	12,380	661,102
Elem & sec other	6,743	5,202	1,541	5,671	19,059	17,844	1,215	77,782
Higher educ. total	15,417	9,970	5,447	11,315	54,656	50,032	4,624	238,122
Higher educ. Instruct.	4,836	4,089	747	4,282	28,884	27,844	1,040	34,140
Higher educ. other	10,581	5,881	4,700	7,033	25,772	22,188	3,584	203,982
Other	134	132	2	133	556	552	4	160
Libraries	728	487	241	572	2,008	1,824	184	15,130
All other and unallocable	3,600	3,556	44	3,575	16,116	16,053	63	3,623

Source: U.S. Census Bureau, 2016 Annual Survey of Public Employment & Payroll, "EP1600A2: State Government Employment and Payroll Data: March 2016" (October 19, 2017) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed December 19, 2017.

Table 9.69-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2015

[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/	18,588	16,186	2,402	16,601	84,521	83,375	1,146	73,587
Financial administration 1/	1,100	1,073	27	1,082	4,541	4,507	34	1,574
Other government administration	1,456	1,222	234	1,241	5,851	5,773	78	3,412
Judicial and legal	655	643	12	650	3,308	3,287	21	1,240
Police protection 1/	4,167	4,007	160	4,035	25,684	25,613	70	5,105
Persons with power of arrest	3,117	3,116	1	3,116	22,159	22,158	1	54
Other police protection 1/	1,050	891	159	919	3,525	3,456	69	5,051
Fire protection total	2,011	1,973	38	1,999	13,493	13,390	103	4,739
Firefighters	1,823	1,823	-	1,823	12,696	12,696	-	-
Other fire protection	188	150	38	176	798	694	103	4,739
Highways	949	935	14	938	4,077	4,062	15	628
Public welfare	206	102	104	128	508	436	72	4,520
Health	351	308	43	323	1,691	1,639	52	2,682
Solid waste management	628	627	1	628	3,062	3,059	3	174
Sewerage	795	793	2	794	3,573	3,572	1	106
Parks and recreation	3,494	1,864	1,630	2,078	7,119	6,598	521	37,854
Housing & community dev't	299	286	13	292	1,092	1,083	10	1,040
Natural resources	281	212	69	241	845	752	93	5,100
Water supply	1,009	1,009	-	1,009	4,498	4,498	-	-
Transit	109	89	20	107	389	354	36	3,226
Libraries	2	2	-	2	6	6	-	-
All other and unallocable	1,076	1,041	35	1,054	4,782	4,746	36	2,187

1/ 'Full-time equivalent employment', 'Total March' and 'Part-time employees payroll', and 'Part-time hours paid' revised from previous *Data Book*.

Source: U.S. Census Bureau, 2015 Annual Survey of Public Employment & Payroll, "EP1500A3: Local Government Employment and Payroll Data: March 2015" (October 19, 2017) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 21, 2018.

Table 9.70-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2016

[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	18,951	16,525	2,426	16,917	90,204	89,117	1,087	69,734
Financial administration	1,140	1,108	32	1,114	4,669	4,638	32	1,090
Other government administration	1,470	1,229	241	1,245	5,889	5,826	63	2,816
Judicial and legal	713	697	16	705	3,360	3,334	26	1,416
Police protection	4,182	4,047	135	4,076	28,449	28,378	71	5,158
Persons with power of arrest	3,159	3,159	-	3,159	24,810	24,810	-	-
Other police protection	1,023	888	135	917	3,639	3,568	71	5,158
Fire protection total	2,031	2,010	21	2,022	14,194	14,123	71	2,196
Firefighters	1,853	1,853	-	1,853	13,443	13,443	-	-
Other fire protection	178	157	21	169	751	681	71	2,196
Highways	1,025	1,008	17	1,012	4,300	4,281	18	778
Public welfare	199	103	96	131	505	439	67	5,004
Health	374	333	41	351	1,937	1,882	55	3,172
Solid waste management	641	637	4	639	3,212	3,208	4	276
Sewerage	765	763	2	763	3,716	3,714	2	84
Parks and recreation	3,576	1,909	1,667	2,116	7,343	6,855	488	36,662
Housing & community dev't	313	299	14	303	1,130	1,122	8	626
Natural resources	299	216	83	252	944	836	107	6,409
Water supply	1,007	1,007	-	1,007	5,111	5,111	-	-
Transit	116	93	23	103	433	393	40	1,858
Libraries	2	2	-	2	7	7	-	-
All other and unallocable	1,098	1,064	34	1,076	5,005	4,969	35	2,189

Source: U.S. Census Bureau, 2016 Annual Survey of Public Employment & Payroll, "EP1600A3: Local Government Employment and Payroll Data: March 2016" (October 19, 2017) <<http://factfinder.census.gov/faces/nav/jsf/pages/searchresults.xhtml?refresh=t>> accessed July 21, 2018.

Table 9.71-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2016

[As of December 31]

Bar- gaining unit	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judici- ary	Univer- sity of Hawaii	HHSC 1/
	Total	60,607	12,848	8,209	2,322	2,153	1,084	21,633	1,554	7,349	3,455
1	Blue-collar nonsupervisors	8,439	1,871	1,859	562	588	389	2,122	99	528	421
2	Blue-collar supervisors	767	176	208	49	42	13	246	1	13	19
3	White-collar nonsupervisors	12,819	3,488	1,509	577	522	210	4,449	785	683	596
4	White-collar supervisors	798	218	141	37	30	14	259	54	31	14
5	Teachers & other personnel 2/	12,629	-	-	-	-	-	12,629	-	-	-
6	Educational officers 3/	911	-	-	-	-	-	911	-	-	-
7	Faculty of the University of Hawaii and the community college system	3,713	-	-	-	-	-	-	-	3,713	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,372	-	-	-	-	-	-	-	2,372	-
9	Registered prof. nurses	1,534	397	-	-	-	-	2	4	8	1,123
10	Institutional, health and correctional workers	2,914	1,635	244	-	-	-	30	57	1	947
11	Firefighters	1,943	176	1,020	334	277	136	-	-	-	-
12	Police officers	2,901	-	1,986	422	352	141	-	-	-	-
13	Prof. & scientific employees 4/	8,096	4,444	1,072	291	282	133	985	554	-	335
14	State law enforcement officers & state & county ocean safety & water safety officers	771	443	170	50	60	48	-	-	-	-

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. 55*, (April 12, 2017). See also <<http://labor.hawaii.gov/hlr/fnd-a-report/>> accessed July 19, 2017.

**Table 9.72-- 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/ 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.