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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), one metropolitan county (Maui), two non-metropolitan counties (Hawaii, and Kauai), 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 2023**

[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	19,955,093	9,591,724	10,363,369	7,714,451	2,648,918
2019	20,325,793	9,246,293	11,079,500	8,207,524	2,871,976
2020	19,703,751	8,818,255	10,885,496	7,707,502	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)
2023	(NA)	11,322,743	(NA)	10,187,648	(NA)

NA Not available.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Service Data Book* (annual, beginning 2000); and for 2001 to 2021 <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed June 7, 2024; 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 April 18, 2024; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2019 TO 2023

[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	2019	2020	2021	2022	2023
Federal collections	9,246,293	8,818,255	9,494,260	11,583,752	11,322,743
Business income 1/	539,647	540,505	601,545	629,434	629,150
Individual income and employment	8,416,640	8,056,673	8,729,103	10,711,065	10,388,992
Income tax payments & SECA 2/	2,161,253	2,096,357	2,563,458	3,890,899	3,271,038
Estate and trust income tax	82,107	54,082	103,815	143,300	104,900
Income tax withheld & FICA 3/	6,155,481	5,889,002	6,046,869	6,659,657	6,995,394
Railroad retirement	-	1	-	-	-
Unemployment insurance	17,798	17,231	14,960	17,208	17,661
Estate	50,037	19,218	29,286	40,885	73,880
Gift	16	3,975	1,352	750	7,443
Excise 4/	239,953	197,884	132,974	201,619	223,278

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 7, 2024.

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	20,214,743	16,349,640	4,572,402
2019	20,408,263	16,232,642	4,895,671
2020	21,260,226	16,779,210	5,243,546
2021	29,960,305	25,160,057	5,640,372

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

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: 2020 TO 2023

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

Source	2020	2021	2022	2023
Total taxes	7,707,502	8,046,691	10,279,504	10,187,648
Sales and gross receipts	4,923,969	4,147,624	5,647,969	6,256,481
General sales & gross receipts	3,697,191	3,296,268	1/ 4,268,067	4,731,299
Selective sales taxes	1,226,778	851,356	1/ 1,379,902	1,525,182
Alcoholic beverages	50,674	45,178	53,981	54,513
Insurance premiums	186,833	191,516	201,859	210,527
Motor fuels	81,611	70,796	81,845	82,414
Public utilities	134,640	125,221	122,068	142,194
Tobacco products	111,920	108,529	91,658	77,538
Other selective sales	661,100	310,116	1/ 828,491	957,996
Licenses	274,200	258,953	310,983	333,174
Corporation	1,959	2,203	2,415	2,861
Hunting & fishing	666	615	878	814
Motor vehicle	199,182	177,165	219,306	241,829
Motor vehicle operators	356	327	369	321
Public utility	17,491	17,224	15,153	16,179
Occupation & business, NEC 2/	41,278	49,591	57,933	55,793
Other licenses	13,268	11,828	14,929	15,377
Income taxes	2,402,772	3,546,116	4,074,729	3,447,778
Individual income	2,359,093	3,354,690	3,759,856	3,099,978
Corporation net income	43,679	191,426	314,873	347,800
Other taxes	106,561	93,998	245,823	150,215
Death and gift	45,451	31,275	57,405	58,083
Documentary & stock transfer	61,110	62,723	188,418	92,132

1/ Revised from previous *Data Book*.

2/ Not elsewhere classified.

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 18, 2024.

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

X Not applicable.

1/ Not elsewhere classified.

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 18, 2024.

**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/ 1,275,750,945
Property taxes	(X)	23,357,063
Sales and gross receipts	4,147,624	1/ 552,864,863
General sales and gross receipts	3,296,268	1/ 372,721,092
Selective sales taxes	851,356	1/ 180,143,771
Alcoholic beverages	45,178	1/ 7,623,657
Amusements	(X)	1/ 8,695,263
Insurance premiums	191,516	1/ 26,216,435
Motor fuels	70,796	1/ 51,478,536
Pari-mutuels	(X)	1/ 154,943
Public utilities	125,221	1/ 12,163,068
Tobacco products	108,529	1/ 19,245,041
Other selective sales	310,116	1/ 54,566,828
Licenses	258,953	1/ 66,293,682
Alcoholic beverages	(X)	754,547
Amusements	(X)	1/ 624,339
Corporation	2,203	1/ 8,272,286
Hunting and fishing	615	1/ 1,906,608
Motor vehicle	177,165	1/ 32,736,210
Motor vehicle operators	327	1/ 3,163,589
Public utility	17,224	1/ 1,089,014
Occupation and business, NEC 1/	49,591	1/ 15,820,481
Other licenses	11,828	1/ 1,926,608
Income taxes	3,546,116	1/ 596,112,697
Individual income	3,354,690	1/ 505,777,536
Corporation net income	191,426	90,335,161
Other taxes	93,998	1/ 37,122,640
Death and gift	31,275	6,434,923
Documentary and stock transfer	62,723	1/ 14,382,990
Severance	(X)	11,804,214
Taxes, NEC	-	1/ 4,500,513

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 18, 2024.

**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 1/
Total taxes	10,279,504	1,483,768,948
Property taxes	(X)	24,494,282
Sales and gross receipts	5,647,969	625,617,013
General sales and gross receipts	1/ 4,268,067	432,876,733
Selective sales taxes	1/ 1,379,902	192,740,280
Alcoholic beverages	53,981	8,208,404
Amusements	(X)	10,555,331
Insurance premiums	201,859	28,593,896
Motor fuels	81,845	54,811,385
Pari-mutuels	(X)	176,649
Public utilities	122,068	12,579,035
Tobacco products	91,658	18,404,680
Other selective sales	1/ 828,491	59,410,900
Licenses	310,983	67,202,565
Alcoholic beverages	(X)	849,248
Amusements	(X)	664,498
Corporation	2,415	8,889,954
Hunting and fishing	878	1,897,003
Motor vehicle	219,306	32,579,466
Motor vehicle operators	369	3,154,769
Public utility	15,153	1,158,761
Occupation and business, NEC 1/	57,933	15,977,857
Other licenses	14,929	2,031,009
Income taxes	4,074,729	708,644,577
Individual income	3,759,856	559,003,517
Corporation net income	314,873	149,641,060
Other taxes	245,823	57,810,511
Death and gift	57,405	6,787,073
Documentary and stock transfer	188,418	18,815,519
Severance	(X)	25,818,967
Taxes, NEC	-	6,388,952

X Not applicable.

1/ Revised from previous *Data Book*.

2/ Not elsewhere classified.

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 18, 2024.

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

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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: 2024

[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, 2023, the beginning of Fiscal Year 2024]

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

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Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2024 -- Con.

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Property	Unemployment Insurance
North Carolina	9	5	15	20	12	6
North Dakota	17	10	21	32	7	14
Ohio	36	39	40	36	5	12
Oklahoma	19	4	24	38	15	2
Oregon	28	49	41	4	20	38
Pennsylvania	31	41	23	16	14	21
Rhode Island	41	40	31	22	35	49
South Carolina	29	6	30	33	36	27
South Dakota	2	1	1	27	30	35
Tennessee	15	42	6	46	33	20
Texas	13	46	7	37	39	8
Utah	8	14	11	21	8	17
Vermont	43	38	39	17	48	18
Virginia	25	16	34	10	29	36
Washington	35	37	8	49	25	19
West Virginia	22	17	25	24	10	33
Wisconsin	24	32	38	6	16	28
Wyoming	1	1	1	7	34	23
Dist. of Columbia 1/	48	30	48	38	50	38

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2024 State Business Tax Climate Index*, Table 1 (October 24, 2023)

<<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed October 24, 2023.

Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2018 TO 2024, AND SCORE: 2023 AND 2024

[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	2018	2019	2020	2021	2022	2023		2024	
	Index rank	Total score	Index rank	Total score					
Alabama	39	41	40	40	39	41	4.56	39	4.60
Alaska	3	3	3	3	3	3	7.25	3	7.14
Arizona	24	23	22	23	24	19	5.26	14	5.45
Arkansas	43	46	44	46	43	40	4.57	38	4.62
California	49	48	48	48	48	48	3.56	48	3.64
Colorado	20	18	20	19	20	21	5.17	27	5.09
Connecticut	47	47	47	47	47	47	4.08	47	4.09
Delaware	22	14	15	16	16	16	5.31	21	5.29
Florida	4	4	4	4	4	4	6.85	4	6.84
Georgia	30	34	31	29	30	32	4.99	32	5.01
Hawaii	33	39	38	38	41	43	4.51	42	4.50
Idaho	18	20	19	20	17	15	5.33	16	5.40
Illinois	29	35	36	36	36	36	4.78	37	4.64
Indiana	9	10	10	9	9	9	5.63	10	5.60
Iowa	46	45	45	42	38	38	4.66	33	4.96
Kansas	28	31	34	33	23	25	5.13	26	5.10
Kentucky	37	19	18	17	18	18	5.27	18	5.30
Louisiana	45	42	43	41	42	39	4.62	40	4.59
Maine	35	28	29	32	34	35	4.90	34	4.94
Maryland	40	40	42	44	46	46	4.28	45	4.25
Massachusetts	25	30	35	35	35	34	4.92	46	4.14
Michigan	13	13	12	13	12	12	5.57	11	5.55
Minnesota	44	44	46	45	45	45	4.35	44	4.30
Mississippi	27	27	26	26	28	27	5.07	20	5.30
Missouri	15	15	14	11	11	11	5.59	12	5.55
Montana	6	5	5	5	5	5	6.07	5	6.02
Nebraska	34	25	28	30	31	31	5.02	30	5.01
Nevada	5	6	7	7	6	7	5.93	7	5.82
New Hampshire	7	7	6	6	7	6	5.95	6	5.93
New Jersey	50	50	50	50	50	50	3.37	50	3.43
New Mexico	26	24	24	21	26	22	5.16	23	5.18
New York	48	49	49	49	49	49	3.45	49	3.57
North Carolina	10	11	11	10	10	10	5.60	9	5.62
North Dakota	17	16	17	18	19	17	5.29	17	5.33

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Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2018 TO 2024, AND SCORE: 2023 AND 2024 -- Con.

Location	2018	2019	2020	2021	2022	2023		2024	
	Index rank	Total score	Index rank	Total score					
Ohio	41	37	37	37	37	37	4.72	36	4.74
Oklahoma	21	26	27	25	29	23	5.15	19	5.30
Oregon	11	9	8	15	22	24	5.14	28	5.07
Pennsylvania	36	36	33	34	32	33	4.99	31	5.01
Rhode Island	38	38	39	39	40	42	4.54	41	4.58
South Carolina	32	32	32	31	33	30	5.02	29	5.02
South Dakota	2	2	2	2	2	2	7.43	2	7.46
Tennessee	23	29	30	27	14	14	5.44	15	5.43
Texas	12	12	13	12	13	13	5.51	13	5.48
Utah	8	8	9	8	8	8	5.64	8	5.62
Vermont	42	43	41	43	44	44	4.44	43	4.49
Virginia	19	21	23	24	25	26	5.07	25	5.11
Washington	14	17	16	14	15	29	5.03	35	4.90
West Virginia	16	22	21	22	21	20	5.21	22	5.18
Wisconsin	31	33	25	28	27	28	5.07	24	5.12
Wyoming	1	1	1	1	1	1	7.76	1	7.72
Dist. of Col. 1/	48	47	47	48	48	48	3.75	48	3.83

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2024 State Business Tax Climate Index*, Table 2 (October 26, 2023)

<<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed October 26, 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/	20,214,743	16,349,640	4,572,402
General revenue 1/	17,709,267	14,277,135	4,139,431
Intergovernmental revenue 1/	3,210,729	3,369,965	548,063
General revenue from own sources	14,498,538	10,907,170	3,591,368
Taxes	10,363,369	7,714,451	2,648,918
Property	1,928,566	-	1,928,566
Sales and gross receipts	5,183,519	4,732,032	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 2/	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 3/	3,696,335	3,696,335	-
Education	3,658,214	3,658,214	-
Libraries	38,121	38,121	-
Social services & income maint. 3/	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 3/	1,566,453	1,267,596	298,857
Highways	760,819	462,427	298,392
Air transportation (airports)	678,573	678,573	-
Public safety 3/	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 3/	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 3/	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	-

Continued on next page.

