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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 2022**

[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]

Year	All levels	Federal	State and counties		
			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	1/ 19,955,093	9,591,724	1/ 10,363,369	7,714,451	1/ 2,648,918
2019	1/ 20,325,793	9,246,293	1/ 11,079,500	8,207,524	1/ 2,871,976
2020	1/ 19,703,751	8,818,255	1/ 10,885,496	7,707,502	1/ 3,177,994
2021	20,718,811	9,494,260	11,224,551	8,046,691	3,177,860
2022	(NA)	11,583,752	(NA)	10,279,504	(NA)

NA Not available.

1/ Revised from previous *Data Book*.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Service Data Book* (annual, beginning 2000); and for 2001 to 2021

<<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed June 2, 2023; 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 June 29, 2023;

Ibid. "Annual Survey of State Government Tax Collections" (annual) <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed June 22, 2023; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2018 TO 2022

[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	2018	2019	2020	2021	2022
Federal collections	9,591,724	9,246,293	8,818,255	9,494,260	11,583,752
Business income 1/	683,176	539,647	540,505	601,545	629,434
Individual income and employment	8,564,619	8,416,640	8,056,673	8,729,103	10,711,065
Income tax payments & SECA 2/	2,292,908	2,161,253	2,096,357	2,563,458	3,890,899
Estate and trust income tax	85,561	82,107	54,082	103,815	143,300
Income tax withheld & FICA 3/	6,167,632	6,155,481	5,889,002	6,046,869	6,659,657
Railroad retirement	-	-	1	-	-
Unemployment insurance	18,519	17,798	17,231	14,960	17,208
Estate	48,381	50,037	19,218	29,286	40,885
Gift	2,011	16	3,975	1,352	750
Excise 4/	293,536	239,953	197,884	132,974	201,619

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) <<https://www.irs.gov/statistics/soi-tax-stats-all-years-irs-data-books>> accessed June 2, 2023.

Table 9.03-- STATE AND LOCAL GOVERNMENT REVENUES: 1992 TO 2021

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

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	20,396,275	16,403,525	4,521,622
2018	2/ 20,214,743	16,349,640	4,572,402
2019	2/ 20,408,263	2/ 16,232,642	2/ 4,895,671
2020	2/ 21,260,226	16,779,210	2/ 5,243,546
2021	29,960,305	25,160,057	5,640,372

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) <<https://www.census.gov/data/datasets.html>> accessed June 29, 2023.

Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS: 2019 TO 2022

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

Source	2019	2020	2021	2022
Total taxes	8,207,524	7,707,502	8,046,691	10,279,504
Sales and gross receipts	5,062,134	4,923,969	4,147,624	5,647,969
General sales & gross receipts	3,808,718	3,697,191	3,296,268	4,265,799
Selective sales taxes	1,253,416	1,226,778	851,356	1,382,170
Alcoholic beverages	51,913	50,674	45,178	53,981
Insurance premiums	179,690	186,833	191,516	201,859
Motor fuels	87,869	81,611	70,796	81,845
Public utilities	126,691	134,640	125,221	122,068
Tobacco products	111,803	111,920	108,529	91,658
Other selective sales	695,450	661,100	310,116	830,759
Licenses	280,311	274,200	258,953	310,983
Corporation	1,920	1,959	2,203	2,415
Hunting & fishing	723	666	615	878
Motor vehicle	195,972	199,182	177,165	219,306
Motor vehicle operators	303	356	327	369
Public utility	15,696	17,491	17,224	15,153
Occupation & business, NEC	53,574	41,278	49,591	57,933
Other licenses	12,123	13,268	11,828	14,929
Income taxes	2,758,743	2,402,772	3,546,116	4,074,729
Individual income	2,568,259	2,359,093	3,354,690	3,759,856
Corporation net income	190,484	43,679	191,426	314,873
Other taxes	106,336	106,561	93,998	245,823
Death and gift	18,921	45,451	31,275	57,405
Documentary & stock transfer	87,415	61,110	62,723	188,418

Source: U.S. Census Bureau, Table GS00TC01 "Annual Survey of State Government Tax Collections by Detailed Table" (annual) <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 19, 2023.

Table 9.05-- 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]

Item	Hawaii	United States
Total taxes	7,707,502	1/ 1,068,784,950
Property taxes	(X)	21,878,780
Sales and gross receipts	4,923,969	1/ 514,786,927
General sales and gross receipts	3,697,191	1/ 342,037,869
Selective sales taxes	1,226,778	1/ 172,749,058
Alcoholic beverages	50,674	1/ 6,839,326
Amusements	(X)	6,962,237
Insurance premiums	186,833	24,627,642
Motor fuels	81,611	1/ 51,160,959
Pari-mutuels	(X)	1/ 126,514
Public utilities	134,640	12,381,787
Tobacco products	111,920	18,559,124
Other selective sales	661,100	1/ 52,091,469
Licenses	274,200	1/ 59,911,259
Alcoholic beverages	(X)	1/ 738,374
Amusements	(X)	1/ 503,033
Corporation	1,959	7,056,624
Hunting and fishing	666	1/ 1,844,108
Motor vehicle	199,182	27,542,834
Motor vehicle operators	356	1/ 2,788,184
Public utility	17,491	1/ 1,208,187
Occupation and business, NEC	41,278	1/ 16,507,450
Other licenses	13,268	1/ 1,722,465
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	1/ 31,148,365
Death and gift	45,451	5,102,727
Documentary and stock transfer	61,110	1/ 11,037,592
Severance	(X)	11,524,724
Taxes, NEC	-	1/ 3,483,322

X Not applicable.

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "2020 Annual Survey of State Government Tax Collections by Detailed Table" (revised) <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 19, 2023.

**Table 9.06-- 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/ 1,276,463,121
Property taxes	(X)	1/ 23,357,063
Sales and gross receipts	4,147,624	1/ 553,941,713
General sales and gross receipts	3,296,268	1/ 373,991,982
Selective sales taxes	851,356	1/ 179,949,731
Alcoholic beverages	45,178	1/ 7,561,699
Amusements	(X)	1/ 8,622,454
Insurance premiums	191,516	1/ 26,278,080
Motor fuels	70,796	1/ 51,556,889
Pari-mutuels	(X)	1/ 156,831
Public utilities	125,221	1/ 12,180,579
Tobacco products	108,529	1/ 19,145,111
Other selective sales	310,116	1/ 54,448,088
Licenses	258,953	1/ 65,374,980
Alcoholic beverages	(X)	1/ 754,547
Amusements	(X)	1/ 582,689
Corporation	2,203	1/ 9,501,395
Hunting and fishing	615	1/ 1,921,732
Motor vehicle	177,165	1/ 30,402,102
Motor vehicle operators	327	1/ 3,138,534
Public utility	17,224	1/ 1,095,696
Occupation and business, NEC	49,591	1/ 16,081,606
Other licenses	11,828	1/ 1,896,679
Income taxes	3,546,116	1/ 596,421,713
Individual income	3,354,690	1/ 506,243,040
Corporation net income	191,426	90,178,673
Other taxes	93,998	1/ 37,367,652
Death and gift	31,275	6,434,923
Documentary and stock transfer	62,723	1/ 14,632,181
Severance	(X)	1/ 11,804,214
Taxes, NEC	-	1/ 4,496,334

X Not applicable.

1/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, "2021 Annual Survey of State Government Tax Collections by Detailed Table" (revised) <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 19, 2023.

Table 9.07-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII AND THE UNITED STATES: 2022

[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	10,279,504	1,461,371,468
Property taxes	(X)	24,494,282
Sales and gross receipts	5,647,969	622,784,630
General sales and gross receipts	4,265,799	429,630,537
Selective sales taxes	1,382,170	193,154,093
Alcoholic beverages	53,981	8,199,278
Amusements	(X)	11,123,029
Insurance premiums	201,859	28,759,802
Motor fuels	81,845	54,678,184
Pari-mutuels	(X)	176,642
Public utilities	122,068	12,555,449
Tobacco products	91,658	18,287,214
Other selective sales	830,759	59,374,495
Licenses	310,983	66,452,540
Alcoholic beverages	(X)	852,792
Amusements	(X)	624,785
Corporation	2,415	10,156,565
Hunting and fishing	878	1,907,931
Motor vehicle	219,306	30,132,376
Motor vehicle operators	369	3,152,531
Public utility	15,153	1,165,394
Occupation and business, NEC	57,933	16,459,253
Other licenses	14,929	2,000,913
Income taxes	4,074,729	690,991,791
Individual income	3,759,856	557,591,961
Corporation net income	314,873	133,399,830
Other taxes	245,823	56,648,225
Death and gift	57,405	6,793,904
Documentary and stock transfer	188,418	20,630,258
Severance	(X)	22,811,895
Taxes, NEC	-	6,412,168

X Not applicable.

Source: U.S. Census Bureau, "2022 Annual Survey of State Government Tax Collections by Detailed Table" <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 19, 2023.

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: 2018 TO 2021

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

Gross family income level (dollars)	Honolulu			51-city average 1/		51-city median	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
2018							
25,000	3,779	15.1	4	2,626	10.5	2,712	10.8
50,000	3,476	7.0	42	4,459	8.9	4,432	8.9
75,000	5,861	7.8	41	7,238	9.7	7,026	9.4
100,000	8,022	8.0	41	9,654	9.7	9,625	9.6
150,000	12,221	8.1	41	14,817	9.9	15,015	10.0
2019							
25,000	3,907	15.6	6	2,811	11.2	2,904	11.6
50,000	3,599	7.2	37	4,413	8.8	4,208	8.4
75,000	5,816	7.8	39	7,042	9.4	6,825	9.1
100,000	7,822	7.8	39	9,422	9.4	9,406	9.4
150,000	12,215	8.1	40	14,332	9.6	14,173	9.4
2020							
25,000	3,943	15.8	5	2,733	10.9	2,847	11.4
50,000	3,399	6.8	40	4,427	8.9	4,156	8.3
75,000	5,663	7.6	38	7,068	9.4	6,669	8.9
100,000	7,760	7.8	40	9,564	9.6	9,213	9.2
150,000	11,470	7.6	41	14,156	9.4	14,080	9.4
2021							
25,000	5,199	20.8	4	3,514	14.1	3,509	14.0
50,000	4,045	8.1	33	4,588	9.2	4,370	8.7
75,000	6,717	9.0	31	7,280	9.7	6,959	9.3
100,000	9,011	9.0	32	9,716	9.7	9,490	9.5
150,000	13,269	8.8	34	14,599	9.7	14,205	9.5

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 <<https://ora-cfo.dc.gov/page/tax-burden-studies>> accessed May 17, 2023.

Table 9.09-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 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. See source for details]

Area	Tax Freedom Day	Rank 1/	Area	Tax Freedom 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
Iowa	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			

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)

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

**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	April 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" <<http://www.taxfoundation.org/taxdata/show/22328.html>> accessed March 31, 2009; Special Report No. 177, "April 9th Is Tax Freedom Day", table 2 (March 2010) <<http://www.taxfoundation.org/files/sr177.pdf>> accessed March 31, 2010; Special Report No. 190, table 2 (March 2011) <<http://www.taxfoundation.org/files/sr190.pdf>> accessed March 30, 2011; "Tax Freedom Day Arrives on April 17", Tax Freedom Day By State (April 2, 2012) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 12, 2012; "Tax Freedom Day 2013 is April 18, Five Days Later Than Last Year" (April 2, 2013) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 16, 2013; "Tax Freedom Day 2014 is April 21, 3 Days Later than Last Year" (April 7, 2014) <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed June 26, 2014; "Tax Freedom Day 2015 is April 24th" <http://taxfoundation.org/sites/taxfoundation.org/files/docs/TaxFoundation_TFD_Report.pdf> accessed April 10, 2015; "Tax Freedom Day 2016 Arrives April 24th" <<http://taxfoundation.org/tax-topics/tax-freedom-day>> accessed April 6, 2016; "Tax Freedom Day 2017 Is April 23" (April 18, 2017) <<https://files.taxfoundation.org/20170418101758/Tax-Foundation-TFD-2017.pdf>> accessed (April 18, 2017); "Tax Freedom Day 2018 is April 19th" <<https://files.taxfoundation.org/20180411105322/Tax-Foundation-TFD-2018.pdf>> accessed April 11, 2018; "Tax Freedom Day 2019 is April 16th" (April 10, 2019) <<https://taxfoundation.org/publications/tax-freedom-day/>> 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

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

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

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

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

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

Table 9.12-- STATE-LOCAL TAX BURDEN PER CAPITA AND RANK FOR THE 50 STATES, THE DISTRICT OF COLUMBIA AND THE UNITED STATES AVERAGE: 2012

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

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

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

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

X Not applicable.

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

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

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

Source: Tax Foundation, "State and Local Tax Burdens: All Years, One State, 1977 - 2012", Table 2: State-Local Tax Burdens by State (with Detailed Breakdown), Fiscal Year 2012 (January 20, 2016)

<<http://taxfoundation.org/article/state-and-local-tax-burdens-1977-2012>> accessed July 19, 2016.

Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2023

[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, 2022, the beginning of Fiscal Year 2023]

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

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Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2023 -- Con.

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Property	Unemployment Insurance
North Carolina	10	5	17	20	13	10
North Dakota	17	9	27	28	9	7
Ohio	37	39	41	36	6	13
Oklahoma	23	4	31	39	30	1
Oregon	24	49	42	4	20	36
Pennsylvania	33	42	20	16	16	22
Rhode Island	42	40	33	24	41	49
South Carolina	31	6	28	32	35	29
South Dakota	2	1	1	34	14	37
Tennessee	14	45	6	46	33	21
Texas	13	47	7	37	38	12
Utah	8	14	10	22	8	16
Vermont	44	41	39	17	48	17
Virginia	26	17	34	12	29	39
Washington	28	37	8	49	22	25
West Virginia	20	16	29	18	10	26
Wisconsin	27	31	38	7	15	31
Wyoming	1	1	1	6	34	28
Dist. of Columbia 1/	48	29	48	39	49	38

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2023 State Business Tax Climate Index*, Table 1 (October 25, 2022)

<<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed February 1, 2023.

Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2017 TO 2023, AND SCORE: 2022 AND 2023

[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. 2017 to 2022 data may differ from previous year due to enactment of retroactive statutes, backcasting of methodological changes or corrections]

Location	2017	2018	2019	2020	2021	2022		2023	
	Index rank	Index rank	Index rank	Index rank	Index rank	Index rank	Total score	Index rank	Total score
Alabama	38	39	41	40	40	39	4.57	41	4.56
Alaska	3	3	3	3	3	3	7.25	3	7.23
Arizona	24	24	23	22	23	24	5.10	19	5.26
Arkansas	42	43	46	44	46	43	4.50	40	4.57
California	48	49	48	48	48	48	3.58	48	3.56
Colorado	21	20	18	20	19	20	5.23	21	5.17
Connecticut	47	47	47	47	47	47	4.10	47	4.08
Delaware	22	22	14	15	16	16	5.33	16	5.32
Florida	4	4	4	4	4	4	6.91	4	6.85
Georgia	31	30	34	31	28	29	5.01	32	4.99
Hawaii	32	33	39	38	38	41	4.53	43	4.51
Idaho	18	18	20	19	20	17	5.28	15	5.33
Illinois	25	29	35	36	36	36	4.77	36	4.78
Indiana	9	9	10	10	9	9	5.64	9	5.63
Iowa	46	46	45	45	42	38	4.67	38	4.66
Kansas	27	28	31	34	33	23	5.14	25	5.13
Kentucky	37	37	19	18	17	18	5.27	18	5.27
Louisiana	45	45	42	43	41	42	4.50	39	4.62
Maine	36	35	28	29	32	34	4.96	35	4.90
Maryland	41	40	40	42	44	46	4.25	46	4.28
Massachusetts	28	25	30	35	35	35	4.93	34	4.95
Michigan	13	13	13	12	13	12	5.58	12	5.57
Minnesota	44	44	44	46	45	45	4.37	45	4.35
Mississippi	29	27	27	28	30	31	5.00	30	5.00
Missouri	15	15	15	14	11	11	5.60	11	5.59
Montana	6	6	5	5	5	5	6.07	5	6.08
Nebraska	30	34	25	27	29	30	5.00	29	5.02
Nevada	5	5	6	7	7	6	5.94	7	5.93
New Hampshire	7	7	7	6	6	7	5.93	6	5.96
New Jersey	49	50	50	50	50	50	3.36	50	3.37
New Mexico	26	26	24	24	21	27	5.07	22	5.16
New York	50	48	49	49	49	49	3.50	49	3.45
North Carolina	11	10	11	11	10	10	5.61	10	5.60
North Dakota	17	17	16	17	18	19	5.26	17	5.29

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Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2017 TO 2023, AND SCORE: 2022 AND 2023 -- Con.

