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Narrative

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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, *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: 2000 TO 2021

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

			State and counties		
Year	All levels	Federal	Total	State	Counties
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	13,206,833	8,394,777	4,812,056	3,849,135	962,921
2005	12,204,228	6,680,481	5,523,747	4,434,356	1,089,391
2006	13,321,730	7,122,326	6,199,404	4,918,655	1,280,749
2007	14,227,076	7,666,494	6,560,582	5,090,499	1,470,083
2008	15,244,258	8,489,937	6,754,321	5,147,569	1,606,752
2009	13,316,025	6,747,592	6,568,433	4,712,651	1,855,782
2010	13,037,803	6,280,828	6,756,975	4,837,862	1,919,113
2011	12,879,583	6,127,725	6,751,858	4,857,729	1,894,129
2012	13,959,224	6,511,578	7,447,646	5,516,146	1,931,500
2013	15,183,048	7,139,728	8,043,320	6,092,893	1,950,427
2014	15,845,254	7,722,840	8,122,414	6,052,795	2,069,619
2015	16,930,818	8,221,290	8,709,528	6,485,563	2,223,965
2016	18,051,299	8,811,882	9,239,417	6,919,035	2,320,382
2017	18,872,500	9,415,214	9,457,286	7,029,026	2,428,260
2018	20,007,733	9,591,724	10,416,009	7,714,451	2,701,558
2019	20,358,620	9,246,293	11,112,327	8,207,524	2,904,803
2020	19,679,187	8,818,255	10,860,932	7,707,502	3,153,430
2021	(NA)	9,494,260	(NA)	8,046,691	(NA)

NA Not available.

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, *Internal Revenue Service Data Book* (annual, beginning 2000); and for 2001 to 2021 <a href="http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book">http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book</a>> accessed June 1, 2022; U.S. Census Bureau, "State & Local Summary Tables by Level of Government - Hawaii" (annual from 2004)

<https://www.census.gov/topics/public-sector/government-finances/data/tables.html> accessed July 6, 2022; *Ibid.* "Annual Survey of State Government Tax Collections" (annual) <https://www.census.gov/programssurveys/stc/data/tables.html> accessed July 6, 2022; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

#### Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2017 TO 2021

[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	2017	2018	2019	2020	2021
Federal collections	9,415,214	9,591,724	9,246,293	8,818,255	9,494,260
Business income 1/ Individual income and employment Income tax payments & SECA 2/ Estate and trust income tax Income tax withheld & FICA 3/ Railroad retirement Unemployment insurance Estate Gift Excise 4/	700,144 8,442,127 2,096,762 71,168 6,255,294 - 18,903 62,846 -543 210,640	683,176 8,564,619 2,292,908 85,561 6,167,632 - 18,519 48,381 2,011 293,536	539,647 8,416,640 2,161,253 82,107 6,155,481 - 17,798 50,037 16 239,953	540,505 8,056,673 2,096,357 54,082 5,889,002 1 17,231 19,218 3,975 197,884	601,545 8,729,103 2,563,458 103,815 6,046,869 - 14,960 29,286 1,352 132,974

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.

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) <a href="https://www.irs.gov/statistics/soi-tax-stats-all-years-irs-data-books">https://www.irs.gov/statistics/soi-tax-stats-all-years-irs-data-books</a>> accessed June 1, 2022.

#### Table 9.03-- STATE AND LOCAL GOVERNMENT REVENUES: 1992 TO 2020

Year	State and 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	18,613,655	15,055,561	3,795,610
2015	16,817,992	13,065,465	3,979,610
2016	17,454,318	13,426,112	4,308,364
2017 2/	20,396,275	16,403,525	4,521,622
2018 2/	20,267,383	16,349,640	4,572,402
2019 2/	20,440,978	16,232,530	4,928,383
2020	21,256,402	16,779,210	5,217,432
	,,	-, -,	_, ,

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

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

2/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State" (annual) <a href="https://www.census.gov/data/datasets.html">https://www.census.gov/data/datasets.html</a> accessed July 6, 2022.

#### Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS: 2018 TO 2021

Source	2018	2019	2020	2021
Total taxes	7 714 451	9 207 524	7 707 600	9.046.601
Total taxes	7,714,451	8,207,524	7,707,502	8,046,691
Sales and gross receipts	4,732,032	5,062,134	4,923,969	4,147,624
General sales & gross receipts	3,529,065	3,808,718	3,697,191	3,296,268
Selective sales taxes	1,202,967	1,253,416	1,226,778	851,356
Alcoholic beverages	51,383	51,913	50,674	45,178
Insurance premiums	165,602	179,690	186,833	191,516
Motor fuels	88,377	87,869	81,611	70,796
Public utilities	117,641	126,691	134,640	125,221
Tobacco products	120,386	111,803	111,920	108,529
Other selective sales	659,578	695,450	661,100	310,116
Licenses	275,600	280,311	274,200	258,953
Corporation	1,818	1,920	1,959	2,203
Hunting & fishing	665	723	666	615
Motor vehicle	191,757	195,972	199,182	177,165
Motor vehicle operators	306	303	356	327
Public utility	15,001	15,696	17,491	17,224
Occupation & business, NEC	53,544	53,574	41,278	49,591
Other licenses	12,509	12,123	13,268	11,828
Income taxes	2,576,863	2,758,743	2,402,772	3,546,116
Individual income	2,430,032	2,568,259	2,359,093	3,354,690
Corporation net income	146,831	190,484	43,679	191,426
Other taxes	129,956	106,336	106,561	93,998
Death and gift	29,351	18,921	45,451	31,275
Documentary & stock transfer	100,605	87,415	61,110	62,723

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

Source: U.S. Census Bureau, Table GS00TC01 "Annual Survey of State Government Tax Collections by Detailed Table" (annual) <a href="https://www.census.gov/programs-surveys/stc/data/tables.html">https://www.census.gov/programs-surveys/stc/data/tables.html</a> accessed July 14, 2022.

### Table 9.05-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAIIAND THE UNITED STATES: 2019

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

Item	Hawaii	United States
Total taxes	8,207,524	1,093,452,066
Property taxes	(X)	21,126,574
Sales and gross receipts	5,062,134	507,951,593
General sales and gross receipts	3,808,718	337,318,577
Selective sales taxes	1,253,416	170,633,016
Alcoholic beverages	51,913	6,969,385
Amusements	(X)	8,485,936
Insurance premiums	179,690	23,575,076
Motor fuels	87,869	50,776,182
Pari-mutuels	(X)	130,574
Public utilities	126,691	12,776,815
Tobacco products	111,803	18,804,554
Other selective sales	695,450	49,114,494
Licenses	280,311	59,159,086
Alcoholic beverages	(X)	695,058
Amusements	(X)	763,565
Corporation	1,920	6,797,095
Hunting and fishing	723	1,709,888
Motor vehicle	195,972	28,019,364
Motor vehicle operators	303	2,953,946
Public utility	15,696	1,295,461
Occupation and business, NEC	53,574	15,168,683
Other licenses	12,123	1,756,026
Income taxes	2,758,743	471,574,731
Individual income	2,568,259	411,234,520
Corporation net income	190,484	60,340,211
Other taxes	106,336	33,640,082
Death and gift	18,921	4,947,763
Documentary and stock transfer	87,415	10,624,170
Severance	(X)	14,881,695
Taxes, NEC	-	3,186,454

X Not applicable.

Source: U.S. Census Bureau, "2019 Annual Survey of State Government Tax Collections by Detailed Table" (revised December 16, 2021) <a href="https://www.census.gov/programs-surveys/stc/data/tables.html">https://www.census.gov/programs-surveys/stc/data/tables.html</a> accessed July 14, 2022.

#### Table 9.06-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII AND THE UNITED STATES: 2020

[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. Data for the United States, except 'Death and gift' and 'Taxes, NEC', revised from previous *Data Book*]

Item	Hawaii	United States
Total taxes	7,707,502	1,068,103,996
Property taxes	(X)	21,857,074
Sales and gross receipts	4,923,969	514,766,949
General sales and gross receipts	3,697,191	342,037,948
Selective sales taxes	1,226,778	172,729,001
Alcoholic beverages	50,674	6,834,708
Amusements	(X)	6,962,237
Insurance premiums	186,833	24,627,642
Motor fuels	81,611	51,145,362
Pari-mutuels	(X)	126,348
Public utilities	134,640	12,381,787
Tobacco products	111,920	18,559,124
Other selective sales	661,100	52,091,793
Licenses	274,200	59,435,184
Alcoholic beverages	(X)	737,116
Amusements	(X)	507,194
Corporation	1,959	7,056,624
Hunting and fishing	666	1,844,356
Motor vehicle	199,182	27,542,834
Motor vehicle operators	356	2,780,319
Public utility	17,491	1,187,307
Occupation and business, NEC	41,278	16,068,699
Other licenses	13,268	1,710,735
Income taxes	2,402,772	441,059,619
Individual income	2,359,093	387,987,371
Corporation net income	43,679	53,072,248
Other taxes	106,561	30,985,170
Death and gift	45,451	5,102,727
Documentary and stock transfer	61,110	11,030,376
Severance	(X)	11,524,724
Taxes, NEC	-	3,327,343

X Not applicable.

Source: U.S. Census Bureau, "2020 Annual Survey of State Government Tax Collections by Detailed Table" (revised) <a href="https://www.census.gov/programs-surveys/stc/data/tables.html">https://www.census.gov/programs-surveys/stc/data/tables.html</a> accessed July 14, 2022.

#### Table 9.07-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII AND THE UNITED STATES: 2021

[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	8,046,691	1,271,508,842
Property taxes	(X)	23,330,874
Sales and gross receipts	4,147,624	550,717,828
General sales and gross receipts	3,296,268	370,907,383
Selective sales taxes	851,356	179,810,445
Alcoholic beverages	45,178	7,557,257
Amusements	(X)	8,643,203
Insurance premiums	191,516	26,293,455
Motor fuels	70,796	51,477,011
Pari-mutuels	(X)	156,610
Public utilities	125,221	12,178,343
Tobacco products	108,529	19,142,532
Other selective sales	310,116	54,362,034
Licenses	258,953	64,891,866
Alcoholic beverages	(X)	751,236
Amusements	(X)	592,304
Corporation	2,203	9,500,800
Hunting and fishing	615	1,918,283
Motor vehicle	177,165	30,377,196
Motor vehicle operators	327	3,130,082
Public utility	17,224	1,083,682
Occupation and business, NEC	49,591	15,697,004
Other licenses	11,828	1,841,279
Income taxes	3,546,116	596,443,358
Individual income	3,354,690	506,264,685
Corporation net income	191,426	90,178,673
Other taxes	93,998	36,124,916
Death and gift	31,275	6,434,923
Documentary and stock transfer	62,723	14,613,436
Severance	(X)	11,804,216
Taxes, NEC	-	3,272,341

X Not applicable.

Source: U.S. Census Bureau, "2021 Annual Survey of State Government Tax Collections by Detailed Table" <a href="https://www.census.gov/programs-surveys/stc/data/tables.html">https://www.census.gov/programs-surveys/stc/data/tables.html</a> accessed July 14, 2022.

#### 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: 2017 TO 2020

		Honolulu		51-city average 1/		51-city median	
Gross family income level (dollars)	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
2017							
25,000 50,000 75,000 100,000 150,000	4,088 3,651 7,338 8,205 12,539	16.4 7.3 9.8 8.2 8.4	2 39 22 39 41	2,659 4,533 7,199 9,642 14,774	10.6 9.1 9.6 9.6 9.8	2,631 4,378 7,075 9,391 14,496	10.5 8.8 9.4 9.4 9.7
2018 25,000 50,000 75,000 100,000 150,000	3,779 3,476 5,861 8,022 12,221	15.1 7.0 7.8 8.0 8.1	4 42 41 41 41	2,626 4,459 7,238 9,654 14,817	10.5 8.9 9.7 9.7 9.9	2,712 4,432 7,026 9,625 15,015	10.8 8.9 9.4 9.6 10.0
2019							
25,000 50,000 75,000 100,000 150,000	3,907 3,599 5,816 7,822 12,215	15.6 7.2 7.8 7.8 8.1	6 37 39 39 40	2,811 4,413 7,042 9,422 14,332	11.2 8.8 9.4 9.4 9.6	2,904 4,208 6,825 9,406 14,173	11.6 8.4 9.1 9.4 9.4
2020							
25,000 50,000 75,000 100,000 150,000	3,943 3,399 5,663 7,760 11,470	15.8 6.8 7.6 7.8 7.6	5 40 38 40 41	2,733 4,427 7,068 9,564 14,156	10.9 8.9 9.4 9.6 9.4	2,847 4,156 6,669 9,213 14,080	11.4 8.3 8.9 9.2 9.4

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

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 April 21, 2022.

### Table 9.09-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OFTHE 50 STATES AND THE DISTRICT OF COLUMBIA: 2019

	Tax Freedom			Tax Freedom	
Area	Day	Rank 1/	Area	Day	Rank 1/
United States	April 16	(X)			
Alabama	April 5	5	Nebraska	April 12	24
Alaska	March 25	1	Nevada	April 18	33
Arizona	April 9	14	New Hampshire	April 19	35
Arkansas	April 8	12	New Jersey	April 30	49
California	April 20	38	New Mexico	April 8	12
Colorado	April 14	26	New York	May 3	50
Connecticut	April 25	46	North Carolina	April 11	22
Delaware	April 12	24	North Dakota	April 21	41
Florida	April 4	3	Ohio	April 14	26
Georgia	April 7	10	Oklahoma	March 30	2
Hawaii	April 23	43	Oregon	April 18	33
Idaho	April 6	8	Pennsylvania	April 16	30
Illinois	April 24	45	Rhode Island	April 25	46
Indiana	April 9	14	South Carolina	April 10	19
lowa	April 5	28	South Dakota	April 7	10
Kansas	April 15	28	Tennessee	April 5	5
Kentucky	April 5	19	Texas	April 5	2
Louisiana	April 4	3	Utah	April 11	22
Maine	April 20	38	Vermont	April 22	42
Maryland	April 19	35	Virginia	April 16	30
Massachusetts	April 23	43	Washington	April 20	38
Michigan	April 16	30	West Virginia	April 10	19
Minnesota	April 25	46	Wisconsin	April 19	35
Mississippi	April 9	14	Wyoming	April 9	14
Missouri	April 9	14	District of Columbia	May 3	(2/)
Montana	April 6	8			

[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]

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2019.

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 2019 is April 16th" (April 10, 2019)

<a href="https://taxfoundation.org/publications/tax-freedom-day/> accessed April 10, 2019">https://taxfoundation.org/publications/tax-freedom-day/> accessed April 10, 2019</a>.