**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/ 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.

2/ 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/	20,408,263	16,232,642	4,895,671
General revenue 1/	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	15,447,095	11,506,209	3,940,886
Taxes	11,079,500	8,207,524	2,871,976
Property	2,060,154	-	2,060,154
Sales and gross receipts	5,572,737	5,062,134	510,603
Individual income	2,568,259	2,568,259	-
Corporate income	190,484	190,484	-
Motor vehicle license	439,966	195,972	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 2/	2,599,457	1,790,173	809,284
Education	430,102	430,102	-
Hospitals	453,706	453,706	-
Air transportation (airports)	494,835	494,835	-
Sewerage	530,350	-	530,350
Miscellaneous general revenue	1,768,138	1,508,512	259,626
Utility revenue	431,674	-	431,674
Insurance trust revenue	1,445,055	1,445,055	-
Unemployment compensation	198,764	198,764	-
Employee retirement	1,246,291	1,246,291	-
Expenditure 1/	18,705,189	14,296,809	4,736,575
Intergovernmental expenditure 1/	402	328,597	-
Direct expenditure by function	18,704,787	13,968,212	4,736,575
Direct general expenditure	15,801,837	12,322,516	3,479,321
Capital outlay	2,289,044	1,598,849	690,195
Other direct general expenditure	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 3/	4,010,348	4,010,348	-
Education	3,973,774	3,973,774	-
Libraries	36,574	36,574	-
Social services & income maint. 3/	4,126,557	4,009,939	116,618
Public welfare	2,953,650	2,868,969	84,681
Hospitals	531,509	531,509	-
Health	633,872	601,935	31,937
Employment security administration	7,526	7,526	-
Veterans' services	-	-	-
Transportation 3/	1,681,795	1,412,847	268,948
Highways	820,827	552,129	268,698
Air transportation (airports)	747,912	747,912	-
Public safety 3/	1,090,895	351,077	739,818
Police protection	506,957	47,780	459,177
Fire protection	268,782	-	268,782
Correction	241,512	241,512	-
Protective inspection and regulation	73,644	61,785	11,859
Environment and housing 3/	1,515,150	376,170	1,138,980
Natural resources	147,594	140,701	6,893
Parks and recreation	306,186	61,422	244,764
Housing and community development	327,178	174,025	153,153
Sewerage	444,408	22	444,386
Solid waste management	289,784	-	289,784
Governmental administration	974,517	580,591	393,926
Interest on general debt	380,565	106,596	273,969
Gen. expend., not elsewhere classified	2,022,010	1,474,948	547,062
Utility expenditure 3/	1,257,254	-	1,257,254
Water supply	401,661	-	401,661
Transit	855,593	-	855,593
Insurance trust expenditure	1,645,696	1,645,696	-
Unemployment compensation	159,558	159,558	-
Employee retirement	1,486,138	1,486,138	-

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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/ Charges include highways, parking facilities, sea and inland port facilities, natural resources, parks and recreation, housing and community development, solid waste management, and other charges.

3/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2019 revised" (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. The U.S. Census Bureau released revisions on June 26, 2023 but Hawaii data were not affected]

Category	State & local	State	Local
Revenue 1/	21,260,226	16,779,210	5,243,546
General revenue 1/	19,549,749	15,498,108	4,814,171
Intergovernmental revenue 1/	4,057,710	4,205,193	615,047
General revenue from own sources	15,492,039	11,292,915	4,199,124
Taxes	10,885,496	7,707,502	3,177,994
Property	2,259,025	-	2,259,025
Sales and gross receipts	5,541,226	4,923,969	617,257
Individual income	2,359,093	2,359,093	-
Corporate income	43,679	43,679	-
Motor vehicle license	443,484	199,182	244,302
Other taxes	238,989	181,579	57,410
Charges & misc. general revenue	4,606,543	3,585,413	1,021,130
Current charges 2/	2,487,483	1,680,940	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	2,119,060	1,904,473	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/	19,819,584	15,128,515	5,014,141
Intergovernmental expenditure 1/	402	323,474	-
Direct expenditure by function	19,819,182	14,805,041	5,014,141
Direct general expenditure	16,006,635	12,345,920	3,660,715
Capital outlay	1,958,083	1,174,815	783,268
Other direct general expenditure	14,048,552	11,171,105	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 3/	3,755,916	3,755,916	-
Education	3,718,284	3,718,284	-
Libraries	37,632	37,632	-
Social services & income maint. 3/	4,385,746	4,263,973	121,773
Public welfare	3,066,381	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 3/	1,582,367	1,332,329	250,038
Highways	777,762	528,760	249,002
Air transportation (airports)	673,502	673,502	-
Public safety 3/	1,126,213	351,483	774,730
Police protection	543,158	53,022	490,136
Fire protection	271,683	-	271,683
Correction	234,183	234,183	-
Protective inspection and regulation	77,189	64,278	12,911
Environment and housing 3/	1,695,914	399,230	1,296,684
Natural resources	160,686	149,511	11,175
Parks and recreation	297,863	61,151	236,712
Housing and community development	374,520	188,551	185,969
Sewerage	518,978	17	518,961
Solid waste management	343,867	-	343,867
Governmental administration	1,476,349	787,907	688,442
Interest on general debt	1,288,638	692,110	596,528
Gen. expend., not elsewhere classified	1,984,130	1,455,082	529,048
Utility expenditure 3/	1,353,426	-	1,353,426
Water supply	470,035	-	470,035
Transit	883,391	-	883,391
Insurance trust expenditure	2,459,121	2,459,121	-
Unemployment compensation	897,332	897,332	-
Employee retirement	1,561,789	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	17,148,606	9,431,929	7,716,677
Short-term	-	-	-
Long-term	17,148,606	9,431,929	7,716,677
Public debt for private purposes	50,369	50,369	-
Long-term debt issued	1,686,484	81,901	1,604,583
Long-term debt retired	1,964,719	651,889	1,312,830
Cash and security holdings	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	16,288,533	11,108,899	5,179,634
Offsets to debt	1,043,972	714,827	329,145
Bond funds	526,549	319,422	207,127
Other	14,718,012	10,074,650	4,643,362

1/ Duplicative intergovernmental transactions are excluded.

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.

3/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2020" (July 6, 2022) <<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	-

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**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: 2019 TO 2022

[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	2019	2020	2021	2022
Total revenue	16,656,724	17,519,516	23,277,323	19,615,365
General revenue	14,787,587	15,498,108	20,506,030	19,615,365
Intergovernmental revenue	3,281,378	4,205,193	9,018,177	5,518,181
Total taxes	8,207,524	7,707,502	8,046,691	10,279,504
General sales & gross rec.	3,808,718	3,697,191	3,296,268	4,268,067
Selective sales & gross rec.	1,253,416	1,226,778	851,356	1,379,902
License	280,311	274,200	258,953	310,983
Individual income	2,568,259	2,359,093	3,354,690	3,759,856
Corporate net income	190,484	43,679	191,426	314,873
Other taxes	106,336	106,561	93,998	245,823
Current charges	1,790,173	1,680,940	1,469,071	1,863,281
Misc. general revenue	1,508,512	1,904,473	1,972,091	1,954,399
Insurance trust revenue	1,869,137	2,021,408	2,771,293	2,218,105
Total expenditure	14,296,809	16,129,839	17,817,850	15,546,108
General expenditure, by function				
Education	3,973,889	3,718,401	3,616,893	4,307,862
Public welfare	2,870,285	2,987,088	3,542,444	4,037,410
Hospitals	533,309	539,245	506,009	475,829
Health	613,612	740,339	746,970	736,399
Highways	556,838	533,434	687,431	671,511
Police protection	47,780	53,022	62,513	59,009
Correction	241,512	234,183	221,229	235,403
Natural resources	147,355	158,647	152,714	149,175
Parks and recreation	62,983	63,537	63,210	68,694
Government administration	595,843	686,029	710,523	1,308,381
Interest on general debt	106,596	117,480	134,673	135,328
Other and unallocable	2,884,639	3,822,280	4,517,479	3,361,107
Insurance trust expenditure	1,645,696	2,459,122	2,839,737	1,131,089
Exhibit: General expenditure	12,651,113	13,670,717	14,978,113	15,546,108
Intergovernment expenditure	328,597	323,474	207,067	80,130
Direct expenditure	12,322,516	13,347,243	14,771,046	15,465,978
Debt outstndng, long- & short-term	10,001,827	9,431,929	11,521,014	11,922,940
Cash and security holdings	30,751,138	28,897,911	34,652,790	19,244,232

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 21, 2024.

Table 9.21-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2019 TO 2023

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

Function	2019	2020	2021	2022	2023
Total expenditures	12,260,264	13,036,832	15,072,727	15,586,380	16,043,284
Current	11,404,890	12,140,331	14,219,194	14,563,413	14,935,430
General government	1,007,554	1,137,274	1,708,337	2,023,088	1,696,558
Public safety	634,120	612,091	746,822	744,838	726,842
Highways	526,148	500,212	448,647	561,216	599,886
Conservation of nat'l resources	145,383	167,383	137,459	134,505	166,058
Health	1,009,545	1,096,444	1,040,285	1,090,851	1,000,432
Welfare	3,332,469	3,653,210	4,599,447	4,869,981	5,006,768
Lower education	3,334,110	3,351,308	3,451,175	3,507,290	4,071,444
Higher education	950,253	1,050,582	984,734	919,351	1,097,173
Other education	18,376	16,936	20,593	16,933	18,358
Culture and recreation	116,381	143,739	377,419	116,598	140,764
Urban redev. & housing	79,236	78,061	89,826	98,161	83,168
Econ. devel. & assistance	152,592	166,387	238,956	267,845	219,376
Housing	85,032	153,411	355,350	113,095	95,028
Other	13,691	13,293	20,144	99,661	13,575
Debt service	855,374	896,501	853,533	1,022,967	1,107,854
Principal	464,518	564,222	522,640	699,248	699,248
Interest and others	390,856	332,279	330,893	323,719	408,606

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2023* (pp. 164-165) <<https://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed February 12, 2024; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.22-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2019 TO 2023

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

Function	2019	2020	2021	2022	2023
Total revenues	11,744,341	12,091,455	13,450,796	16,145,421	17,308,322
Total taxes	7,787,180	7,531,294	7,676,311	9,437,538	11,057,798
General excise	3,794,585	3,632,630	3,437,755	3,893,006	4,748,420
Net income - corp. & personal	2,718,654	2,657,551	3,233,174	3,758,447	3,631,310
Public service companies	126,691	134,639	125,201	122,068	142,195
Transient accommodations	356,670	303,176	194,095	661,330	842,229
Tobacco and liquor	151,438	150,065	141,522	140,262	132,051
Liquid fuel	85,146	79,187	69,351	78,674	79,272
Insurance comp. premiums	176,420	183,563	188,229	198,478	207,074
Vehicle weight & registration	136,142	125,119	143,242	138,579	139,514
Rental motor/tour vehicle surcharge	57,994	72,502	32,206	79,574	101,450
Franchise	26,808	35,271	5,079	59,252	30,969
Other	156,632	157,591	106,457	307,868	1,003,314
Non-taxes 1/	3,957,161	4,560,161	5,774,485	6,707,883	6,250,524
Interest and investment (loss) income	40,141	164,354	30,759	54,739	193,071
Net decrease in fair value of investments	-	-	-	-298,277	-131,483
Charges for current services	518,531	495,009	401,403	487,273	480,195
Intergovernmental	2,783,538	3,333,396	4,741,176	5,801,691	4,807,463
Rentals	38,031	35,035	31,316	40,153	42,737
Fines, forfeitures, & penalties	37,513	28,579	32,081	28,882	32,078
Licenses and fees	47,965	45,763	42,577	50,668	49,507
Revenues from priv. sources	122,017	128,401	138,520	127,760	145,992
Other	369,425	329,624	356,653	414,994	630,964

1/ 2019 to 2022 revised from previous *Data Book*.