Location	2017	2018	2019	2020	2021	2022		2023	
	Index rank	Index rank	Index rank	Index rank	Index rank	Index rank	Total score	Index rank	Total score
Ohio	39	41	37	37	37	37	4.72	37	4.72
Oklahoma	20	21	26	26	25	28	5.06	23	5.15
Oregon	10	11	9	8	15	22	5.15	24	5.14
Pennsylvania	33	36	36	33	34	32	5.00	33	4.99
Rhode Island	40	38	38	39	39	40	4.54	42	4.54
South Carolina	34	32	32	32	31	33	4.97	31	5.00
South Dakota	2	2	2	2	2	2	7.48	2	7.49
Tennessee	23	23	29	30	26	14	5.45	14	5.44
Texas	12	12	12	13	12	13	5.55	13	5.51
Utah	8	8	8	9	8	8	5.64	8	5.64
Vermont	43	42	43	41	43	44	4.47	44	4.44
Virginia	19	19	21	23	24	25	5.09	26	5.07
Washington	14	14	17	16	14	15	5.38	28	5.03
West Virginia	16	16	22	21	22	21	5.18	20	5.21
Wisconsin	35	31	33	25	27	26	5.07	27	5.07
Wyoming	1	1	1	1	1	1	7.77	1	7.76
Dist. of Col. 1/	48	48	47	47	48	48	3.86	48	3.75

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2023 State Business Tax Climate Index*, Table 2 (October 25, 2022)

<<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed February 1, 2023.

Table 9.15-- ESTIMATED TAX BURDEN FOR THE FOUR-PERSON ALOHA FAMILY ON OAHU: 1970, 1988, 1999 AND 2006

[In dollars and percent. For 1970 and 1988, based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii. For 1999, salary income is estimated at \$81,000 for Alfie (a full- and a part-time jobs) and Anita (a full-time job) plus \$1,840 other family income from rental of a condominium unit, dividends from stocks, and interest on bank certificates of deposit. For 2006, salary income is estimated at \$100,100 for Alfie and Anita, net rental income of -\$3,720, and \$4,220 interest income and dividends. Other assumptions are the same as in 1999. For other underlying assumptions, see sources]

Subject	1970 (dollars)	1988 (dollars)	1999 (dollars)	2006 (dollars)	2006 as percent of total	
					Tax burden	Gross family income
Total tax burden	5,559	25,610	31,107	42,788	100.0	38.7
Federal income	2,130	8,096	6,623	6,934	16.2	6.3
State income	693	3,693	3,477	4,560	10.7	4.1
Social security 1/	1,247	7,758	12,394	16,845	39.4	15.2
General excise	304	1,207	3,580	6,041	14.1	5.5
Real property	366	1,006	1,099	1,650	3.9	1.5
Employment 2/	527	3,301	3,112	5,710	13.3	5.2
Specific excise 3/	67	161	200	280	0.7	0.3
Automobile	225	388	622	768	1.8	0.7
Direct tax bill	4,342	18,432	19,288	26,360	61.6	23.8
Indirect tax bill	1,217	7,178	11,819	16,429	38.4	14.9
Gross family income	16,408	62,716	82,840	110,600	(X)	100.0
After taxes	10,898	37,106	51,733	67,812	(X)	61.3

X Not applicable.

1/ The sum of the amount the Alohas paid for retirement benefits and Medicare and the equal amount paid by their employers on their behalf.

2/ Unemployment compensation, temporary disability insurance, and workers' compensation.

3/ Alcohol, tobacco, telephone and cell.

Source: Hawaii State Department of Business, Economic Development & Tourism, records; and Tax Foundation of Hawaii, "The Tax Burden of the Arnie Aloha Family" (November 1989) and "The Tax Burden of the Aloha Family" (June 2001).

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 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/	2/ 20,214,743	16,349,640	4,572,402
General revenue 1/	2/ 17,709,267	14,277,135	4,139,431
Intergovernmental revenue 1/	3,210,729	3,369,965	2/ 548,063
General revenue from own sources	2/ 14,498,538	10,907,170	2/ 3,591,368
Taxes	2/ 10,363,369	7,714,451	2/ 2,648,918
Property	1,928,566	-	1,928,566
Sales and gross receipts	2/ 5,183,519	4,732,032	2/ 451,487
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	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	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/	17,777,830	13,728,252	4,404,935
Intergovernmental expenditure 1/	382	355,739	-
Direct expenditure by function	17,777,448	13,372,513	4,404,935
Direct general expenditure	15,007,362	11,786,552	3,220,810
Capital outlay	1,978,704	1,358,610	620,094
Other direct general expenditure	13,028,658	10,427,942	2,600,716

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**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2018 -- Con.**

Category	State & local	State	Local
Education services 4/	3,696,335	3,696,335	-
Education	3,658,214	3,658,214	-
Libraries	38,121	38,121	-
Social services & income maint. 4/	4,113,144	4,005,282	107,862
Public welfare	2,983,737	2,906,234	77,503
Hospitals	552,966	552,966	-
Health	569,558	539,199	30,359
Employment security administration	6,883	6,883	-
Veterans' services	-	-	-
Transportation 4/	1,566,453	1,267,596	298,857
Highways	760,819	462,427	298,392
Air transportation (airports)	678,573	678,573	-
Public safety 4/	1,043,313	331,260	712,053
Police protection	487,077	44,823	442,254
Fire protection	256,643	-	256,643
Correction	228,042	228,042	-
Protective inspection and regulation	71,551	58,395	13,156
Environment and housing 4/	1,504,805	387,568	1,117,237
Natural resources	156,749	151,896	4,853
Parks and recreation	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	910,170	600,829	309,341
Interest on general debt	335,022	100,248	234,774
Gen. expend., not elsewhere classified	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	-
Unemployment compensation	169,438	169,438	-
Employee retirement	1,416,523	1,416,523	-

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**Table 9.16-- 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	100,000	-	100,000
Long-term	17,039,063	9,971,130	7,067,933
Public debt for private purposes	335,496	335,496	-
Long-term debt issued	3,173,316	1,583,043	1,590,273
Long-term debt retired	2,663,007	1,877,534	785,473
Cash and security holdings	33,032,786	28,633,312	4,399,474
Insurance trust funds	17,733,054	17,733,054	-
Unemployment compensation	1,064,924	1,064,924	-
Employee retirement	16,668,130	16,668,130	-
Other than insurance trust funds	15,299,732	10,900,258	4,399,474
Offsets to debt	1,259,906	866,095	393,811
Bond funds	702,569	360,794	341,775
Other	13,337,257	9,673,369	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" (June 26, 2023) <<https://www.census.gov/content/census/en/data/datasets/2018/econ/local/public-use-datasets.html>> accessed June 26, 2023; 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: 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]

Category	State & local	State	Local
Revenue 1/ 2/	20,408,263	16,232,642	4,895,671
General revenue 1/ 2/	18,531,534	14,787,587	4,463,997
Intergovernmental revenue 1/	3,084,439	3,281,378	523,111
General revenue from own sources	2/ 15,447,095	11,506,209	2/ 3,940,886
Taxes	2/ 11,079,500	8,207,524	2/ 2,871,976
Property	2,060,154	-	2,060,154
Sales and gross receipts	2/ 5,572,737	5,062,134	2/ 510,603
Individual income	2,568,259	2,568,259	-
Corporate income	190,484	190,484	-
Motor vehicle license	2/ 439,966	195,972	2/ 243,994
Other taxes	247,900	190,675	57,225
Charges & misc. general revenue	4,367,595	3,298,685	1,068,910
Current charges 3/	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/ 2/	18,705,189	14,296,809	4,736,575
Intergovernmental expenditure 1/	402	328,597	-
Direct expenditure by function 2/	18,704,787	13,968,212	4,736,575
Direct general expenditure 2/	15,801,837	12,322,516	3,479,321
Capital outlay	2,289,044	1,598,849	690,195
Other direct general expenditure 2/	13,512,793	10,723,667	2,789,126

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**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2019 -- Con.**

Category	State & local	State	Local
Education services 4/	4,010,348	4,010,348	-
Education	3,973,774	3,973,774	-
Libraries	36,574	36,574	-
Social services & income maint. 4/	4,126,557	4,009,939	116,618
Public welfare	2,953,650	2,868,969	84,681
Hospitals	531,509	531,509	-
Health	633,872	601,935	31,937
Employment security administration	7,526	7,526	-
Veterans' services	-	-	-
Transportation 4/	2/ 1,681,795	2/ 1,412,847	268,948
Highways	820,827	552,129	268,698
Air transportation (airports)	2/ 747,912	2/ 747,912	-
Public safety 4/	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	-
Protective inspection and regulation	73,644	61,785	11,859
Environment and housing 4/	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	2/ 380,565	106,596	2/ 273,969
Gen. expend., not elsewhere classified	2,022,010	1,474,948	547,062
Utility expenditure 4/	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	-

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**Table 9.17-- 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	17,426,529	10,001,827	7,424,702
Public debt for private purposes	56,414	56,414	-
Long-term debt issued	1,464,354	565,776	898,578
Long-term debt retired	1,625,887	1,084,078	541,809
Cash and security holdings	35,423,350	30,751,138	4,672,212
Insurance trust funds	18,628,215	18,628,215	-
Unemployment compensation	1,151,108	1,151,108	-
Employee retirement	17,477,107	17,477,107	-
Other than insurance trust funds	16,795,135	12,122,923	4,672,212
Offsets to debt	1,018,981	606,875	412,106
Bond funds	890,042	473,681	416,361
Other	14,886,112	11,042,367	3,843,745

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: 2019 revised" (June 26, 2023) <<https://www.census.gov/content/census/en/data/datasets/2019/econ/local/public-use-datasets.html>> accessed June 29, 2023; 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: 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	State & local	State	Local
Revenue 1/	2/ 21,260,226	16,779,210	2/ 5,243,546
General revenue 1/	2/ 19,549,749	15,498,108	2/ 4,814,171
Intergovernmental revenue 1/	2/ 4,057,710	4,205,193	2/ 615,047
General revenue from own sources	2/ 15,492,039	11,292,915	2/ 4,199,124
Taxes	2/ 10,885,496	7,707,502	2/ 3,177,994
Property	2,259,025	-	2,259,025
Sales and gross receipts	2/ 5,541,226	4,923,969	2/ 617,257
Individual income	2,359,093	2,359,093	-
Corporate income	43,679	43,679	-
Motor vehicle license	2/ 443,484	199,182	2/ 244,302
Other taxes	2/ 238,989	181,579	2/ 57,410
Charges & misc. general revenue	2/ 4,606,543	3,585,413	2/ 1,021,130
Current charges 3/	2/ 2,487,483	1,680,940	2/ 806,543
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/ 2,119,060	1,904,473	2/ 214,587
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/ 2/	19,819,584	15,128,515	5,014,141
Intergovernmental expenditure 1/	402	323,474	-
Direct expenditure by function	2/ 19,819,182	2/ 14,805,041	2/ 5,014,141
Direct general expenditure	2/ 16,006,635	2/ 12,345,920	2/ 3,660,715
Capital outlay	2/ 1,958,083	1,174,815	2/ 783,268
Other direct general expenditure	2/ 14,048,552	2/ 11,171,105	2/ 2,877,447

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**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2020 -- Con.**

Category	State & local	State	Local
Education services 4/	3,755,916	3,755,916	-
Education	3,718,284	3,718,284	-
Libraries	37,632	37,632	-
Social services & income maint. 4/	2/ 4,385,746	2/ 4,263,973	121,773
Public welfare	2/ 3,066,381	2/ 2,985,326	81,055
Hospitals	537,445	537,445	-
Health	775,319	734,601	40,718
Employment security administration	6,601	6,601	-
Veterans' services	-	-	-
Transportation 4/	2/ 1,582,367	2/ 1,332,329	250,038
Highways	2/ 777,762	2/ 528,760	249,002
Air transportation (airports)	2/ 673,502	2/ 673,502	-
Public safety 4/	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 4/	2/ 1,695,914	2/ 399,230	1,296,684
Natural resources	2/ 160,686	2/ 149,511	11,175
Parks and recreation	297,863	61,151	236,712
Housing and community development	2/ 374,520	2/ 188,551	185,969
Sewerage	518,978	17	518,961
Solid waste management	343,867	-	343,867
Governmental administration 2/	1,476,349	787,907	688,442
Interest on general debt	2/ 1,288,638	692,110	2/ 596,528
Gen. expend., not elsewhere classified 2/	1,984,130	1,455,082	529,048
Utility expenditure 4/	2/ 1,353,426	-	2/ 1,353,426
Water supply	2/ 470,035	-	2/ 470,035
Transit	2/ 883,391	-	2/ 883,391
Insurance trust expenditure	2/ 2,459,121	2/ 2,459,121	-
Unemployment compensation	897,332	897,332	-
Employee retirement	2/ 1,561,789	2/ 1,561,789	-

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**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2020 -- Con.**

Category	State & local	State	Local
Debt outstanding 2/	17,148,606	9,431,929	7,716,677
Short-term	-	-	-
Long-term	2/ 17,148,606	2/ 9,431,929	2/ 7,716,677
Public debt for private purposes	2/ 50,369	2/ 50,369	-
Long-term debt issued	1,686,484	81,901	1,604,583
Long-term debt retired	2/ 1,964,719	651,889	2/ 1,312,830
Cash and security holdings 2/	34,077,545	28,897,911	5,179,634
Insurance trust funds	17,789,012	17,789,012	-
Unemployment compensation	191,190	191,190	-
Employee retirement	17,597,822	17,597,822	-
Other than insurance trust funds	2/ 16,288,533	2/ 11,108,899	2/ 5,179,634
Offsets to debt	2/ 1,043,972	2/ 714,827	2/ 329,145
Bond funds	2/ 526,549	319,422	2/ 207,127
Other	2/ 14,718,012	10,074,650	2/ 4,643,362

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: 2020" (July 6, 2022) <<https://www.census.gov/content/census/en/data/datasets/2020/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: 2021**