### Table 9.10-- TAX FREEDOM DAY FOR HAWAII AND THE UNITED STATES: 1994 TO 2019

[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 2013 report from 1992 onward, in the 2013 for 2010 to 2012, and shown in the 2019 for 2015 to 2018. No revisions for the states have been released, therefore, data may not be comparable year-to-year]

Year	Hawaii	United States	Hawaii rank 1/	Year	Hawaii	United States	Hawaii rank 1/
1994	April 24	April 22	12	2007	April 24	April 24	16
1995	April 22	April 23	24	2008	April 21	April 18	15
1996	April 24	April 25	20	2009	April 13	April 10	14
1997	April 23	April 27	30	2010	Ápril 9	April 11	19
1998	April 24	April 29	34	2011	April 6	April 11	30
1999	April 24	April 29	33	2012	April 6	April 13	43
2000	April 27	May 1	28	2013	April 14	April 18	24
2001	April 24	April 27	24	2014	April 15	April 21	25
2002	April 17	April 17	18	2015	April 19	April 24	25
2003	April 15	April 14	12	2016	April 19	April 22	26
2004	April 14	April 15	20	2017	April 19	April 21	26
2005	April 21	April 21	17	2018	April 20	April 16	38
2006	April 23	April 24	19	2019	April 23	April 16	43

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" <a href="http://www.taxfoundation.org/taxdata/">http://www.taxfoundation.org/taxdata/</a> 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) <a href="http://taxfoundation.org/tax-topics/taxfreedom-day> accessed June 12, 2012; "Tax Freedom Day 2013 is April 18, Five Days Later Than Last Year " (April 2, 2013) <a href="http://taxfoundation.org/tax-topics/tax-freedom-day">http://taxfoundation.org/tax-topics/tax-freedom-day</a> accessed April 16, 2013; "Tax Freedom Day 2014 is April 21, 3 Days Later than Last Year" (April 7, 2014) <a href="http://taxfoundation.org/tax-topics/tax-freedom-day">http://taxfoundation.org/tax-topics/tax-freedom-day</a> accessed June 26, 2014; "Tax Freedom Day 2015 is April 24th" <a href="http://taxfoundation.org/sites/taxfoundation.org/">http://taxfoundation.org/</a> sites/taxfoundation.org/ files/docs/TaxFoundation TFD Report.pdf> accessed April 10, 2015; "Tax Freedom Day 2016 Arrives April 24th" <a href="http://taxfoundation.org/tax-topics/tax-freedom-day">http://taxfoundation.org/tax-topics/tax-freedom-day</a> accessed April 6, 2016; "Tax Freedom Day 2017 Is April 23" (April 18, 2017) <a href="https://files.taxfoundation.org/20170418101758/Tax-Foundation-TFD-2017.pdf">https://files.taxfoundation.org/20170418101758/Tax-Foundation-TFD-2017.pdf</a> accessed (April 18, 2017); "Tax Freedom Day 2018 is April 19th" <a href="https://files.taxfoundation.org/20180411105322/">https://files.taxfoundation.org/20180411105322/</a> Tax-Foundation-TFD-2018.pdf> accessed April 11, 2018; "Tax Freedom Day 2019 is April 16th" (April 10, 2019) <a href="https://taxfoundation.org/publications/tax-freedom-day/">https://taxfoundation.org/publications/tax-freedom-day/</a> accessed April 10, 2019 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

			Per capita (i	n nominal dollars)	
Year	Burden rate (in percent)	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

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

### Table 9.11-- STATE-LOCAL TAX BURDEN PER CAPITA IN NOMINAL AND CONSTANT DOLLARS: 1977 TO 2012 -- Con.

		Per capita (in constant dollars)						
Year	Burden rate (in percent)	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	10.0	32,000.53	3,398.79	2,309.32	1,122.90			
1970	10.0	32,000.03	3,353.86	2,315.83	1,038.03			
1980	10.5	31,119.26	3,236.60	2,260.81	975.80			
1981	10.4	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)

<a href="http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012">http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012</a>> 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

	State-local tax burden			Per capita		
State	as a percent of state income	Rank 1/	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

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

# Table 9.12-- STATE-LOCAL TAX BURDEN PER CAPITA AND RANK FORTHE 50 STATES, THE DISTRICT OF COLUMBIA AND THEUNITED STATES AVERAGE: 2012 -- Con.

	State-local tax burden		Per capita						
State	as a percent of state income	Rank 1/	State-local tax burden	Taxes paid to own state	Taxes paid to other states	Income			
Ohio Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia Washington West Virginia Wisconsin Wyoming	9.8 8.6 10.3 10.2 10.8 8.4 7.1 7.3 7.6 9.6 10.3 9.3 9.3 9.3 9.8 11.0 7.1	19 40 10 15 9 42 49 47 46 21 11 27 28 18 4 48	3,924 3,515 4,095 4,589 4,998 2,936 3,318 2,805 3,340 3,556 4,557 4,623 4,541 3,331 4,734 4,407	2,986 2,420 3,063 3,385 3,476 1,999 1,911 1,861 2,332 2,505 3,129 3,258 3,241 2,455 3,602 2,056	938 1,095 1,032 1,204 1,522 937 1,407 944 1,008 1,051 1,428 1,365 1,301 876 1,132 2,351	40,111 40,762 39,578 45,046 46,359 34,821 46,781 38,178 44,081 36,989 44,337 49,541 48,999 34,016 42,990 61,708			
Wyoming District of Columbia	7.1 10.6	48 3/ 10	4,407 7,541	2,056 5,231	2,351 2,310	61,708 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) <a href="http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012">http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012</a>> accessed July 19, 2016.

### Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2022

[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, 2021, the beginning of Fiscal Year 2022]

State	Overall rank	Corporate	Individual income	Sales	Property	Unemploy- ment insurance
Alabama	39	17	27	50	19	18
Alaska	39	28	1	5	24	43
Arizona	23	20	18	40	24 11	43
Arkansas	23 44	23 30	39	40 45	27	33
California	44	46	49	43	14	23
Colorado	40 20	40 6	49 14	38	34	41
Connecticut	20 47	27	47	23	50	22
Delaware	47 16	27 50	47 44	23	50 4	3
Florida	4	50 7	44	21	4 12	2
Georgia	4 32	8	35	33	25	37
Hawaii	32 41	。 19		28	25 <b>30</b>	29
Idaho	<b>41</b> 17	1 <b>9</b> 29	20	<b>20</b> 9	30	<b>29</b> 47
Illinois	36	29 42	13	9 39	48	47 40
Indiana	30 9	42 11	15	39 19	40	40 25
lowa	9 38	38	38	19	39	25 34
Kansas	30 24	21	22	27	39	16
Kentucky	24 18	15	17	13	21	49
Louisiana	42	34	34	48	21	49 5
Maine	42 33	34 35	23	40 8	23 41	5 35
	33 46	33	23 45	o 26	41	35 46
Maryland Massachusetts	40 34	33 36	45 11	20 12	43 45	40 50
	34 12	30 20	12	12	45 21	50
Michigan Minnesota	45	20 45	43	29	32	30
Minnesota Mississippi	45 30	45 13	43 25	29 32	32 38	
Missouri	13	3	25	32 25	30 8	0 4
Montana	5	22	21	25	8 29	4 19
Nebraska	35	32	24 29		29 40	13
Nevada		32 25	29 5	44	40 5	45
	6	25 41	э 9	44 1	э 46	45 44
New Hampshire New Jersey	50	41 48	9 48	43	40 44	44 32
New Jersey	50 28	48 12	48 36	43 41	44 2	32 8
New Mexico New York	28 49	12	36 50	41 42	2 47	8 36
	49	24	50	42	47	30

### Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALLAND BY COMPONENT: 2022 -- Con.

State	Overall rank	Corporate	Individual Income	Sales	Property	Unemploy- ment Insurance
North Carolina	11	4	16	20	13	12
North Dakota	19	9	26	30	10	9
Ohio	37	40	41	35	6	10
Oklahoma	26	10	30	37	28	1
Oregon	22	49	42	4	17	39
Pennsylvania	29	44	19	17	15	21
Rhode Island	40	37	31	24	42	49
South Carolina	31	5	33	31	36	27
South Dakota	2	1	1	34	18	38
Tennessee	8	26	6	46	33	20
Texas	14	47	7	36	37	14
Utah	10	14	10	22	7	17
Vermont	43	43	40	16	49	15
Virginia	25	16	32	11	26	42
Washington	15	39	7	49	20	24
West Virginia	21	18	28	18	9	26
Wisconsin	27	31	37	7	16	28
Wyoming	1	1	1	6	35	31
Dist. of Columbia 1/	48	25	48	37	50	39

1/ Score and rank do not affect other areas.

Source: Tax Foundation, 2022 State Business Tax Climate Index, Table 1 (December 16, 2021) < https://taxfoundation.org/publications/state-business-tax-climate-index/> accessed February 1, 2022.

### Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2016 TO 2022, AND SCORE: 2021 AND 2022

[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. 2016 to 2021 data may differ from previous year due to enactment of retroactive statutes, backcasting of methodolical changes or corrections]

			2018	2019	2020	20	21	20	22
Location	Index rank	Index rank	Index rank	Index rank	Index rank	Index rank	Total score	Index rank	Total score
Alabama	41	38	39	41	40	40	4.51	39	4.57
Alaska	3	3	3	3	3	3	7.29	3	7.28
Arizona	24	24	24	24	23	24	5.10	23	5.10
Arkansas	46	43	43	46	44	46	4.31	44	4.42
California	48	48	48	49	48	48	3.83	48	3.59
Colorado	22	22	21	19	21	20	5.21	20	5.23
Connecticut	47	47	47	47	47	47	4.11	47	4.08
Delaware	15	23	22	13	15	16	5.35	16	5.32
Florida	4	4	4	4	4	4	6.90	4	6.93
Georgia	33	33	32	34	32	31	4.97	32	4.97
Hawaii	37	30	33	39	39	39	4.54	41	4.52
Idaho	19	19	19	21	20	21	5.21	17	5.28
Illinois	29	26	29	36	36	36	4.78	36	4.73
Indiana	10	9	9	10	10	9	5.61	9	5.64
lowa	45	46	46	45	45	41	4.51	38	4.62
Kansas	26	27	28	31	35	34	4.89	24	5.08
Kentucky	34	37	37	20	19	18	5.28	18	5.28
Louisiana	38	45	45	42	43	42	4.50	42	4.50
Maine	35	36	36	29	28	29	4.98	33	4.96
Maryland	40	41	41	40	41	44	4.44	46	4.28
Massachusetts	27	28	25	27	34	35	4.86	34	4.95
Michigan	13	13	13	14	12	13	5.54	12	5.58
Minnesota	44	44	44	44	46	45	4.39	45	4.35
Mississippi	28	29	27	30	29	28	5.00	30	4.99
Missouri	20	16	16	15	14	11	5.56	13	5.57
Montana	6	6	6	5	5	5	6.08	5	6.05
Nebraska	30	32	34	26	31	33	4.93	35	4.93
Nevada	5	5	5	6	7	7	5.95	7	5.95
New Hampshire	7	7	7	7	6	6	6.04	6	6.01
New Jersey	50	50	50	50	50	50	3.41	50	3.34
New Mexico	25	25	26	25	25	22	5.19	28	5.05
New York	49	49	49	48	49	49	3.79	49	3.58
North Carolina	12	12	10	11	11	10	5.59	11	5.61
North Dakota	18	18	18	16	17	19	5.23	19	5.24

### Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2016 TO 2022, AND SCORE: 2021 AND 2022 -- Con.

	2016	2017	2018	2019	2020	2021		20	2022	
Location	Index rank	Index rank	Index rank	Index rank	Index rank	Index rank	Total score	Index rank	Total score	
Ohio	42	39	40	38	37	37	4.65	37	4.72	
Oklahoma	23	21	23	28	27	26	5.09	26	5.07	
Oregon	9	10	11	9	8	15	5.38	22	5.15	
Pennsylvania	36	31	36	35	33	32	4.95	29	5.00	
Rhode Island	39	40	38	37	38	38	4.58	40	4.56	
South Carolina	31	34	31	32	30	30	4.98	31	4.98	
South Dakota	2	2	2	2	2	2	7.44	2	7.49	
Tennessee	16	14	14	18	18	17	5.29	8	5.68	
Texas	11	11	12	12	13	12	5.55	14	5.56	
Utah	8	8	8	8	9	8	5.62	10	5.64	
Vermont	43	42	42	43	42	43	4.45	43	4.43	
Virginia	21	20	20	22	24	25	5.10	25	5.08	
Washington	14	15	15	17	16	14	5.39	15	5.39	
West Virginia	17	17	17	23	22	23	5.17	21	5.19	
Wisconsin	32	35	30	33	26	27	5.03	27	5.07	
Wyoming	1	1	1	1	1	1	7.74	1	7.78	
Dist. of Col. 1/	47	48	48	47	47	48	3.95	48	3.86	

1/ Score and rank do not affect other areas.

Source: Tax Foundation, 2022 State Business Tax Climate Index, Table 1 (December 16, 2021) < https://taxfoundation.org/publications/state-business-tax-climate-index/> accessed February 1, 2022.

#### 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 condominum 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]

						2006 as percent of total		
Subject	1970 (dollars)	1988 (dollars)	1999 (dollars)	2006 (dollars)	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: 2017

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

	1		
Category	State & local	State	Local
Revenue 1/ 2/	20,396,275	16,403,525	4,521,622
General revenue 1/ 2/	17,298,474	13,736,901	4,090,445
Intergovernmental revenue 1/ 2/	3,098,783	3,005,395	622,260
General revenue from own sources 2/	14,199,691	10,731,506	3,468,185
Taxes	9,457,286	7,029,026	2,428,260
Property	1,759,711	-	1,759,711
Sales and gross receipts	4,790,113	4,365,856	424,257
Individual income	2,095,601	2,095,601	-
Corporate income	184,840	184,840	-
Motor vehicle license	380,497	187,986	192,511
Other taxes	246,524	194,743	51,781
Charges & misc. general revenue 2/	4,742,405	3,702,480	1,039,925
Current charges 3/	2,697,414	1,896,868	800,546
Education	442,576	442,576	-
Hospitals	685,952	685,952	-
Air transportation (airports)	430,141	430,141	-
Sewerage	527,897	-	527,897
Miscellaneous general revenue 2/	2,044,991	1,805,612	239,379
Utility revenue	431,177	-	431,177
Insurance trust revenue	2,666,624	2,666,624	-
Unemployment compensation	173,609	173,609	-
Employee retirement	2,493,015	2,493,015	-
Expenditure 1/ 2/	16,827,834	12,694,438	4,461,046
Intergovernmental expenditure 1/	382	328,032	
Direct expenditure by function 2/	16,827,452	12,366,406	- 4,461,046
Direct general expenditure 2/	14,038,463	10,877,460	3,161,003
Capital outlay 2/	1,606,068	921,436	684,632
Other direct general expenditure 2/	12,432,395	9,956,024	2,476,371

#### Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES, BY LEVEL OF GOVERNMENT: 2017 -- Con.

Category	State & local	State	Local
Education services 2/4/	3,446,162	3,446,162	_
Education 2/	3,409,534	3,409,534	_
Libraries 2/	36,628	36,628	
Social services & income maint. 2/ 4/	4,305,279	4,179,829	125,450
Public welfare 2/	3,067,100	2,984,377	82,723
Hospitals 2/	617,798	617,798	-
Health 2/	614,064	571,337	42,727
Employment security administration	6,310	6,310	-
Veterans' services	7	7	-
Transportation 2/ 4/	1,223,693	922,410	301,283
Highways 2/	611,391	310,916	300,475
Air transportation (airports) 2/	528,423	528,423	-
Public safety 2/ 4/	1,027,948	327,056	700,892
Police protection 2/	482,768	44,862	437,906
Fire protection	256,778	-	256,778
Correction	228,515	228,515	-
Protective inspection and regulation 2/	59,887	53,679	6,208
Environment and housing 2/ 4/	1,473,412	388,131	1,085,281
Natural resources 2/	157,341	153,800	3,541
Parks and recreation 2/	361,835	81,007	280,828
Housing and community development	288,782	153,304	135,478
Sewerage	399,202	20	399,182
Solid waste management	266,252	-	266,252
Governmental administration	909,242	574,640	334,602
Interest on general debt	348,897	113,927	234,970
Gen. expend., not elsewhere classified 2/	1,303,830	925,305	378,525
Utility expenditure 2/ 4/	1,300,043	-	1,300,043
Water supply 2/	373,960	-	373,960
Transit	926,083	-	926,083
Insurance trust expenditure	1,488,946	1,488,946	-
Unemployment compensation	166,061	166,061	-
Employee retirement	1,322,885	1,322,885	-

### Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,BY LEVEL OF GOVERNMENT: 2017 -- Con.

Category	State & local	State	Local
Debt outstanding	15,999,412	9,656,278	6,343,134
Short-term Long-term Public debt for private purposes Long-term debt issued Long-term debt retired 2/	80,000 15,919,412 359,207 3,720,545 3,158,535	9,656,278 359,207 2,804,011 2,364,317	80,000 6,263,134 - 916,534 794,218
Cash and security holdings 2/	30,719,633	26,987,848	3,731,785
Insurance trust funds Unemployment compensation Employee retirement Other than insurance trust funds 2/ Offsets to debt 2/ Bond funds 2/ Other 2/	16,908,859 1,026,236 15,882,623 13,810,774 1,016,091 1,056,756 11,737,927	16,908,859 1,026,236 15,882,623 10,078,989 882,377 777,022 8,419,590	- 3,731,785 133,714 279,734 3,318,337

1/ Duplicative intergovernmental transactions are excluded.