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2023* (pp. 176-177)

<<https://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed February 7, 2024; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.23-- LOCAL GOVERNMENT REVENUES: 2017

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

Subject	Total	City & County of Honolulu 1/	Other counties	Special district 1/
Revenue	4,522,129	3,169,294	1,277,233	75,602
General revenue	4,090,952	2,884,063	1,131,287	75,602
Intergovernmental revenue	622,767	417,232	186,302	19,233
From Federal gov't	319,152	255,342	63,544	266
From State gov't	303,108	161,847	122,758	18,503
From local gov'ts	507	43	-	464
Gen. rev. from own sources	3,468,185	2,466,831	944,985	56,369
Taxes	2,428,260	1,639,612	788,648	-
Property	1,759,711	1,099,913	659,798	-
Sales & gross receipts	424,257	356,466	67,791	-
General sales tax	223,349	223,349	-	-
Selective sales	200,908	133,117	67,791	-
Motor fuel	81,217	51,992	29,225	-
Public utilities	119,691	81,125	38,566	-
Motor vehicle license	192,511	152,344	40,167	-
Other taxes	51,781	30,889	20,892	-
Charges & misc. gen. rev.	1,039,925	827,219	156,337	56,369
Current charges	800,546	663,401	121,595	15,550
Highways	4,634	4,634	-	-
Parking facilities	8,348	8,272	76	-
Natural resources	151	-	-	151
Parks & recreation	35,467	31,855	3,612	-
Housing & comm. dev.	11,904	11,083	821	-
Sewerage	527,897	458,773	69,124	-
Solid waste mgt.	181,199	143,096	38,103	-
Other charges	30,946	5,688	9,859	15,399
Misc. general rev.	239,379	163,818	34,742	40,819
Interest earnings	26,712	17,140	4,430	5,142
Special assessments	24,453	23,030	1,423	-
Sale of property	5,916	781	5,135	-
Other gen. revenue	182,298	122,867	23,754	35,677
Utility revenue	431,177	285,231	145,946	-
Water supply	372,626	231,445	141,181	-
Transit	58,551	53,786	4,765	-

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Table 9.23-- LOCAL GOVERNMENT REVENUES: 2017 -- Con.

1/ Honolulu, which has a combined city and county government, is the only Hawaii local government counted as a municipal government in Census Bureau statistics. 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: 2017* <<https://www.census.gov/library/publications/2019/econ/2017isd.html> > accessed June 21, 2024.

Source: U.S. Census Bureau, "Table 2. Local Government Finances by Type of Government and State: 2017" (revised June 26, 2023) <<https://www.census.gov/data/tables/2017/econ/gov-finances/summary-tables.html>> accessed June 20, 2024.

Table 9.24-- LOCAL GOVERNMENT EXPENDITURES: 2017

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

Subject	Total	City & County of Honolulu 1/	Other counties	Special district 1/
Expenditure	4,461,046	3,046,496	1,366,489	48,061
Intergov't expenditure	-	-	-	-
Direct expenditure	4,461,046	3,046,496	1,366,489	48,061
Current operations	2,768,739	1,650,464	1,071,548	46,727
Capital outlay	1,406,834	1,171,286	235,166	382
Construction	1,248,163	1,029,469	218,694	-
Other capital outlay	158,671	141,817	16,472	382
Interest on debt	261,359	224,746	35,661	952
Direct expenditure by function	4,461,046	3,046,496	1,366,489	48,061
Direct general expenditure	3,161,003	1,934,110	1,178,832	48,061
Capital outlay	684,632	487,271	196,979	382
Other direct general exp.	2,476,371	1,446,839	981,853	47,679
Direct general expenditure	3,161,003	1,934,110	1,178,832	48,061
Social serv. & inc. maint.	125,450	64,044	61,406	-
Public welfare	82,723	21,317	61,406	-
Cash assistance payments	24,114	-	24,114	-
Vendor payments	8,858	-	8,858	-
Other public welfare	49,751	21,317	28,434	-
Health	42,727	42,727	-	-
Transportation	301,283	181,409	119,874	-
Highways	300,475	180,617	119,858	-
Capital outlay	173,151	130,802	42,349	-
Parking facilities	808	792	16	-
Public safety	700,892	416,685	284,207	-
Police protection	437,906	287,476	150,430	-
Fire protection	256,778	129,103	127,675	-
Prot. insp. & regulation	6,208	106	6,102	-
Environment and housing	1,085,281	750,619	333,626	1,036
Natural resources	3,541	2,407	98	1,036
Capital outlay	1,609	1,609	-	-
Parks and recreation	280,828	152,847	127,981	-
Capital outlay	104,252	43,911	60,341	-
Housing & comm. dev.	135,478	71,836	63,642	-
Sewerage	399,182	329,334	69,848	-
Capital outlay	225,238	198,737	26,501	-
Solid waste mgt'ment	266,252	194,195	72,057	-
Capital outlay	25,332	21,934	3,398	-

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Table 9.24-- LOCAL GOVERNMENT EXPENDITURES: 2017 -- Con.

Subject	Total	City & County of Honolulu 1/	Other counties	Special district 1/
Direct general expenditure - Con.				
Gov't admin.	334,602	157,152	177,450	-
Financial admin.	77,548	48,787	28,761	-
Judicial and legal	59,082	29,291	29,791	-
General public bldngs	85,776	36,812	48,964	-
Other gov't admin.	112,196	42,262	69,934	-
Interest on general debt	234,970	202,745	31,273	952
General expenditure, n.e.c.	378,525	161,456	170,996	46,073
Misc. comm. activities	373	-	373	-
Other and unallocable	378,152	161,456	170,623	46,073
Utility expenditure	1,300,043	1,112,386	187,657	-
Capital outlay	722,202	684,015	38,187	-
Water supply	373,960	215,115	158,845	-
Transit	926,083	897,271	28,812	-
Debt outstanding	6,343,134	5,300,880	1,011,758	30,496
Short-term	80,000	80,000	-	-
Long-term	6,263,134	5,220,880	1,011,758	30,496
Public debt for private purposes	-	-	-	-
Long-term debt issued	916,534	876,807	39,727	-
Long-term debt retired	794,218	716,825	76,802	591
Cash and security holdings	3,731,785	2,581,274	739,994	410,517
Other than insurance trust funds	3,731,785	2,581,274	739,994	410,517
Offsets to debt	133,714	100,963	32,751	-
Bond funds	279,734	238,929	40,805	-
Other	3,318,337	2,241,382	666,438	410,517

1/ Honolulu, which has a combined city and county government, is the only Hawaii local government counted as a municipal government in Census Bureau statistics. 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: 2017* <<https://www.census.gov/library/publications/2019/econ/2017isd.html>> accessed June 21, 2024.

Source: U.S. Census Bureau, "Table 2. Local Government Finances by Type of Government and State: 2017" (revised June 26, 2023) <<https://www.census.gov/data/tables/2017/econ/gov-finances/summary-tables.html>> accessed June 20, 2024.

Table 9.25-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2000 TO 2021

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	694,860	3/ 1,275,470	46,863,938	67,444	36,742
2019	714,760	3/ 1,293,720	48,907,740	68,425	37,804
2020	707,510	3/ 1,270,150	49,992,593	70,660	39,360
2021	693,580	3/ 1,249,050	55,815,356	80,474	44,686

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 April 11, 2024; 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 2020 AND 2021

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)
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
2021					
All returns	2/ 693,580	55,815,356	2/ 566,610	7,873,391	13,896
Under \$1 3/	19,530	-1,112,062	1,260	3,722	2,954
\$1 under \$50,000	338,410	8,241,368	232,840	439,416	1,887
\$50,000 under \$75,000	106,840	6,572,402	105,240	561,547	5,336
\$75,000 under \$100,000	69,770	6,048,468	68,950	606,376	8,794
\$100,000 under \$200,000	115,660	15,853,961	114,980	1,958,326	17,032
\$200,000 under \$500,000	35,870	10,151,054	35,850	1,771,632	49,418
\$500,000 or more	7,510	10,060,165	7,510	2,532,372	337,200

1/ Filed in following year.

2/ Published 'Number of returns' sum is 10 lower than sum of components in 2020 and 2021 and published Total income tax liability - Number of returns' sum is 10 lower in 2020 and 20 lower in 2021.

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 April 11, 2024; 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 TO 2021**

[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
Total - 2021	673,980	1,219,660	56,885,257	524,750	33,461,290	242,050	268,934	565,260	7,853,582
1 under 25,000	171,770	215,960	2,101,885	111,290	1,359,963	33,530	13,339	74,560	61,609
25,000 under 50,000	166,610	272,490	6,138,994	139,570	4,650,147	36,580	16,139	158,220	377,646
50,000 under 75,000	106,830	194,270	6,571,924	88,600	4,799,801	37,370	18,852	105,230	561,481
75,000 under 100,000	69,760	146,350	6,047,860	56,650	4,188,771	32,310	20,288	68,950	606,304
100,000 under 200,000	115,650	282,050	15,852,904	94,740	10,576,754	68,320	60,253	114,970	1,958,147
200,000 or more	43,360	108,540	20,171,690	33,900	7,885,854	33,940	140,063	43,330	4,288,395

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 April 11, 2024.

Table 9.28-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS, BY SELECTED ZIP CODES: TAX YEAR 2021

[Amount in thousands of dollars. State total does not include deleted ZIP code totals. Top 20 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	673,980	1,219,660	56,885,257	524,750	33,461,290	242,050	268,934	565,260	7,853,582
96816	25,900	42,690	3,224,297	18,760	1,410,554	12,050	24,854	21,760	561,403
96734	22,450	42,620	2,697,185	17,140	1,557,045	10,080	13,060	19,510	432,281
96821	9,690	17,150	1,960,705	6,600	795,658	5,770	14,192	8,360	382,466
96744	26,680	47,770	2,450,217	20,320	1,516,687	11,650	10,036	22,980	324,783
96825	15,170	27,700	1,982,425	10,620	1,026,340	8,450	11,021	13,150	316,849
96822	20,280	31,880	1,984,927	14,930	1,082,512	9,210	14,763	17,310	300,553
96789	26,410	49,730	2,398,597	20,900	1,580,692	12,320	8,381	22,960	297,625
96706	35,840	72,800	2,618,658	31,660	2,090,845	10,360	3,905	30,470	284,051
96814	13,560	20,840	1,532,593	10,120	827,496	5,960	8,884	11,570	268,481
96817	27,040	45,960	1,922,132	20,580	1,116,563	9,260	8,847	21,620	259,760
96813	14,290	22,520	1,484,715	11,010	866,524	5,970	10,001	12,260	240,009
96701	20,630	35,600	1,783,104	15,640	1,056,723	9,260	7,375	17,870	232,081
96797	35,550	65,270	2,254,505	30,200	1,672,022	11,000	5,004	29,510	232,041
96753	13,510	22,600	1,415,003	9,880	644,940	4,590	9,240	11,640	230,553
96740	15,180	27,300	1,438,541	11,130	672,355	5,150	8,822	12,870	214,248
96761	11,240	19,270	1,211,084	9,090	565,298	3,300	5,727	9,850	199,694
96707	20,460	40,530	1,650,240	17,580	1,226,502	6,540	3,268	17,550	197,354
96815	14,400	21,290	1,350,184	10,350	684,458	5,850	12,793	12,290	196,976
96720	23,840	43,490	1,597,141	17,720	975,926	8,230	5,578	19,100	191,388
96793	15,530	28,940	1,272,082	12,570	761,609	5,090	4,094	13,150	177,449

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 2021" <<https://www.irs.gov/pub/irs-soi/21zp12hi.xlsx>> accessed April 11, 2024.