[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/	29,960,305	25,160,057	5,640,372
General revenue 1/	21,848,312	17,461,425	5,227,011
Intergovernmental revenue 1/	6,159,252	5,973,572	1,025,804
General revenue from own sources	15,689,060	11,487,853	4,201,207
Taxes	11,224,551	8,046,691	3,177,860
Property	2,321,006	-	2,321,006
Sales and gross receipts	4,687,987	4,147,624	540,363
Individual income	3,354,690	3,354,690	-
Corporate income	191,426	191,426	-
Motor vehicle license	434,593	177,165	257,428
Other taxes	234,849	175,786	59,063
Charges & misc. general revenue	4,464,509	3,441,162	1,023,347
Current charges 2/	2,232,572	1,469,071	763,501
Education	333,380	333,380	-
Hospitals	498,960	498,960	-
Air transportation (airports)	256,230	256,230	-
Sewerage	528,730	-	528,730
Miscellaneous general revenue	2,231,937	1,972,091	259,846
Utility revenue	413,361	-	413,361
Insurance trust revenue	7,698,632	7,698,632	-
Unemployment compensation	927,941	927,941	-
Employee retirement	6,770,691	6,770,691	-
Expenditure 1/	21,880,729	16,706,022	5,381,372
Intergovernmental expenditure 1/	402	207,067	-
Direct expenditure by function	21,880,327	16,498,955	5,381,372
Direct general expenditure	17,809,195	13,670,796	4,138,399
Current operations	15,922,979	12,297,179	3,625,800
Capital outlay	2,516,710	1,098,065	1,418,645
Construction	1,689,680	422,501	1,267,179
Other capital outlay	827,030	675,564	151,466
Assistance and subsidies	163,814	140,879	22,935
Interest on debt	448,665	134,673	313,992
Insurance benefits and repayments	2,828,159	2,828,159	-

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**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2021 -- Con.**

Category	State & local	State	Local
Education services 3/	3,652,261	3,652,261	-
Education	3,616,893	3,616,893	-
Libraries	35,368	35,368	-
Social services & income maint. 3/	4,930,258	4,790,989	139,269
Public welfare	3,633,165	3,535,565	97,600
Hospitals	504,209	504,209	-
Health	785,560	743,891	41,669
Employment security administration	7,324	7,324	-
Veterans' services	-	-	-
Transportation 3/	1,760,824	1,445,235	315,589
Highways	974,276	662,064	312,212
Air transportation (airports)	713,358	713,358	-
Public safety 3/	1,161,392	347,015	814,377
Police protection	578,710	62,513	516,197
Fire protection	284,719	-	284,719
Correction	221,229	221,229	-
Protective inspection and regulation	76,734	63,273	13,461
Environment and housing 3/	1,726,086	412,611	1,313,475
Natural resources	168,975	150,784	18,191
Parks and recreation	314,123	61,471	252,652
Housing and community development	422,169	200,351	221,818
Sewerage	539,576	5	539,571
Solid waste management	281,243	-	281,243
Governmental administration	1,288,638	692,110	596,528
Interest on general debt	402,665	134,673	267,992
Gen. expend., not elsewhere classified	2,887,071	2,195,902	691,169
Utility expenditure 3/	1,242,973	-	1,242,973
Water supply	468,499	-	468,499
Transit	774,474	-	774,474
Insurance trust expenditure	2,828,159	2,828,159	-
Unemployment compensation	1,912,968	1,912,968	-
Employee retirement	915,191	915,191	-

Continued on next page.

**Table 9.19-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2021 -- Con.**

Category	State & local	State	Local
Debt outstanding	19,704,281	11,521,014	8,183,267
Short-term	-	-	-
Long-term	19,704,281	11,521,014	8,183,267
Public debt for private purposes	40,745	40,745	-
Long-term debt issued	4,541,564	3,186,665	1,354,899
Long-term debt retired	2,017,776	1,097,580	920,196
Cash and security holdings	40,170,356	34,855,382	5,314,974
Insurance trust funds	20,343,082	20,343,082	-
Unemployment compensation	-713,289	-713,289	-
Employee retirement	21,056,371	21,056,371	-
Other than insurance trust funds	19,827,274	14,512,300	5,314,974
Offsets to debt	1,090,222	745,912	344,310
Bond funds	760,689	487,785	272,904
Other	17,976,363	13,278,603	4,697,760

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: 2021" (June 26, 2023) <<https://www.census.gov/content/census/en/data/datasets/2021/econ/local/public-use-datasets.html>> accessed June 29, 2023; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.20-- HAWAII STATE GOVERNMENT FINANCES: 2018 TO 2021

[Thousands of dollars. For fiscal year ending June 30. May not match state data in other Census-sourced tables due to different revision cycle]

Category	2018	2019	2020	2021
Total revenue 1/	1/ 16,149,357	1/ 16,656,724	1/ 17,519,516	23,277,323
General revenue 1/	14,277,135	14,787,587	15,498,108	20,506,030
Intergovernmental revenue 1/	3,369,965	1/ 3,281,378	4,205,193	9,018,177
Total taxes	7,714,451	1/ 8,207,524	7,707,502	8,046,691
General sales & gross rec.	3,529,065	3,808,718	3,697,191	3,296,268
Selective sales & gross rec.	1,202,967	1,253,416	1,226,778	851,356
License	275,600	280,311	274,200	258,953
Individual income	2,430,032	2,568,259	2,359,093	3,354,690
Corporate net income	146,831	190,484	43,679	191,426
Other taxes	129,956	106,336	106,561	93,998
Current charges	1,737,965	1,790,173	1,680,940	1,469,071
Misc. general revenue 1/	1,454,754	1,508,512	1,904,473	1,972,091
Insurance trust revenue	1/ 1,872,222	1/ 1,869,137	1/ 2,021,408	2,771,293
Total expenditure 1/	1/ 13,728,252	1/ 14,296,809	1/ 16,129,839	17,817,850
General expenditure, by function				
Education 1/	3,658,533	3,973,889	3,718,401	3,616,893
Public welfare 1/	2,907,923	2,870,285	1/ 2,987,088	3,542,444
Hospitals 1/	554,804	533,309	539,245	506,009
Health 1/	557,341	1/ 613,612	1/ 740,339	746,970
Highways 1/	465,298	556,838	1/ 533,434	687,431
Police protection 1/	44,823	47,780	53,022	62,513
Correction 1/	228,042	241,512	234,183	221,229
Natural resources 1/	154,907	147,355	1/ 158,647	152,714
Parks and recreation 1/	74,555	62,983	63,537	63,210
Government administration 1/	613,785	595,843	1/ 686,029	710,523
Interest on general debt	100,248	106,596	117,480	134,673
Other and unallocable 1/	2,766,754	1/ 2,884,639	1/ 3,822,280	4,517,479
Insurance trust expenditure	1/ 1,585,961	1/ 1,645,696	1/ 2,459,122	2,839,737
Exhibit: General expenditure 1/	12,142,291	1/ 12,651,113	1/ 13,670,717	14,978,113
Intergovernment expenditure	355,739	328,597	323,474	207,067
Direct expenditure	11,786,552	1/ 12,322,516	1/ 13,347,243	14,771,046
Debt outstndng, long- & short-term	9,971,130	10,001,827	1/ 9,431,929	11,521,014
Cash and security holdings 1/	28,633,312	30,751,138	1/ 28,897,911	34,652,790

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, 2023.

Table 9.21-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2018 TO 2022

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

Function	2018	2019	2020	2021	2022
Total expenditures	12,130,012	12,260,264	13,036,832	15,072,727	15,586,380
Current	11,344,344	11,404,890	12,140,331	14,219,194	14,563,413
General government	807,032	1,007,554	1,137,274	1,708,337	2,023,088
Public safety	579,980	634,120	612,091	746,822	744,838
Highways	609,538	526,148	500,212	448,647	561,216
Conservation of nat'l resources	157,639	145,383	167,383	137,459	134,505
Health	827,592	1,009,545	1,096,444	1,040,285	1,090,851
Welfare	3,495,974	3,332,469	3,653,210	4,599,447	4,869,981
Lower education	3,226,275	3,334,110	3,351,308	3,451,175	3,507,290
Higher education	950,843	950,253	1,050,582	984,734	919,351
Other education	23,827	18,376	16,936	20,593	16,933
Culture and recreation	104,964	116,381	143,739	377,419	116,598
Urban redev. & housing	124,292	79,236	78,061	89,826	98,161
Econ. devel. & assistance	167,614	152,592	166,387	238,956	267,845
Housing	256,386	85,032	153,411	355,350	113,095
Other	12,388	13,691	13,293	20,144	99,661
Debt service	785,668	855,374	896,501	853,533	1,022,967
Principal	464,518	464,518	564,222	522,640	699,248
Interest and others	321,150	390,856	332,279	330,893	323,719

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2022* (pp. 176-177)

<<https://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed March 28, 2023; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.22-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2018 TO 2022

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

Function	2018	2019	2020	2021	2022
Total revenues	11,316,814	11,744,341	12,091,455	13,450,796	16,145,421
Total taxes	7,189,827	7,787,180	7,531,294	7,676,311	9,437,538
General excise	3,553,975	3,794,585	3,632,630	3,437,755	3,893,006
Net income - corp. & personal	2,456,674	2,718,654	2,657,551	3,233,174	3,758,447
Public service companies	117,641	126,691	134,639	125,201	122,068
Transient accommodations	304,521	356,670	303,176	194,095	661,330
Tobacco and liquor	157,988	151,438	150,065	141,522	140,262
Liquid fuel	85,211	85,146	79,187	69,351	78,674
Insurance companies' premiums	162,318	176,420	183,563	188,229	198,478
Vehicle weight and registration	135,080	136,142	125,119	143,242	138,579
Rental motor/tour vehicle surcharge	54,846	57,994	72,502	32,206	79,574
Franchise	15,712	26,808	35,271	5,079	59,252
Other	145,861	156,632	157,591	106,457	307,868
Non-taxes	3,698,921	3,587,736	4,230,537	5,417,832	6,292,889
Interest and investment (loss) income	36,527	40,141	164,354	30,759	54,739
Net decrease in fair value of investments	-	-	-	-	-298,277
Charges for current services	477,717	518,531	495,009	401,403	487,273
Intergovernmental	2,878,717	2,783,538	3,333,396	4,741,176	5,801,691
Rentals	35,466	38,031	35,035	31,316	40,153
Fines, forfeitures, and penalties	38,767	37,513	28,579	32,081	28,882
Licenses and fees	47,066	47,965	45,763	42,577	50,668
Revenues from private sources	184,661	122,017	128,401	138,520	127,760
Other	428,066	369,425	329,624	356,653	414,994

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2022* (pp. 176-177)

<<https://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed March 28, 2023; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.23-- LOCAL GOVERNMENT REVENUES: 2012

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

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Revenue	3,533,454	2,412,211	1,083,084	38,159
General revenue	3,193,742	2,195,211	960,372	38,159
Intergovernmental revenue	538,734	314,318	205,926	18,490
From Federal gov't	299,649	218,849	80,784	16
From State gov't	238,238	95,055	125,142	18,041
From local gov'ts	847	414	-	433
Gen. rev. from own sources	2,655,008	1,880,893	754,446	19,669
Taxes	1,931,500	1,316,440	615,060	-
Property	1,310,590	813,319	497,271	-
Sales & gross receipts	414,034	341,519	72,515	-
General sales tax	190,665	190,665	-	-
Selective sales	223,369	150,854	72,515	-
Motor fuel	71,905	49,225	22,680	-
Public utilities	151,464	101,629	49,835	-
Motor vehicle license	167,918	139,322	28,596	-
Other taxes	38,958	22,280	16,678	-
Charges & misc. gen. rev.	723,508	564,453	139,386	19,669
Current charges	647,766	525,888	120,990	888
Highways	25,231	4,364	20,867	-
Parking facilities	8,521	8,459	62	-
Natural resources	12	-	-	12
Parks & recreation	30,848	28,426	2,422	-
Housing & comm. dev.	1,728	1,154	574	-
Sewerage	424,245	363,594	60,651	-
Solid waste mgt.	143,129	116,154	26,975	-
Other charges	14,052	3,737	9,439	876
Misc. general rev.	75,742	38,565	18,396	18,781
Interest earnings	7,769	4,718	2,972	79
Special assessments	17,159	15,214	1,945	-
Sale of property	350	183	167	-
Other gen. revenue	50,464	18,450	13,312	18,702
Utility revenue	339,712	217,000	122,712	-
Water supply	280,595	159,508	121,087	-
Transit	59,117	57,492	1,625	-

1/ Hawaii statutes allow creation thereof but only Office of Hawaiian Affairs and soil and water conservation districts are counted as governments. See also *Individual State Descriptions: 2012*

<<http://www2.census.gov/govs/cog/2012isd.pdf>>.

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

Table 9.24-- 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.

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

Subject	Total	City & County of Honolulu	Other counties	Special district 1/
Environment and housing	831,336	644,071	186,710	555
Natural resources	792	229	8	555
Capital outlay	229	229	-	-
Parks and recreation	173,645	118,723	54,922	-
Capital outlay	31,216	25,354	5,862	-
Housing & comm. dev.	90,437	57,942	32,495	-
Sewerage	267,601	224,214	43,387	-
Capital outlay	123,137	117,585	5,552	-
Solid waste mgt'ment	298,861	242,963	55,898	-
Capital outlay	101,002	98,191	2,811	-
Gov't admin.	327,065	124,093	202,972	-
Financial admin.	64,242	34,225	30,017	-
Judicial and legal	64,265	23,540	40,725	-
General public bldngs	91,625	35,435	56,190	-
Other gov't admin.	106,933	30,893	76,040	-
Interest on general debt	196,717	166,786	29,931	-
General expenditure, n.e.c.	246,499	121,307	82,503	42,689
Misc. comm. activities	1,129	-	1,129	-
Other and unallocable	245,370	121,307	81,374	42,689
Utility expenditure	925,340	770,105	155,235	-
Capital outlay	438,383	400,927	37,456	-
Water supply	278,233	137,522	140,711	-
Transit	647,107	632,583	14,524	-
Debt outstanding	5,626,998	4,701,881	925,117	-
Short-term	33,000	-	33,000	-
Long-term	5,593,998	4,701,881	892,117	-
Public debt for private purposes	29,052	-	29,052	-
Long-term debt issued	616,293	598,089	18,204	-
Long-term debt retired	483,636	410,961	72,675	-
Cash and security holdings	2,951,351	1,849,902	743,069	358,380
Other than insurance trust funds	2,951,351	1,849,902	743,069	358,380
Offsets to debt	71,593	40,789	30,804	-
Bond funds	171,577	47,323	124,254	-
Other	2,708,181	1,761,790	588,011	358,380

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

Source: U.S. Census Bureau, "Table 2. Local Government Finances by Type of Government and State: 2011 - 12" (revised December 9, 2016) <<http://www2.census.gov/govs/local/12slstab2a.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 2020

Tax year	Number of returns	Number of exemptions 1/	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption 1/ (dollars)
2000	572,178	1,110,699	23,929,238	41,821	21,544
2001	577,693	(2/)	23,882,640	41,341	(2/)
2002	584,605	1,138,413	24,160,873	41,329	21,223
2003	591,084	1,149,652	25,718,250	43,510	22,370
2004	606,129	1,172,464	28,113,640	46,382	23,978
2005	621,014	1,194,091	31,284,219	50,376	26,199
2006	638,212	1,198,076	33,030,898	51,755	27,570
2007 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
2020 3/	707,510	1,270,150	49,992,593	70,660	39,360

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) <<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>> accessed January 5, 2023; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.26-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2019 AND 2020

Tax year and size of adj. gross income 1/	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
2019					
All returns	2/ 714,760	48,907,740	540,280	5,843,968	10,817
Under \$1 3/	14,140	-933,451	1,730	4,413	2,551
\$1 under \$50,000	378,080	8,958,162	227,220	432,359	1,903
\$50,000 under \$75,000	110,660	6,789,877	102,520	516,834	5,041
\$75,000 under \$100,000	70,300	6,097,348	68,290	542,281	7,941
\$100,000 under \$200,000	109,110	14,818,397	108,110	1,686,348	15,598
\$200,000 under \$500,000	27,870	7,790,272	27,820	1,323,586	47,577
\$500,000 or more	4,590	5,387,135	4,590	1,338,147	291,535
2020					
All returns	2/ 707,510	49,992,593	2/ 523,200	6,245,175	11,936
Under \$1 3/	26,620	-972,334	1,530	3,693	2,414
\$1 under \$50,000	365,850	8,755,120	217,830	401,190	1,842
\$50,000 under \$75,000	106,280	6,524,634	97,970	483,044	4,931
\$75,000 under \$100,000	68,270	5,920,457	66,320	523,492	7,893
\$100,000 under \$200,000	107,430	14,626,738	106,520	1,666,544	15,645
\$200,000 under \$500,000	28,180	7,872,420	28,150	1,340,192	47,609
\$500,000 or more	4,890	7,265,558	4,890	1,827,020	373,624

1/ Filed in following year.