2/ 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/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2017" (revised June 22, 2022) <a href="https://www.census.gov/content/census/en/data/datasets/2017/econ/local/public-use-datasets.html">https://www.census.gov/content/census/en/data/datasets/2017/econ/local/public-use-datasets.html</a>> accessed July 6, 2022; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

### Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,BY LEVEL OF GOVERNMENT: 2018

[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/	20,267,383	16,349,640	4,572,402
General revenue 1/ 2/	17,761,907	14,277,135	4,139,431
Intergovernmental revenue 1/ 2/	3,210,729	3,369,965	495,423
General revenue from own sources 2/	14,551,178	10,907,170	3,644,008
Taxes	10,416,009	7,714,451	2,701,558
Property	1,928,566	-	1,928,566
Sales and gross receipts	5,236,159	4,732,032	504,127
Individual income	2,430,032	2,430,032	-
Corporate income	146,831	146,831	-
Motor vehicle license	407,787	191,757	216,030
Other taxes	266,634	213,799	52,835
Charges & misc. general revenue 2/	4,135,169	3,192,719	942,450
Current charges 3/	2,527,188	1,737,965	789,223
Education	429,212	429,212	-
Hospitals	452,557	452,557	-
Air transportation (airports)	483,411	483,411	-
Sewerage	521,271	-	521,271
Miscellaneous general revenue 2/	1,607,981	1,454,754	153,227
Utility revenue	432,971	-	432,971
Insurance trust revenue	2,072,505	2,072,505	-
Unemployment compensation	187,428	187,428	-
Employee retirement	1,885,077	1,885,077	-
Expenditure 1/ 2/	17,777,830	13,728,252	4,404,935
	-	-	-
Intergovernmental expenditure 1/	382	355,739	-
Direct expenditure by function 2/	17,777,448	13,372,513	4,404,935
Direct general expenditure 2/	15,007,362	11,786,552	3,220,810
Capital outlay 2/	1,978,704	1,358,610	620,094
Other direct general expenditure 2/	13,028,658	10,427,942	2,600,716

### Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES, BY LEVEL OF GOVERNMENT: 2018 -- Con.

Category	State & local	State	Local
Education services 2/ 4/	3,696,335	3,696,335	
Education 2/	3,658,214	3,658,214	-
Libraries 2/	38,121	38,121	-
Social services & income maint. 2/ 4/	4,113,144	4,005,282	- 107,862
Public welfare 2/	2,983,737	2,906,234	77,503
Hospitals 2/	2,983,737 552,966	2,900,234 552,966	77,505
Health 2/	569,558	539,199	- 30,359
	· · · · · ·		30,359
Employment security administration 2/ Veterans' services	6,883	6,883	-
	1 566 452	1 267 506	- 298,857
Transportation 2/ 4/	1,566,453	1,267,596	,
Highways 2/	760,819	462,427	298,392
Air transportation (airports) 2/	678,573	678,573	-
Public safety 2/ 4/	1,043,313	331,260	712,053
Police protection 2/	487,077	44,823	442,254
Fire protection	256,643	-	256,643
Correction 2/	228,042	228,042	-
Protective inspection and regulation 2/	71,551	58,395	13,156
Environment and housing 2/ 4/	1,504,805	387,568	1,117,237
Natural resources 2/	156,749	151,896	4,853
Parks and recreation 2/	315,937	71,433	244,504
Housing and community development	315,227	164,224	151,003
Sewerage	431,652	15	431,637
Solid waste management	285,240	-	285,240
Governmental administration 2/	910,170	600,829	309,341
Interest on general debt	335,022	100,248	234,774
Gen. expend., not elsewhere classified 2/	1,838,120	1,397,434	440,686
Utility expenditure 4/	- 1,184,125	-	- 1,184,125
Water supply	406,752	-	406,752
Transit	777,373	-	777,373
Insurance trust expenditure	1,585,961	- 1,585,961	111,313
Unemployment compensation	169,438	1,565,961	-
Employee retirement	1,416,523	1,416,523	-
	1,410,525	1,410,523	-

#### Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES, BY LEVEL OF GOVERNMENT: 2018 -- Con.

Category	State & local	State	Local
Debt outstanding	17,139,063	9,971,130	7,167,933
Short-term Long-term Public debt for private purposes Long-term debt issued Long-term debt retired 2/	100,000 17,039,063 335,496 3,173,316 2,663,007	- 9,971,130 335,496 1,583,043 1,877,534	100,000 7,067,933 - 1,590,273 785,473
Cash and security holdings 2/	33,032,786	28,633,312	4,399,474
Insurance trust funds Unemployment compensation Employee retirement Other than insurance trust funds 2/ Offsets to debt Bond funds Other 2/	17,733,054 1,064,924 16,668,130 15,299,732 1,259,906 702,569 13,337,257	17,733,054 1,064,924 16,668,130 10,900,258 866,095 360,794 9,673,369	- 4,399,474 393,811 341,775 3,663,888

1/ Duplicative intergovernmental transactions are excluded.

2/ 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/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2018 revised" (July 6, 2022) <a href="https://www.census.gov/content/census/en/data/datasets/2018/">https://www.census.gov/content/census/en/data/datasets/2018/</a> econ/local/public-use-datasets.html> accessed July 6, 2022; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

### Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,BY LEVEL OF GOVERNMENT: 2019

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

Category	State & local	State	Local
		Oldie	Local
Revenue 1/	20,440,978	16,232,530	4,928,383
	20,440,970	10,232,330	4,920,000
General revenue 1/	18,564,249	14,787,475	4,496,709
Intergovernmental revenue 1/	3,084,327	3,281,266	522,996
General revenue from own sources	15,479,922	11,506,209	3,973,713
Taxes	11,112,327	8,207,524	2,904,803
Property	2,060,154	-	2,060,154
Sales and gross receipts	5,630,119	5,062,134	567,985
Individual income	2,568,259	2,568,259	-
Corporate income	190,484	190,484	-
Motor vehicle license	415,411	195,972	219,439
Other taxes	247,900	190,675	57,225
Charges & misc. general revenue	4,367,595	3,298,685	1,068,910
Current charges 2/	2,599,457	1,790,173	809,284
Education	430,102	430,102	-
Hospitals	453,706	453,706	-
Air transportation (airports)	494,835	494,835	-
Sewerage	530,350	-	530,350
Miscellaneous general revenue	1,768,138	1,508,512	259,626
Utility revenue	431,674	-	431,674
Insurance trust revenue	1,445,055	1,445,055	-
Unemployment compensation	198,764	198,764	-
Employee retirement	1,246,291	1,246,291	-
Expenditure 1/	18,773,523	14,372,799	4,728,919
Intergovernmental expenditure 1/	402	328,597	-
Direct expenditure by function	18,773,121	14,044,202	4,728,919
Direct general expenditure	15,870,171	12,398,506	3,471,665
Capital outlay	2,289,044	1,598,849	690,195
Other direct general expenditure	13,581,127	10,799,657	2,781,470

### Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES, BY LEVEL OF GOVERNMENT: 2019 -- Con.

Category	State & local	State	Local
Education services 3/	4 010 248	4 010 240	
Education	4,010,348 3,973,774	4,010,348 3,973,774	-
Libraries	36,574	36,574	-
Social services & income maint. 3/	4,126,557	4,009,939	- 116,618
Public welfare	2,953,650	2,868,969	84,681
Hospitals	531,509	2,000,909 531,509	04,001
Health	633,872	601,935	- 31,937
Employment security administration	7,526	7,526	51,957
Veterans' services	7,520	7,520	-
Transportation 3/	- 1,757,785	- 1,488,837	- 268,948
Highways	820,827	552,129	268,698
Air transportation (airports)	823,902	823,902	200,030
Public safety 3/	1,090,895	351,077	739,818
Police protection	506,957	47,780	459,177
Fire protection	268,782		268,782
Correction	241,512	241,512	- 200,702
Protective inspection and regulation	73,644	61,785	11,859
Environment and housing 3/	1,515,150	376,170	1,138,980
Natural resources	147,594	140,701	6,893
Parks and recreation	306,186	61,422	244,764
Housing and community development	327,178	174,025	153,153
Sewerage	444,408	22	444,386
Solid waste management	289,784		289,784
Governmental administration	974,517	580,591	393,926
Interest on general debt	372,909	106,596	266,313
Gen. expend., not elsewhere classified	2,022,010	1,474,948	547,062
- 1 /	-	-	
Utility expenditure 3/	1,257,254	-	1,257,254
Water supply	401,661	-	401,661
Transit	855,593	-	855,593
Insurance trust expenditure	1,645,696	1,645,696	-
Unemployment compensation	159,558	159,558	-
Employee retirement	1,486,138	1,486,138	-

#### Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES, BY LEVEL OF GOVERNMENT: 2019 -- Con.

Category	State & local	State	Local
Debt outstanding	17,426,529	10,001,827	7,424,702
Short-term Long-term Public debt for private purposes Long-term debt issued Long-term debt retired	- 17,426,529 56,414 1,464,354 1,625,887	- 10,001,827 56,414 565,776 1,084,078	- 7,424,702 - 898,578 541,809
Cash and security holdings	35,423,350	30,751,138	4,672,212
Insurance trust funds Unemployment compensation Employee retirement Other than insurance trust funds Offsets to debt Bond funds Other	18,628,215 1,151,108 17,477,107 16,795,135 1,018,981 890,042 14,886,112	18,628,215 1,151,108 17,477,107 12,122,923 606,875 473,681 11,042,367	- 4,672,212 412,106 416,361 3,843,745

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: 2019 revised" (July 6, 2022) <a href="https://www.census.gov/content/census/en/data/datasets/2019/">https://www.census.gov/content/census/en/data/datasets/2019/</a> econ/local/public-use-datasets.html> accessed July 6, 2022; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

### Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES, BY LEVEL OF GOVERNMENT: 2020

[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 Revenue 1/	State & local 21,256,402	State	Local
Revenue 1/	21 256 402		
		16,779,210	5,217,432
	21,200,402	10,770,210	0,217,402
General revenue 1/	19,545,925	15,498,108	4,788,057
Intergovernmental revenue 1/	4,079,834	4,205,193	614,881
General revenue from own sources	15,466,091	11,292,915	4,173,176
Taxes	10,860,932	7,707,502	3,153,430
Property	2,259,025	-	2,259,025
Sales and gross receipts	5,538,148	4,923,969	614,179
Individual income	2,359,093	2,359,093	-
Corporate income	43,679	43,679	-
Motor vehicle license	421,874	199,182	222,692
Other taxes	239,113	181,579	57,534
Charges & misc. general revenue	4,605,159	3,585,413	1,019,746
Current charges 2/	2,502,620	1,680,940	821,680
Education	408,750	408,750	-
Hospitals	466,028	466,028	-
Air transportation (airports)	417,725	417,725	-
Sewerage	537,272	-	537,272
Miscellaneous general revenue	2,102,539	1,904,473	198,066
Utility revenue	429,375	-	429,375
Insurance trust revenue	1,281,102	1,281,102	-
Unemployment compensation	211,267	211,267	-
Employee retirement	1,069,835	1,069,835	-
Expenditure 1/	20,157,114	15,201,622	5,278,564
Intergovernmental expenditure 1/	402	323,474	-
Direct expenditure by function	20,156,712	14,878,148	5,278,564
Direct general expenditure	16,060,016	12,419,026	3,640,990
Capital outlay	1,957,382	1,174,815	782,567
Other direct general expenditure	14,102,634	11,244,211	2,858,423

### Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES, BY LEVEL OF GOVERNMENT: 2020 -- Con.

Category	State & local	State	Local
Education services 3/	3,755,916	3,755,916	_
Education	3,718,284	3,718,284	_
Libraries	37,632	37,632	-
Social services & income maint. 3/	4,390,352	4,268,579	121,773
Public welfare	3,070,987	2,989,932	81,055
Hospitals	537,445	537,445	-
Health	775,319	734,601	40,718
Employment security administration	6,601	6,601	-
Veterans' services	-	-	-
Transportation 3/	1,650,853	1,400,815	250,038
Highways	773,142	524,140	249,002
Air transportation (airports)	746,608	746,608	
Public safety 3/	1,126,213	351,483	774,730
Police protection	543,158	53,022	490,136
Fire protection	271,683	-	271,683
Correction	234,183	234,183	-
Protective inspection and regulation	77,189	64,278	12,911
Environment and housing 3/	1,694,380	397,696	1,296,684
Natural resources	160,655	149,480	11,175
Parks and recreation	297,863	61,151	236,712
Housing and community development	373,017	187,048	185,969
Sewerage	518,978	17	518,961
Solid waste management	343,867	-	343,867
Governmental administration	1,095,312	670,427	424,885
Interest on general debt	372,288	117,480	254,808
Gen. expend., not elsewhere classified	1,974,702	1,456,630	518,072
Utility expenditure 3/	1,637,574	-	1,637,574
Water supply	478,432	-	478,432
Transit	1,159,142	-	1,159,142
Insurance trust expenditure	2,459,122	2,459,122	-
Unemployment compensation	897,332	897,332	-
Employee retirement	1,561,790	1,561,790	-

#### Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES, BY LEVEL OF GOVERNMENT: 2020 -- Con.

Category	State & local	State	Local
Debt outstanding	17,247,312	9,430,284	7,817,028
Short-term Long-term Public debt for private purposes Long-term debt issued Long-term debt retired	100,777 17,146,535 48,724 1,686,484 1,964,922	- 9,430,284 48,724 81,901 651,889	100,777 7,716,251 - 1,604,583 1,313,033
Cash and security holdings	33,899,525	28,896,266	5,003,259
Insurance trust funds Unemployment compensation Employee retirement Other than insurance trust funds Offsets to debt Bond funds Other	17,789,012 191,190 17,597,822 16,110,513 1,102,654 850,829 14,157,030	17,789,012 191,190 17,597,822 11,107,254 713,182 319,422 10,074,650	- 5,003,259 389,472 531,407 4,082,380

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: 2020" (July 6, 2022) <a href="https://www.census.gov/content/census/en/data/datasets/2020/">https://www.census.gov/content/census/en/data/datasets/2020/</a> econ/local/public-use-datasets.html> accessed July 6, 2022; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

#### Table 9.20-- HAWAII STATE GOVERNMENT FINANCES: 2017 TO 2020

[Thousands of dollars. For fiscal year ending June 30. May not match state data in other Censussourced tables due to different revision cycles. 2017 to 2019 data revised from previous *Data Book*]

Category	2017	2018	2019	2020
Total revenue 1/	16,992,583	16,988,769	17,155,165	18,322,618
General revenue 1/	13,736,901	14,277,135	14,787,475	15,498,108
Intergovernmental revenue 1/	3,005,395	3,369,965	3,281,266	4,205,193
Total taxes	7,029,026	7,714,451	8,207,524	7,707,502
General sales & gross rec.	3,239,225	3,529,065	3,808,718	3,697,191
Selective sales & gross rec.	1,126,631	1,202,967	1,253,416	1,226,778
License	269,224	275,600	280,311	274,200
Individual income	2,095,601	2,430,032	2,568,259	2,359,093
Corporate net income	184,840	146,831	190,484	43,679
Other taxes	113,505	129,956	106,336	106,561
Current charges	1,896,868	1,737,965	1,790,173	1,680,940
Misc. general revenue 1/	1,805,612	1,454,754	1,508,512	1,904,473
Insurance trust revenue	3,255,682	2,711,634	2,367,690	2,824,510
Total expenditure 1/	12,678,098	13,707,405	14,356,296	14,539,887
General expenditure, by function				
Education 1/	3,409,675	3,658,533	3,973,889	3,718,401
Public welfare 1/	2,985,741	2,907,923	2,870,285	2,991,694
Hospitals 1/	619,186	554,804	533,309	539,245
Health 1/	556,877	557,341	614,612	740,311
Highways 1/	316,515	465,298	556,838	528,814
Police protection 1/	44,862	44,823	47,780	53,022
Correction 1/	228,515	228,042	241,512	234,183
Natural resources 1/	161,684	154,907	147,355	158,616
Parks and recreation 1/	84,192	74,555	62,983	63,537
Government administration 1/	584,866	613,785	595,843	686,027
Interest on general debt	113,927	100,248	106,596	117,480
Other and unallocable 1/	2,084,961	2,766,754	2,959,629	2,894,138
Insurance trust revenue	1,472,606	1,565,114	1,629,193	1,797,387
Exhibit: General expenditure 1/	11,205,492	12,142,291	12,727,103	12,742,500
Intergovernment expenditure	328,032	355,739	328,597	323,474
Direct expenditure	10,877,460	11,786,552	12,398,506	12,419,026
Debt outstanding, long- & short-term	9,656,278	9,971,130	10,001,827	9,430,284
Cash and security holdings 1/	26,987,848	28,633,312	30,751,138	29,531,338

1/ Revised from previous Data Book.

Source: U.S. Census Bureau, "Annual Survey of State Government Finances Table" (annual) <https://www.census.gov/programs-surveys/state/data/tables.All.html> accessed March 17, 2022.