Table 9.29-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2020 AND 2021

Subject	2020		2021	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	707,510	49,992,593	693,580	55,815,356
Salaries and wages	543,190	31,550,461	526,820	33,561,669
Taxable interest income	253,410	389,955	245,770	373,408
Ordinary dividends	152,020	2,125,641	158,650	1,287,233
Business or prof. net income (less loss)	110,150	1,552,374	114,730	2,155,474
Farm returns	5,310	(NA)	5,270	(NA)
Net capital gain (less loss)	137,460	3,328,882	154,530	6,245,283
Taxable indiv. retire. arrange. distrib.	63,240	1,297,878	73,880	1,871,382
Taxable pensions and annuities	155,290	4,759,536	152,600	4,988,100
Unemployment compensation	176,250	3,430,101	103,850	1,628,913
Taxable social security benefits	115,200	2,000,941	119,700	2,201,422
Self-employment (Keogh) retirement plans	5,040	124,657	5,650	150,459
Individuals 2/	1,270,150	(NA)	1,249,050	(NA)
Standard deduction	596,670	10,367,216	592,730	10,470,414
Itemized deductions	84,200	2,873,667	81,290	2,829,552
State and local income taxes	71,380	1,147,368	69,260	1,143,098
State and local general sales tax	10,670	13,953	10,050	13,235
Real estate taxes	73,960	256,464	70,480	241,613
Total taxes paid	83,670	635,807	80,790	621,823
Home mortgage interest paid	70,820	1,200,201	67,200	1,084,614
Taxable income	562,160	38,113,474	567,040	43,659,889
Total tax credits	245,400	541,212	166,730	252,291
Residential energy tax credit	10,890	47,153	11,500	53,407
Earned income credit	90,860	181,212	115,380	211,633
Excess earned income credit (refundable)	78,720	163,313	87,770	155,530
Alternative minimum tax	640	8,576	990	17,044
Total tax payments	657,810	7,288,157	643,580	8,535,013
Economic Impact Payment 1st Round	576,710	1,036,841	(NA)	(NA)
Economic Impact Payment 2nd Round	525,600	549,190	(NA)	(NA)
Economic Impact Payment 3rd Round	(NA)	(NA)	565,670	1,483,619
Income tax (before credits)	558,950	6,339,907	563,630	7,556,249
Tax liability	523,200	6,245,175	566,610	7,873,391
Tax due at time of filing	158,960	783,522	183,670	1,165,935
Overpayments (negative amount)	511,870	1,820,198	474,690	1,820,243

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 April 11, 2024.

Table 9.30-- INTERNAL REVENUE SERVICE OPERATIONS: 2019 TO 2023

[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	2019	2020	2021	2022	2023
Total number of returns filed	1,149,680	1,067,719	1,063,888	1,044,820	1,092,275
Individual income tax	695,628	698,198	735,316	696,309	714,125
Estate and trust income tax	14,170	12,020	15,015	13,607	15,885
Partnership tax	12,115	11,620	15,112	12,894	15,855
Corporate income tax 1/	28,420	24,005	28,911	31,956	30,879
Estate tax	151	75	147	150	306
Gift tax	1,221	659	1,273	1,121	2,506
Employment taxes	124,029	107,119	128,243	117,934	134,953
Excise taxes	1,418	1,035	1,482	1,284	1,499
Other 2/	272,528	212,988	138,389	169,565	176,267
Total no. of returns filed electronically	741,769	789,353	808,373	843,986	851,992
Individual income tax	589,001	638,966	631,006	626,528	620,527
Estate and trust income tax	10,164	10,560	11,331	11,392	12,129
Partnership tax	8,304	10,671	10,886	11,619	12,141
Corporate income tax 1/	17,529	18,995	21,308	22,718	24,081
Employment taxes	45,932	49,549	55,901	61,814	68,126
Other 3/	70,839	60,612	77,941	109,915	114,988
Total number of refunds issued	542,738	1,351,630	2,561,828	1,000,792	523,542
Business income tax	1,924	1,699	2,613	4,049	2,023
Individual income tax 4/	535,149	1,344,952	2,549,957	984,561	508,497
Employment taxes	5,314	4,671	8,823	11,803	12,663
Estate tax	(D)	(D)	(D)	13	(D)
Gift tax	(D)	(D)	(D)	10	(D)
Excise taxes	320	294	411	356	328
Total amount of refunds issued (\$1,000)	1,515,320	2,758,770	4,350,479	2,138,461	2,158,194
Business income tax	130,854	161,061	98,248	206,775	159,374
Individual income tax 5/	1,366,150	2,574,532	4,123,553	1,674,408	1,441,798
Employment taxes	8,611	9,785	111,691	244,459	544,344
Estate tax	(D)	(D)	(D)	532	(D)
Gift tax	(D)	(D)	(D)	13	(D)
Excise taxes	5,311	10,695	13,441	12,275	4,378

Continued on next page.

Table 9.30-- INTERNAL REVENUE SERVICE OPERATIONS: 2019 TO 2023 -- 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 2019 to 2023, 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 2019 to 2023, 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 7, 2024; 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 2021**

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
2021	643,653	49,208,479	42,424,289	3,154,789

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 2021 <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed October 13, 2023.

**Table 9.32-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 2005 AND 2012 TO 2021**

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
2021	107,691	3,139,856	4,301,087	324,162

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 October 13, 2023.

Table 9.33-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2020 AND 2021

[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
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
2021			
Number of tax returns	164,887	96,574	68,313
Total age exemptions	220,219	129,297	90,922
Self age exemption	158,868	91,668	67,200
Spousal age exemption	61,351	37,629	23,722
Total age exemptions amount	251,931	147,916	104,015
Hawaii adjusted gross income (AGI)	11,794,428	11,912,087	-117,659
Standard deductions	181,778	96,418	85,361
Itemized deductions	2,258,561	1,269,258	989,303
Taxable income	10,215,063	10,215,063	(X)
Tax liability before credits	822,226	822,226	(X)
Tax liability after credits	710,848	718,348	-7,501

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 October 13, 2023.

Table 9.34-- SOURCES OF INCOME REPORTED BY NONRESIDENT TAXPAYERS: TAX YEARS 2017 TO 2021

[In thousands of dollars]

Source of income	2017	2018	2019	2020	2021
Total	1,398,927	1,584,340	1,637,585	1,042,911	3,184,998
Salaries and wages	1,176,632	1,284,318	1,285,758	1,133,275	1,942,161
Ordinary dividends	21,150	23,605	28,673	302,596	35,971
Interest	23,662	25,630	31,859	32,305	20,165
Business income	45,990	43,653	54,466	28,371	67,620
Rents, partnerships, and estates	267,751	344,867	264,493	-239,728	341,991
Unemployment compensation	6,600	6,255	6,038	75,223	56,562
Pensions and annuities	26,964	31,186	29,255	24,993	37,890
Capital gain, supplemental gain, and other	812,506	877,525	753,452	717,332	1,888,303
All other sources	-982,328	-1,052,698	-816,409	-1,031,457	-1,205,666

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 October 13, 2023.

Table 9.35-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2021, 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	643,653	49,208,479	42,424,289	3,154,789	2,903,056
Taxable resident returns	539,672	49,456,283	42,424,289	3,154,789	2,916,564
Under \$10,000	36,659	238,213	113,581	2,633	-364
\$10,000 under \$20,000	59,510	893,114	589,574	23,595	12,788
\$20,000 under \$30,000	63,756	1,593,130	1,199,753	60,209	47,688
\$30,000 under \$40,000	63,587	2,221,686	1,767,734	99,511	88,974
\$40,000 under \$50,000	53,159	2,380,085	1,928,401	115,595	109,955
\$50,000 under \$75,000	87,984	5,395,008	4,412,900	281,593	276,616
\$75,000 under \$100,000	54,306	4,704,074	3,843,017	256,672	251,267
\$100,000 under \$150,000	60,209	7,317,198	6,089,525	424,878	413,957
\$150,000 under \$200,000	26,495	4,551,545	3,841,306	279,177	269,812
\$200,000 under \$300,000	18,224	4,353,507	3,929,921	298,223	285,720
\$300,000 under \$400,000	6,141	2,106,251	1,960,601	154,423	146,467
\$400,000 and over	9,642	13,702,473	12,747,975	1,158,282	1,013,684
Nontaxable resident returns	103,981	-247,804	(X)	(X)	-13,508
Loss	12,159	-681,884	(X)	(X)	-1,974
Under \$5,000	70,584	66,086	(X)	(X)	-8,506
\$5,000, under \$10,000	9,492	67,766	(X)	(X)	-1,374
\$10,000 and over	11,746	300,229	(X)	(X)	-1,654

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics, Tax Year 2021* (August 2023), table A-1 <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed October 13, 2023.

Table 9.36-- HAWAII AND FEDERAL MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 2000 TO 2005, AND 2017 TO 2021, AND BY COUNTY, 2017 TO 2021

[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; and beginning with the 2019, the report also contains Hawaii median adjusted gross income data]

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
Hawaii median adjusted gross income						
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	34,386	70,500	25,471	42,926	83,835	31,652
2018	35,973	73,196	26,906	44,345	86,500	33,010
2019	36,665	75,386	27,731	45,138	89,011	33,897
2020	38,048	77,781	29,154	47,478	92,323	36,261
2021	39,417	81,300	29,967	48,800	95,661	36,709
COUNTY: 2017						
Oahu	35,574	74,955	25,861	44,529	88,490	32,183
Maui	35,346	69,812	27,032	42,128	80,352	32,280
Hawaii	28,672	52,906	21,894	37,213	68,180	28,565
Kauai	34,143	66,481	25,925	41,350	77,571	31,264
COUNTY: 2018						
Oahu	37,206	77,700	27,367	45,974	91,118	33,600
Maui	36,780	72,155	28,496	43,669	82,349	33,675
Hawaii	29,941	54,688	22,995	38,171	71,022	29,555
Kauai	36,019	70,745	27,599	43,187	82,242	33,202
COUNTY: 2019						
Oahu	37,916	80,098	28,286	46,830	93,876	34,465
Maui	37,719	75,126	29,280	44,658	85,876	34,625
Hawaii	30,332	55,779	23,384	38,977	71,783	30,413
Kauai	37,140	72,695	28,597	44,023	84,979	33,951

Continued on next page.

Table 9.36-- HAWAII AND FEDERAL MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 2000 TO 2005, AND 2017 TO 2021, AND BY COUNTY, 2017 TO 2021 -- Con.

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
Hawaii median adjusted gross income - Con.						
COUNTY: 2020						
Oahu	39,253	82,480	29,535	49,332	97,491	36,973
Maui	39,150	76,881	31,277	46,505	88,112	36,832
Hawaii	31,836	58,788	24,971	41,270	75,337	32,569
Kauai	38,457	74,880	30,344	46,025	86,678	36,202
COUNTY: 2021						
Oahu	40,619	85,599	30,440	50,702	100,261	37,447
Maui	40,487	81,733	31,793	47,697	92,875	36,938
Hawaii	33,352	62,430	26,021	42,715	79,091	33,440
Kauai	39,630	79,114	30,826	47,478	91,370	36,120
Federal median adjusted gross income						
2017	3/ 41,492	3/ 87,119	3/ 29,221	47,071	95,053	33,292
2018	3/ 43,222	3/ 90,471	3/ 30,762	48,642	98,485	34,742
2019	3/ 44,031	3/ 93,239	3/ 31,634	49,632	101,425	35,700
2020	3/ 43,430	3/ 92,625	3/ 31,387	49,830	101,358	36,311
2021	47,512	100,193	34,197	54,154	109,374	38,791
COUNTY: 2017						
Oahu	43,697	92,551	30,154	49,178	100,790	34,177
Maui	39,800	81,314	29,362	44,765	87,757	33,331
Hawaii	34,300	69,806	24,906	40,117	78,707	29,759
Kauai	39,773	80,051	28,743	44,876	87,348	32,353
COUNTY: 2018						
Oahu	45,425	95,912	31,774	50,880	104,120	35,638
Maui	41,427	84,392	30,826	46,402	90,415	34,730
Hawaii	35,616	72,792	26,222	41,440	82,032	30,874
Kauai	41,811	85,577	30,532	46,918	92,104	34,515

Continued on next page.

Table 9.36-- HAWAII AND FEDERAL MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 2000 TO 2005, AND 2017 TO 2021, AND BY COUNTY, 2017 TO 2021 -- Con.