2/ Published sum is 10 higher than sum of components in 2019 and published sum and number of returns 10 lower in 2020.

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) <<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>> accessed January 5, 2023; 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 2019 AND 2020**

[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 income size (dollars)	No. of returns	No. of exemptions or individuals 1/	Adjusted gross income	Salaries and wages		Taxable interest		Total tax liability	
				No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
Total - 2019	700,530	1,274,330	49,759,725	569,370	33,444,364	251,530	411,025	538,450	5,819,978
1 under 25,000	199,600	250,340	2,405,881	143,310	1,827,701	38,540	24,156	82,270	75,539
25,000 under 50,000	178,450	299,040	6,551,775	156,070	5,506,635	40,410	27,870	144,900	356,671
50,000 under 75,000	110,650	207,960	6,789,487	93,530	5,273,526	41,550	36,275	102,520	516,818
75,000 under 100,000	70,300	155,580	6,096,590	58,330	4,451,336	34,800	35,136	68,280	542,218
100,000 under 200,000	109,150	277,600	14,844,038	91,590	10,342,724	69,260	101,827	108,150	1,691,986
200,000 or more	32,380	83,810	13,071,954	26,540	6,042,442	26,970	185,761	32,330	2,636,746
Total - 2020	680,810	1,234,350	49,661,458	539,960	31,154,170	247,990	336,193	521,530	5,925,725
1 under 25,000	189,860	241,310	2,274,639	125,260	1,410,407	41,420	22,289	75,010	61,273
25,000 under 50,000	175,960	292,180	6,480,018	151,920	4,669,731	40,950	25,214	142,740	339,704
50,000 under 75,000	106,270	199,090	6,523,969	89,140	4,605,871	39,890	30,191	97,960	482,973
75,000 under 100,000	68,270	147,900	5,920,011	56,320	4,050,977	33,150	30,515	66,310	523,408
100,000 under 200,000	107,440	268,480	14,635,738	90,020	9,984,343	66,080	81,796	106,530	1,668,125
200,000 or more	33,010	85,390	13,827,083	27,300	6,432,841	26,500	146,188	32,980	2,850,242

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, records, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year" (annual) <<https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi>> accessed January 5, 2023.

Table 9.28-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS, BY SELECTED ZIP CODES: TAX YEAR 2020

[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]

Zip code	No. of returns	No. individuals 1/	Adj. gross income	Salaries and wages		Taxable interest		Total tax liability	
				No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
State total	680,810	1,234,350	49,661,458	539,960	31,154,170	247,990	336,193	521,530	5,925,725
96816	26,010	42,560	2,518,406	19,290	1,311,365	12,320	24,458	20,720	386,928
96734	22,720	43,020	2,323,121	17,710	1,454,744	10,300	15,858	18,510	323,037
96821	9,620	17,080	1,522,883	6,660	735,582	5,970	21,817	8,030	281,075
96744	27,090	48,650	2,266,469	20,960	1,465,901	12,110	12,401	21,990	272,894
96825	15,000	27,570	1,718,629	10,770	966,397	8,590	14,625	12,550	254,232
96822	20,540	32,360	1,803,112	15,480	1,034,849	9,690	18,794	16,660	252,388
96789	26,500	50,420	2,244,163	21,280	1,541,595	12,650	11,146	21,790	250,354
96706	35,730	72,680	2,466,229	31,940	1,970,585	10,390	4,891	27,540	231,579
96817	27,440	46,770	1,730,934	21,380	1,049,990	9,400	11,215	19,910	209,337
96813	14,280	22,480	1,326,225	11,180	820,545	6,100	13,678	11,690	201,445
96814	12,990	19,930	1,236,865	9,900	701,978	5,630	11,370	10,520	197,819
96797	36,320	66,840	2,153,160	31,230	1,598,243	11,280	6,714	27,330	196,166
96701	20,870	36,020	1,615,750	16,100	1,018,872	9,700	9,765	16,980	187,563
96707	20,670	40,870	1,544,784	18,080	1,177,334	6,650	5,092	16,320	160,362
96720	24,060	43,800	1,441,974	18,130	913,979	8,630	7,873	17,020	151,704
96815	14,560	21,760	1,138,413	10,890	639,555	5,810	16,648	11,920	151,547
96753	13,710	22,980	1,102,208	10,300	531,089	4,800	11,502	10,850	150,370
96740	15,030	27,090	1,096,470	11,250	592,712	5,150	9,767	11,470	138,374
96818	21,520	44,730	1,434,329	18,570	1,101,182	7,540	5,941	16,350	133,100
96782	18,460	33,050	1,211,968	13,910	793,827	7,750	6,688	14,560	117,172

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 2020" <<https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi>> accessed January 5, 2023.

Table 9.29-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2019 AND 2020

Subject	2019		2020	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	714,760	48,907,740	707,510	49,992,593
Salaries and wages	571,880	33,544,393	543,190	31,550,461
Taxable interest income	255,800	462,651	253,410	389,955
Ordinary dividends	142,970	1,105,010	152,020	2,125,641
Business or prof. net income (less loss)	116,990	1,909,380	110,150	1,552,374
Farm returns	5,410	(NA)	5,310	(NA)
Net capital gain (less loss)	121,410	2,516,062	137,460	3,328,882
Taxable indiv. retire. arrange. distrib.	74,900	1,464,951	63,240	1,297,878
Taxable pensions and annuities	143,920	4,542,118	155,290	4,759,536
Unemployment compensation	19,070	120,597	176,250	3,430,101
Taxable social security benefits	112,730	1,934,457	115,200	2,000,941
Self-employment (Keogh) retirement plans	5,170	122,889	5,040	124,657
Individuals 2/	1,293,720	(NA)	1,270,150	(NA)
Itemized deductions	95,990	3,193,888	84,200	2,873,667
State and local income taxes	81,820	1,057,314	71,380	1,147,368
State and local general sales tax	11,680	15,379	10,670	13,953
Real estate taxes	84,760	270,865	73,960	256,464
Total taxes paid	95,410	725,118	83,670	635,807
Home mortgage interest paid	80,820	1,415,106	70,820	1,200,201
Taxable income	575,710	36,655,273	562,160	38,113,474
Total tax credits	255,520	582,391	245,400	541,212
Residential energy tax credit	10,210	47,821	10,890	47,153
Child (and other dependent) tax credit	168,730	373,424	161,610	365,229
Child and dependent care credit	26,370	14,389	18,200	9,159
Earned income credit	98,810	209,851	90,860	181,212
Excess earned income credit (refundable)	84,050	184,879	78,720	163,313
Alternative minimum tax	640	6,771	640	8,576
Total tax payments	666,970	6,807,078	657,810	7,288,157
Economic Impact Payment 1st Round	(NA)	(NA)	576,710	1,036,841
Economic Impact Payment 2nd Round	(NA)	(NA)	525,600	549,190
Income tax (before credits)	572,800	5,987,618	558,950	6,339,907
Tax liability	540,280	5,843,968	523,200	6,245,175
Tax due at time of filing	161,790	746,136	158,960	783,522
Overpayments (negative amount) 2/	519,650	1,699,930	511,870	1,820,198

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" (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>> accessed January 5, 2023.

Table 9.30-- INTERNAL REVENUE SERVICE OPERATIONS: 2018 TO 2022

[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	2018	2019	2020	2021	2022
Total number of returns filed	1,140,767	1,149,680	1,067,719	1,063,888	1,044,820
Individual income tax	693,732	695,628	698,198	735,316	696,309
Estate and trust income tax	14,014	14,170	12,020	15,015	13,607
Partnership tax	13,045	12,115	11,620	15,112	12,894
Corporate income tax 1/	27,238	28,420	24,005	28,911	31,956
Estate tax	211	151	75	147	150
Gift tax	1,226	1,221	659	1,273	1,121
Employment taxes	121,682	124,029	107,119	128,243	117,934
Excise taxes	1,316	1,418	1,035	1,482	1,284
Other 2/	268,303	272,528	212,988	138,389	169,565
Total no. of returns filed electronically	721,560	741,769	789,353	808,373	843,986
Individual income tax	579,399	589,001	638,966	631,006	626,528
Estate and trust income tax	9,845	10,164	10,560	11,331	11,392
Partnership tax	8,937	8,304	10,671	10,886	11,619
Corporate income tax 1/	16,113	17,529	18,995	21,308	22,718
Employment taxes	42,013	45,932	49,549	55,901	61,814
Other 3/	65,253	70,839	60,612	77,941	109,915
Total number of refunds issued	547,216	542,738	1,351,630	2,561,828	1,000,792
Business income tax	1,970	1,924	1,699	2,613	4,049
Individual income tax 4/	539,671	535,149	1,344,952	2,549,957	984,561
Employment taxes	5,295	5,314	4,671	8,823	11,803
Estate tax	(D)	(D)	(D)	(D)	13
Gift tax	(D)	(D)	(D)	(D)	10
Excise taxes	246	320	294	411	356
Total amount of refunds issued (\$1,000)	1,475,394	1,515,320	2,758,770	4,350,479	2,138,461
Business income tax	60,660	130,854	161,061	98,248	206,775
Individual income tax 5/	1,393,161	1,366,150	2,574,532	4,123,553	1,674,408
Employment taxes	7,188	8,611	9,785	111,691	244,459
Estate tax	(D)	(D)	(D)	(D)	532
Gift tax	(D)	(D)	(D)	(D)	13
Excise taxes	12,266	5,311	10,695	13,441	12,275

Continued on next page.

Table 9.30-- INTERNAL REVENUE SERVICE OPERATIONS: 2018 TO 2022 -- 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 2, 2023; 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 2020**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$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
2020	653,515	42,471,220	36,185,211	2,577,885

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 2020) and for 1994 to 2005 and 2012 to 2020 <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed January 5, 2023.

**Table 9.32-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 2005 AND 2012 TO 2020**

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
2020	96,152	1,002,989	2,610,013	192,938

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, <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed January 5, 2023.

Table 9.33-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2019 AND 2020

[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
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
2020			
Number of tax returns	161,953	89,680	72,273
Total age exemptions	215,539	119,211	96,328
Self age exemption	155,815	84,725	71,090
Spousal age exemption	59,724	34,486	25,238
Total age exemptions cost	246,577	136,377	110,199
Hawaii adjusted gross income (AGI)	7,767,067	8,090,593	-323,527
Standard deductions	179,111	90,083	89,027
Itemized deductions	1,916,720	1,108,314	808,406
Taxable income	6,584,286	6,584,286	(X)
Tax liability before credits	486,373	486,373	(X)
Tax liability after credits	429,213	438,076	-8,863

X Not applicable.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics Tax Year* (annual) <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed January 5, 2023.

Table 9.34-- SOURCES OF INCOME REPORTED BY NONRESIDENT TAXPAYERS: TAX YEARS 2016 TO 2020

[In thousands of dollars]

Source of income	2016	2017	2018	2019	2020
Total	1,422,672	1,398,927	1,584,340	1,637,585	1,042,911
Salaries and wages	1,143,157	1,176,632	1,284,318	1,285,758	1,133,275
Ordinary dividends	26,698	21,150	23,605	28,673	302,596
Interest	22,231	23,662	25,630	31,859	32,305
Business income	44,001	45,990	43,653	54,466	28,371
Rents, partnerships, and estates	222,494	267,751	344,867	264,493	-239,728
Unemployment compensation	6,366	6,600	6,255	6,038	75,223
Pensions and annuities	15,367	26,964	31,186	29,255	24,993
Capital gain, supplemental gain, and other	-81,855	812,506	877,525	753,452	717,332
All other sources	24,213	-982,328	-1,052,698	-816,409	-1,031,457

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics* (annual) and earlier titles, <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed January 5, 2023.

Table 9.35-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2020, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability before credits (\$1,000)	Tax liability after credits (\$1,000)
All resident returns	653,515	42,471,220	36,185,211	2,577,885	2,402,170
Taxable resident returns	539,325	43,029,416	36,185,211	2,577,885	2,417,839
Under \$10,000	34,903	223,971	104,090	2,378	-491
\$10,000 under \$20,000	56,698	855,457	564,276	22,644	14,894
\$20,000 under \$30,000	68,893	1,722,191	1,310,581	66,105	52,317
\$30,000 under \$40,000	66,721	2,330,697	1,873,439	105,786	93,634
\$40,000 under \$50,000	57,425	2,575,435	2,110,250	126,921	120,272
\$50,000 under \$75,000	90,030	5,488,154	4,502,477	286,740	280,842
\$75,000 under \$100,000	53,353	4,625,606	3,780,758	251,652	246,491
\$100,000 under \$150,000	59,002	7,164,658	5,930,738	412,713	402,198
\$150,000 under \$200,000	25,065	4,300,929	3,594,369	261,047	252,049
\$200,000 under \$300,000	15,696	3,732,362	3,335,093	253,348	242,748
\$300,000 under \$400,000	4,811	1,649,159	1,523,335	120,477	114,275
\$400,000 and over	6,728	8,360,797	7,555,805	668,074	598,611
Nontaxable resident returns	114,190	-558,196	(X)	(X)	-15,670
Loss	20,144	-991,675	(X)	(X)	-3,402
Under \$5,000	71,993	71,536	(X)	(X)	-8,795
\$5,000, under \$10,000	9,894	70,802	(X)	(X)	-1,572
\$10,000 and over	12,159	291,141	(X)	(X)	-1,901

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics, Tax Year 2020* (September 2022), table A-1 <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed January 5, 2023.

Table 9.36-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 2000 TO 2005, AND 2017 TO 2020, AND BY COUNTY, 2017 TO 2020

[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]

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	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)
2020 3/	43,168	92,332	31,261	(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)

Continued on next page.

Table 9.36-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 2000 TO 2005, AND 2017 TO 2020, AND BY COUNTY, 2017 TO 2020 -- Con.

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
COUNTY: 2020 3/						
Oahu	46,069	99,175	32,622	(NA)	(NA)	(NA)
Maui	40,955	84,437	31,093	(NA)	(NA)	(NA)
Hawaii	35,984	74,390	26,480	(NA)	(NA)	(NA)
Kauai	41,580	85,485	30,898	(NA)	(NA)	(NA)

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 http://hawaii.gov/tax/a5_5ind_inc.htm accessed January 5, 2023.

Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2020

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Fiduciaries	Exempt organizations	Insurance underwriters
Total	370,241	184,643	85,373	79,940	4,291	440	15,530
Active tax credits							
Promote social welfare							
Refundable food/excise	29,575	29,575	(X)	(X)	(X)	(X)	(X)
Low-income household renters	1,708	1,708	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	5,308	5,308	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	54	54	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	(D)	(D)	-	-	-	-	-
Low-income housing	31,610	575	(D)	(D)	(D)	-	13,673
School repair & maintenance	(D)	(D)	-	-	-	-	-
Earned income	21,130	21,130	(X)	(X)	(X)	(X)	(X)
Lifeline telephone service	24	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities	-						
Fuel credit for commercial fishers	429	(D)	(D)	-	-	-	-
Motion picture, digital media & film production	42,494	(D)	(D)	-	-	-	-
Renewable energy technologies 1/	112,611	46,586	15,110	(D)	503	(D)	-
Enterprise zone	744	(D)	(D)	-	-	-	-
Important agricultural lands qualified agric. cost	-	-	-	-	-	-	-
Research activities	5,147	1,178	3,969	-	-	-	-
Cesspool upgrade, conversion or connection	519	(D)	-	-	(D)	-	-
Renewable fuels production	348	(D)	(D)	-	-	-	-
Organic foods production	103	(D)	(D)	-	-	-	-
Healthcare preceptor income	288	288	(X)	(X)	(X)	(X)	(X)
Historic preservation	-	-	-	-	-	-	-

Continued on next page.

Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2020 -- Con.

Type of credit	Total	Individuals	Corporations	Financial corporations	Fiduciaries	Exempt organizations	Insurance underwriters
Active tax credits - Con.							
Avoid double taxation or pyramiding of taxes							
Capital goods excise	33,690	6,718	22,068	4,291	516	97	-
Income tax paid to another state or foreign country	66,009	62,975	(X)	(X)	(D)	(D)	(X)
Expired tax credits							
Promote social welfare							
Individual development account contribution	-	-	-	-	-	-	-
Encourage certain industries or econ. activities							
High technology business investment	15,491	3,203	(D)	(D)	(D)	(D)	1,857
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	(D)	-	(D)	-	-	-	-
Technology infrastructure renovation	75	75	-	-	-	-	-
Residential construction & remodeling	149	(D)	(D)	-	-	-	-
Capital infrastructure	2,412	(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: 2020* (September 2022), Table A-1, page 39

<<https://files.hawaii.gov/tax/stats/stats/credits/2020credit.pdf>> accessed January 6, 2023.

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2021 AND 2022**

[In thousands of dollars. Data are on a cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments]

Source of revenue	Tax base		Tax collections	
	2021	2022	2021	2022
All sources	115,286,646	135,624,508	3,604,330	4,263,353
Sources taxed at 4 percent	85,038,963	100,529,922	3,401,559	4,021,197
Retailing	39,187,019	46,063,450	1,567,481	1,842,538
Services	16,901,264	19,260,793	676,051	770,432
Contracting	10,108,430	10,787,078	404,337	431,483
Theater, amusement, radio, etc.	337,629	535,398	13,505	21,416
Interest & all others	2,882,635	4,030,830	115,305	161,233
Commissions	1,636,147	1,682,885	65,446	67,315
Hotel rentals	4,581,675	7,529,361	183,267	301,174
All other rentals	8,401,371	9,508,096	336,055	380,324
Use	1,002,793	1,132,030	40,112	45,281
Sources taxed at other rates 1/	30,247,683	35,094,586	148,766	173,348
Insurance solicitors	706,289	607,107	1,059	911
Producing	391,775	394,564	1,959	1,973
Manufacturing	446,034	473,407	2,230	2,367
Wholesaling	20,015,246	23,992,508	100,076	119,963
Services (intermediary)	949,877	1,248,802	4,749	6,244
Use	7,738,462	8,378,197	38,692	41,891
Unallocated net collections	(2/)	(2/)	54,005	68,808

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, 2022" (April 25, 2023) <https://tax.hawaii.gov/stats/a5_3txcolrpt/> accessed April 25, 2023.

Table 9.39-- TOBACCO TAX COLLECTIONS: 1994 TO 2022

[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, 2022" issued by the Department of Taxation <<https://files.hawaii.gov/tax/news/pubs/22outline.pdf>>]

Year	Cigarettes	Tax rate per cigarette	Other tobacco products 1/
1994	33,424,978	\$0.03 as of July 1, 1993	2,802,993
1995	34,683,672	\$0.03 as of July 1, 1993	2,765,172
1996	35,836,158	\$0.03 as of July 1, 1993	1,805,131
1997	32,878,288	\$0.04 as of Sept. 30, 1997	2,677,839
1998	35,694,448	\$0.05 as of July 1, 1998	3,804,475
1999	39,697,383	\$0.05 as of July 1, 1998	1,996,928
2000	40,777,139	\$0.05 as of July 1, 1998	2,941,355
2001	61,282,238	\$0.05 as of July 1, 1998	3,226,138
2002	64,892,154	\$0.06 as of Sept. 30, 2002	1,863,028
2003	75,760,904	\$0.065 as of June 30, 2003	1,715,058
2004	81,615,862	\$0.07 as of June 30, 2004	1,768,561
2005	83,630,255	\$0.07 as of June 30, 2004	2,328,665
2006	85,006,267	\$0.08 as of Sept. 30, 2006	5,403,122
2007	97,087,696	\$0.09 as of Sept. 30, 2007	2,972,626
2008	102,480,449	\$0.10 as of Sept. 30, 2008	3,470,170
2009	112,715,186	\$0.13 as of July 1, 2009	2,611,359
2010	128,909,763	\$0.15 as of July 1, 2010	6,171,466
2011	134,678,544	\$0.16 as of July 1, 2011	8,200,288
2012	126,334,359	\$0.16 as of July 1, 2011	7,560,663
2013	114,677,229	\$0.16 as of July 1, 2011	7,684,824
2014	119,603,479	\$0.16 as of July 1, 2011	7,729,105
2015	117,526,565	\$0.16 as of July 1, 2011	8,557,398
2016	114,328,717	\$0.16 as of July 1, 2011	8,760,847
2017	113,751,773	\$0.16 as of July 1, 2011	9,495,673
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
2022	81,999,513	\$0.16 as of July 1, 2011	10,527,865

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) <https://tax.hawaii.gov/stats/a5_3txcolrpt/> accessed February 17, 2023; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.40-- LIQUOR TAX COLLECTIONS: 1990 TO 2022

[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, 2022" issued by the Department of Taxation <<http://files.hawaii.gov/tax/news/pubs/22outline.pdf>>]

Year	Total	Year	Total	Year	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	2022	54,379

1/ Beginning July 1, 1998, tax rates per wine gallon are \$5.98 on distilled spirits, \$2.12 on sparkling wine, \$1.38 on still wine, \$0.85 on cooler beverages, \$0.93 on beer other than draft beer, and \$0.54 on draft beer.

Source: Hawaii State Department of Taxation, "Liquor Tax Collections and Permits" (annual calendar year summary) and, beginning with the 1997, <http://tax.hawaii.gov/stats/a5_3txcolrptarchive/> accessed February 17, 2023.

Table 9.41-- STATE SALES TAX RATE AND STATUS, AND INTERNET SALES TAX STATUS, FOR THE 50 STATES: 2023

[In 2018, the U.S. Supreme Court decided in the South Dakota v. Wayfair, Inc. case that each state may individually decide if they want to implement taxes on sales made out of the state by online or remote sellers. After this decision, many states placed a tax on internet sales]

State 1/	Sales tax rate (in percent)	Sales tax	Internet sales tax
Alabama	4.00	Yes	Yes
Alaska	0.00	No	Yes
Arizona	5.60	Yes	Yes
Arkansas	6.50	Yes	Yes
California	7.25	Yes	No
Colorado	2.90	Yes	Yes
Connecticut	6.35	Yes	Yes
Delaware	0.00	No	No
Florida	6.00	Yes	No
Georgia	4.00	Yes	No
Hawaii	4.00	Yes	Yes
Idaho	6.00	Yes	Yes
Illinois	6.25	Yes	No
Indiana	7.00	Yes	Yes
Iowa	6.00	Yes	Yes
Kansas	6.50	Yes	No
Kentucky	6.00	Yes	Yes
Louisiana	4.45	Yes	Yes
Maine	5.50	Yes	Yes
Maryland	6.00	Yes	Yes
Massachusetts	6.25	Yes	No
Michigan	6.00	Yes	No
Minnesota	6.88	Yes	Yes
Mississippi	7.00	Yes	Yes
Missouri	4.23	Yes	No
Montana	0.00	No	No
Nebraska	5.50	Yes	Yes
Nevada	6.85	Yes	No
New Hampshire	0.00	No	No
New Jersey	6.63	Yes	Yes
New Mexico	5.13	Yes	Yes
New York	4.00	Yes	No
North Carolina	4.75	Yes	Yes
North Dakota	5.00	Yes	No
Ohio	5.75	Yes	Yes
Oklahoma	4.50	Yes	No
Oregon	0.00	No	No

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Table 9.41-- STATE SALES TAX RATE AND STATUS, AND INTERNET SALES TAX STATUS, FOR THE 50 STATES: 2023 -- Con.

State 1/	Sales tax rate (in percent)	Sales tax	Internet sales tax
Pennsylvania	6.00	Yes	Yes
Rhode Island	7.00	Yes	Yes
South Carolina	6.00	Yes	No
South Dakota	4.50	Yes	Yes
Tennessee	7.00	Yes	Yes
Texas	6.25	Yes	Yes
Utah	6.10	Yes	Yes
Vermont	6.00	Yes	Yes
Virginia	5.30	Yes	No
Washington	6.50	Yes	Yes
West Virginia	6.00	Yes	No
Wisconsin	5.00	Yes	Yes
Wyoming	4.00	Yes	Yes

1/ The federal government is unable to levy any form of sales tax, including for internet sales, and would require a constitutional amendment in order to do so (such as with the Sixteenth Amendment that allows Congress to lay and collect taxes on incomes).

Source: WiseVoter, "Online Sales Tax by State" <<https://wisevoter.com/state-rankings/online-sales-tax-by-state/>> accessed July 12, 2023.

Table 9.42-- REAL PROPERTY TAX VALUATIONS: 1990 TO 2023

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

Year	Assessor's gross valuation 1/			Valuation for tax rate purposes
	Total	Land	Improvement	
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
2023	454,669,273	(2/)	(2/)	394,272,228

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 2022-2023" <<https://www.realpropertyhonolulu.com/state-reports/>> accessed September 2, 2022; and earlier reports; and reports as the Department of Finance.

**Table 9.43-- REAL PROPERTY TAX VALUATION FOR THE STATE,
2020 TO 2023, AND BY COUNTY, 2023**

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

Subject	2020	2021	2022	2023
Assessor's gross valuation 1/ 2/	398,492,093	410,493,400	412,125,372	454,669,273
Exemptions 1/	47,946,190	52,595,673	54,491,735	57,068,625
Assessor's net taxable valuation	350,545,903	357,897,727	357,633,638	397,600,648
Half of valuation on appeal	2,501,844	2,837,486	3,418,827	3,328,420
Number of appeals	3,621	3,259	3,362	4,158
Valuation for tax rate purposes	348,044,060	355,060,241	354,214,811	394,272,228
Amount to be raised by taxation	2,230,404	2,301,185	2,283,954	2,559,925
2023, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	305,265,268	67,367,314	52,108,023	29,928,669
Exemptions 1/	37,705,377	8,008,464	7,959,162	3,395,622
Assessor's net taxable valuation	267,559,891	59,358,850	44,148,861	26,533,046
Half of valuation on appeal	2,097,374	658,999	359,242	212,806
Number of appeals	1,699	1,334	797	328
Valuation for tax rate purposes	265,462,517	58,699,851	43,789,620	26,320,241
Amount to be raised by taxation	1,505,686	430,749	435,628	187,863

1/ Data have excluded nontaxable properties since 1993.

2/ 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 Maui County. Assessed value for 2023 as of January 31, 2022 for Honolulu; as of February 22, 2022 for Kauai; April 18, 2022 for Hawaii; and April 28, 2022 for 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 2022-2023", and individual county valuation reports <<https://www.realpropertyhonolulu.com/state-reports/>> accessed September 2, 2022; and earlier reports.

Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2022 AND 2023

[For fiscal year ending June 30]

Type of exemption	2022		2023	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	279,299	99,173,165	282,875	104,789,339
Affordable rental dwelling units (ADU)	-	-	-	-
Affordable rental housing units	(NA)	(NA)	-	-
Aina Kupuna	(NA)	(NA)	10	45,395
Alternate energy	13	430,133	(NA)	(NA)
Alternate/renewable energy	(NA)	(NA)	48	435,431
Alternate energy in lieu	(NA)	(NA)	1	1,236
Blind	293	8,699	266	7,876
Cemeteries	114	67,849	114	72,155
Charitable organizations	1,790	4,017,602	1,851	4,288,735
Childcare	13	650	12	600
Churches	1,589	3,399,341	1,577	3,607,755
Civil - condemnation	25	42,032	25	43,422
Commercial alternative energy	4	7,047	4	10,386
Consulates (formerly foreign consulates)	31	47,296	31	50,329
County government	4,097	8,895,641	4,105	9,527,249
Credit unions	140	360,950	138	369,067
Crop shelters	24	2,386	25	2,356
Deaf	114	3,644	110	3,582
Enterprise Zone	1	101	2	4,234
Federal government	648	11,961,550	650	12,707,962
Fire suppression	-	-	-	-
Forest reserve	5	6,693	5	9,874
Child care center, for-profit	14	19,571	14	19,203
Government leases - portion	140	56,304	128	63,130
Government leases - total	116	172,395	112	183,875
Hansen's (formerly Leprosy)	3	100	2	50
Hawaiian Homes - 7 year	208	130,156	176	134,498
Hawaiian Homes Commission	1,714	1,555,911	1,715	1,694,621
Hawaiian Homes Land - total land	6,609	3,004,969	6,645	3,408,247
Hawaiian Homes Land - basic	2,121	446,754	2,139	461,948
Hawaiian Homes Land - multiple	98	16,393	95	16,417
Hawaiian Homes Land - vacant land	292	30	292	30
Historic commercial properties	14	41,295	15	45,442
Historic residential properties	414	739,648	429	858,649

Continued on next page.

**Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2022 AND 2023 -- Con.**

Type of exemption	2022		2023	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Homes - fee (basic)	207,956	27,389,359	212,260	28,248,044
Homes - fee (multiple)	19,437	3,003,684	15,791	2,386,508
Homes - leasehold (basic)	3,827	527,851	3,836	545,876
Homes - leasehold (multiple)	555	91,066	443	71,971
Hospitals	153	1,636,844	162	1,597,868
In lieu of home ex - fee	115	23,000	88	17,600
In lieu of home ex - lease	5	1,000	4	800
Income exemption	1,699	199,467	1,611	189,201
Industrial zone 50% exemption	73	77,607	73	81,024
Kuleana	146	105,038	146	112,938
Landscaping, open-space	25	19,618	25	23,838
Long-term owner rental	(NA)	(NA)	531	52,899
Long-term rental	(NA)	(NA)	2,369	466,264
Low-moderate income housing	399	3,357,604	415	3,700,818
Military (deployed) exemption	-	-	-	-
Miscellaneous	7	2,197	7	2,552
Child care center, non-profit	9	36,135	9	35,080
Public utilities	779	1,649,794	769	1,752,769
Remnant	15	16	15	16
Roadways and waterways	7,249	56,937	7,249	64,956
Safe room	66	2,640	66	2,640
Schools	215	1,650,325	224	1,722,364
Setbacks	1	639	1	669
Slaughterhouse	1	2,496	1	2,452
State government	8,302	21,455,910	8,249	22,566,385
Taro	28	87	25	23
Totally disabled	4,193	143,300	4,046	140,065
Totally disabled veterans	3,384	2,277,641	3,709	2,897,987
Tree farm	16	27,772	15	31,981

NA Not available.