# Table 9.21-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2017 TO 2021

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

Function	2017	2018	2019	2020	2021
Total expenditures	11,362,828	12,130,012	12,260,264	13,036,832	15,072,727
Current	10,582,072	11,344,344	11,404,890	12,140,331	14,219,194
General government	701,083	807,032	1,007,554	1,137,274	1,708,337
Public safety	531,545	579,980	634,120	612,091	746,822
Highways	461,523	609,538	526,148	500,212	448,647
Conservation of nat'l resources	180,697	157,639	145,383	167,383	137,459
Health	873,703	827,592	1,009,545	1,096,444	1,040,285
Welfare	3,442,279	3,495,974	3,332,469	3,653,210	4,599,447
Lower education	2,973,583	3,226,275	3,334,110	3,351,308	3,451,175
Higher education	899,199	950,843	950,253	1,050,582	984,734
Other education	27,248	23,827	18,376	16,936	20,593
Culture and recreation	104,655	104,964	116,381	143,739	377,419
Urban redevel. & housing	63,807	124,292	79,236	78,061	89,826
Econ. devel. & assistance	179,127	167,614	152,592	166,387	238,956
Housing	133,010	256,386	85,032	153,411	355,350
Other	10,613	12,388	13,691	13,293	20,144
Debt service	780,756	785,668	855,374	896,501	853,533
Principal	484,274	464,518	464,518	564,222	522,640
Interest and others	296,482	321,150	390,856	332,279	330,893
Debt service	780,756	785,668	855,374	896,501	85
Principal	484,274	464,518	464,518	564,222	52

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2021* (pp. 170-171)

<https://files.hawaii.gov/auditor/Reports/2021\_Audit/ACFR2021.pdf> accessed January 7, 2022; and calculations by Hawaii Department of Business, Economic Development & Tourism.

# Table 9.22-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2017 TO 2021

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

Function	2017	2018	2019	2020	2021
Total revenues	10,516,019	11,316,814	11,744,341	12,091,455	13,450,796
	. ,				, ,
Total taxes	6,610,703	7,189,827	7,787,180	7,531,294	7,676,311
General excise	3,189,599	3,553,975	3,794,585	3,632,630	3,437,755
Net income - corp. & personal	2,286,017	2,456,674	2,718,654	2,657,551	3,233,174
Public service companies	122,159	117,641	126,691	134,639	125,201
Transient accommodations	299,712	304,521	356,670	303,176	194,095
Tobacco and liquor	160,906	157,988	151,438	150,065	141,522
Liquid fuel	84,933	85,211	85,146	79,187	69,351
Insurance companies' premiums	166,836	162,318	176,420	183,563	188,229
Vehicle weight and registration	132,974	135,080	136,142	125,119	143,242
Rental motor/tour					
vehicle surcharge	53,189	54,846	57,994	72,502	32,206
Franchise	11,174	15,712	26,808	35,271	5,079
Other	103,204	145,861	156,632	157,591	106,457
Non-taxes	3,905,316	4,126,987	3,957,161	4,560,161	5,774,485
Interest and investment (loss)					
income	30,676	36,527	40,141	164,354	30,759
Charges for current services	460,211	477,717	518,531	495,009	401,403
Intergovernmental	2,938,557	2,878,717	2,783,538	3,333,396	4,741,176
Rentals	35,530	35,466	38,031	35,035	31,316
Fines, forfeitures, and penalties	39,203	38,767	37,513	28,579	32,081
Licenses and fees	46,893	47,066	47,965	45,763	42,577
Revenues from private sources	105,857	184,661	122,017	128,401	138,520
Other	248,389	428,066	369,425	329,624	356,653

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2021* (pp. 170-171)

<https://files.hawaii.gov/auditor/Reports/2021\_Audit/ACFR2021.pdf> accessed January 7, 2022; and calculations by Hawaii Department of Business, Economic Development & Tourism.

#### Table 9.23-- LOCAL GOVERNMENT REVENUES: 2012

[Data rounded to thousands of dollars.	Ear fiscal year anding lung 30	Based on samplel
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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 From Federal gov't From State gov't From local gov'ts	538,734 299,649 238,238 847	314,318 218,849 95,055 414	205,926 80,784 125,142 -	18,490 16 18,041 433
Gen. rev. from own sources Taxes Property Sales & gross receipts General sales tax Selective sales Motor fuel Public utilities Motor vehicle license Other taxes Charges & misc. gen. rev. Current charges Highways Parking facilities Natural resources Parks & recreation Housing & comm. dev. Sewerage Solid waste mgt. Other charges Misc. general rev. Interest earnings Special assessments Sale of property Other gen. revenue	2,655,008 1,931,500 1,310,590 414,034 190,665 223,369 71,905 151,464 167,918 38,958 723,508 647,766 25,231 8,521 12 30,848 1,728 424,245 143,129 14,052 75,742 7,769 17,159 350 50,464	$\begin{array}{c} 1,880,893\\ 1,316,440\\ 813,319\\ 341,519\\ 190,665\\ 150,854\\ 49,225\\ 101,629\\ 139,322\\ 22,280\\ 564,453\\ 525,888\\ 4,364\\ 8,459\\ \hline \\ 28,426\\ 1,154\\ 363,594\\ 116,154\\ 363,594\\ 116,154\\ 3,737\\ 38,565\\ 4,718\\ 15,214\\ 183\\ 18,450\\ \end{array}$	754,446 615,060 497,271 72,515 22,680 49,835 28,596 16,678 139,386 120,990 20,867 62 2,422 574 60,651 26,975 9,439 18,396 2,972 1,945 167 13,312	19,669 - - - - - - - - - - - - - - - - - -
Utility revenue Water supply Transit	339,712 280,595 59,117	217,000 159,508 57,492	122,712 121,087 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* <a href="http://www2.census.gov/govs/cog/2012isd.pdf">http://www2.census.gov/govs/cog/2012isd.pdf</a>>.

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

### Table 9.24-- LOCAL GOVERNMENT EXPENDITURES: 2012

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

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Expenditure	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.

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

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

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* <a href="http://www2.census.gov/govs/cog/2012isd.pdf">http://www2.census.gov/govs/cog/2012isd.pdf</a>>.

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 9.25-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2000 TO 2019

			Adjusted gross income (less deficit)				
Tax year	Number of returns	Number of exemptions 1/	Total (\$1,000)	Per return (dollars)	Per exemption 1/ (dollars)		
2000	572,178	1,110,699	23,929,238	41,821	21,544		
2000	577,693	(2/)	23,882,640	41,341	(2/)		
2001	584,605	1,138,413	24,160,873	41,329	21,223		
2002	591,084	1,149,652	25,718,250	43,510	22,370		
2003	606,129	1,172,464	28,113,640	46,382	23,978		
2004	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 2/	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		
2016	685,270	1,272,260	42,823,217	62,491	33,659		
2017	692,790	1,277,890	45,427,737	65,572	35,549		
2018 3/	694,860	1,275,470	46,863,938	67,444	36,742		
2019 3/	714,760	1,293,720	48,907,740	68,425	37,804		

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.

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

3/ Beginning in 2018, personal exemption deductions were suspended for the primary, secondary, and dependent taxpayers. However, the data used to create the "Number of individuals"—filing status, dependent status indicator, and identifying dependent information—are still available on the Form 1040. This field is based on these data.

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin*, (annual), Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <a href="http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2">http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2</a> accessed March 9, 2022; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

# Table 9.26-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OFADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAXRETURNS: TAX YEAR 2018 AND 2019

		Adjusted	Tota	income tax lia	bility
Tax year and size of adj. Number gross income 1/		gross income less deficit (\$1,000)	Number of returns	Amount (\$1,000)	Average (dollars)
2018					
All returns	2/ 694,860	46,863,938	524,210	5,580,067	10,645
Under \$1 3/ \$1 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 or more	11,940 374,760 106,070 68,310 103,580 25,740 4,470	-824,994 8,891,318 6,512,685 5,923,958 14,037,525 7,204,488 5,118,958	1,620 225,280 97,960 66,350 102,810 25,720 4,460	4,420 426,997 496,140 524,030 1,612,340 1,230,599 1,285,541	2,728 1,895 5,065 7,898 15,683 47,846 288,238
2019 All returns	2/ 714,760	48,907,740	540,280	5,843,968	10,817
Under \$1 3/ \$1 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 or more	14,140 378,080 110,660 70,300 109,110 27,870 4,590	-933,451 8,958,162 6,789,877 6,097,348 14,818,397 7,790,272 5,387,135	1,730 227,220 102,520 68,290 108,110 27,820 4,590	4,413 432,359 516,834 542,281 1,686,348 1,323,586 1,338,147	2,551 1,903 5,041 7,941 15,598 47,577 291,535

1/ Filed in following year.

2/ Published sum is 10 lower than sum of components in 2018 and 10 higher in 2019.

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

Source: U.S. Treasury Department, Internal Revenue Service, "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <a href="http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2">http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2</a> accessed March 9, 2022; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

### Table 9.27-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS: TAX YEAR 2018 AND 2019

[In number and thousands of dollars. Does not include deleted ZIP codes and may not be strictly comparable to other IRS state totals]

Adjusted gross		No. of	Adjusted	Salaries	and wages	Taxable	e interest	Total tax	c liability
income size (dollars)	No. of returns	exemptions or individuals 1/	gross income	No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
Total - 2018	682,850	1,258,730	47,634,780	556,070	31,848,172	239,970	321,055	522,480	5,558,866
1 under 25,000 25,000 under 50,000 50,000 under 75,000 75,000 under 100,000 100,000 under 200,000 200,000 or more	30,130	253,350 301,140 205,000 154,620 266,850 77,770	2,437,708 6,453,055 6,512,128 5,923,114 14,053,605 12,255,170	143,720 154,190 89,530 56,780 87,290 24,560	1,860,201 5,418,093 5,015,381 4,306,035 9,751,910 5,496,552	37,150 39,070 39,910 33,370 65,440 25,030	19,597 23,030 29,135 27,291 77,293 144,709	82,940 142,290 97,960 66,340 102,850 30,100	77,101 349,817 496,094 523,928 1,615,254 2,496,672
Total - 2019 1 under 25,000 25,000 under 50,000 50,000 under 75,000 75,000 under 100,000 100,000 under 200,000 200,000 or more	700,530 199,600 178,450 110,650 70,300 109,150 32,380	1,274,330 250,340 299,040 207,960 155,580 277,600 83,810	49,759,725 2,405,881 6,551,775 6,789,487 6,096,590 14,844,038 13,071,954	569,370 143,310 156,070 93,530 58,330 91,590 26,540	33,444,364 1,827,701 5,506,635 5,273,526 4,451,336 10,342,724 6,042,442	251,530 38,540 40,410 41,550 34,800 69,260 26,970	411,025 24,156 27,870 36,275 35,136 101,827 185,761	538,450 82,270 144,900 102,520 68,280 108,150 32,330	5,819,978 75,539 356,671 516,818 542,218 1,691,986 2,636,746

 Beginning in 2018, personal exemption deductions were suspended for the primary, secondary, and dependent taxpayers. However, data used to create
 "Number of individuals" (filing status, dependent status indicator, and identifying dependent information) are still available on Form 1040 and used for this field. 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 (annual) <a href="https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi">https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi</a> accessed March 9, 2022.

### Table 9.28-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,BY SELECTED ZIP CODES:TAX YEAR 2019

[Money amounts in thousands of dollars. State total does not include deleted ZIP code totals. ZIP codes were selected on basis of highest tax liability but excludes ZIP Code 99999 which includes those with fewer than 100 returns, a single building or identified as nonresidential]

				Salaries a	Salaries and wages Taxable interest		interest	Total tax	liability
	No. of	No. indivi-	Adj. gross	No. of		No. of		No. of	
Zip code	returns	duals 1/	income	returns	Amount	returns	Amount	returns	Amount
State total	700,530	1,274,330	49,759,725	569,370	33,444,364	251,530	411,025	538,450	5,819,978
96816	27,090	44,180	2,391,831	20,570	1,394,370	12,850	30,525	21,870	345,283
96734	23,470	44,420	2,313,789	18,600	1,475,307	10,700	19,995	19,160	317,777
96821	9,900	17,530	1,589,902	7,000	754,087	6,240	30,178	8,270	288,187
96744	27,880	50,020	2,251,635	22,020	1,495,161	12,540	14,862	22,580	266,746
96822	21,300	33,370	1,803,108	16,440	1,100,411	9,940	23,069	17,460	249,830
96825	15,410	28,390	1,718,686	11,310	1,002,430	9,050	19,909	12,980	246,160
96789	27,070	52,030	2,230,606	22,200	1,581,829	13,030	12,351	22,140	242,196
96706	35,540	72,810	2,385,460	32,160	1,982,464	9,900	5,751	27,010	218,271
96817	28,540	48,950	1,766,738	22,860	1,167,816	9,520	13,873	20,860	208,210
96813	14,830	23,470	1,347,085	11,860	871,301	6,440	19,534	12,240	202,369
96797	37,220	69,550	2,160,011	32,670	1,719,805	11,220	7,791	27,760	192,845
96701	21,340	36,940	1,645,969	16,820	1,076,540	9,980	12,387	17,460	189,790
96814	12,810	19,820	1,137,970	9,990	717,247	5,540	14,774	10,500	176,297
96815	15,290	22,690	1,244,590	11,820	744,646	6,090	18,585	12,740	176,057
96707	21,090	42,080	1,538,487	18,740	1,223,657	6,590	5,189	16,610	156,533
96720	24,040	44,260	1,417,844	18,610	931,525	8,750	8,785	16,940	147,984
96753	14,360	23,920	1,083,877	11,130	630,267	4,790	12,070	11,700	137,383
96818	22,470	46,590	1,444,285	19,650	1,153,418	7,910	7,575	17,030	130,003
96740	15,290	27,590	1,048,218	11,850	622,582	5,180	11,291	11,710	124,592
96782	19,050	34,200	1,228,989	14,640	832,997	7,970	8,154	15,000	117,416

 1/ Beginning in 2018, personal exemption deductions were suspended for the primary, secondary, and dependent taxpayers. However, data used to create
 "Number of individuals" (filing status, dependent status indicator, and identifying dependent information) are still available on Form 1040 and used for this field. 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 2019" <<a href="https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi">https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi</a> accessed March 9, 2022.

http://dbedt.hawaii.gov/

Table 9.29 SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL
INCOME TAX RETURNS: TAX YEAR 2018 AND 2019

	20	18	20	19
Subject	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	694,860	46,863,938	714,760	48,907,740
Salaries and wages	558,320	31,939,264	571,880	33,544,393
Taxable interest income	244,160	367,779	255,800	462,651
Ordinary dividends	140,730	1,011,736	142,970	1,105,010
Business or prof. net income (less loss)	112,720	1,829,751	116,990	1,909,380
Farm returns	5,380	(NA)	5,410	(NA)
Net capital gain (less loss)	118,820	2,828,154	121,410	2,516,062
Taxable indiv. retire. arrange. distrib.	(NA)	(NA)	74,900	1,464,951
Taxable pensions and annuities	166,92Ó	5,705,371	143,920	4,542,118
Unemployment compensation	19,960	118,162	19,070	120,597
Taxable social security benefits	109,190	1,785,516	112,730	1,934,457
Self-employment (Keogh) retirement plans	5,150	122,886	5,170	122,889
Individuals 2/	1,275,470	(NA)	1,293,720	(NA)
Itemized deductions	96,780	3,138,952	95,990	3,193,888
State and local income taxes	82,090	947,705	81,820	1,057,314
State and local general sales tax	12,120	14,660	11,680	15,379
Real estate taxes	84,900	255,946	84,760	270,865
Total taxes paid	96,140	752,580	95,410	725,118
Home mortgage interest paid	80,650	1,367,391	80,820	1,415,106
Charitable contributions	75,710	492,625	73,580	517,030
Taxable income	562,010	34,967,484	575,710	36,655,273
Total tax credits	251,300	544,292	255,520	582,391
Residential energy tax credit	7,310	29,473	10,210	47,821
Child (and other dependent) tax credit	166,390	363,911	168,730	373,424
Child and dependent care credit	27,170	14,755	26,370	14,389
Earned income credit	96,910	209,045	98,810	209,851
Excess earned income credit (refundable)	82,960	185,196	84,050	184,879
Alternative minimum tax	1,230	13,528	640	6,771
Total tax payments	651,000	6,605,003	666,970	6,807,078
Income tax (before credits)	558,870	5,703,525	572,800	5,987,618
Tax liability	524,210	5,580,067	540,280	5,843,968
Tax due at time of filing	150,030	676,528	161,790	746,136
Overpayments (negative amount) 2/	514,250	1,680,768	519,650	1,699,930

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

2/ Beginning in 2018, personal exemption deductions were suspended for the primary, secondary, and dependent taxpayers. However, data used to create "Number of individuals" (filing status, dependent status indicator, and identifying dependent information) are still available on Form 1040 and used for this field.