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
Federal median adjusted gross income - Con.						
COUNTY: 2019						
Oahu	46,443	99,103	32,695	52,059	107,315	36,625
Maui	42,470	87,405	31,674	47,430	93,313	35,793
Hawaii	36,157	74,264	26,620	41,967	83,545	31,737
Kauai	42,715	88,188	31,648	47,261	95,137	35,302
COUNTY: 2020						
Oahu	46,069	99,175	32,622	52,836	108,313	37,533
Maui	40,955	84,437	31,093	45,896	90,881	35,413
Hawaii	35,984	74,390	26,480	42,372	83,387	32,283
Kauai	41,580	85,485	30,898	46,740	93,144	34,912
COUNTY: 2021						
Oahu	49,948	105,905	35,240	56,879	115,309	39,834
Maui	45,853	94,709	34,275	51,219	101,641	38,376
Hawaii	39,755	82,154	29,460	46,483	92,097	34,901
Kauai	46,202	94,817	33,796	51,618	102,587	37,737

1/ Includes returns with adjusted gross income losses.

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

3/ Revised from previous *Data Book*.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and http://hawaii.gov/tax/a5_5ind_inc.htm accessed October 13, 2023.

Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2021

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Fiduciaries	Exempt organizations	Insurance underwriters
Total	429,951	298,806	68,289	30,099	5,156	567	27,015
Active tax credits							
Promote social welfare							
Refundable food/excise	26,760	26,760	(X)	(X)	(X)	(X)	(X)
Low-income household renters	1,697	1,697	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	5,637	5,637	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	52	52	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	-	-	-	-	-	-	-
Low-income housing	53,140	312	(D)	(D)	(D)	-	27,015
School repair & maintenance	-	-	-	-	-	-	-
Earned income	21,802	21,802	(X)	(X)	(X)	(X)	(X)
Lifeline telephone service	19	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	381	(D)	(D)	-	-	-	-
Motion picture, digital media & film production	29,558	1,233	28,325	-	-	-	-
Renewable energy technologies 1/	67,317	51,454	13,909	(D)	121	(D)	-
Enterprise zone	507	320	187	-	-	-	-
Important agricultural lands qualified agric. cost	-	-	-	-	-	-	-
Research activities	3,482	(D)	(D)	-	-	-	-
Renewable fuels production	522	(D)	(D)	-	-	-	-
Organic foods production	96	96	-	-	-	-	-
Healthcare preceptor income	455	455	(X)	(X)	(X)	(X)	(X)
Historic preservation	(D)	(D)	-	-	-	-	-

Continued on next page.

Table 9.37-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2021 -- 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	29,305	6,742	18,873	3,163	252	275	-
Income tax paid to another state or foreign country	180,496	175,963	(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	6,588	3,604	(D)	(D)	(D)	-	-
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	(D)	-	(D)	-	-	-	-
Technology infrastructure renovation	(D)	(D)	-	-	-	-	-
Residential construction & remodeling	240	(D)	(D)	-	-	-	-
Capital infrastructure	1,318	1,250	(D)	-	(D)	-	-
Cesspool upgrade, conversion or connection	133	133	-	-	-	-	-

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 technologies tax credit.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2021* (September 2023), Table A-1, page 41

<<https://files.hawaii.gov/tax/stats/stats/credits/2021credit.pdf>> accessed July 3, 2024.

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2022 AND 2023**

[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	
	2022	2023	2022	2023
All sources	135,624,508	142,357,638	4,263,353	4,474,126
Sources taxed at 4 percent	100,529,922	105,292,662	4,021,197	4,211,706
Retailing	46,063,450	47,875,497	1,842,538	1,915,020
Services	19,260,793	20,577,471	770,432	823,099
Contracting	10,787,078	11,843,522	431,483	473,741
Theater, amusement, radio, etc.	535,398	504,553	21,416	20,182
Interest & all others	4,030,830	4,257,396	161,233	170,296
Commissions	1,682,885	1,408,307	67,315	56,332
Hotel rentals	7,529,361	7,730,864	301,174	309,235
All other rentals	9,508,096	9,919,506	380,324	396,780
Use	1,132,030	1,175,546	45,281	47,022
Sources taxed at other rates 1/	35,094,586	37,064,977	173,348	182,980
Insurance solicitors	607,107	669,973	911	1,005
Producing	394,564	364,970	1,973	1,825
Manufacturing	473,407	449,998	2,367	2,250
Wholesaling	23,992,508	25,276,087	119,963	126,380
Services (intermediary)	1,248,802	1,488,382	6,244	7,442
Use	8,378,197	8,815,567	41,891	44,078
Unallocated net collections	(2/)	(2/)	68,808	79,440

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, 2023" (July 24, 2024) <https://tax.hawaii.gov/stats/a5_3txcolrpt/>accessed July 24, 2024.

Table 9.39-- TOBACCO TAX COLLECTIONS: 1994 TO 2023

[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, 2023" 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
2023	74,498,787	\$0.16 as of July 1, 2011	10,023,689

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. Effective July 1, 2023, tobacco products (other than large cigars) includes electronic smoking devices and e-liquids.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual calendar year summary) <https://tax.hawaii.gov/stats/a5_3txcolrpt/> accessed February 5, 2024; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.40-- LIQUOR TAX COLLECTIONS: 1990 TO 2023

[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, 2023" issued by the Department of Taxation <<http://files.hawaii.gov/tax/news/pubs/22outline.pdf>>]

Year	Total	Year	Total	Year	Total
1990	42,094	2002	38,497	2013	49,197
1991	40,125	2003	42,149	2014	49,451
1992	40,983	2004	43,426	2015	50,509
1993	38,286	2005	43,594	2016	51,245
1994	38,753	2006	47,001	2017	51,107
1995	37,486	2007	44,705	2018	51,798
1996	38,624	2008	47,568	2019	52,219
1997	38,624	2009	45,332	2020	45,601
1998 1/	38,361	2010	44,961	2021	51,083
1999	37,139	2011	48,433	2022	54,379
2000	39,887	2011	48,433	2023	53,030
2001	39,379	2012	48,612		

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 5, 2024.

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

Continued on next page.

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: 2000 TO 2024

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

Year	Assessor's gross valuation 1/			Valuation for tax rate purposes
	Total	Land	Improvement	
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
2024	517,006,573	(2/)	(2/)	449,441,927

1/ 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 Tax Year 2023-2024" <<https://www.realpropertyhonolulu.com/state-reports/>> accessed October 12, 2023; and earlier reports; and reports as the Department of Finance.

**Table 9.43-- REAL PROPERTY TAX VALUATION FOR THE STATE,
2021 TO 2024, AND BY COUNTY, 2024**

[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	2021	2022	2023	2024
Assessor's gross valuation 1/ 2/	410,493,400	412,125,372	454,669,273	517,006,573
Exemptions 1/	52,595,673	54,491,735	57,068,625	64,707,840
Assessor's net taxable valuation	357,897,727	357,633,638	397,600,648	452,298,732
Half of valuation on appeal	2,837,486	3,418,827	3,328,420	2,856,806
Number of appeals	3,259	3,362	4,158	5,356
Valuation for tax rate purposes	355,060,241	354,214,811	394,272,228	449,441,927
Amount to be raised by taxation	2,301,185	2,283,954	2,559,925	2,948,757
2024, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	343,065,354	82,283,654	56,899,401	34,758,164
Exemptions 1/	40,733,270	11,361,384	9,035,374	3,577,812
Assessor's net taxable valuation	302,332,085	70,922,270	47,864,027	31,180,352
Half of valuation on appeal	1,830,111	580,205	46,532	399,957
Number of appeals	2,134	1,424	372	1,426
Valuation for tax rate purposes	300,501,973	70,342,064	47,817,495	30,780,394
Amount to be raised by taxation	1,717,868	532,959	478,747	219,182

1/ Data have excluded nontaxable properties since 1993.

2/ 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. Assessed value for 2024 as of January 30, 2023 for Honolulu, as of April 19, 2023 for Maui, as of April 17, 2023 for Hawaii, and as of March 6, 2023 for Kauai.

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 Tax Year 2023-2024", and individual county valuation reports

<<https://www.realpropertyhonolulu.com/state-reports/>> accessed October 12, 2023; and earlier reports.

Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2023 AND 2024

[For fiscal year ending June 30]

Type of exemption	2023		2024	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	282,875	104,789,339	288,522	115,841,122
Affordable rental dwelling units (ADU)	-	-	78	31,164
Affordable rental housing units	-	-	1	3,892
Aina Kupuna	10	45,395	31	82,998
Alternate energy	(NA)	(NA)	(NA)	(NA)
Alternate/renewable energy	48	435,431	50	446,635
Alternate energy in lieu	1	1,236	1	1,379
Blind	266	7,876	267	7,725
Cemeteries	114	72,155	123	83,369
Charitable/non-profit organizations	1,851	4,288,735	1,901	4,722,280
Childcare	12	600	13	650
Churches	1,577	3,607,755	1,580	4,044,340
Civil - condemnation	25	43,422	25	45,805
Commercial alternative energy	4	10,386	-	-
Consulates (formerly foreign consulates)	31	50,329	31	53,328
County government	4,105	9,527,249	4,120	10,321,513
Credit unions	138	369,067	141	397,120
Crop shelters	25	2,356	24	2,508
Deaf	110	3,582	113	3,604
Enterprize Zone	2	4,234	-	-
Federal government	650	12,707,962	651	13,867,421
Forest reserve	5	9,874	5	7,594
Child care center, for-profit	14	19,203	7	17,874
Government leases - portion	128	63,130	127	71,831
Government leases - total	112	183,875	114	201,300
Hansen's (formerly Leprosy)	2	50	2	50
Hawaiian Homes - 7 year	176	134,498	109	89,000
Hawaiian Homes Commission	1,715	1,694,621	5,361	4,099,293
Hawaiian Homes Land (total land)	6,645	3,408,247	3,059	1,667,691
Hawaiian Homes Land - basic	2,139	461,948	2,255	561,400
Hawaiian Homes Land - multiple	95	16,417	93	20,973
Hawaiian Homes Land - vacant land	292	30	292	30
Historic commercial properties	15	45,442	15	48,241
Historic residential properties	429	858,649	453	1,038,426

Continued on next page.

**Table 9.44-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2023 AND 2024 -- Con.**

Type of exemption	2023		2024	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Homes - fee (basic)	212,260	28,248,044	209,414	30,463,821
Homes - fee (multiple)	15,791	2,386,508	22,641	4,014,929
Homes - leasehold (basic)	3,836	545,876	3,463	501,059
Homes - leasehold (multiple)	443	71,971	709	138,998
Hospitals	162	1,597,868	167	1,713,832
In lieu of home ex - fee	88	17,600	63	12,600
In lieu of home ex - lease	4	800	6	1,200
Income exemption	1,611	189,201	1,680	198,241
Industrial zone 50% exemption	73	81,024	46	58,026
Kuleana	146	112,938	150	127,895
Landscaping, open-space	25	23,838	25	27,364
Long-term owner rental	531	52,899	657	65,647
Long-term rental	2,369	466,264	3,126	621,599
Low-moderate income housing	415	3,700,818	439	4,069,895
Miscellaneous	7	2,552	7	2,672
Niihau minimum tax	(NA)	(NA)	1	19,530
Child care center, non-profit	9	35,080	9	37,111
Public utilities	769	1,752,769	767	1,888,998
Remnant	15	16	14	17
Roadways and waterways	7,249	64,956	7,249	72,772
Safe room	66	2,640	66	2,640
Schools	224	1,722,364	231	1,920,004
Setbacks	1	669	1	687
Slaughterhouse	1	2,452	1	2,488
State government	8,249	22,566,385	8,262	23,916,849
Taro	25	23	28	90
Totally disabled	4,046	140,065	3,969	136,734
Totally disabled veterans	3,709	2,897,987	4,275	3,859,179
Tree farm	15	31,981	14	26,814

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 Exemption by Type & County" (annual) <<https://www.realpropertyhonolulu.com/state-reports/>> accessed October 12, 2023.