1/ Includes government parcels at actual value and exemptions on federal leases, if any.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates & Exemptions by Tax Year "State of Hawaii - Number & Amount of Exemptions by Type & County" (annual) <<https://www.realpropertyhonolulu.com/state-reports/>> accessed September 2, 2022.

Table 9.45-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS: 2023

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2023 as of January 31, 2022 for Honolulu; as of February 22, 2022 for Kauai; April 18, 2022 for Hawaii; and April 28, 2022 for Maui County. All counties use the land use class unless footnoted otherwise]

Land use class	Gross valuation 1/	Net valuation	Valuation for tax rate	To be raised by taxation
All classes	454,669,273	397,600,648	394,272,228	2,559,925
Affordable rental 2/	439,647	439,109	438,783	2,699
Residential 2/ 3/ 4/	231,049,431	200,648,120	200,475,037	835,456
Residential A 3/	33,512,356	32,333,753	32,181,518	216,599
Bed/breakfast home 3/	-	-	-	-
Resid. non owner-occupied 5/	16,471,164	15,560,199	15,536,933	109,772
Apartment 2/ 5/	6,981,572	6,451,914	6,439,101	72,239
Commercial	34,830,529	29,764,757	29,130,101	333,988
Industrial	18,699,985	17,336,701	17,101,495	196,044
Agricultural/native forest	12,003,035	10,633,374	10,551,732	85,871
Vacant agricultural 3/	50,811	50,706	47,653	405
Conservation/preservation	1,563,772	1,341,996	1,276,659	9,839
Hotel/resort	24,474,269	24,397,855	22,540,391	293,419
Homeowner 2/	16,266,407	10,668,422	10,665,581	65,593
Resid. owner-occupied 5/	20,897,182	15,104,395	15,102,919	30,607
Homestead 4/	8,097,266	5,815,248	5,815,214	17,736
Public service 3/	1,248,987	-	-	-
Commercialized residential 5/	237,734	231,739	231,435	1,018
Vacation rental 4/	4,544,640	4,523,864	4,512,639	44,449
Time share 5/	2,846,030	2,846,030	2,812,982	41,070
Residential investor 4/	3,726,901	3,592,464	3,569,295	33,551
Commercialized home use 4/	1,676,496	1,276,508	1,276,352	6,446
Short term rental 5/	13,473,256	13,472,396	13,455,886	159,452
Long term rental 5/	1,577,804	1,111,100	1,110,523	3,672

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 2022-2023", and individual county valuation reports

<<https://www.realpropertyhonolulu.com/state-reports/>> accessed September 2, 2022.

Table 9.46-- PRINCIPAL REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2018 TO 2022

[For fiscal year ending June 30. Assessed valuation as of January 30 of each year. Valuation at 100 percent of market value. Rank of 1 assigned to highest gross assessed value in 2022]

Rank	Taxpayer	Gross assessed value (\$1,000's)				
		2018	2019	2020	2021	2022
	Total assessed value	257,987,135	275,377,552	279,992,764	279,290,607	305,265,268
	Top 10 real property taxpayers	13,166,490	14,940,867	15,814,640	13,705,874	13,724,779
1	Kyo-Ya Company	2,140,375	2,449,141	2,640,523	2,119,733	2,219,044
2	Bishop Estate	2,008,976	2,238,194	2,406,447	2,060,586	2,203,067
3	General Growth Properties	2,023,422	2,275,389	2,496,983	2,009,219	2,162,727
4	Hilton, et al	1,868,590	2,180,194	2,171,248	2,108,225	1,768,119
5	Disney	1,313,804	1,369,929	1,376,588	1,288,057	1,245,869
6	Outrigger Enterprise Group	1,052,583	1,192,541	1,303,291	1,040,814	1,108,486
7	DEG, LLC	(1/)	927,039	993,261	947,902	916,205
8	A & B Properties	658,422	697,405	955,929	927,452	896,318
9	Ko Olina Hotel	648,296	729,760	679,272	658,179	615,786
10	MAPS Waikiki Hotel LLC	(1/)	(1/)	(1/)	545,707	587,158
(1/)	Howard Hughes	906,386	881,275	791,098	(1/)	(1/)
(1/)	Halekulani Corp.	545,636	(1/)	(1/)	(1/)	(1/)

1/ Not among the top 10 rankings for that year.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, *Annual Comprehensive Financial Report* (annual) <<https://www.honolulu.gov/cms-bfs-menu/site-bfs-sitearticles/6413-comprehensive-annual-financial-report.html>> accessed July 17, 2023.

Table 9.47-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1994 TO 2021

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Assessment level (percent)
	Median 2/	Honolulu	Rank 3/		
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0
2000	1.52	0.37	51	0.37	100.0
2001	1.50	0.37	51	0.37	100.0
2002	1.54	0.37	51	0.37	100.0
2003	1.50	0.38	51	0.38	100.0
2004	1.54	0.38	51	0.38	100.0
2005	1.50	0.38	51	0.38	100.0
2006	1.50	0.36	51	0.36	100.0
2007	1.39	0.33	51	0.33	100.0
2008	1.32	0.33	51	0.33	100.0
2009	1.40	0.34	51	0.34	100.0
2010	1.67	0.34	51	0.34	100.0
2011	1.71	0.35	51	0.35	100.0
2012	1.56	0.35	50	0.35	100.0
2013	1.40	0.35	48	0.35	100.0
2014	1.40	0.35	50	0.35	100.0
2015	1.34	0.35	50	0.35	100.0
2016	1.40	0.35	50	0.35	100.0
2017	1.40	0.35	51	0.35	100.0
2018	1.38	0.35	51	0.35	100.0
2019	1.40	0.35	51	0.35	100.0
2020	1.31	0.35	51	0.35	100.0
2021	1.36	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 for 1997 to 2021 <<https://ora-cfo.dc.gov/page/tax-burden-studies>> accessed May 17, 2023.

Table 9.48-- REAL PROPERTY TAX RATES, BY COUNTY: 2023

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

Class	Honolulu 1/	Kauai 1/	Maui	Hawaii 2/
Affordable rental housing	(X)	(X)	(X)	6.15
Agricultural ('Agricultural or Native Forests' in Hawaii County)	5.70	6.75	5.74	9.35
Apartment	(X)	(X)	3.50	11.70
Bed and breakfast home	6.50	(X)	(X)	(X)
Commercial	12.40	8.10	6.05	10.70
Commercialized home use	(X)	5.05	(X)	(X)
Commercialized residential	(X)	(X)	4.40	(X)
Conservation	(X)	6.75	6.43	11.55
Homeowner	(X)	(X)	(X)	6.15
Homestead	(X)	3.05	(X)	(X)
Hotel and resort	13.90	10.85	11.75	11.55
Industrial	12.40	8.10	7.05	10.70
Long term rental Tier 1: Up to \$1.0 million	(X)	(X)	3.00	(X)
Tier 2: \$1.0 M. to \$3.0 million	(X)	(X)	5.00	(X)
Tier 3: More than \$3.0 million	(X)	(X)	8.00	(X)
Non-owner-occupied Tier 1: Up to \$1.0 million	(X)	(X)	5.85	(X)
Tier 2: \$1,000,001 to \$4.5 million	(X)	(X)	8.00	(X)
Tier 3: More than \$4.5 million	(X)	(X)	12.50	(X)
Owner-occupied Tier 1: Up to \$1.0 million	(X)	(X)	2.00	(X)
Tier 2: \$1,000,001 to \$3.0 million	(X)	(X)	2.10	(X)
Tier 3: More than \$3.0 million	(X)	(X)	2.71	(X)
Preservation	5.70	(X)	(X)	(X)
Public service	0.00	(X)	(X)	(X)
Residential	3.50	6.05	(X)	(X)
Residential A Tier 1 (1st \$ million value)	4.50	(X)	(X)	(X)
Tier 2 (in excess of \$1 million)	10.50	(X)	(X)	(X)
Residential investor	(X)	9.40	(X)	(X)
Residential: In excess of \$2 million	(X)	(X)	(X)	13.60
Residential: Up to \$2 million	(X)	(X)	(X)	11.10
Short term rental Tier 1: Up to \$1.0 million	(X)	(X)	11.85	(X)
Tier 2: \$1.0 M. to \$3.0 million	(X)	(X)	11.85	(X)
Tier 3: More than \$3.0 million	(X)	(X)	11.85	(X)
Time share	(X)	(X)	14.60	(X)
Vacant agricultural	8.50	(X)	(X)	(X)
Vacation rental	(X)	9.85	(X)	(X)

X Not applicable.

1/ As of 2005, the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single rate for 'Property' value for each class, 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, 2022 to June 30, 2023" <<https://www.realpropertyhonolulu.com/state-reports/>> accessed September 2, 2022.

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

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

Year	Total direct expenditures or obligations	Percent change from previous year	Year	Total direct expenditures or obligations	Percent change from previous year
1983	4,013,543	(NA)	1997	8,159,285	2.1
1984	4,140,182	3.2	1998	8,449,229	3.6
1985	4,575,478	10.5	1999	8,659,684	2.5
1986	4,646,930	1.6	2000	9,036,388	4.4
1987	4,811,882	3.5	2001	9,728,839	7.7
1988	5,064,944	5.3	2002	10,474,798	7.7
1989	5,570,896	10.0	2003	11,269,306	7.6
1990	5,633,927	1.1	2004	12,176,350	8.0
1991	6,198,142	10.0	2005	12,699,321	4.3
1992	6,636,322	7.1	2006	13,495,147	6.3
1993	7,283,475	9.8	2007	14,061,883	4.2
1994	7,643,718	4.9	2008	15,009,273	6.7
1995	7,449,512	-2.5	2009	18,985,405	26.5
1996	7,990,275	7.3	2010	20,855,223	9.8

NA Not available.

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

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

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

Year	Total direct expenditures or obligations	Retirement & disability payments for individuals	Other direct payments for individuals	Direct payments for other than individuals	Grants - block, formula, project, & cooperative agreements	Procurement contracts	Salaries & wages
1983	4,013.5	961.2	291.8	14.9	475.1	534.5	1,735.9
1984	4,140.2	1,023.4	297.9	49.9	383.0	577.4	1,808.6
1985	4,575.5	1,108.1	336.1	48.4	468.0	672.4	1,942.4
1986	4,646.9	1,175.2	342.0	49.4	500.7	619.0	1,960.7
1987	4,811.9	1,260.0	357.5	55.8	540.6	525.0	2,073.1
1988	5,064.9	1,346.9	368.2	67.7	613.3	591.2	2,077.7
1989	5,570.9	1,453.3	431.1	70.1	707.3	624.3	2,284.9
1990	5,633.9	1,538.1	520.7	79.1	783.0	547.3	2,165.8
1991	6,198.1	1,660.2	589.8	83.2	786.2	760.9	2,317.9
1992	6,636.3	1,735.5	772.7	90.2	974.5	694.9	2,368.6
1993	7,283.5	1,842.6	825.3	130.9	1,357.2	742.5	2,385.0
1994	7,643.7	1,970.5	852.0	122.5	1,295.0	905.4	2,498.3
1995	7,449.5	2,043.3	1,069.2	57.4	1,192.1	777.3	2,310.2
1996	7,990.3	2,138.5	1,099.1	101.3	1,215.4	1,027.4	2,408.6
1997	8,159.3	2,261.9	1,127.6	105.8	1,256.1	1,077.3	2,330.5
1998	8,449.2	2,348.4	1,078.8	101.9	1,310.3	1,052.6	2,557.2
1999	8,659.7	2,430.5	1,077.7	122.4	1,451.7	1,141.4	2,436.1
2000	9,036.4	2,582.9	1,069.7	128.5	1,532.5	1,293.8	2,429.0
2001	9,728.8	2,798.7	1,132.5	142.1	1,663.7	1,466.9	2,525.0
2002	10,474.8	2,899.3	1,305.6	129.1	1,836.1	1,621.2	2,683.5
2003	11,269.3	3,014.1	1,344.9	157.3	1,911.0	1,978.4	2,863.7
2004	12,176.3	3,202.2	1,403.2	203.4	2,147.6	2,066.0	3,153.9
2005	12,699.3	3,318.7	1,474.1	178.1	2,167.9	2,322.3	3,238.4
2006	13,495.1	3,533.6	1,574.8	215.6	2,312.3	2,147.8	3,711.0
2007	14,061.9	3,752.4	1,590.7	321.5	2,452.4	2,327.7	3,617.3
2008	15,009.3	3,872.8	1,903.1	361.7	2,282.9	2,455.9	4,132.8
2009	18,985.4	4,221.6	2,341.5	275.1	3,261.1	2,729.8	6,156.3
2010	20,855.2	4,368.4	2,462.8	356.1	3,025.6	2,744.8	7,897.6

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

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

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

Category	Hawaii (dollars)	United States (dollars)	Hawaii as percent of U.S.	Hawaii rank 1/
Total 2008 2/	11,651.37	9,041.50	128.87	6
Retirement and disability	3,006.35	2,667.33	112.71	16
Other direct payments	1,758.16	2,062.78	85.23	34
Grants	1,772.16	1,868.49	94.84	23
Procurement	1,906.50	1,619.90	117.69	11
Salaries and wages	3,208.20	823.01	389.81	2
Department of Defense	4,740.92	1,574.13	301.18	3
All other Federal agencies	6,910.45	7,467.38	92.54	35
Total 2009 2/ 3/	14,658.53	10,426.50	140.59	(4/)
Retirement and disability	3,259.44	2,869.99	113.57	(4/)
Other direct payments	2,020.29	2,573.03	78.52	(4/)
Grants	2,517.91	2,314.74	108.78	(4/)
Procurement	2,107.63	1,693.48	124.46	(4/)
Salaries and wages	4,753.25	975.27	487.38	(4/)
Department of Defense	6,423.57	(4/)	(4/)	(4/)
All other Federal agencies	8,234.96	(4/)	(4/)	(4/)
Total 2010 2/	15,331.33	10,459.69	146.58	5
Retirement and disability	3,211.37	2,935.25	109.41	21
Other direct payments	2,072.20	2,633.32	78.69	38
Grants	2,224.18	2,187.11	101.69	23
Procurement	2,017.80	1,604.73	125.74	10
Salaries and wages	5,805.78	1,099.28	528.14	1
Department of Defense	7,353.81	1,772.90	414.79	1
All other Federal agencies	7,977.52	8,686.78	91.84	35

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

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

3/ 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**

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

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

1/ Includes Kalawao County.