Source: U.S. Internal Revenue Service, "Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, "Tax Year 2018" <a href="https://www.irs.gov/pub/irs-soi/18in12hi.xlsx">https://www.irs.gov/pub/irs-soi/18in12hi.xlsx</a>> accessed July 7, 2021; and Ibid. "Tax Year 2019" <a href="https://www.irs.gov/pub/irs-soi/19in12hi.xlsx">https://www.irs.gov/pub/irs-soi/18in12hi.xlsx</a>> accessed July 7, 2021; and Ibid. "Tax Year 2019" <a href="https://www.irs.gov/pub/irs-soi/19in12hi.xlsx">https://www.irs.gov/pub/irs-soi/18in12hi.xlsx</a>> accessed July 7, 2021; and Ibid. "Tax Year 2019" <a href="https://www.irs.gov/pub/irs-soi/19in12hi.xlsx">https://www.irs.gov/pub/irs-soi/19in12hi.xlsx</a>> accessed March 9, 2022.

### Table 9.30-- INTERNAL REVENUE SERVICE OPERATIONS: 2017 TO 2021

[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, 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	2017	2018	2019	2020	2021
Total number of returns filed	1,126,627	1,140,767	1,149,680	1,067,719	1,063,888
Individual income tax	687,190	693,732	695,628	698,198	735,316
Estate and trust income tax	13,434	14,014	14,170	12,020	15,015
Partnership tax	13,026	13,045	12,115	11,620	15,112
Corporate income tax 1/	26,806	27,238	28,420	24,005	28,911
Estate tax	178	211	151	75	147
Gift tax	1,167	1,226	1,221	659	1,273
Employment taxes	119,965	121,682	124,029	107,119	128,243
Excise taxes	1,301	1,316	1,418	1,035	1,482
Other 2/	263,560	268,303	272,528	212,988	138,389
Total no. of returns filed electronically	698,448	721,560	741,769	789,353	808,373
Individual income tax	567,815	579,399	589,001	638,966	631,006
Estate and trust income tax	9,157	9,845	10,164	10,560	11,331
Partnership tax	8,364	8,937	8,304	10,671	10,886
Corporate income tax 1/	14,704	16,113	17,529	18,995	21,308
Employment taxes	38,118	42,013	45,932	49,549	55,901
Other 3/	60,290	65,253	70,839	60,612	77,941
Total number of refunds issued	545,207	547,216	542,738	1,351,630	2,561,828
Business income tax	1,931	1,970	1,924	1,699	2,613
Individual income tax 4/	537,273	539,671	535,149	1,344,952	2,549,957
Employment taxes	5,743	5,295	5,314	4,671	8,823
Estate tax	(D)	(D)	(D)	(D)	(D)
Gift tax	(D)	(D)	(D)	(D)	(D)
Excise taxes	229	246	320	294	411
Total amount of refunds issued (\$1,000)	1,462,267	1,475,394	1,515,320	2,758,770	4,350,479
Business income tax	65,289	60,660	130,854	161,061	98,248
Individual income tax 5/	1,379,735	1,393,161	1,366,150	2,574,532	4,123,553
Employment taxes	9,456	7,188	8,611	9,785	111,691
Estate tax	(D)	(D)	(D)	(D)	(D)
Gift tax	(D)	(D)	(D)	(D)	(_) (D)
Excise taxes	964	12,266	5,311	10,695	13,441

Continued on next page.

### Table 9.30-- INTERNAL REVENUE SERVICE OPERATIONS: 2017 TO 2021 -- Con.

D Not shown to avoid disclosure of information about specific taxpayers, but data are reflected in 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/ Includes tax-exempt organizations, supplemental documents and excise taxes.

4/ For 2017 to 2021, includes individual income tax and estate and trust income tax. In 2020, includes 720,778 Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act) economic impact payment refunds.

5/ For 2017 to 2021, includes individual income tax and estate and trust income tax. In 2020, includes

\$1,217,144 Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act) economic impact payments which IRS classified as refunds.

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

<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book> accessed June 1, 2022 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

### Table 9.31-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS: TAX YEARS 1980 TO 2005 AND 2012 TO 2019

Year income was	Number of resident	Adjusted gross income 1/	Taxable income	Tax liability
received	returns	(\$1,000)	(\$1,000)	(\$1,000) 2/
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
2016	630,021	35,483,582	29,119,858	1,955,048
2017	634,969	37,760,773	31,185,064	2,110,069
2018	637,209	38,959,521	32,357,897	2,266,487
2019	651,977	41,702,397	34,885,297	2,461,972

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/ Before tax credits.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics (*annual) and earlier titles, Table 1 (1980 - 2004) and Table A-1 (2005 and 2012 to 2019) and for 1994 to 2005 and 2012 to 2019 <a href="http://tax.hawaii.gov/stats/a5\_1annual/a5\_5ind\_inc/">http://tax.hawaii.gov/stats/a5\_1annual/a5\_5ind\_inc/</a> accessed March 9, 2022.

### Table 9.32-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS: TAX YEARS 1980 TO 2005 AND 2012 TO 2019

Year income was received	Number of nonresident returns	Hawaii adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000) 2/
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	(3/)	49,166
1998	48,815	494,790	(3/)	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
2016	94,592	1,366,405	2,279,047	148,319
2017	99,704	1,400,268	2,432,124	158,303
2018	102,143	1,540,400	2,599,313	180,202
2019	104,232	1,582,208	2,539,782	175,791

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/ Before tax credits.

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

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics* (annual) and earlier titles, <a href="http://tax.hawaii.gov/stats/a5\_1annual/a5\_5ind\_inc/">http://tax.hawaii.gov/stats/a5\_1annual/a5\_5ind\_inc/</a> accessed March 9, 2022.

# Table 9.33-- SELECTED DATA ON RESIDENT TAX RETURNS WITH ATLEAST ONE AGE EXEMPTION:TAX YEAR 2018 AND 2019

[In thousands of dollars unless otherwise indicated. Elderly taxpayers, 65 years of age or older, may claim an extra exemption]

Item	Total	Taxable returns	Nontaxable returns
2018			
Number of tax returns	150,166	83,468	66,698
Total age exemptions	199,740	111,060	88,680
Self age exemption 1/	144,110	78,760	65,350
Spousal age exemption 1/	55,630	32,300	23,330
Total age exemptions cost	228,503	127,053	101,450
Hawaii adjusted gross income (AGI)	7,110,904	7,227,342	-116,438
Standard deductions	158,475	78,093	80,382
Itemized deductions	1,967,989	1,070,053	897,936
Taxable income	5,790,140	5,790,140	(X)
Tax liability before credits	424,317	424,317	(X)
Tax liability after credits	378,708	385,682	-6,974
2019			
Number of tax returns	154,355	87,653	66,702
Total age exemptions	205,554	116,634	88,920
Self age exemption	148,194	82,768	65,426
Spousal age exemption	57,360	33,866	23,494
Total age exemptions cost	235,154	133,429	101,724
Hawaii adjusted gross income (AGI)	7,430,510	7,663,017	-232,507
Standard deductions	167,996	84,364	83,632
Itemized deductions	1,872,116	1,103,843	768,273
Taxable income	6,172,407	6,172,407	(X)
Tax liability before credits	457,543	457,543	(X)
Tax liability after credits	403,653	411,437	-7,784

X Not applicable.

1/ 'Item' name revised from previous Data Book.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics Tax Year* (annual) <a href="http://tax.hawaii.gov/stats/a5\_1annual/a5\_5ind\_inc/">http://tax.hawaii.gov/stats/a5\_1annual/a5\_5ind\_inc/</a>> accessed March 9, 2022.

# Table 9.34-- SOURCES OF INCOME REPORTED BY NONRESIDENTTAXPAYERS:TAX YEARS 1999 TO 2005, AND 2015 TO 2019

[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 reports used to update this table]

<b>Year</b> 1999 2000 2001 2002 2003 2004 2005	<b>Total</b> 585,507 1,068,694 768,756 776,935 1,009,463 1,407,217 2,071,899	Salaries and wages 465,300 537,628 560,450 574,547 609,472 651,388 744,285	<b>Interest</b> 22,253 26,650 20,456 23,657 26,659 37,757 39,257	Ordinary dividends 6,484 10,642 6,727 5,846 7,310 8,774 10,301	Capital assets/ other property 180,086 303,511 231,958 224,685 381,082 712,124 1,101,584	Rents, royalties, partner- ships, S corp., estates & trusts 65,494 229,352 41,672 60,020 80,640 81,568 104,315	All other sources -154,110 -39,089 -92,507 -111,820 -95,700 -84,394 72,157
Sc	ource of inco	ome	2015	2016	2017	2018	2019
Total							
iotai			1,376,175	1,422,672	1,398,927	1,584,340	1,637,585

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics* (annual) and earlier titles, <a href="http://tax.hawaii.gov/stats/a5\_1annual/a5\_5ind\_inc/>">http://tax.hawaii.gov/stats/a5\_1annual/a5\_5ind\_inc/></a> accessed March 9, 2022.

### Table 9.35-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2019, 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) 2/
All resident returns	651,977	41,702,397	34,885,297	2,461,972
Taxable resident returns Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$75,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$200,000 \$300,000 under \$400,000 \$400,000 and over	548,905 45,777 66,784 68,491 65,882 54,155 89,072 52,748 57,045 23,716 14,668 4,535 6,032	42,088,668 292,447 996,336 1,714,313 2,297,917 2,425,377 5,446,630 4,570,878 6,915,120 4,068,817 3,483,999 1,557,575 8,319,258	34,885,297 139,321 652,277 1,292,808 1,823,179 1,959,248 4,414,245 3,682,747 5,633,345 3,353,864 3,103,960 1,430,979 7,399,324	2,461,972 3,195 25,735 64,771 102,205 117,157 280,083 244,142 390,149 242,900 235,880 113,266 642,489
Nontaxable resident returns Loss Under \$5,000 \$5,000, under \$10,000 \$10,000 and over	103,072 13,182 66,513 10,508 12,869	-386,271 -847,757 74,172 75,048 312,266	(X) (X) (X) (X) (X) (X) (X)	(X) (X) (X) (X) (X) (X) (X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

2/ Before credits.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics, Tax Year 2019* (September 2021), table A-1 <a href="http://tax.hawaii.gov/stats/a5\_1annual/a5\_5ind\_inc/">http://tax.hawaii.gov/stats/a5\_1annual/a5\_5ind\_inc/</a> accessed March 9, 2022.

### Table 9.36-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 2000 TO 2005, AND 2017 TO 2019, AND BY COUNTY, 2017 TO 2019

[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 2017 reports to update this table. Beginning with the 2018, the report contains previous and current year data]

	Taxable an	Taxable and nontaxable returns 1/			able returns	only
Year income was received	All returns	Joint	Other 2/	All returns	Joint	Other 2/
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
2017 3/	41,108	86,808	29,041	(NA)	(NA)	(NA)
2018 3/	42,835	90,111	30,558	(NA)	(NA)	(NA)
2019 3/	43,657	92,884	31,406	(NA)	(NA)	(NA)
COUNTY: 2017 3/						
Oahu	43,697	92,551	30,154	(NA)	(NA)	(NA)
Maui	39,800	81,314	29,362	(NA)	(NA)	(NA)
Hawaii	34,300	69,806	24,906	(NA)	(NA)	(NA)
Kauai	39,773	80,051	28,743	(NA)	(NA)	(NA)
COUNTY: 2018 3/						
Oahu	45,425	95,912	31,774	(NA)	(NA)	(NA)
Maui	41,427	84,392	30,826	(NA)	(NA)	(NA)
Hawaii	35,616	72,792	26,222	(NA)	(NA)	(NA)
Kauai	41,811	85,577	30,532	(NA)	(NA)	(NA)
COUNTY: 2019 3/						
Oahu	46,443	99,103	32,695	(NA)	(NA)	(NA)
Maui	42,470	87,405	31,674	(NA)	(NA)	(NA)
Hawaii	36,157	74,264	26,620	(NA)	(NA)	(NA)
Kauai	42,715	88,188	31,648	(NA)	(NA)	(NA)

NA Not available.

1/ Includes returns with adjusted gross income losses.

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

3/ Median Federal Adjusted Gross Income of Residents.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns Individuals (annual) and

### Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2019

[In thousands of dollars]

Type of credit	Total	Individuals	Corpor- ations	Financial corporations	Fiduciaries	Exempt organ- izations	Insurance under- writers
Total	300,563	176,761	83,635	26,259	3,107	206	10,568
Active tax credits							
Promote social welfare							
Refundable food/excise	28,352	28,352	(X)	(X)	(X)	(X)	(X)
Low-income household renters	2,024	2,024	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	8,747	8,747	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	61	61	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	-	-	-	-	-	-	-
Low-income housing	25,292	460	(D)	(D)	(D)	-	8,648
School repair & maintenance	(D)	(D)	-	-	-	-	-
Earned income	18,116	18,116	(X)	(X)	(X)	(X)	(X)
Lifeline telephone service	27	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	415	(D)	(D)	-	-	-	-
Motion picture, digital media & film production	38,893	269	38,624	-	-	-	-
Renewable energy technologies 1/	60,313	44,025	13,584	(D)	447	(D)	-
Enterprise zone	1,263	642	(D)	-	(D)	-	-
Important agricultural lands qualified agric. cost	(D)	(D)	(D)	-	-	-	-
Research activities	3,769	784	2,985	-	-	-	-
Capital infrastructure	3,154	(D)	-	-	(D)	-	-
Cesspool upgrade, conversion or connection	371	(D)	(D)	-	-	-	-
Renewable Fuels Production Tax Credit	314	(D)	(D)	-	-	-	-
Organic Foods Production Tax Credit	70	47	(D)	-	(D)	-	-
Healthcare Preceptor Income Tax Credit	310	310	(X)	(X)	(X)	(X)	(X)
Avoid double taxation or pyramiding of taxes							
Capital goods excise	37,671	8,544	25,450	3,239	396	42	-
Income tax paid to another state or foreign country	56,449	54,336	(X)	(X)	(D)	(D)	(X)

Continued on next page.

### Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2019 -- Con.

Type of credit	Total	Individuals	Corpor- ations	Financial corporations	Fiduciaries	Exempt organ- izations	Insurance under- writers
Expired tax credits							
Promote social welfare							
Individual development account contribution	(D)	(D)	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	13,322	5,822	687	(D)	(D)	-	1,920
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	(D)	-	(D)	-	-	-	-
Technology infrastructure renovation	11	11	-	-	-	-	-
Residential construction & remodeling	75	(D)	(D)	-	-	-	-
		· · /	. ,				

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: 2019* (September 2021), Table A-1, page 39 <https://files.hawaii.gov/tax/stats/stats/credits/2019credit.pdf> accessed July 5, 2022.

### Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS: 2020 AND 2021

[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]

	Тах	base	Tax col	ections
Source of revenue	2020	2021	2020	2021
All sources	96,210,151	115,286,646	3,038,781	3,604,330
Sources taxed at 4 percent Retailing Services Contracting Theater, amusement, radio, etc. Interest & all others Commissions Hotel rentals All other rentals Use	72,003,449 31,869,197 15,331,585 9,757,217 235,751 2,296,697 1,133,983 2,659,859 7,861,318 857,844	85,038,963 39,187,019 16,901,264 10,108,430 337,629 2,882,635 1,636,147 4,581,675 8,401,371 1,002,793	2,880,138 1,274,768 613,263 390,289 9,430 91,868 45,359 106,394 314,453 34,314	3,401,559 1,567,481 676,051 404,337 13,505 115,305 65,446 183,267 336,055 40,112
Sources taxed at other rates 1/ Insurance solicitors Producing Manufacturing Wholesaling Services (intermediary) Use Unallocated net collections	24,206,702 664,053 290,948 558,052 15,803,833 910,725 5,979,091 (2/)	30,247,683 706,289 391,775 446,034 20,015,246 949,877 7,738,462 (2/)	118,709 996 1,455 2,790 79,019 4,554 29,895 39,933	148,766 1,059 1,959 2,230 100,076 4,749 38,692 54,005

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

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

Source: Hawaii State Department of Taxation, "General Excise And Use Tax Collections - Calendar Year Summary December 31, 2021" (March 20, 2022) <a href="https://tax.hawaii.gov/stats/a5\_3txcolrpt/">https://tax.hawaii.gov/stats/a5\_3txcolrpt/</a> accessed April 6, 2022.