Table 9.45-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS: 2024

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2024 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	517,006,573	452,298,732	449,441,927	2,948,757
Affordable rental 2/	468,280	467,380	467,242	2,874
Residential 2/ 3/ 4/	251,720,917	218,995,075	218,612,756	907,407
Residential A 3/	46,984,264	45,528,765	45,383,186	301,112
Bed/breakfast home 3/	-	-	-	-
Resid. non owner-occupied 5/	18,826,682	17,710,339	17,674,367	127,631
Apartment 2/ 5/	8,561,518	7,917,074	7,912,831	88,342
Commercial	36,814,205	31,323,716	30,361,569	346,953
Industrial	20,689,516	19,254,942	18,996,536	217,744
Agricultural/native forest	13,351,863	11,785,012	11,735,570	94,623
Vacant agricultural 3/	43,299	43,193	43,193	367
Conservation/preservation	1,581,978	1,364,576	1,310,334	10,128
Hotel/resort	27,978,726	27,889,403	27,139,282	353,242
Homeowner 2/	17,672,248	11,280,199	11,277,815	69,359
Resid. owner-occupied 5/	25,434,628	16,809,943	16,800,844	32,626
Homestead 4/	8,534,547	6,258,850	6,254,091	16,198
Public service 3/	1,333,803	-	-	-
Commercialized residential 5/	294,108	286,817	286,817	1,262
Vacation rental 4/	5,423,221	5,399,220	5,388,386	53,076
Time share 5/	3,807,919	3,807,919	3,745,183	54,680
Residential investor 4/	5,150,019	4,877,380	4,810,257	45,216
Commercialized home use 4/	1,823,318	1,410,143	1,408,784	7,114
TVR-STRH 5/ 6/	17,986,252	17,984,868	17,931,359	212,487
Long term rental 5/	2,525,264	1,903,918	1,901,523	6,316

1/ Excludes nontaxable properties.

2/ Category in use in Hawaii County.

3/ Category in use in City and County of Honolulu.

4/ Category in use in Kauai County.

5/ Category in use in Maui County.

6/ TVR-STRH is Transient vacation rental-short term rental housing.

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 Tax Year 2023-2024", and individual county valuation reports

<<https://www.realpropertyhonolulu.com/state-reports/>> accessed October 12, 2023.

Table 9.46-- PRINCIPAL REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2019 TO 2023

[For fiscal year ending June 30. In thousands of dollars. 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 2023]

Rank	Taxpayer	Gross assessed value				
		2019	2020	2021	2022	2023
	Total assessed value	275,377,552	279,992,764	279,290,607	305,265,268	343,065,354
	Top 10 real property taxpayers	14,940,867	15,814,640	13,705,884	13,722,779	14,480,458
1	Hilton, et al	2,275,389	2,496,983	2,009,219	2,162,727	2,368,650
2	Bishop Estate	2,238,194	2,406,447	2,060,586	2,203,067	2,273,468
3	Kyo-Ya Company	2,449,141	2,640,523	2,119,733	2,219,044	2,228,739
4	General Growth Properties (a)	2,180,194	2,171,248	2,108,225	1,768,119	2,174,713
5	Disney	1,369,929	1,376,588	1,288,067	1,245,869	1,348,229
6	Outrigger Enterprises Group	1,192,541	1,303,291	1,040,814	1,108,486	1,207,159
7	A & B Properties	697,405	955,929	927,452	896,318	1,027,959
8	Maps Waikiki Hotel LLC	(1/)	(1/)	545,707	587,158	645,572
9	Halekulani Corp	(1/)	(1/)	(1/)	(1/)	641,297
10	W2005 WKI Realty LLC	(1/)	(1/)	(1/)	(1/)	564,672
(1/)	DEG, LLC	927,039	993,261	947,902	916,205	(1/)
(1/)	Ko olina Hotel	729,760	679,272	658,179	615,786	(1/)
(1/)	Howard Hughes	881,275	791,098	(1/)	(1/)	(1/)

1/ Indicates taxpayers that were among the top 10 during the period but not in any given year. Those ranked are shown below and included in the Top 10 calculation.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, *Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2023* <<https://www.honolulu.gov/cms-bfs-menu/site-bfs-sitearticles/6413-comprehensive-annual-financial-report.html>> accessed June 27, 2024.

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: 2024

[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)	2.59	(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)	1.90	(X)
Tier 2: \$1,000,001 to \$3.0 million	(X)	(X)	2.00	(X)
Tier 3: More than \$3.0 million	(X)	(X)	2.75	(X)
Preservation	5.70	(X)	(X)	(X)
Public service	0.00	(X)	(X)	(X)
Residential	3.50	5.45	(X)	(X)
Residential A Tier 1: Up to \$1.0 million	4.00	(X)	(X)	(X)
Tier 2: More than \$1.0 million	11.40	(X)	(X)	(X)
Residential investor	(X)	9.40	(X)	(X)
Residential: Up to \$2 million	(X)	(X)	(X)	11.10
Residential: In excess of \$2 million	(X)	(X)	(X)	13.60
TVR-STRH 3/	(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.

3/ TVR-STRH is Transient vacation rental-short term rental housing.

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, 2023 to June 30, 2024" <<https://www.realpropertyhonolulu.com/state-reports/>> accessed October 12, 2023.

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-- OUTPUT GENERATED BY FEDERAL GOVERNMENT PRIME CONTRACT SPENDING, BY INDUSTRY: 2018 TO 2022

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

Industry	2018	2019	2020	2021	2022
All industries	4,309.6	4,726.8	5,274.7	5,276.1	6,648.3
Agriculture	8.8	9.2	11.0	10.8	13.2
Construction	818.1	900.4	944.3	938.3	1,019.1
Food processing	50.8	46.5	70.5	77.5	73.2
Other manufacturing	360.1	361.6	401.4	340.5	338.6
Transportation	225.9	254.4	228.2	238.8	248.8
Information	132.7	134.1	147.5	175.2	197.6
Utilities	92.9	99.8	115.6	113.0	136.2
Wholesale trade	118.4	129.8	144.1	145.1	182.0
Retail trade	133.3	145.8	159.9	159.5	201.8
Finance and insurance	110.7	129.2	119.5	119.8	178.2
Real estate and rentals	406.1	451.1	491.9	501.0	639.1
Professional services	685.4	794.1	991.6	987.9	1,499.0
Business services	417.7	460.4	518.1	531.8	707.6
Educational services	42.7	45.0	54.1	55.7	58.3
Health services	231.7	240.9	281.6	283.8	362.1
Arts and entertainment	11.8	14.5	19.6	19.7	24.7
Hotels	123.2	136.1	160.6	159.5	243.2
Eating and drinking	119.0	130.7	147.0	145.5	182.3
Other services	94.6	104.0	116.5	122.8	154.1
Government	125.7	139.2	151.7	149.9	189.1

Source: Hawaii State Department of Business, Economic Development, and Tourism, *The Economic Impacts of Federal Government Contracts Awarded in Hawaii Fiscal Year 2018 – 2022* (August 2023) <https://files.hawaii.gov/dbedt/economic/reports/Econ_Impact_Fed_Contracts_FY1822_Aug_2023_Final.pdf> accessed June 15, 2024.

Table 9.51-- OUTPUT GENERATED BY FEDERAL GOVERNMENT PRIME CONTRACT SPENDING, BY INDUSTRY AND BY COUNTY: 2022

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

Industry	State total	City and County of Honolulu	Hawaii County	Maui County	Kauai County
All industries	6,648.3	6,013.3	279.1	163.9	192.0
Agriculture	13.2	3.3	6.3	1.9	1.6
Construction	1,019.1	991.3	19.3	1.7	6.8
Food processing	73.2	61.5	7.6	2.8	1.3
Other manufacturing	338.6	332.7	1.9	2.2	1.8
Transportation	248.8	218.3	17.9	8.1	4.4
Information	197.6	182.8	5.4	6.2	3.3
Utilities	136.2	112.7	11.2	4.7	7.5
Wholesale trade	182.0	164.8	7.4	5.7	4.1
Retail trade	201.8	181.7	13.4	3.8	2.8
Finance and insurance	178.2	158.9	5.5	1.3	12.6
Real estate and rentals	639.1	522.2	48.8	42.0	26.1
Professional services	1,499.0	1,420.9	43.5	22.2	12.3
Business services	707.6	590.3	30.2	9.9	77.1
Educational services	58.3	55.9	1.1	0.6	0.7
Health services	362.1	330.0	13.9	11.3	6.9
Arts and entertainment	24.7	19.6	2.6	1.2	1.3
Hotels	243.2	199.2	10.7	28.3	5.0
Eating and drinking	182.3	168.8	4.6	3.8	5.1
Other services	154.1	121.0	23.0	3.2	6.9
Government	189.1	177.3	4.7	2.9	4.3

Source: Hawaii State Department of Business, Economic Development, and Tourism, *The Economic Impacts of Federal Government Contracts Awarded in Hawaii Fiscal Year 2018 – 2022* (August 2023) <https://files.hawaii.gov/dbedt/economic/reports/Econ_Impact_Fed_Contracts_FY1822_Aug_2023_Final.pdf> accessed June 15, 2024.

Table 9.52- ECONOMIC IMPACT OF FEDERAL GOVERNMENT PRIME CONTRACT SPENDING IN HAWAII: 2018 TO 2022

[For fiscal year ending September 30. An initial spending on goods or services in Hawaii generates additional spending. Total impacts, or the sum of direct, indirect, and induced impacts, are measured by multipliers. The multiplier represents the proportional change of total economic activity generated by an injection of new spending]

State and county	Federal spending (\$ millions)	Output (\$ millions)	Earnings (\$ millions)	State taxes (\$ millions)	Employment (number of jobs)
2018					
State total	2,316	4,310	1,647	254	25,533
Honolulu	2,117	3,806	1,492	232	22,247
Hawaii	50	171	51	7	1,137
Maui	1/ 37	129	40	5	832
Kauai	113	204	64	9	1,317
2019					
State total	2,536	4,727	1,824	281	27,194
Honolulu	2,347	4,208	1,664	259	23,999
Hawaii	21	142	41	6	903
Maui	1/ 25	118	36	5	737
Kauai	143	259	82	12	1,555
2020					
State total	2,827	5,275	2,063	319	29,799
Honolulu	2,656	4,768	1,910	297	26,632
Hawaii	45	190	56	8	1,192
Maui	1/ 34	140	43	6	856
Kauai	92	176	54	8	1,119
2021					
State total	2,826	5,276	2,072	320	29,024
Honolulu	2,635	4,740	1,912	297	25,811
Hawaii	47	194	56	8	1,181
Maui	1/ 37	144	43	6	835
Kauai	107	198	61	9	1,198
2022					
State total	3,519	6,648	2,677	418	36,268
Honolulu	3,299	6,013	2,485	391	32,474
Hawaii	89	279	85	12	1,745
Maui	1/ 33	164	49	7	912
Kauai	98	192	59	9	1,138

Continued on next page.

Table 9.52- ECONOMIC IMPACT OF FEDERAL PRIME CONTRACT SPENDING IN HAWAII: 2018 TO 2022 -- Con.

1/ Kalawao included in Maui County.