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

Table 9.53-- FEDERAL SPENDING FOR HAWAII AND THE UNITED STATES, TOTAL AND PER CAPITA, BY TYPE: 2015

[For fiscal year ending September 30]

Category	Hawaii	United States	Hawaii as percent of U.S.
Total (in thousands of dollars)	20,099,041	3,390,935,577	0.6
Salaries and wages	5,928,346	310,492,000	1.9
Contracts	1,982,557	392,806,379	0.5
Grants	2,753,522	602,765,254	0.5
Nonretirement benefits	3,618,830	930,115,856	0.4
Retirement benefits	5,815,787	1,154,756,088	0.5
Federal spending relative to Gross Domestic Product (in percent)	24.9	18.9	131.7
Per capita 1/ (in dollars)	14,103.0	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) <<http://knowledgecenter.csg.org/kc/content/federal-spending-states-2015>> accessed June 7, 2017; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.54-- FEDERAL GOVERNMENT GRANTS TO STATE AND LOCAL GOVERNMENT, BY AGENCY AND BUDGET STATUS: 2022

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

Awarding agency	Funding amount 1/	Obligated amount 2/	Outlayed amount 3/
Total	10,030,432	9,551,933	4,193,507
Corporation for National and Community Service	37,761	17,830	6,483
Department of Agriculture	521,528	508,470	305,150
Department of Commerce	69,945	48,146	-
Department of Defense	269,972	222,553	-
Department of Education	457,549	452,548	250,986
Department of Energy	7,998	5,616	1,775
Department of Health and Human Services	5,804,859	5,804,859	2,677,267
Department of Homeland Security	519,522	519,122	-
Department of Housing and Urban Development	137,395	137,395	83,747
Department of Justice	38,994	38,884	3,594
Department of Labor	186,834	186,834	116,987
Department of the Interior	170,652	110,931	52,704
Department of Veterans Affairs	1,581,504	1,302,173	633,439
Election Assistance Commission	6,536	6,536	3,402
Environmental Protection Agency	134,265	108,622	18,201
Executive Office of the President	9,963	9,963	6,384
Institute of Museum and Library Services	7,300	4,477	2,650
National Aeronautics and Space Administration	63,037	63,037	28,365
National Endowment for the Arts	970	970	561
Small Business Administration	3,848	2,966	1,813

1/ Funding amount, or budget authority, is the amount of money available to a federal agency for a specific purpose. The authority to commit to spending federal funds is provided to agencies by law.

2/ Once funding, or budget authority, has been provided for a given purpose, an agency can incur an obligation which is a legally binding commitment, for example, by awarding a grant to provide services that will increase the quantity and quality of locally grown food in hawaii s geographically isolated, food insecure communities.

3/ Outlays occur when a federal agency issues checks, disburses cash, or makes electronic transfers to liquidate (or settle) an obligation, for example, when a federal agency deposits grant funds into recipients' accounts.

Source: USASpending, "Hawaii State Profile" <<https://www.usaspending.gov/state/hawaii/latest>> and Advanced Search <<https://www.usaspending.gov/search>> accessed July 31, 2023; and calculations by Hawaii State Department of Business, Economic Development, & Tourism.

Table 9.55-- FEDERAL AWARD EXPENDITURES BY HAWAII STATE GOVERNMENT: 2001 TO 2023

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

Year	Total	Year	Total	Year	Total
2001	1,234,481	2009	2,195,508	2017	2,922,787
2002	1,353,397	2010	2,732,260	2018	2,994,878
2003	1,532,304	2011	2,891,802	2019	2,879,695
2004	1,659,913	2012	2,297,802	2020	3,202,157
2005	1,828,619	2013	2,311,719	2021	4,567,791
2006	1,859,707	2014	2,570,901	2022	5,433,122
2007	1,925,129	2015	2,650,112	2023	1/ 4,327,744
2008	2,018,873	2016	2,943,260		

1/ University of Hawaii expenditures not yet available.

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

Table 9.56-- FEDERAL PROCUREMENT CONTRACTS AWARDED, BY SELECTED TYPE OF BUSINESS AND BY COUNTY: 2022

[In thousands of dollars unless otherwise indicated. Fiscal year ending September 30. Contracts are for Hawaii as the 'Place of Performance' or the location where the items will be produced, manufactured, mined, or grown or where the service will be performed. Contract action is any oral or written action that results in the purchase, rent, or lease of supplies or equipment, services, or construction using appropriated dollars over the micro-purchase threshold, or modifications to these actions regardless of dollar value. Components and subtotals may be shown individually so sum is greater than published total. Negative values may reflect refunds, or other contract adjustments. Data extracted from the dynamic database at a later date may result in change in one or more items]

Type of selected business	State total	Honolulu	Kauai	Hawaii	Maui	Kalawao
Total actions	55,738	48,222	1,525	4,661	1,308	22
Share of state total	100.0	86.5	2.7	8.4	2.3	0.0
Total dollars	3,516,707	3,296,823	98,049	89,203	31,180	1,451
Share of state total	100.0	93.7	2.8	2.5	0.9	0.0
Small business	1,625,400	1,475,457	95,054	42,447	11,289	1,153
Small business as share of total (%)	46.2	44.8	96.9	47.6	36.2	79.4
Small disadvantaged business	867,599	763,223	82,922	13,608	7,509	338
Women-owned business	205,860	190,506	6,095	7,111	1,855	292
HUBZone 1/	173,933	162,248	242	8,799	2,645	-
Veteran-owned	273,816	269,824	2,802	576	516	98
Service-disabled veteran-owned	219,451	216,078	2,695	265	381	32
8(a) firm	596,394	506,684	80,505	3,092	6,113	-
The AbilityOne Program 2/	27,678	27,610	-	68	-	-
HBCU 3/	-	-	-	-	-	-
Educational institutions	40,549	40,549	-	-	-	-
Asian Pacific	609,894	586,000	924	22,302	661	8
Minority institutions	-	-	-	-	-	-
Local government	632	633	-	-1	-	-
State government	50,941	50,941	-	-	-	-
U.S. Tribal government	-	-	-	-	-	-
American Indian	43,638	42,358	1,281	-	-	-
Native American	456,223	367,617	81,868	1,011	5,727	-
Indian tribe 4/	323	323	-	-	-	-
Native Hawaiian Organization-owned	243,273	160,883	78,053	889	3,432	16
Tribally-owned	27,163	27,090	-89	161	-	-
Alaskan Native-owned	166,366	161,793	1,451	161	2,960	-
Asian Indian	93,541	83,034	-	10,444	63	-
Minority-owned	1,174,585	1,049,977	82,826	34,790	6,940	51
Black-owned	25,910	25,300	85	508	17	-
Hispanic-owned	54,414	54,270	-	40	80	24
Non-profit organization	33,218	31,562	62	68	1,526	-
Emerging small business	915	915	-	-	-	-
Hospital	67	4	-	-	63	-

Continued on next page.

Table 9.56-- FEDERAL PROCUREMENT CONTRACTS AWARDED, BY SELECTED TYPE OF BUSINESS AND BY COUNTY: 2022

- 1/ HUBZone Historically underutilized business zone.
- 2/ Formerly known as the Javits-Wagner-O'Day Act.
- 3/ HBCU Historically Black Colleges and Universities.
- 4/ Federally recognized.

Source: Federal Procurement Data System - Next Generation, Geographic Report by Place of Performance, FY 2022 <<https://www.fpds.gov/common/jsp/FPDSPublic.jsp>> accessed July 9, 2023; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.57-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT PRIME AWARDS, 2008 TO 2022 AND TOP 5 PRIME RECIPIENTS: 2020 TO 2022

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

Prime awards 1/			Prime awards 1/		
Year	Amount (\$1,000)	Number	Year	Amount (\$1,000)	Number
2008	2,487,387	24,673	2016	2,190,327	22,650
2009	2,660,769	18,792	2017	2,041,844	17,515
2010	2,707,733	19,789	2018	2,316,060	30,161
2011	3,114,130	19,103	2019	2,535,829	27,108
2012	2,813,593	17,878	2020	2,826,857	26,439
2013	1,904,173	15,393	2021	2,823,582	33,285
2014	2,431,093	15,957	2022	3,516,707	38,676
2015	1,969,346	24,556			

Year	Rank	Recipient	Amount (\$M.)
2020	1	Nan, Inc.	190.88
	2	Hensel Phelps Construction Co.	119.44
	3	Vigor Shipyards, Inc.	89.34
	4	Smartronix, LLC	83.49
	5	Manu Kai, LLC	66.05
2021	1	Hensel Phelps Construction Co.	212.68
	2	Smartronix, LLC	107.84
	3	Vigor Marine	81.13
	4	MNDPI Pacific JV	69.27
	5	TNT Constructors	58.54
2022	1	Smartronix, LLC	230.13
	2	Hensel Phelps Construction Co.	186.93
	3	Aecom Technical Services, Inc.	143.30
	4	Nan, Inc.	121.90
	5	Koa Lani JV LLC	78.96

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

Source: USASpending, "State Profile Hawaii" (FY2008 to FY2014) <<https://www.usaspending.gov/state>> accessed August 8, 2017; "State Profile Hawaii" (FY2015 to FY 2021) <<https://www.usaspending.gov/state>> accessed July 10, 2022; "Custom Award Data: Hawaii" (FY2015 to FY2021) <https://www.usaspending.gov/download_center/custom_award_data> accessed July 10, 2022; and "State Profile Hawaii" (FY2022) <<https://www.usaspending.gov/state>> and "Custom Award Data: Hawaii" (FY2022) <https://www.usaspending.gov/download_center/custom_award_data> accessed July 19, 2023.

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]

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

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

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

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005" (October 19, 2007) <<http://www.taxfoundation.org/publications/show/22685.html>> accessed October 22, 2007.

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

[For fiscal year ending September 30]

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

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

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Rhode Island	1.14	1.13	1.12	1.11	1.12	1.15	1.08	1.06	1.06	1.03	1.00
South Carolina	1.20	1.21	1.21	1.22	1.24	1.28	1.32	1.31	1.34	1.36	1.35
South Dakota	1.30	1.28	1.34	1.33	1.44	1.45	1.53	1.60	1.49	1.47	1.53
Tennessee	1.07	1.09	1.12	1.16	1.15	1.20	1.23	1.22	1.25	1.37	1.27
Texas	0.95	0.95	0.94	0.92	0.94	0.95	0.92	0.93	0.98	0.95	0.94
Utah	1.08	0.99	1.01	1.03	1.04	1.06	1.11	1.12	1.14	1.07	1.07
Vermont	1.03	1.04	1.01	1.03	1.07	1.09	1.11	1.11	1.15	1.16	1.08
Virginia	1.51	1.42	1.44	1.42	1.38	1.39	1.47	1.44	1.53	1.58	1.51
Washington	0.97	0.96	0.95	0.91	0.84	0.85	0.89	0.90	0.89	0.89	0.88
West Virginia	1.59	1.56	1.58	1.63	1.60	1.61	1.63	1.67	1.73	1.79	1.76
Wisconsin	0.80	0.81	0.84	0.86	0.87	0.90	0.89	0.86	0.82	0.83	0.86
Wyoming	1.08	1.03	1.03	1.06	1.06	1.08	1.09	1.07	1.16	1.13	1.11

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

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

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

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

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

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

X Not applicable.

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

**Table 9.61-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1994 TO 2021**

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

Year	Total bonded debt 1/	State debt	Total	County debt			
				Honolulu	Maui	Hawaii	Kauai
Tax Foundation of Hawaii							
1994	6,913.5	5,015.4	1,898.1	1,544.6	185.1	119.5	49.0
1995	7,078.1	5,126.1	1,952.0	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	2,047.3	1,669.8	194.3	143.5	39.8
1997	7,239.3	5,258.1	1,981.2	1,616.2	188.2	139.0	37.8
1998	7,808.0	5,773.6	2,034.4	1,639.2	223.8	133.2	38.3
1999	7,768.4	5,582.6	2,185.8	1,788.6	235.1	126.4	35.7
2000	8,023.2	5,745.2	2,278.0	1,831.6	236.8	149.3	60.4
2001	7,855.2	5,471.6	2,383.6	1,932.7	234.9	141.2	74.8
2002	8,856.6	6,072.0	2,784.6	2,312.1	246.3	155.9	70.2
2003	8,861.0	5,793.8	3,067.2	2,592.3	243.0	165.6	66.2
U.S. Census Bureau: debt outstanding							
2000	7,909.0	5,592.2	2,316.8	(NA)	(NA)	(NA)	(NA)
2001	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)
2002	8,448.3	5,656.3	2,791.9	(NA)	(NA)	(NA)	(NA)
2003	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)	(2/)
2004	9,106.5	5,746.2	3,360.3	(NA)	(NA)	(NA)	(NA)
2005	9,292.1	5,844.3	3,447.8	(NA)	(NA)	(NA)	(NA)
2006	9,504.0	5,791.8	3,712.2	(NA)	(NA)	(NA)	(NA)
2007	10,431.5	6,242.4	4,189.1	(NA)	(NA)	(NA)	(NA)
2008	10,733.6	6,296.5	4,437.1	(NA)	(NA)	(NA)	(NA)
2009	11,495.0	6,880.2	4,614.7	(NA)	(NA)	(NA)	(NA)
2010	12,634.4	7,700.7	4,933.8	(NA)	(NA)	(NA)	(NA)
2011	13,377.0	7,912.8	5,464.2	(NA)	(NA)	(NA)	(NA)
2012	14,025.0	8,398.0	5,627.0	(NA)	(NA)	(NA)	(NA)
2013	14,447.3	8,318.4	6,128.9	(NA)	(NA)	(NA)	(NA)
2014	14,233.9	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	17,426.5	10,001.8	7,424.7	(NA)	(NA)	(NA)	(NA)
2020 3/	17,148.6	9,431.9	7,716.7	(NA)	(NA)	(NA)	(NA)
2021	19,704.3	11,521.0	8,183.3	(NA)	(NA)	(NA)	(NA)

Continued on next page.

**Table 9.61-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1994 TO 2021 -- 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) <<https://www.census.gov/data/datasets.html>> accessed June 26, 2023.

Table 9.62-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2022

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

Year	Total bonded indebtedness	General long-term obligations account group	Enterprise funds	Component unit - University of Hawaii
1990	2,026,100	1,967,556	33,100	25,444
1991	2,274,846	2,222,324	27,700	24,822
1992	2,328,546	2,281,875	22,511	24,160
1993	2,767,691	2,726,654	17,577	23,460
1994	2,872,488	2,834,234	13,867	24,387
1995	2,934,965	2,901,651	9,948	23,366
1996	2,869,639	2,841,069	6,265	22,305
1997	3,102,288	3,075,862	5,231	21,195
1998	3,387,988	3,363,517	4,312	20,159
1999	3,189,298	3,166,880	3,468	18,950
2000	3,299,863	3,278,479	2,644	18,740
2001	3,244,857	3,225,635	1,799	17,423
2002	(NA)	3,568,001	(NA)	(NA)
2003	(NA)	3,634,738	(NA)	(NA)
2004	(NA)	3,954,192	(NA)	(NA)
2005	(NA)	4,256,633	(NA)	(NA)
2006	(NA)	4,322,964	(NA)	(NA)
2007	(NA)	4,079,714	(NA)	(NA)
2008	(NA)	4,408,572	(NA)	(NA)
2009	(NA)	4,779,666	(NA)	(NA)
2010	(NA)	5,157,198	(NA)	(NA)
2011	(NA)	4,987,544	(NA)	(NA)
2012	(NA)	5,475,348	(NA)	(NA)
2013	(NA)	5,534,921	(NA)	(NA)
2014	(NA)	5,784,139	(NA)	(NA)
2015	(NA)	6,503,281	(NA)	(NA)
2016	(NA)	6,953,431	(NA)	(NA)
2017	(NA)	7,635,827	(NA)	(NA)
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)
2022	(NA)	9,041,510	(NA)	(NA)

NA Not available.

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report* (fiscal years 1990-2001), Schedule I-2, and for fiscal year 2000, Schedule K-3; and *Ibid. For the Fiscal Year Ended June 30* (fiscal years thereafter)

<<http://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed March 29, 2023.

Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2022

Year	Government jobs 1/				State civil service workers 2/	State retirement system members 3/
	All levels	Federal	Territory or State	County		
1940	22,136	11,139	6,245	4,752	2,616	8,352
1945	78,846	66,248	7,231	5,367	3,772	12,662
1950	33,140	18,891	7,955	6,294	5,280	16,120
1960	49,510	27,010	14,620	7,880	6,790	24,092
1970	73,640	33,380	30,600	9,660	10,166	38,912
1980	89,050	30,000	45,150	13,900	17,327	48,868
1990	105,600	34,200	57,100	14,400	20,654	53,509
1991	108,900	33,900	60,300	14,800	(NA)	55,604
1992	111,100	33,300	62,600	15,300	22,920	57,401
1993	111,500	31,800	64,200	15,500	24,267	59,518
1994	111,900	31,300	65,000	15,600	24,716	61,082
1995	111,400	31,100	63,900	4/ 16,400	24,138	60,687
1996	110,600	31,100	62,800	16,600	23,338	59,275
1997	111,700	30,700	64,300	16,800	23,133	59,500
1998	112,200	30,400	64,900	16,900	23,627	60,447
1999	112,800	30,300	65,800	16,700	23,927	61,164
2000	114,600	31,000	66,900	16,700	5/ 21,380	62,207
2001	114,500	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	6/ 120,200	6/ 34,700	6/ 66,900	6/ 18,600	19,012	74,572
2022	6/ 120,800	6/ 34,700	6/ 67,600	6/ 18,500	18,694	73,265

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Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2022 -- Con.

NA Not available.

1/ Data are annual averages and rounded to nearest 100 for 1990-2000 and 2010-current, 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 2023.

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" <<http://dbedt.hawaii.gov/economic/job-count-by-industry/>> accessed June 28, 2022; Hawaii State Department of Human Resources Development, *Executive Branch Workforce Profile Reports Fiscal Year Ending June 30* (annual) <<http://dhrd.hawaii.gov/reports/workforce-reports/>> accessed April 4, 2023 and records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Financial Report (annual)*, Ibid. *Report to Board of Trustees on the Annual Actuarial Valuation for the Year Ending June 30* (annual) <<http://ers.ehawaii.gov/resources/financials>> accessed April 4, 2023; and records.

Table 9.64-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2018 TO 2022

[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	2018	2019	2020	2021	2022
TOTAL	1/ 22,561	1/ 23,272	1/ 23,515	1/ 23,723	1/ 23,784
Cabinet-level	22,310	23,027	23,261	23,482	23,528
Agriculture	724	775	803	793	840
Commerce	406	413	426	469	432
Defense	18,187	18,669	18,797	18,824	18,735
Air Force	1,486	1,365	1,269	1,183	1,152
Army	5,010	5,003	4,922	4,976	2,879
Other Defense	1,191	1,218	1,228	1,183	3,396
Navy/Marine Corps	10,500	11,083	11,378	11,482	11,308
Justice	1/ 140	1/ 151	1/ 149	1/ 96	1/ 98
U.S. Marshall's Service	(1/)	(1/)	(1/)	(1/)	(1/)
Prisons	1/ 71	1/ 83	1/ 85	1/ 82	1/ 81
U.S. Attorney	55	54	50	(1/)	(1/)
Labor	28	26	29	28	27
Energy	(1/)	(1/)	(1/)	(1/)	(1/)
Education	(1/)	(1/)	(1/)	(1/)	(1/)
Health & Human Services	147	143	110	142	147
Homeland Security 2/	1/ 283	1/ 265	1/ 277	1/ 304	1/ 287
U.S. Coast Guard	116	115	116	129	122
Immig. & Customs Enf.	1/ 16	(1/)	(1/)	1/ 14	(1/)
Customs & Border Prot.	(1/)	(1/)	(1/)	(1/)	(1/)
Trans. Security Admin.	1/ 87	1/ 78	1/ 79	1/ 84	1/ 79
FEMA	46	53	67	73	67
Housing & Urban Dev.	20	18	23	23	22
Interior	562	576	583	632	647
National Park Service	338	329	348	385	397
State	17	17	20	19	21
Transportation	380	373	372	380	370
Fed. Aviation Admin.	363	352	353	360	352
Fed. Highways Admin.	14	17	15	15	13
Treasury	1/ 34	1/ 34	1/ 36	1/ 30	1/ 37
Internal Revenue Service	1/ 34	1/ 34	1/ 36	1/ 30	1/ 35
Veterans Affairs	1,379	1,566	1,636	1,741	1,861
Veterans Benefits Admin.	94	96	100	92	112
National Cemetery Admin.	21	27	29	25	24
Veterans Health Admin.	1,230	1,415	1,469	1,586	1,683
Independent agencies 3/	(1/)	(1/)	(1/)	(1/)	(1/)
Large	245	240	250	234	250
General Services Admin.	40	38	47	43	51
Social Security Admin.	137	136	128	124	130
Medium	(1/)	(1/)	(1/)	(1/)	(1/)
Small	(1/)	(1/)	(1/)	(1/)	(1/)

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**Table 9.64-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY:
2018 TO 2022 -- 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 <<https://www.fedscope.opm.gov/employment.asp>> FY2018 to FY2020 accessed July 28, 2021, FY2021 accessed on July 11, 2022, FY2022 accessed on April 13, 2023, and records.

**Table 9.65-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2022**

[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]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	84,276	67,323	16,953	72,230	411,917,033	389,955,832	21,961,201
Financial administration	1,827	1,807	20	1,812	10,037,137	10,016,694	20,443
Other government administration	2,469	2,062	407	2,197	12,821,053	12,119,009	702,044
Judicial and legal	3,128	3,052	76	3,081	20,046,220	19,563,253	482,967
Police protection	4,378	4,288	90	4,304	36,402,514	36,343,263	59,251
Persons with powers of arrest	3,373	3,347	26	3,351	31,700,346	31,678,033	22,313
Other	1,005	941	64	953	4,702,168	4,665,230	36,938
Fire protection	2,221	2,193	28	2,213	20,154,916	20,056,729	98,187
Firefighters	1,897	1,875	22	1,891	18,658,129	18,577,009	81,120
Other	324	318	6	322	1,496,787	1,479,720	17,067
Corrections	2,407	2,392	15	2,398	15,459,600	15,385,536	74,064
Highways	1,695	1,684	11	1,687	9,394,496	9,385,913	8,583
Air transportation	1,148	1,144	4	1,146	6,337,812	6,331,324	6,488
Sea and Inland Port Facilities	226	226	-	226	1,196,936	1,196,936	-
Public welfare	1,429	1,346	83	1,370	6,894,136	6,806,931	87,205
Health	2,502	2,460	42	2,479	15,993,797	15,842,210	151,587
Hospitals	3,129	2,435	694	2,773	19,041,088	15,236,664	3,804,424
Social insurance administration	313	305	8	309	1,458,302	1,435,828	22,474
Solid waste management	646	646	-	646	4,310,545	4,310,545	-
Sewerage	707	705	2	705	4,792,795	4,791,839	956
Parks and recreation	3,659	2,135	1,524	2,306	9,042,995	8,521,997	520,998

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**Table 9.65-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2022 -- Con.**

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Housing and community dev't	685	668	17	670	3,574,814	3,558,172	16,642
Natural resources	1,086	1,032	54	1,056	5,364,806	5,244,724	120,082
Water supply	1,013	1,011	2	1,013	5,869,642	5,864,608	5,034
Transit	284	265	19	278	1,337,111	1,291,274	45,837
Education total	45,664	31,905	13,759	35,959	182,910,654	167,301,920	15,608,734
Elem. & secondary educ. total	31,731	22,526	9,205	25,479	125,542,438	115,969,568	9,572,870
Elem. & sec. instructional	25,292	17,007	8,285	19,706	103,381,604	94,297,198	9,084,406
Elem. & sec. other	6,439	5,519	920	5,773	22,160,834	21,672,370	488,464
Higher education total	13,608	9,056	4,552	10,156	55,743,214	49,710,826	6,032,388
Higher educ. instructional	4,180	3,076	1,104	3,347	28,176,000	25,183,580	2,992,420
Higher educ. other	9,428	5,980	3,448	6,809	27,567,214	24,527,246	3,039,968
Other education	325	323	2	324	1,625,002	1,621,526	3,476
Libraries	505	431	74	462	1,861,603	1,780,059	81,544
All other and unallocable	3,155	3,131	24	3,140	17,614,061	17,570,404	43,657

Source: U.S. Census Bureau, 2022 Census of Governments, Survey of Public Employment & Payroll "State and Local Government Employment & Payroll Data by State and Function: March 2022" (June 20, 2023) <<https://www.census.gov/data/datasets/2022/econ/apes/2022.html>> accessed June 21, 2023.

Table 9.66-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2022

[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]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	65,532	50,152	15,380	54,792	294,422,755	273,599,100	20,823,655
Financial administration	651	649	2	650	3,478,708	3,477,982	726
Other government admin.	1,079	865	214	984	5,050,639	4,488,114	562,525
Judicial and legal	2,497	2,441	56	2,459	15,468,267	15,043,392	424,875
Corrections	2,407	2,392	15	2,398	15,459,600	15,385,536	74,064
Highways	756	754	2	755	4,441,290	4,438,178	3,112
Air transportation	1,148	1,144	4	1,146	6,337,812	6,331,324	6,488
Sea & inland port facilities	226	226	-	226	1,196,936	1,196,936	-
Public welfare	1,245	1,226	19	1,234	6,195,349	6,166,339	29,010
Health	2,165	2,137	28	2,151	13,737,846	13,624,796	113,050
Hospitals	3,129	2,435	694	2,773	19,041,088	15,236,664	3,804,424
Social insurance admin.	313	305	8	309	1,458,302	1,435,828	22,474
Parks and recreation	593	119	474	154	581,616	544,266	37,350
Housing & community dev.	290	279	11	279	1,359,661	1,347,452	12,209
Natural resources	820	815	5	818	4,437,606	4,430,670	6,936
Education total	45,664	31,905	13,759	35,959	182,910,654	167,301,920	15,608,734
Elem. & sec. total	31,731	22,526	9,205	25,479	125,542,438	115,969,568	9,572,870
Elem & sec. instruct.	25,292	17,007	8,285	19,706	103,381,604	94,297,198	9,084,406
Elem & sec. other	6,439	5,519	920	5,773	22,160,834	21,672,370	488,464
Higher educ. total	13,608	9,056	4,552	10,156	55,743,214	49,710,826	6,032,388
Higher educ. Instruct.	4,180	3,076	1,104	3,347	28,176,000	25,183,580	2,992,420
Higher educ. other	9,428	5,980	3,448	6,809	27,567,214	24,527,246	3,039,968
Other	325	323	2	324	1,625,002	1,621,526	3,476
Libraries	501	427	74	458	1,848,745	1,767,201	81,544
All other and unallocable	2,048	2,033	15	2,039	11,418,636	11,382,502	36,134

Source: U.S. Census Bureau, 2022 Census of Governments, Survey of Public Employment & Payroll "State Government Employment and Payroll Data by State and Function: March 2022" (June 20, 2023) <<https://www.census.gov/data/datasets/2022/econ/apes/2022.html>> accessed June 21, 2023.

Table 9.67-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2022

[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]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	18,744	17,171	1,573	17,438	117,494,278	116,356,732	1,137,546
Financial administration	1,176	1,158	18	1,162	6,558,429	6,538,712	19,717
Other government administration	1,390	1,197	193	1,213	7,770,414	7,630,895	139,519
Judicial and legal	631	611	20	622	4,577,953	4,519,861	58,092
Police protection	4,378	4,288	90	4,304	36,402,514	36,343,263	59,251
Persons with power of arrest	3,373	3,347	26	3,351	31,700,346	31,678,033	22,313
Other police protection	1,005	941	64	953	4,702,168	4,665,230	36,938
Fire protection total	2,221	2,193	28	2,213	20,154,916	20,056,729	98,187
Firefighters	1,897	1,875	22	1,891	18,658,129	18,577,009	81,120
Other fire protection	324	318	6	322	1,496,787	1,479,720	17,067
Highways	939	930	9	932	4,953,206	4,947,735	5,471
Public welfare	184	120	64	136	698,787	640,592	58,195
Health	337	323	14	328	2,255,951	2,217,414	38,537
Solid waste management	646	646	-	646	4,310,545	4,310,545	-
Sewerage	707	705	2	705	4,792,795	4,791,839	956
Parks and recreation	3,066	2,016	1,050	2,152	8,461,379	7,977,731	483,648
Housing & community dev't	395	389	6	391	2,215,153	2,210,720	4,433
Natural resources	266	217	49	238	927,200	814,054	113,146
Water supply	1,013	1,011	2	1,013	5,869,642	5,864,608	5,034
Transit	284	265	19	278	1,337,111	1,291,274	45,837
Libraries	4	4	-	4	12,858	12,858	-
All other and unallocable	1,107	1,098	9	1,101	6,195,425	6,187,902	7,523

Source: U.S. Census Bureau, 2022 Census of Governments, Survey of Public Employment & Payroll "Local Government Employment and Payroll Data by State and Function: March 2022" (June 20, 2023) <<https://www.census.gov/data/datasets/2022/econ/apes/2022.html>> accessed June 21, 2023.

Table 9.68-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 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	University 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
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	1,438	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 safety & water safety officers	755	390	202	56	55	52	-	-	-	-

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. 59* (February 26, 2021) <<http://labor.hawaii.gov/hlrp/find-a-report/>> accessed July 2, 2022.

Table 9.69-- SALARIES OF SELECTED GOVERNMENT OFFICIALS: 2011 TO 2022

[Fiscal year ending June 30. In dollars. As of May 24, 2022]

Government official	2011	2012	2013	2016	2018	2020	2022
Governor	117,312	117,312	143,748	149,556	155,592	165,048	165,048
Lieutenant Governor	114,420	114,420	140,220	145,884	151,776	162,552	162,552
Attorney General	114,420	114,420	140,220	145,884	151,776	162,552	162,552
Comptroller	108,972	108,972	133,536	136,212	144,552	147,444	154,812
Department of Defense, Adjutant General	190,116	215,665	238,754	221,672	220,651	222,441	245,838
Department Director 1/	103,512	103,512	133,536	138,936	144,552	154,812	154,812
Department of Education, Superintendent	150,000	142,500	(NA)	250,000	250,000	240,000	250,000
Director of Finance (Budget & Finance)	108,972	108,972	140,220	145,884	151,776	162,552	162,552
State Senator	46,272	46,273	55,896	(2/)	61,380	62,604	62,604
State House Representative	46,272	46,273	55,896	59,004	61,380	62,604	62,604
Office of Hawaiian Affairs, Chair	3/ 61,068	63,204	63,204	64,164	65,448	66,769	66,768
Trustee	53,568	55,440	55,440	56,280	57,408	58,561	58,560
Mayor, Honolulu	(NA)	115,964	129,600	157,080	173,184	186,432	186,432
Mayor, Hawaii	(NA)	(NA)	(NA)	(NA)	132,000	162,582	162,582
Mayor, Maui	(NA)	(NA)	(NA)	(NA)	151,979	151,979	151,979
Mayor, Kauai	(NA)	(NA)	(NA)	114,490	132,000	132,000	142,062
Chief Justice, Supreme Court	156,727	156,727	213,840	222,480	231,468	238,104	238,104
Associate Justice, Supreme Court	115,118	115,118	206,184	214,524	223,200	229,668	229,668
President, University of Hawaii	4/ 427,512	4/ 427,512	4/ 475,008	375,000	375,000	395,004	316,008

1/ Unless otherwise designated.

2/ Civil Beat database has no data for FY 2016 but constitutionally the salary is the same as for member of the State House.

3/ Indicated as Chair/Trustee.

4/ Indicated as President and Professor.

Source: Civil Beat, Public Employees Salary Database <<https://www.civilbeat.org/projects/public-employee-salaries/>> accessed July 31, 2023.