### Table 9.39-- TOBACCO TAX COLLECTIONS: 1994 TO 2021

[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, 2021" issued by the Department of Taxation <a href="https://files.hawaii.gov/tax/news/pubs/21outline.pdf">https://files.hawaii.gov/tax/news/pubs/21outline.pdf</a>]

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
2018	107,379,133	\$0.16 as of July 1, 2011	10,173,533
2019	101,529,020	\$0.16 as of July 1, 2011	10,421,007
2020	99,995,268	\$0.16 as of July 1, 2011	10,083,191
2021	92,579,019	\$0.16 as of July 1, 2011	10,349,947

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) <a href="https://tax.hawaii.gov/stats/a5\_3txcolrpt/">https://tax.hawaii.gov/stats/a5\_3txcolrpt/</a> accessed February 23, 2022; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

### Table 9.40-- LIQUOR TAX COLLECTIONS: 1990 TO 2021

[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, 2021" issued by the Department of Taxation <a href="http://files.hawaii.gov/tax/news/pubs/21outline.pdf">http://files.hawaii.gov/tax/news/pubs/21outline.pdf</a>]

Year	Total	Year	Year Total		Total
1990	42,094	2001	39,379	2012	48,612
1991	40,125	2002	38,497	2013	49,197
1992	40,983	2003	42,149	2014	49,451
1993	38,286	2004	43,426	2015	50,509
1994	38,753	2005	43,594	2016	51,245
1995	37,486	2006	47,001	2017	51,107
1996	38,624	2007	44,705	2018	51,798
1997	38,624	2008	47,568	2019	52,219
1998 1/	38,361	2009	45,332	2020	45,601
1999	37,139	2010	44,961	2021	51,083
2000	39,887	2011	48,433		

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, <a href="http://tax.hawaii.gov/stats/a5\_3txcolrptarchive/">http://tax.hawaii.gov/stats/a5\_3txcolrptarchive/</a> accessed February 23, 2022.

### Table 9.41-- STATE AND LOCAL SALES AND USE TAX REVENUE LOSSESFROM 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]

	Baseline			Optimistic 1/		
Category	Due	Collections	Losses	Due	Collections	Losses
2007						
Total state and local Hawaii U.S. (incl. Dist.of Col.)	149.5 29,176.8	111.4 21,931.2	38.2 7,245.6	149.5 29,176.8	111.4 21,931.2	38.2 7,245.6
2008						
Total state and local Hawaii U.S. (incl. Dist.of Col.) 2009	159.4 31,112.6	118.7 23,386.3	40.7 7,726.3	159.8 31,190.6	119.0 23,444.9	40.8 7,745.7
Total state and local Hawaii U.S. (incl. Dist.of Col.)	143.4 27,992.3	106.8 21,040.8	36.6 6,951.4	154.8 30,212.3	115.3 22,709.6	39.5 7,502.7
2010 Total state and local Hawaii U.S. (incl. Dist.of Col.)	177.9 34,713.2	132.5 26,092.7	45.4 8,620.4	204.7 39,945.1	152.4 30,025.4	52.2 9,919.7
2011 Total state and local Hawaii U.S. (incl. Dist.of Col.)	209.2 40,815.2	155.8 30,679.5	53.4 10,135.8	233.6 45,596.1	174.0 34,273.1	59.6 11,323.1
2012						
Total state and local Hawaii U.S. (incl. Dist.of Col.)	235.1 45,876.6	175.1 34,483.9	60.0 11,392.7	261.0 50,937.9	194.4 38,288.3	66.6 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/ecomm/ecom0409.pdf> accessed September 1, 2011; and calculations by Hawaii Department of Business, Economic Development & Tourism.

#### Table 9.42-- REAL PROPERTY TAX VALUATIONS: 1990 TO 2022

	Asse	Valuation for		
Year	Total	Land	Improvement	tax rate purposes
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
2019	375,492,094	(2/)	(2/)	327,431,256
2020	398,492,093	(2/)	(2/)	348,044,060
2021	410,493,400	(2/)	(2/)	355,060,241
2022	412,125,372	(2/)	(2/)	354,214,811

[In thousands of dollars. For fiscal year ending June 30. Government parcels assessed at \$1, 1986 and 1987, and at 100 percent thereafter]

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 2021-2022" <a href="https://www.realpropertyhonolulu.com/state-reports/">https://www.realpropertyhonolulu.com/state-reports/</a> accessed August 17, 2021; and earlier reports; and reports as the Department of Finance.

### Table 9.43-- REAL PROPERTY TAX VALUATION FOR THE STATE, 2019 TO 2022, AND BY COUNTY, 2022

[In thousands of dollars, unless otherwise noted. For fiscal year ending June 30. Components may not sum due to rounding in source]

Subject	2019	2020	2021	2022
Assessor's gross valuation 1/ 2/ Land Improvement	375,492,094 (3/) (3/)	398,492,093 (3/) (3/)	410,493,400 (3/) (3/)	412,125,372 (3/) (3/)
Exemptions 1/	46,162,974	47,946,190	52,595,673	54,491,735
Assessor's net taxable valuation	329,329,120	350,545,903	357,897,727	357,633,638
Half of valuation on appeal Number of appeals	1,897,864 2,508	2,501,844 3,621	2,837,486 3,259	3,418,827 3,362
Valuation for tax rate purposes Land Improvement	327,431,256 (3/) (3/)	348,044,060 (3/) (3/)	355,060,241 (3/) (3/)	354,214,811 (3/) (3/)
Amount to be raised by taxation	2,029,839	2,230,404	2,301,185	2,283,954
2022, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/ Land Improvement	279,290,607 (3/) (3/)	61,890,890 (4/) (4/)	44,420,815 16,216,510 28,201,305	26,523,060 (4/) (4/)
Exemptions 1/	36,182,206	7,568,840	7,391,954	3,348,735
Assessor's net taxable valuation	243,108,402	54,322,049	37,028,862	23,174,325
Half of valuation on appeal Number of appeals	2,986,239 1,585	206,892 1,132	64,343 250	161,352 395
Valuation for tax rate purposes Land	240,122,162 (3/) (3/)	54,115,157 (4/) (4/)	36,964,518 15,149,750 21,814,768	23,012,973 (4/) (4/)
Improvement	(0/)	( )		. ,

1/ Data have excluded nontaxable properties since 1993.

2/ Assessed value for 2019 as of January 27, 2018 for Honolulu; February 22, 2018 for Kauai; April 14, 2018 for Hawaii; and May 16, 2018 for Maui County. Assessed value for 2020 as of January 29, 2019 for Honolulu; February 22, 2019 for Kauai; April 15, 2019 for Hawaii; and April 18, 2019 for Maui County. Assessed value for 2021 as of January 29, 2020 for Honolulu; February 28, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Maui County. Assessed value for 2022 as of January 28, 2021 for Honolulu; as of February 28, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Maui County.

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

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 2021-2022" (unpublished revision), and individual county valuations <a href="https://www.realpropertyhonolulu.com/state-reports/">https://www.realpropertyhonolulu.com/state-reports/</a> accessed July 5, 2022; and earlier reports.

### Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2021 AND 2022

[For fiscal year ending June 30]

	20	21	20	22
		Amount 1/		Amount 1/
Type of exemption	Number	(\$1,000)	Number	(\$1,000)
All exemptions, Statewide	275,755	94,299,386	279,299	99,173,165
Affordable rental dwelling units (ADU)	1	31,667	-	-
Alternate energy	8	348,656	13	430,133
Blind	297	8,746	293	8,699
Cemeteries	114	66,886	114	67,849
Charitable organizations	1,747	3,760,493	1,790	4,017,602
Child care center, for-profit	16	22,606	14	19,571
Child care center, non-profit	9	38,287	9	36,135
Childcare	13	623	13	650
Churches	1,570	3,310,901	1,589	3,399,341
Civil - condemnation	25	42,605	25	42,032
Commercial alternative energy	4	11,093	4	7,047
Consulates (formerly foreign consulates)	31	50,118	31	47,296
County government	4,073	8,478,190	4,097	8,895,641
Credit unions	140	329,957	140	360,950
Crop shelters	26	2,464	24	2,386
Deaf	117	3,553	114	3,644
Enterprize Zone	3	602	1	101
Federal government	665	9,674,433	648	11,961,550
Fire suppression	2	80	-	-
Forest reserve	5	6,517	5	6,693
Government leases - portion	143	64,957	140	56,304
Government leases - total	122	174,546	116	172,395
Hansen's (formerly Leprosy)	4	100	3	100
Hawaiian Homes - 7 year	227	117,051	208	130,156
Hawaiian Homes Commission	1,741	1,464,822	1,714	1,555,911
Hawaiian Homes Land - total land	6,565	2,782,534	6,609	3,004,969
Hawaiian Homes Land - basic	2,074	429,509	2,121	446,754
Hawaiian Homes Land - multiple	101	17,103	98	16,393
Hawaiian Homes Land - vacant land	292	30	292	30
Historic commercial properties	12	33,595	14	41,295
Historic residential properties	409	743,544	414	739,648
Home	-	-	-	-
Homes - fee (basic)	200,602	26,092,484	207,956	27,389,359
Homes - fee (multiple)	23,728	3,734,255	19,437	3,003,684
Homes - leasehold (basic)	3,659	491,522	3,827	527,851
. ,			-	

Continued on next page.

# Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:2021 AND 2022 -- Con.

	20	21	2022		
Type of exemption	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)	
Type of exemptionHomes - leasehold (multiple)HospitalsIn lieu of home ex - feeIn lieu of home ex - leaseIncome exemptionIndustrial zone 50% exemptionKuleanaLandscaping, open-spaceLow-moderate income housingMilitary (deployed) exemptionMiscellaneousPublic utilitiesRemnantRoadways and waterwaysSafe roomSchoolsSetbacksSlaughterhouseState governmentTaro	Number           788           145           150           8           1,431           87           148           25           390           -           8           782           11           7,247           66           217           1           8,259           31		Number 555 153 115 5 1,699 73 146 25 399 - 7 7 779 15 7,249 66 215 1 1 8,302 28		
Totally disabled Totally disabled veterans Tree farm	4,383 3,017 15	148,494 1,966,322 30,096	4,193 3,384 16	143,300 2,277,641 27,772	
Veteran combat zone	-	-	-	-	

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) and unpublished correction

<a href="https://www.realpropertyhonolulu.com/state-reports/">https://www.realpropertyhonolulu.com/state-reports/</a> accessed August 17, 2021.

#### Table 9.45-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS: 2022

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2021 as of January 29, 2020 for Honolulu; February 28, 2020 for Kauai; April 16, 2020 for Hawaii; and April 17, 2020 for Maui County. All counties use the land use class unless footnoted otherwise]

	Gross	Net	Valuation	To be raised
Land use class	valuation 1/	valuation	for tax rate	by taxation
All classes	412,125,372	357,633,637	354,214,811	2,283,954
Affordable rental 2/	366,844	366,538	366,538	2,254
Residential 2/ 3/ 4/	213,026,786	183,807,933	183,331,165	754,847
Residential A 3/	24,219,726	23,207,568	(X)	(X)
Residential Tier 1 3/	(X)	(X)	14,052,292	63,235
Tier 2 3/	(X)	(X)	9,063,131	95,163
Bed/breakfast home 3/	-	-	-	-
Res. non owner-occupied 5/	16,841,843	15,976,166	15,930,314	97,590
Apartment 2/ 5/	5,958,559	5,611,122	5,598,836	63,321
Commercial	34,255,112	29,088,795	28,129,178	324,242
Industrial	17,961,152	16,666,454	16,407,644	188,853
Agricultural/native forest	10,361,419	9,145,679	9,088,819	73,454
Vacant agricultural 3/	58,521	58,415	58,415	497
Conservation/preservation	1,367,757	1,179,589	1,125,316	8,688
Hotel/resort	21,325,023	21,252,886	19,873,629	261,056
Homeowner 2/	15,041,488	9,628,343	9,625,381	59,196
Res. owner-occupied 5/	19,229,322	13,574,452	13,568,904	33,053
Homestead 4/	7,860,202	5,552,848	5,551,473	16,932
Public service 3/	1,181,819	-	-	-
Commercialized residential 5/	238,270	238,270	238,270	1,048
Vacation rental 4/	3,808,007	3,796,415	3,789,374	37,325
Time share 5/	2,579,511	2,579,511	2,578,459	37,646
Residential investor 4/	1,928,319	1,801,571	1,782,370	16,754
Commercialized home use 4/	1,678,160	1,263,673	1,263,541	6,381
Short term rental 5/	12,837,534	12,837,409	12,791,760	142,418

X Not applicable.

- 1/ Excludes nontaxable properties.
- 2/ Category in use only in Hawaii County.
- 3/ Category in use only in City and County of Honolulu.
- 4/ Category in use only in Kauai County.
- 5/ Category in use only in Maui County.

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 2021-2022" (unpublished correction), and individual county valuations <https://www.realpropertyhonolulu.com/state-reports/> accessed August 17, 2021.

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

[For fiscal year ending June 30]

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

1/ Original debit as of July, 2011.

2/ Land and improvements. Assessed valuation as of October 1, 2010. Valuation at 100 percent of market value.

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

### Table 9.47-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU ANDTHE MEDIAN OF 51 MAJOR CITIES: 1994 TO 2020

	Effective tax rate per \$100 1/				
Year	Median 2/	Honolulu	Rank 3/	Nominal tax rate per \$100	Assessment level (percent)
1994	1.60	0.33	51	0.35	93.4
1994	1.59	0.33	51	0.35	93.4
1995	1.54	0.33	51	0.35	95.0
1990	1.42	0.33	51	0.39	100.0
1997	1.42	0.39	51	0.39	100.0
1998	1.55	0.40	51	0.40	100.0
2000	1.52	0.37	51	0.37	100.0
2000	1.50	0.37	51	0.37	100.0
2001	1.50	0.37	51	0.37	100.0
2002	1.50	0.37	51	0.37	100.0
2003	1.50	0.38	51	0.38	100.0
2004 2005	1.50	0.38	51	0.38	100.0
2005	1.50	0.36	51	0.36	100.0
2008	1.30	0.30	51	0.30	100.0
2007	1.39	0.33	51	0.33	100.0
2008	1.32	0.33	51	0.33	100.0
2009 2010	1.40	0.34	51	0.34	100.0
2010	1.71	0.34	51	0.34	100.0
2011	1.56	0.35	50	0.35	100.0
2012	1.50	0.35	48	0.35	100.0
2013	1.40	0.35	48 50	0.35	100.0
2014	1.40	0.35	50 50	0.35	100.0
2015	1.34	0.35	50 50	0.35	100.0
	1.40	0.35	50	0.35	100.0
2017	1.38	0.35	51		100.0
2018	1.38	0.35	51	0.35	100.0
2019				0.35	
2020	1.31	0.35	51	0.35	100.0

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.

Source: U. S. Census Bureau, *Statistical Abstract of the United States* (annual until 2012); 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 <a href="http://cfo.dc.gov/node/215912">http://cfo.dc.gov/node/215912</a> accessed April 21, 2021.

#### Table 9.48-- REAL PROPERTY TAX RATES, BY COUNTY: 2022

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

Class	Honolulu 1/	Kauai 1/
Property		
Residential	3.50	6.05
Residential A Tier 1 (1st \$ million value)	4.50	(X)
Tier 2 (in excess of \$1 million)	10.50	(X)
Residential investor	(X)	9.40
Bed and breakfast home	6.50	(X)
Vacation rental	(X)	9.85
Commercial	12.40	8.10
Industrial	12.40	8.10
Agricultural	5.70	6.75
Vacant agricultural	8.50	(X)
Preservation	5.70	(X)
Conservation	(X)	6.75
Hotel and resort	13.90	10.85
Public service	(X)	(X)
Homestead	(X)	3.05
Commercialized home use	(X)	5.05
Class	Maui	Hawaii 2/
Category		
Affordable rental housing	(X)	6.15
Agricultural ('Agricultural or Native Forests' in Hawaii County)	5.94	9.35
Apartment	5.55	11.70
Commercial	6.29	10.70
Residential: Up to \$2 M.	(X)	11.10
In excess of \$2 M.	(X)	13.60
Commercialized residential	4.40	(X)
Conservation	6.43	11.55
Homeowner	(X)	6.15
Hotel and resort	11.75	11.55
Industrial	7.20	10.70
Non-owner-occupied Tier 1: Up to \$800,000	5.45	(X)
Tier 2: \$800,001 to \$1.5 million	6.05	(X)
Tier 3: In excess of \$1.5 million	8.00	(X)
Owner-occupied Tier 1: Up to \$800,000	2.41	(X)
Tier 2: \$800,001 to \$1.5 million	2.51	(X)
Tier 3: In excess of \$1.5 million	2.71	(X)
Short term rental Tier 1: Up to \$800,000	11.11	(X)
Tier 2: \$800,001 to \$1.5 million	11.15	(X)
Tier 3: In excess of \$1.5 million	11.20	(X)
Time share	14.60	(X)

X Not applicable.