Source: Hawaii State Department of Business, Economic Development, and Tourism, *The Economic Impacts of Federal Government Contracts Awarded in Hawaii Fiscal Year 2018 – 2022* (August 2023) <https://files.hawaii.gov/dbedt/economic/reports/Econ_Impact_Fed_Contracts_FY1822_Aug_2023_Final.pdf> accessed June 15, 2024; SAM (System for Award Management) "Geographic Report by Place of Performance FY2018 to 2022" <<https://sam.gov/reports/awards/standard>> accessed July 13, 2024; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

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: 2023

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

Awarding agency	Funding amount 1/	Obligated amount 2/	Outlayed amount 3/
Total	12,224,577	11,673,604	7,623,603
Corporation for National and Community Service	33,835	15,740	8,607
Department of Agriculture	536,952	510,694	386,921
Department of Commerce	255,735	227,492	121
Department of Defense	350,359	324,966	183
Department of Education	834,272	794,117	436,221
Department of Energy	58,129	49,348	13,460
Department of Health and Human Services	6,415,645	6,415,645	5,384,571
Department of Homeland Security	919,360	919,296	207,955
Department of Housing and Urban Development	196,816	196,816	75,908
Department of Justice	22,959	22,491	6,097
Department of Labor	239,794	239,286	129,964
Department of the Interior	277,279	216,662	132,978
Department of the Treasury	168	168	-
Department of Transportation	1,547,576	1,244,070	667,843
Department of Veterans Affairs	57,680	57,680	11,760
Election Assistance Commission	5,134	5,134	5,134
Environmental Protection Agency	201,151	169,811	43,172
Executive Office of the President	9,345	9,345	5,439
Federal Communications Commission	740	740	26
Institute of Museum and Library Services	754	707	345
National Aeronautics and Space Administration	72,470	72,470	39,601
National Endowment for the Arts	2,576	2,576	2,142
National Endowment for the Humanities	647	647	-
National Science Foundation	169,261	169,261	61,546
Small Business Administration	14,868	7,465	3,363
Social Security Administration	1,072	978	246

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 May 10, 2024; 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: 2023

[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	55,761	48,238	1,525	4,664	1,312	22
Share of state total (%)	100.0	86.5	2.7	8.4	2.4	0.0
Total dollars	3,516,551	3,296,523	98,049	89,335	31,193	1,451
Share of state total (%)	100.0	93.7	2.8	2.5	0.9	0.0
Small business	1,625,025	1,474,932	95,122	42,527	11,291	1,153
Small bus. as share of total (%)	46.2	44.7	97.0	47.6	36.2	79.4
Small disadvantaged business	867,767	763,246	82,989	13,686	7,509	338
Women-owned business	205,860	190,506	6,095	7,111	1,855	292
HUBZone 1/	174,010	162,248	242	8,876	2,645	-
Veteran-owned	273,329	269,257	2,802	653	518	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/	27,689	27,621	-	68	-	-
HBCU 3/	-	-	-	-	-	-
Educational institutions	40,549	40,549	-	-	-	-
Asian Pacific	609,906	586,009	924	22,305	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 Org.-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	1,174,598	1,049,986	82,826	34,793	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: 2023 - Con.

- 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: SAM (System for Award Management) "Geographic Report by Place of Performance. FY2023" <<https://sam.gov/reports/awards/standard>>accessed April 26, 2024; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.57-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT PRIME AWARDS, 2008 TO 2023, AND TOP 5 PRIME RECIPIENTS, 2021 TO 2023

[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	2023	3,516,551	36,928

Year	Rank	Recipient	Amount (\$M.)
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
2023	1	Dragados/Hawaiian Dredging/Orion JV	463.60
	2	Nan, Inc.	326.97
	3	Smartronix, LLC	249.91
	4	IES Downstream, LLC	178.61
	5	Vectrus Systems, LLC	108.46

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Table 9.57-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT PRIME AWARDS, 2008 TO 2023, AND TOP 5 PRIME RECIPIENTS: 2021 TO 2023 -- Con.

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

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. "State Profile Hawaii" (FY2023) <<https://www.usaspending.gov/state>> and "Custom Award Data: Hawaii" (FY2023) <https://www.usaspending.gov/download_center/custom_award_data> accessed July 15, 2024.

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

Continued on next page.

**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	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 2023

[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)
2023	(NA)	9,024,693	(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 February 12, 2024.

Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2023

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	121,100	35,100	67,300	18,700	20,049	75,954
2021	6/ 120,100	34,700	6/ 66,800	18,600	19,012	74,572
2022	120,800	34,700	67,600	18,500	18,694	73,265
2023	123,200	35,100	69,300	18,800	18,331	73,240

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Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2023 -- Con.

NA Not available.

1/ Data are annual averages and rounded to nearest 100 beginning with the 1990. Components may not add to totals 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 2024.

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 1990-2023 "Job Count by Industry" <<http://dbedt.hawaii.gov/economic/job-count-by-industry/>> accessed March 11, 2024; 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 March 11, 2024, 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 March 11, 2024; and records.

Table 9.64-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2019 TO 2023

[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	2019	2020	2021	2022	2023
TOTAL	1/ 23,272	1/ 23,515	1/ 23,723	1/ 23,784	1/ 24,325
Cabinet-level	23,027	23,261	23,482	23,528	24,039
Agriculture	775	803	793	840	871
Commerce	413	426	469	432	460
Defense	18,669	18,797	18,824	18,735	18,987
Air Force	1,365	1,269	1,183	1,152	1,127
Army	5,003	4,922	4,976	2,879	2,934
Other Defense	1,218	1,228	1,183	3,396	3,313
Navy/Marine Corps	11,083	11,378	11,482	11,308	11,613
Justice	1/ 151	1/ 149	1/ 96	1/ 98	1/ 99
U.S. Marshall's Service	(1/)	(1/)	(1/)	(1/)	(1/)
Prisons	1/ 83	1/ 85	1/ 82	1/ 81	1/ 80
U.S. Attorney	54	50	(1/)	(1/)	(1/)
Labor	26	29	28	27	33
Energy	(1/)	(1/)	(1/)	(1/)	(1/)
Education	(1/)	(1/)	(1/)	(1/)	(1/)
Health & Human Services	143	110	142	147	89
Homeland Security 2/	1/ 265	1/ 277	1/ 304	1/ 287	1/ 290
U.S. Coast Guard	115	116	129	122	127
Immig. & Customs Enf.	(1/)	(1/)	1/ 14	(1/)	(1/)
Customs & Border Prot.	(1/)	(1/)	(1/)	(1/)	(1/)
Trans. Security Admin.	1/ 78	1/ 79	1/ 84	1/ 79	76
FEMA	53	67	73	67	69
Housing & Urban Dev.	18	23	23	22	24
Interior	576	583	632	647	647
National Park Service	329	348	385	397	385
State	17	20	19	21	21
Transportation	373	372	380	370	380
Fed. Aviation Admin.	352	353	360	352	359
Fed. Highways Admin.	17	15	15	13	16
Treasury	1/ 34	1/ 36	1/ 30	1/ 37	1/ 48
Internal Revenue Service	1/ 34	1/ 36	1/ 30	1/ 35	1/ 45
Veterans Affairs	1,566	1,636	1,741	1,861	2,083
Veterans Benefits Admin.	96	100	92	112	170
National Cemetery Admin.	27	29	25	24	29
Veterans Health Admin.	1,415	1,469	1,586	1,683	1,843
Independent agencies 3/	(1/)	(1/)	(1/)	(1/)	(1/)
Large	240	250	234	250	279
General Services Admin.	38	47	43	51	54
Social Security Admin.	136	128	124	130	144
Medium	(1/)	(1/)	(1/)	(1/)	(1/)
Small	(1/)	(1/)	(1/)	(1/)	(1/)

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**Table 9.64-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY:
2019 TO 2023 -- 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, FY2023 accessed on July 17, 2024; and records.

**Table 9.65-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2023**

[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	85,938	67,106	18,832	72,546	436,592,113	410,480,691	26,111,422
Financial administration	1,770	1,750	20	1,754	10,344,971	10,323,661	21,310
Other government administration	2,160	1,926	234	1,968	12,310,693	12,112,627	198,066
Judicial and legal	3,137	3,058	79	3,088	19,513,145	19,330,888	182,257
Police protection	4,192	4,100	92	4,117	38,380,484	38,328,022	52,462
Persons with powers of arrest	3,226	3,198	28	3,203	33,470,397	33,449,908	20,489
Other	966	902	64	914	4,910,087	4,878,114	31,973
Fire protection	2,176	2,151	25	2,168	21,588,177	21,474,869	113,308
Firefighters	1,836	1,818	18	1,831	19,899,239	19,804,949	94,290
Other	340	333	7	337	1,688,938	1,669,920	19,018
Corrections	2,382	2,369	13	2,375	16,646,512	16,558,255	88,257
Highways	1,671	1,659	12	1,662	9,929,511	9,918,394	11,117
Air transportation	1,133	1,128	5	1,130	6,346,454	6,339,130	7,324
Sea and Inland Port Facilities	226	225	1	226	1,262,826	1,262,054	772
Public welfare	1,364	1,270	94	1,295	6,822,962	6,742,107	80,855
Health	2,507	2,467	40	2,485	16,861,330	16,732,833	128,497
Hospitals	3,242	2,520	722	2,872	22,116,546	16,553,972	5,562,574
Social insurance administration	268	264	4	266	1,220,510	1,207,192	13,318
Solid waste management	629	629	-	629	4,482,203	4,482,203	-
Sewerage	685	682	3	682	5,027,825	5,026,399	1,426
Parks and recreation	3,608	2,100	1,508	2,269	9,706,554	9,194,597	511,957

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**Table 9.65-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION:
MARCH 2023 -- 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	654	634	20	637	3,657,059	3,636,874	20,185
Natural resources	1,111	1,059	52	1,081	5,805,278	5,684,811	120,467
Water supply	979	978	1	979	6,162,587	6,160,021	2,566
Transit	274	259	15	269	1,357,853	1,325,562	32,291
Education total	48,069	32,358	15,711	36,999	196,472,285	177,698,644	18,773,641
Elem. & secondary educ. total	33,127	22,530	10,597	25,934	133,845,970	122,181,472	11,664,498
Elem. & sec. instructional	26,655	17,031	9,624	20,167	110,925,046	99,769,338	11,155,708
Elem. & sec. other	6,472	5,499	973	5,767	22,920,924	22,412,134	508,790
Higher education total	14,633	9,521	5,112	10,757	61,019,281	53,913,845	7,105,436
Higher educ. instructional	4,203	3,028	1,175	3,317	28,974,934	25,578,977	3,395,957
Higher educ. other	10,430	6,493	3,937	7,440	32,044,347	28,334,868	3,709,479
Other education	309	307	2	308	1,607,034	1,603,327	3,707
Libraries	561	409	152	472	1,949,965	1,813,529	136,436
All other and unallocable	3,140	3,111	29	3,123	18,626,383	18,574,047	52,336

Source: U.S. Census Bureau, Survey of Public Employment & Payroll "State and Local Government Employment & Payroll Data by State and Function: March 2023" (May 16, 2024) <<https://www.census.gov/data/datasets/2023/econ/apes/2023.html>> accessed May 16, 2024.

Table 9.66-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2023

[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	67,743	50,481	17,262	55,655	312,719,002	287,718,229	25,000,773
Financial administration	635	635	-	635	3,518,486	3,518,486	-
Other government admin.	799	750	49	777	4,162,756	4,084,649	78,107
Judicial and legal	2,521	2,463	58	2,481	14,751,220	14,629,696	121,524
Corrections	2,382	2,369	13	2,375	16,646,512	16,558,255	88,257
Highways	741	738	3	739	4,587,048	4,581,638	5,410
Air transportation	1,133	1,128	5	1,130	6,346,454	6,339,130	7,324
Sea & inland port facilities	226	225	1	226	1,262,826	1,262,054	772
Public welfare	1,162	1,154	8	1,157	6,130,775	6,115,990	14,785
Health	2,191	2,166	25	2,179	14,541,932	14,449,934	91,998
Hospitals	3,242	2,520	722	2,872	22,116,546	16,553,972	5,562,574
Social insurance admin.	268	264	4	266	1,220,510	1,207,192	13,318
Parks and recreation	601	125	476	160	691,682	652,626	39,056
Housing & community dev.	269	256	13	256	1,315,497	1,300,610	14,887
Natural resources	855	851	4	853	4,827,992	4,818,920	9,072
Education total	48,069	32,358	15,711	36,999	196,472,285	177,698,644	18,773,641
Elem. & sec. total	33,127	22,530	10,597	25,934	133,845,970	122,181,472	11,664,498
Elem & sec. instruct.	26,655	17,031	9,624	20,167	110,925,046	99,769,338	11,155,708
Elem & sec. other	6,472	5,499	973	5,767	22,920,924	22,412,134	508,790
Higher educ. total	14,633	9,521	5,112	10,757	61,019,281	53,913,845	7,105,436
Higher educ. Instruct.	4,203	3,028	1,175	3,317	28,974,934	25,578,977	3,395,957
Higher educ. other	10,430	6,493	3,937	7,440	32,044,347	28,334,868	3,709,479
Other	309	307	2	308	1,607,034	1,603,327	3,707
Libraries	557	405	152	468	1,936,417	1,799,981	136,436
All other and unallocable	2,092	2,074	18	2,082	12,190,064	12,146,452	43,612

Source: U.S. Census Bureau, Survey of Public Employment & Payroll "State Government Employment and Payroll Data by State and Function: March 2023" (May 16, 2024) <<https://www.census.gov/data/datasets/2023/econ/apes/2023.html>> accessed May 16, 2024.