1/ As of 2005, the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single rate for 'Property' value for each class, and Kauai consolidated classes as of July 1, 2014.

2/ Hawaii has the same rate for 'Building' and 'Land' where assessment is separately determined and applied. 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, 2021 to June 30, 2022" <a href="https://www.realpropertyhonolulu.com/state-reports/">https://www.realpropertyhonolulu.com/state-reports/</a>> accessed

August 17, 2021.

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

Year	Total direct expenditures or obligations	Percent change from previous year	Year	Total direct expenditures or obligations	Percent change from previous year
1002	4 012 542	(NIA)	1007	9 150 295	2.1
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

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

NA Not available.

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

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

	expendi- tures or	Retirement & disability payments for	Other direct payments for	Direct payments for other than	Grants - block, formula, project, & cooperative	Procure- ment	Salaries &
Year	obligations	individuals	individuals	individuals	agreements	contracts	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 2008	14,061.9 15,009.3	3,752.4 3,872.8	1,590.7 1,903.1	321.5 361.7	2,452.4 2,282.9	2,327.7 2,455.9	3,617.3 4,132.8
2008	18,985.4	4,221.6	2,341.5	275.1	2,202.9 3,261.1	2,455.9 2,729.8	4,132.8 6,156.3
2003	20,855.2	4,368.4	2,462.8	356.1	3,025.6	2,744.8	7,897.6
	,	,			,	, -	, -

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

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

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

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

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

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/ Data had been revised in *Data Book 2011* to reflect September 27, 2011 revisions to the U.S. Department and Human Services data. The revisions are not represented in the PDF version of the publication, but had been available via the On-Line Query System and downloads but the Census Bureau has since discontinued access.

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

Source: U.S. Census Bureau, Consolidated Federal Funds Report for Fiscal Year, State and County Areas (annual), tables 10, 12 and 14 and Ibid. On-Line Query System (1993-2010)

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

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

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistri- buted
Desident nonulation						
Resident population (as of July 1, 2010)	1,360,301	953,207	185,079	154,924	67,091	-
Total direct exp. or oblig. Retirement/disability	20,855,223	17,392,945	1,258,859	772,374	523,662	907,383
payments for individuals Other direct payments	4,368,434	3,218,457	581,408	374,912	193,579	78
for individuals	2,462,760	1,397,696	275,855	171,635	97,334	520,241
Direct payments other than for individuals Grants (block, formula,	356,058	122,600	6,859	6,868	1,554	218,176
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

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

1/ Includes Kalawao County.

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

## Table 9.53-- 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.
	00 000 044	2 200 025 577	0.0
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)	14,103.0	10,567.1	133.5
Salaries and wages	4,159.8	967.6	429.9
Contracts	1,391.1	1,224.1	113.6
Grants	1,932.1	1,878.4	102.9
Nonretirement benefits	2,539.3	2,898.5	87.6
Retirement benefits	4,080.8	3,598.5	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".

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

### 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]

	Hawa	aii	United	States
Area	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
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

### 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.

	Hawa	ii	United S	States
Area	2009	2010	2009	2010
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	9,453,32
Housing programs	182,517	204,237	38,800,880	45,700,74
College housing	828	-	53,132	2,74
Housing opportunities for persons with AIDS	1,356	1,576	317,122	294,26
Native American block grant	3,957	-2,870	827,042	1,044,39
Housing for special populations	10,717	6,302	979,217	960,29
Public housing programs	154,708	188,158	33,657,756	39,422,21
Home ownership assistance	10,902	10,515	1,983,007	2,927,51
Other	49	556	983,604	1,049,30
Department of the Interior	21,301	22,022	5,904,953	6,140,67
Fish and Wildlife Service	8,314	7,862	907,990	959,51
National Park Service	1,082	829	131,189	98,16
Office of Insular Affairs	11,581	13,005	432,410	458,81
Department of Justice	22,793	14,119	3,894,654	3,845,09
Office of Asset Forfeiture	1,113	724	397,931	389,24
Office of Justice Programs	21,680	13,395	3,468,360	3,441,20
Crime victims programs	2,946	2,594	575,941	597,95
Education, research and statistics programs	269	598	127,260	110,33
Juvenile justice programs	1,349	1,228	306,560	296,33
Law Enforcement Assistance	1,192	2,485	335,288	387,91
Community oriented policing prog. (COPS)	-	-	1,125	7
Violence against women and children	564	1,616	130,343	128,75
Weed and seed	271	162	36,919	28,79
Substance abuse programs	10,540	211	1,194,038	823,00
Department of Labor	48,312	47,808	9,827,625	11,361,54
, Bureau of Labor Statistics	684	733	88,528	90,11
Employment and Training Admin.	43,700	45,123	9,334,312	10,943,58
Occupational Health and Safety Admin.	3,092	1,392	235,876	155,55
Veterans Employment & Training Admin.	836	560	159,564	162,27
National Foundation on Arts & Humanities	3,730	4,385	306,740	322,71
Neighborhood Reinvestment Corporation	741	1,422	277,492	229,41
Department of Transportation	354,690	239,190	57,048,476	63,882,49
Federal Aviation Administration	78,842	32,954	3,808,316	4,015,46
Federal Highway Administration	219,301	168,771	39,788,002	43,804,37
Federal Transit Administration	53,932	34,810	11,297,997	13,041,28
Department of the Treasury	438	799	575,479	516,74
Department of Veterans Affairs	1,448	3,150	824,892	978,12

Source: U.S. Census Bureau, 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

<a href="http://www.census.gov/prod/2011pubs/fas-10.pdf">http://www.census.gov/prod/2011pubs/fas-10.pdf</a>> accessed September 23, 2011.

#### Table 9.55-- FEDERAL AWARD EXPENDITURES BY HAWAII STATE GOVERNMENT: 2001 TO 2022

Year	Total	Year	Year	Total	
2001 2002 2003 2004 2005 2006 2007 2008	1,234,481 1,353,397 1,532,304 1,659,913 1,828,619 1,859,707 1,925,129 2,018,873	2009 2010 2011 2012 2013 2014 2015 2016	2,195,508 2,732,260 2,891,802 2,297,802 2,311,719 2,570,901 2,650,112 2,943,260	2017 2018 2019 2020 2021 2022	2,922,787 2,994,878 2,879,695 3,202,157 4,567,791 5,433,122

[For fiscal year ending June 30, unless otherwise noted. In thousands of dollars]

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

		Civilian a	agencies	Departme	nt of Defense		
Area	Total	Small dis- advantaged business	Other	Small dis- advantaged business	Other		
Total	2,272,369	41,345	100,708	409,220	1,721,097		
Honolulu City & County Hawaii County Kauai County Maui County Kalawao County	2,080,721 27,848 144,023 18,533 1,244	35,430 4,419 777 31 689	4,4195,52812,7357777,2956,112313,1241,580		1,572,294 5,167 129,839 13,798 -		
Top five agencies with place of performance in Hawaii	Amount	Top five c	Amount				
Department of Defense General Services Admin. Department of the Interior Dept. of Homeland Security Dept. of Veterans Affairs	2,131,877 45,748 36,090 28,192 19,910	XU W2SN EnD FA5215 15 CON U.S. Army W6G	NavFac Engineering Command Hawaii XU W2SN EnDIST Honolulu FA5215 15 CONS LGC U.S. Army W6QL ECC RCO Hawaii NavFac Engineering Command Hawaii				
Type of selected product or service	Total	Small business	Other than small bus.	State, local & tribal gov't	Non-profit JWOD & other 1/		
Total	2,294,574	861,008	1,355,700	5,326	72,540		
Construction Research and development Services Supplies and equipment	763,105 99,721 1,029,386 402,362	225,195 43,052 421,294 171,467	535,372 19,515 572,133 228,680	5 1,106 4,159 56	2,533 36,048 31,800 2,159		

1/ JWOD Javits-Wagner-O'Day Act.

Source: GCE Global Computer Enterprises, Inc., Federal Procurement Data System - NG (New Generation), *Federal Procurement Report FY 2007, Section II, Geographic Views* <a href="http://www.fpdsng.com/fpr\_reports\_fy\_07.html">http://www.fpdsng.com/fpr\_reports\_fy\_07.html</a> accessed October 12, 2009.

## Table 9.57-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT PRIMEAWARDS, 2008 TO 2021 AND TOP 5 PRIME RECIPIENTS: 2019 TO 2021

	Prime aw	ards 1/		Prime av	wards 1/				
Year	Amount (\$1,000)	Number	Year	Amount (\$1,000)	Number				
2008	2,487,387	24,673	2015 2/	1,969,346	24,556				
2009	2,660,769	18,792	2016 2/	2,190,327	22,650				
2010	2,707,733	19,789	2017	2,041,844	17,515				
2011	3,114,130	19,103	2018	2,316,060	30,161				
2012	2,813,593	17,878	2019	2,535,829	27,108				
2013	1,904,173	15,393	2020	2,826,857	26,439				
2014	2,431,093	15,957	2021	2,823,582	33,285				
Year	Rank		Recipient						
2019	1	Hensel Phelos	Construction C	0	147.89				
2013	2		Hawaii Shipyard		103.49				
	3		ucture West Co.		84.36				
	4		-	on Company, Inc.	77.53				
	5		ation Company,		70.55				
2020	1	Nan, Inc.			190.88				
	2	Hensel Phelps	Construction Co	0.	119.44				
	3	Vigor Shipyaro	ds, Inc.		89.34				
	4	Smartronix, Ll	_C		83.49				
	5	Manu Kai, LLO	2		66.05				
2021	1	Hensel Phelps	Construction C	0.	212.68				
	2	Smartronix, Ll	Smartronix, LLC						
	3	Vigor Marine			81.13				
	4	MNDPI Pacific	S JV		69.27				
	5	TNT Construc	tors		58.54				

[Fiscal year ending September 30. For discussion of the USASpending.gov mandates, data sources quality, and reporting requirements, see <a href="https://www.usaspending.gov/about">https://www.usaspending.gov/about</a>]

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 day to protect operations.

2/ Revised from previous Data Book.

Source: USASpending, "State Profile Hawaii" (FY2008 to FY2014) <a href="https://www.usaspending.gov/state">https://www.usaspending.gov/state</a> accessed August 8, 2017; "State Profile Hawaii" (FY2015 to FY 2021) <a href="https://www.usaspending.gov/state">https://www.usaspending.gov/state</a> accessed August 8, 2017; "State Profile Hawaii" (FY2015 to FY 2021) <a href="https://www.usaspending.gov/state">https://www.usaspending.gov/state</a> accessed August 8, 2017; "State Profile Hawaii" (FY2015 to FY 2021) <a href="https://www.usaspending.gov/state">https://www.usaspending.gov/state</a> accessed July 10, 2022 and "Custom Award Data: Hawaii" (FY2015 to FY2021)

<a href="https://www.usaspending.gov/download\_center/custom\_award\_data">https://www.usaspending.gov/download\_center/custom\_award\_data</a>> accessed July 10, 2022.

#### 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. Census Bureau. 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]

	Expendit	tures per dolla	r of taxes	Ran	king
Area	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
lowa	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

# Table 9.58-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OFTAXES, BY STATE AND THE DISTRICT OF COLUMBIA:1995 AND 2005 -- Con.

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

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005" (October 19, 2007) <a href="http://www.taxfoundation.org/publications/show/22685.html">http://www.taxfoundation.org/publications/show/22685.html</a> 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	1.33	1.37	1.39	1.43	1.50	1.54	1.56	1.79	1.84	1.84
Arizona	1.13	1.11	1.04	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
lowa	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

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

Table 9.59-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES: 1995 TO 2005 -- Con.

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

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

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)										
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
lowa	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

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

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

## Table 9.60-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAROF TAXES RANKING: 1995 TO 2005 -- Con.

X Not applicable.

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

## Table 9.61-- PUBLIC BONDED DEBT OF STATE AND COUNTYGOVERNMENTS: 1994 TO 2020

					Count	y debt	
Year	Total bonded debt 1/	State debt	Total	Honolulu	Maui	Hawaii	Kauai
Tax Founda	ation of Hawaii						
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. Censu	U.S. Census Bureau: debt outstand						
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	14,233.9	8,426.6	5,807.3	(NA)	(NA)	(NA)	(NA)
2015	14,796.6	8,757.7	6,038.9	(NA)	(NA)	(NA)	(NA)
2016	15,357.4	9,216.6	6,140.8	(NA)	(NA)	(NA)	(NA)
2017	15,999.4	9,656.3	6,343.1	(NA)	(NA)	(NA)	(NA)
2018	17,139.1	9,971.1	7,167.9	(NA)	(NA)	(NA)	(NA)
2019	3/ 17,426.5	10,001.8	3/ 7,424.7	(NA)	(NA)	(NA)	(NA)
2020	17,247.3	9,430.3	7,817.0	(NA)	(NA)	(NA)	(NA)

[In millions of dollars. 1994 to 1997 as of December 31 and as of June 30 for 1998 and beyond]

## Table 9.61-- PUBLIC BONDED DEBT OF STATE AND COUNTYGOVERNMENTS: 1994 TO 2020 -- Con.

NA Not available.

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

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

3/ Revised from previous Data Book.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui; and U.S. Census Bureau "State and Local Government Finances by Level of Government and by State" (annual) <a href="https://www.census.gov/data/datasets.html">https://www.census.gov/data/datasets.html</a> accessed July 6, 2022.

#### Table 9.62-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2021

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)
2018	(NA)	7,912,206	(NA)	(NA)
2019	(NA)	7,914,382	(NA)	(NA)
2020	(NA)	7,294,070	(NA)	(NA)
2021	(NA)	8,870,454	(NA)	(NA)
		0,070,404		

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

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)

<a href="http://ags.hawaii.gov/accounting/annual-financial-reports/">http://ags.hawaii.gov/accounting/annual-financial-reports/</a> accessed May 13, 2022.

# Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL<br/>SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM:1940 TO 2021

		Governme	ent jobs 1/		State	State	
Year	All levels	Federal	Territory or State	County	civil service workers 2/	retirement system members 3/	
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	114,500	30,100	67,300	17,100	(NA)	63,408	
2002	117,900	30,700	70,100	17,100	(NA)	66,043	
2003	119,100	31,600	70,600	16,900	(NA)	66,442	
2004	120,100	31,500	71,500	17,100	24,038	67,074	
2005	119,600	31,300	71,200	17,200	23,828	68,011	
2006	121,300	31,800	72,000	17,500	26,013	69,233	
2007	122,100	31,800	72,400	17,900	(NA)	70,805	
2008	125,000	32,200	74,300	18,500	(NA)	72,436	
2009	125,700	33,300	73,700	18,700	(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	125,600	34,900	72,100	18,500	21,083	72,508	
2013	124,500	33,900	71,900	18,700	23,183	73,538	
2014	126,200	33,200	74,200	18,800	23,282	75,311	
2015	126,400	33,100	74,500	18,900	23,182	74,723	
2016	126,000	33,200	73,900	19,000	23,046	75,118	
2017	125,500	33,400	73,200	19,000	21,699	75,152	
2018	125,600	33,700	73,000	18,900	21,594	75,520	
2019	126,200	34,300	72,900	19,000	20,116	75,704	
2020	6/ 121,100	6/ 35,100	6/ 67,300	6/ 18,700	20,049	75,954	
2021	120,200	34,700	66,900	18,600	19,012	74,572	

#### Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2021 -- Con.

NA Not available.

1/ Data are annual averages and rounded to nearest 100 for 1990-2000 and 2010-2020, and to 50 for 2001-2009. Totals may not add due to rounding.

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

3/ Period ending June 30 through 1960, ending March 31, 1961 through 2011, and ending 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/ 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. Data availability resumed in 2004.

6/ Benchmarked by Hawaii Department of Business, Economic Development & Tourism in March 2022 and revised from previous *Data Book*.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii*, pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Business, Economic Development & Tourism, *Labor Force Data Book* (annual) and for 1990-2021 "Job Count by Industry" <a href="http://dbedt.hawaii.gov/economic/job-count-by-industry/">http://dbedt.hawaii.gov/economic/job-count-by-industry/</a> accessed June 28, 2022; Hawaii State Department of Human Resources Development, *Executive Branch Workforce Profile Reports Fiscal Year Ending June 30* (annual) <a href="http://dhrd.hawaii.gov/reports/workforce-reports/">http://dhrd.hawaii.gov/reports/workforce-reports/</a> accessed June 28, 2022 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) <a href="http://ers.ehawaii.gov/resources/financials">http://ers.ehawaii.gov/resources/financials</a> accessed June 28, 2022; and records.

#### Table 9.64-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2017 TO 2021

[Fiscal year ending September 30. Excludes the U.S. Postal Service. Individual state totals exclude the Federal Bureau of Investigation and Drug Enforcement Agency. Detail may not sum to agency total]

Agency	2017	2018	2019	2020	2021
TOTAL	1/ 22,229	1/ 22,561	1/ 23,272	1/ 23,515	1/ 23,723
Cabinet-level	21,974	22,310	23,027	23,261	23,482
Agriculture	738	724	775	803	793
Commerce	410	406	413	426	469
Defense	17,897	18,187	18,669	18,797	18,824
Air Force	1,616	1,486	1,365	1,269	1,183
Army	4,969	5,010	5,003	4,922	4,976
Other Defense	1,251	1,191	1,218	1,228	1,183
Navy/Marine Corps	10,061	10,500	11,083	11,378	11,482
Justice	1/ 147	1/ 140	1/ 151	1/ 149	1/ 96
U.S. Marshall's Service	(1/)	(1/)	(1/)	(1/)	(1/)
Prisons	1/ 79	1/ 71	1/ 83	1/ 85	1/ 82
U.S. Attorney	55	55	54	50	(1/)
Labor	29	28	26	29	28
Energy	(1/)	(1/)	(1/)	(1/)	(1/)
Education	(1/)	(1/)	(1/)	(1/)	(1/)
Health & Human Services	153	147	143	110	142
Homeland Security 2/	1/ 276	1/ 283	1/ 265	1/ 277	1/ 304
U.S. Coast Guard	108	116	115	116	129
Immig. & Customs Enf.	1/ 17	1/ 16	(1/)	(1/)	1/ 14
Customs & Border Prot.	(1/)	(1/)	(1/)	(1/)	(1/)
Trans. Security Admin.	1/ 86	1/ 87	1/ 78	1/ 79	1/ 84
FEMA	50	46	53	67	73
Housing & Urban Dev.	20	20	18	23	23
Interior	609	562	576	583	632
National Park Service	367	338	329	348	385
State	20	17	17	20	19
Transportation	394	380	373	372	380
Fed. Aviation Admin.	376	363	352	353	360
Fed. Highways Admin.	14	14	17	15	15
Treasury	1/31	1/ 34	1/ 34	1/ 36	1/ 30
Internal Revenue Service	1/31	1/34	1/34	1/36	1/ 30
Veterans Affairs	1,247	1,379	1,566	1,636	1,741
Veterans Benefits Admin.	102	94	96 07	100	92
National Cemetery Admin. Veterans Health Admin.	26 1 002	21	27	29	25
Veterans Health Admin.	1,093	1,230	1,415	1,469	1,586
Independent agencies 3/	(1/)	(1/)	(1/)	(1/)	(1/)
Large	250	245	240	250	234
General Services Admin.	40	40	38	47	43
Social Security Admin.	139	137	136	128	124
Medium	(1/)	(1/)	(1/)	(1/)	(1/)
Small	(1/)	(1/)	(1/)	(1/)	(1/)

## Table 9.64-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2017 TO 2021 -- Con.

1/ May reflect counts lower-than-historical due to categories newly suppressed for security, or for counts fewer than 12.

2/ New agency as of November 25, 2002.

3/ At the OPM total-level '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 <a href="https://www.fedscope.opm.gov/employment.asp">https://www.fedscope.opm.gov/employment.asp</a> FY2015 and FY2016 accessed August 1, 2017; FY2017 to FY2020 accessed July 28, 2021, FY2021 accessed on July 11, 2022, and records.

## Table 9.65-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:MARCH 2021

[In number of jobs and dollars. Beginning with the release of the 2019 Annual Survey of Public Employment and Payroll, 'Part-Time Hours' are no longer included in the content that is collected and published]

		Emplo	yment			Payroll	
Government function	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	83,326	69,347	13,979	73,396	415,707,354	396,759,779	18,947,575
Financial administration Other government administration Judicial and legal Police protection Persons with powers of arrest Other Fire protection Firefighters Other Corrections Highways Air transportation Sea and Inland Port Facilities Public welfare Health Hospitals Social insurance administration	1,857 2,582 3,241 4,243 3,238 1,005 2,302 1,989 313 2,247 1,687 1,051 238 581 2,301 3,630 390	1,838 2,138 3,175 4,154 3,221 933 2,281 1,974 307 2,237 1,677 1,046 238 538 2,249 2,838 386	19 444 66 89 17 72 21 15 6 10 10 5 - 43 52 792 4	1,842 2,296 3,201 4,171 3,224 947 2,296 1,985 311 2,241 1,680 1,048 238 550 2,272 3,224 388	9,694,735 13,134,674 19,643,512 34,351,420 29,649,428 4,701,992 19,845,388 18,462,660 1,382,728 14,077,761 9,593,244 5,355,048 1,191,030 2,734,285 14,146,309 20,900,145 1,986,274	9,674,255 12,399,920 19,382,036 34,295,141 29,635,603 4,659,538 19,758,413 18,392,606 1,365,807 14,031,116 9,583,758 5,344,656 1,191,030 2,672,831 13,977,051 17,513,616 1,970,818	20,480 734,754 261,476 56,279 13,825 42,454 86,975 70,054 16,921 46,645 9,486 10,392 - 61,454 169,258 3,386,529 15,456
Solid waste management Sewerage Parks and recreation	725 883 3,680	725 879 2,137	- 4 1,543	725 879 2,309	4,439,095 5,141,570 10,115,236	4,439,095 5,138,153 9,625,190	- 3,417 490,046

## Table 9.65-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:MARCH 2021 -- Con.

		Employ	ment	Payroll			
Government function	Total	Full- time	Part- time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Housing and community dev't	349	343	6	345	1,495,546	1,491,151	4,395
Natural resources	1,160	1,106	54	1,129	6,020,784	5,897,578	123,206
Water supply	1,093	1,091	2	1,093	6,268,257	6,264,861	3,396
Transit	289	268	21	282	1,489,882	1,435,894	53,988
Education total	43,529	32,813	10,716	35,965	185,936,600	172,654,409	13,282,191
Elem. & secondary educ. total	29,959	22,786	7,173	25,080	127,483,632	119,306,942	8,176,690
Elem. & sec. instructional	23,585	17,282	6,303	19,336	105,297,430	97,656,376	7,641,054
Elem. & sec other	6,374	5,504	870	5,744	22,186,202	21,650,566	535,636
Higher education total	13,444	9,901	3,543	10,759	57,842,362	52,736,861	5,105,501
Higher educ. instructional	4,219	3,236	983	3,478	29,161,339	26,571,424	2,589,915
Higher ed other	9,225	6,665	2,560	7,281	28,681,023	26,165,437	2,515,586
Other education	126	126	-	126	610,606	610,606	-
Libraries	466	440	26	451	1,911,365	1,864,727	46,638
All other and unallocable	4,802	4,750	52	4,771	26,235,194	26,154,080	81,114

Source: U.S. Census Bureau, 2021 Annual Survey of Public Employment and Payroll "State and Local Government Employment and Payroll Data by State and Function: March 2021" (May 25, 2022) <a href="https://www.census.gov/data/datasets/2021/econ/apes/annual-apes.html">https://www.census.gov/data/datasets/2021/econ/apes/annual-apes.html</a> accessed June 27, 2022.

#### Table 9.66--- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2021

[In number of jobs and dollars. Data are preliminary. Beginning with the release of the 2019 Annual Survey of Public Employment and Payroll, 'Part-Time Hours' are no longer included in the content that is collected and published]

		Emplo	yment			Payroll	
Government function	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	64,181	51,747	12,434	55,535	298,903,738	281,058,510	17,845,228
Financial administration	657	657	-	657	3,566,776	3,566,776	-
Other government admin.	1,064	809	255	951	5,252,159	4,629,022	623,137
Judicial and legal	2,516	2,470	46	2,485	15,204,605	15,000,599	204,006
Corrections	2,247	2,237	10	2,241	14,077,761	14,031,116	46,645
Highways	761	759	2	760	3,813,650	3,809,040	4,610
Air transportation	1,051	1,046	5	1,048	5,355,048	5,344,656	10,392
Water transport & terminals	238	238	-	238	1,191,030	1,191,030	-
Public welfare	435	425	10	429	2,086,326	2,075,516	10,810
Health	1,891	1,862	29	1,877	11,743,958	11,621,498	122,460
Hospitals	3,630	2,838	792	3,224	20,900,145	17,513,616	3,386,529
Social insurance admin.	390	386	4	388	1,986,274	1,970,818	15,456
Parks and recreation	640	143	497	179	689,212	669,570	19,642
Natural resources	879	875	4	877	4,789,456	4,782,754	6,702
Education total	43,529	32,813	10,716	35,965	185,936,600	172,654,409	13,282,191
Elem. & sec. total	29,959	22,786	7,173	25,080	127,483,632	119,306,942	8,176,690
Elem & sec instruct.	23,585	17,282	6,303	19,336	105,297,430	97,656,376	7,641,054
Elem & sec other	6,374	5,504	870	5,744	22,186,202	21,650,566	535,636
Higher educ. total	13,444	9,901	3,543	10,759	57,842,362	52,736,861	5,105,501
Higher educ. Instruct.	4,219	3,236	983	3,478	29,161,339	26,571,424	2,589,915
Higher educ. other	9,225	6,665	2,560	7,281	28,681,023	26,165,437	2,515,586
Other	126	126	-	126	610,606	610,606	-
Libraries	462	436	26	447	1,898,617	1,851,979	46,638
All other and unallocable	3,791	3,753	38	3,769	20,412,121	20,346,111	66,010

Source: U.S. Census Bureau, 2021 Annual Survey of Public Employment and Payroll "State Government Employment and Payroll Data by State and Function: March 2021" (May 25, 2022) <a href="https://www.census.gov/data/datasets/2021/econ/apes/annual-apes.html">https://www.census.gov/data/datasets/2021/econ/apes/annual-apes.html</a> accessed June 27, 2022.

#### Table 9.67-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2021

[In number of jobs and dollars. Data are preliminary. Beginning with the release of the 2019 Annual Survey of Public Employment and Payroll, 'Part-Time Hours' are no longer included in the content that is collected and published]

		Emplo	yment		Payroll			
Government function	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	19,145	17,600	1,545	17,861	116,803,616	115,701,269	1,102,347	
Financial administration Other government administration Judicial and legal Police protection Persons with power of arrest Other police protection Fire protection total Firefighters Other fire protection Highways Public welfare Health Solid waste management Sewerage Parks and recreation Housing & community dev't Natural resources Water supply Transit Libraries	1,200 1,518 725 4,243 3,238 1,005 2,302 1,989 313 926 146 410 725 883 3,040 349 281 1,093 289 4	1,181 1,329 705 4,154 3,221 933 2,281 1,974 307 918 113 387 725 879 1,994 343 231 1,091 268 4	19 189 20 89 17 72 21 15 6 8 33 23 - 4 1,046 6 50 2 21	1,185 1,345 716 4,171 3,224 947 2,296 1,985 311 920 121 395 725 879 2,130 345 252 1,093 282 4	6,127,959 7,882,515 4,438,907 34,351,420 29,649,428 4,701,992 19,845,388 18,462,660 1,382,728 5,779,594 647,959 2,402,351 4,439,095 5,141,570 9,426,024 1,231,328 6,268,257 1,489,882 12,748	6,107,479 7,770,898 4,381,437 34,295,141 29,635,603 4,659,538 19,758,413 18,392,606 1,365,807 5,774,718 597,315 2,355,553 4,439,095 5,138,153 8,955,620 1,491,151 1,114,824 6,264,861 1,435,894 12,748	20,480 111,617 57,470 56,279 13,825 42,454 86,975 70,054 16,921 4,876 50,644 46,798 - 3,417 470,404 4,395 116,504 3,396 53,988	
All other and unallocable	1,011	997	- 14	1,002	5,823,073	5,807,969	- 15,104	

Source: U.S. Census Bureau, 2021 Annual Survey of Public Employment and Payroll "Local Government Employment and Payroll Data by State and Function: March 2021" (May 25, 2022) <a href="https://www.census.gov/data/tables/2021/econ/apes/annual-apes.html">https://www.census.gov/data/tables/2021/econ/apes/annual-apes.html</a> accessed June 27, 2022.

#### Table 9.68-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2019 AND 2020

[As of December 31]

BU 1/	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judiciary	Univer- sity of Hawaii	HHSC 1/
	T. ( ) 0040	00 747	40.005	0.070	0.050	0.400	4.070	00.400	4 550	0.010	0.400
	Total 2019	60,747	12,685	8,076	2,350	2,132	1,078	22,420	1,558	8,016	2,432
1	Blue-collar nonsupervisors	8,495	1,854	1,876	572	595	377	2,249	113	522	337
2	Blue-collar supervisors	773		216	51	43	14	252	1	14	19
3	White-collar nonsupervisors	12,474	3,417	1,433	577	513	204	4,604	761	584	381
4	White-collar supervisors	808	228	129	41	27	16	261	52	40	14
5	Teachers & other personnel 2/	13,056		-	-	-	-	13,056	-	-	-
6	Educational officers 3/	951	-	-	-	-	-	951	-	-	-
7	Faculty of the University of										
	Hawaii and the community										
_	college system	4,406	-	-	-	-	-	-	-	4,406	-
8	Personnel of the University of										
	Hawaii and the community										
	college system, other than	0 400								0 400	
9	faculty	2,438 1,207	- 404	-	-	-	-	- 2	- 4	2,438 10	- 787
9 10	Registered prof. nurses Institutional, health and	1,207	404	-	-	-	-	Z	4	10	/0/
10	correctional workers	2,457	1,510	238				33	58	2	616
11	Firefighters	1,955		1,013	- 345	- 279	- 134		50	2	010
12	Police officers	2,724	104	1,871	401	315	134	_	_	_	
13	Prof. & scientific employees 4/	8,231	4,518	1,100	307	303	144	1,012	569	_	278
10	State law enforcement officers	0,201	4,010	1,100	007	000	177	1,012	000		210
	& state & county ocean										
	safety & water safety officers	772	407	200	56	57	52	-	-	-	-

BU 1/	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judiciary	Univer- sity of Hawaii	HHSC 1/
	Total 2020	59,172	12,343	8,124	2,394	2,131	1,078	22,233	1,479	6,962	2,428
		39,172	12,343	0,124	2,394	2,131	1,070	22,233	1,479	0,902	2,420
1	Blue-collar nonsupervisors	8,479	1,848	1,899	583	603	375	2,221	105	497	348
2	Blue-collar supervisors	765	176	205	52	42	13	246	1	12	18
3	White-collar nonsupervisors	12,210	3,284	1,446	585	510	207	4,541	724	533	380
4	White-collar supervisors	773	208	128	37	30	13	249	53	39	16
5	Teachers & other personnel 2/	12,966	-	-	-	-	-	12,966	-	-	-
6	Educational officers 3/	962	-	-	-	-	-	962	-	-	-
7	Faculty of the University of										
	Hawaii and the community										
	college system	3,507	-	-	-	-	-	-	-	3,507	-
8	Personnel of the University of										
	Hawaii and the community										
	college system, other than										
-	faculty	2,365	-	-	-	-	-	-	-	2,365	-
9	Registered prof. nurses	1,165	382	-	-	-	-	2	4	7	770
10	Institutional, health and									-	
	correctional workers	2,383		242	-	-	-	34	52	2	615
11	Firefighters	1,964	190	1,008	352	286	128	-	-	-	-
12	Police officers	2,754	-	1,884	415	310	145	-	-	-	-
13	Prof. & scientific employees 4/	8,124	4,427	1,110	314	295	145	1,012	540	-	281
14	State law enforcement officers										
	& state & county ocean	755	200	202	FC	55	52				
	safety & water safety officers	755	390	202	56	55	52	-	-	-	-

#### Table 9.68-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2019 AND 2020 -- Con.

1/ Acronyms: BU = Bargaining Unit and HHFDC = 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. 58*, (February 26, 2021) and Ibid. *No. 59* (February 26, 2021) <a href="http://labor.hawaii.gov/hlrb/find-a-report/">http://labor.hawaii.gov/hlrb/find-a-report/</a> accessed July 2, 2022.

## Table 9.69-- SALARIES OF SELECTED GOVERNMENT OFFICIALS: 2002 TO 2007

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.

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

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

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