Table 9.67-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2023

[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	18,195	16,625	1,570	16,891	123,873,111	122,762,462	1,110,649
Financial administration	1,135	1,115	20	1,119	6,826,485	6,805,175	21,310
Other government administration	1,361	1,176	185	1,191	8,147,937	8,027,978	119,959
Judicial and legal	616	595	21	607	4,761,925	4,701,192	60,733
Police protection	4,192	4,100	92	4,117	38,380,484	38,328,022	52,462
Persons with power of arrest	3,226	3,198	28	3,203	33,470,397	33,449,908	20,489
Other police protection	966	902	64	914	4,910,087	4,878,114	31,973
Fire protection total	2,176	2,151	25	2,168	21,588,177	21,474,869	113,308
Firefighters	1,836	1,818	18	1,831	19,899,239	19,804,949	94,290
Other fire protection	340	333	7	337	1,688,938	1,669,920	19,018
Highways	930	921	9	923	5,342,463	5,336,756	5,707
Public welfare	202	116	86	138	692,187	626,117	66,070
Health	316	301	15	306	2,319,398	2,282,899	36,499
Solid waste management	629	629	-	629	4,482,203	4,482,203	-
Sewerage	685	682	3	682	5,027,825	5,026,399	1,426
Parks and recreation	3,007	1,975	1,032	2,109	9,014,872	8,541,971	472,901
Housing & community dev't	385	378	7	381	2,341,562	2,336,264	5,298
Natural resources	256	208	48	228	977,286	865,891	111,395
Water supply	979	978	1	979	6,162,587	6,160,021	2,566
Transit	274	259	15	269	1,357,853	1,325,562	32,291
Libraries	4	4	-	4	13,548	13,548	-
All other and unallocable	1,048	1,037	11	1,041	6,436,319	6,427,595	8,724

Source: U.S. Census Bureau, Survey of Public Employment & Payroll "Local Government Employment and Payroll Data by State and Function: March 2023" (May 16, 2024) <<https://www.census.gov/data/datasets/2023/econ/apes/2023.html>> accessed May 16, 2024.

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

[As of December 31]

BU 1/	Job category	Total, incl. char. schools	Total as publ.	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judi- ciary	Univer- sity of Hawaii	HHSC 1/	Charter schools 2/
	Total	60,781	59,172	12,343	8,124	2,394	2,131	1,078	22,233	1,479	6,962	2,428	1,609
1	Blue-collar nonsupervisors	8,559	8,479	1,848	1,899	583	603	375	2,221	105	497	348	80
2	Blue-collar supervisors	774	765	176	205	52	42	13	246	1	12	18	9
3	White-collar nonsupervisors	12,644	12,210	3,284	1,446	585	510	207	4,541	724	533	380	434
4	White-collar supervisors	800	773	208	128	37	30	13	249	53	39	16	27
5	Teachers & other personnel 3/	13,887	12,966	-	-	-	-	-	12,966	-	-	-	921
6	Educational officers 4/	1,031	962	-	-	-	-	-	962	-	-	-	69
7	Faculty of the University of Hawaii and the community college system	3,507	3,507	-	-	-	-	-	-	-	3,507	-	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,365	2,365	-	-	-	-	-	-	-	2,365	-	-
9	Registered prof. nurses	1,165	1,165	382	-	-	-	-	2	4	7	770	-
10	Institutional, health and correctional workers	2,383	2,383	1,438	242	-	-	-	34	52	2	615	-
11	Firefighters	1,964	1,964	190	1,008	352	286	128	-	-	-	-	-
12	Police officers	2,754	2,754	-	1,884	415	310	145	-	-	-	-	-
13	Prof. & scientific employees 5/	8,193	8,124	4,427	1,110	314	295	145	1,012	540	-	281	69
14	State law enforcement officers & state & county ocean safety & water safety officers 6/	755	755	390	202	56	55	52	-	-	-	-	-

Continued on next page.

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

1/ Acronyms: BU = Bargaining Unit and HHSC = Hawaii Health Systems Corporation.

2/ The State Public Charter School Commission Office submitted bargaining unit information to the Board of Labor Relations.

3/ Includes teachers and other personnel of the Department of Education (DOE) 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. Employees of Charter Schools are represented by indicated BU and are not included in DOE.

4/ Also includes other Department of Education personnel under same salary schedule.

5/ Professional & scientific employees, who cannot be included in any other bargaining units.

6/ BU 14 was signed into law as SLH2023 Act 137 and HLRB issued Order #2949 formally establishing BU 14 and classes within on November 7, 2013.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin No. 59* (February 26, 2021) <<http://labor.hawaii.gov/hlrb/find-a-report/>> July 2, 2024; and calculations by State of Hawaii Department of Business, Economic Development, and Tourism.

Table 9.69-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2021

[As of December 31]

BU 1/	Job category	Total, incl. char. schools	Total as publ.	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judi- ciary	Univer- sity of Hawaii	HHSC 1/	Charter schools 2/
	Total	59,635	57,881	12,026	7,880	2,388	2,112	1,146	21,797	1,441	6,551	2,540	1,754
1	Blue-collar nonsupervisors	8,385	8,295	1,769	1,818	571	621	388	2,201	100	472	355	90
2	Blue-collar supervisors	760	751	180	190	48	38	17	247	1	13	17	9
3	White-collar nonsupervisors	12,266	11,812	3,162	1,356	584	504	218	4,412	692	481	403	454
4	White-collar supervisors	799	771	207	122	36	25	16	268	48	34	15	28
5	Teachers & other personnel 3/	13,739	12,718	-	-	-	-	-	12,718	-	-	-	1,021
6	Educational officers 4/	997	926	-	-	-	-	-	926	-	-	-	71
7	Faculty of the University of Hawaii and the community college system	3,305	3,305	-	-	-	-	-	-	-	3,305	-	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,237	2,237	-	-	-	-	-	-	-	2,237	-	-
9	Registered prof. nurses	1,201	1,201	379	-	-	-	-	2	4	8	808	-
10	Institutional, health and correctional workers	2,416	2,416	1,421	266	-	-	-	30	51	1	647	-
11	Firefighters	1,979	1,979	197	1,020	348	282	132	-	-	-	-	-
12	Police officers	2,704	2,704	-	1,850	429	284	141	-	-	-	-	-
13	Prof. & scientific employees 5/	8,100	8,019	4,340	1,049	315	300	182	993	545	-	295	81
14	State law enforcement officers 6/	371	371	371	-	-	-	-	-	-	-	-	-
15	State & county ocean safety & water safety officers 6/	376	376	-	209	57	58	52	-	-	-	-	-

Continued on next page.

Table 9.69-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2021 -- Con.

1/ Acronyms: BU = Bargaining Unit and HHSC = Hawaii Health Systems Corporation.

2/ The State Public Charter School Commission Office submitted bargaining unit information to the Board of Labor Relations.

3/ 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.

4/ Also includes other Department of Education personnel under same salary schedule.

5/ Professional & scientific employees, who cannot be included in any other bargaining units.

6/ BU 14 was signed into law as SLH2023 Act 137 and HLRB issued Order #2949 formally establishing BU 14 and classes within on November 7, 2013. BU 15 was signed into law as SLH2020 Act 31 and HLRB issued Decision #500 formally establishing BU 15 and classes within on January 7, 2021.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin No. 60A* (May 27, 2022 and revised June 23, 2023) <<http://labor.hawaii.gov/hlrp/find-a> July 2, 2024; and calculations by State of Hawaii Department of Business, Economic Development, and Tourism.

Table 9.70-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2022

[As of December 31]

BU 1/	Job category	Total, incl. char. school	Total as publ.	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judi- ciary	Univer- sity of Hawaii	HHSC 1/	Charter schools 2/
	Total	59,140	57,404	11,749	7,826	2,371	2,110	1,071	21,806	1,377	6,501	2,593	1,736
1	Blue-collar nonsupervisors	8,349	8,263	1,757	1,794	583	639	371	2,198	106	459	356	86
2	Blue-collar supervisors	756	743	176	204	50	41	14	231	1	12	14	13
3	White-collar nonsupervisors	11,881	11,399	2,981	1,345	572	484	200	4,327	666	424	400	482
4	White-collar supervisors	815	781	214	125	39	25	17	261	47	35	18	34
5	Teachers & other personnel 3/	13,752	12,800	-	-	-	-	-	12,800	-	-	-	952
6	Educational officers 4/	1,032	955	-	-	-	-	-	955	-	-	-	77
7	Faculty of the University of Hawaii and the community college system	3,286	3,286	-	-	-	-	-	-	-	3,286	-	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,275	2,275	-	-	-	-	-	-	-	2,275	-	-
9	Registered prof. nurses	1,246	1,246	396	-	-	-	-	2	4	9	835	-
10	Institutional, health and correctional workers	2,420	2,420	1,409	264	-	-	-	35	50	1	661	-
11	Firefighters	1,988	1,988	198	1,020	352	286	132	-	-	-	-	-
12	Police officers	2,622	2,622	-	1,808	398	281	135	-	-	-	-	-
13	Prof. & scientific employees 5/	7,920	7,828	4,209	1,054	321	285	150	997	503	-	309	92
14	State law enforcement officers 6/	409	409	409	-	-	-	-	-	-	-	-	-
15	State & county ocean safety & water safety officers 6/	389	389	-	212	56	69	52	-	-	-	-	-

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Table 9.70-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2022 -- Con.

1/ Acronyms: BU = Bargaining Unit and HHSC = Hawaii Health Systems Corporation.

2/ The State Public Charter School Commission Office submitted bargaining unit information to the Board of Labor Relations.

3/ 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.

4/ Also includes other Department of Education personnel under same salary schedule.

5/ Professional & scientific employees, who cannot be included in any other bargaining units.

6/ BU14 was signed into law as SLH2023 Act 137 and HLRB issued Order #2949 formally establishing BU 14 and classes within on November 7, 2013. BU15 was signed into law as SLH2020 Act 31 and HLRB issued Decision #500 formally establishing BU 15 and classes within on January 7, 2021.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin No. 61* (July 5, 2023) <<https://labor.hawaii.gov/hlrp/find-a-report/>> July 2, 2024; and calculations by State of Hawaii Department of Business, Economic Development, and Tourism.

Table 9.71-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2023

[As of December 31]

BU 1/	Job category	Total, incl. char. schools	Total as publ.	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judi- ciary	Univer- sity of Hawaii	HHSC 1/	Charter schools 2/
	Total	60,027	58,209	11,743	7,830	2,444	2,405	1,099	22,076	1,390	6,449	2,773	1,818
1	Blue-collar nonsupervisors	8,505	8,417	1,819	1,814	582	669	374	2,205	110	460	384	88
2	Blue-collar supervisors	745	735	165	203	52	43	17	226	1	12	16	10
3	White-collar nonsupervisors	11,932	11,441	2,888	1,355	601	569	203	4,337	657	401	430	491
4	White-collar supervisors	832	791	214	130	38	28	17	262	51	34	17	41
5	Teachers & other personnel 3/	14,041	13,033	-	-	-	-	-	13,033	-	-	-	1,008
6	Educational officers 4/	1,064	986	-	-	-	-	-	986	-	-	-	78
7	Faculty of the University of Hawaii and the community college system	3,157	3,157	-	-	-	-	-	-	-	3,157	-	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,375	2,375	-	-	-	-	-	-	-	2,375	-	-
9	Registered prof. nurses	1,290	1,290	397	-	-	-	-	2	4	9	878	-
10	Institutional, health and correctional workers	2,491	2,491	1,415	269	-	-	-	34	49	1	723	-
11	Firefighters	2,010	2,010	209	1,001	364	300	136	-	-	-	-	-
12	Police officers	2,587	2,587	-	1,753	407	297	130	-	-	-	-	-
13	Prof. & scientific employees 5/	8,178	8,076	4,236	1,082	343	417	164	991	518	-	325	102
14	State law enforcement officers 6/	400	400	400	-	-	-	-	-	-	-	-	-
15	State & county ocean safety & water safety officers 6/	420	420	-	223	57	82	58	-	-	-	-	-

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Table 9.71-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2023 -- Con.

1/ Acronyms: BU = Bargaining Unit and HHSC = Hawaii Health Systems Corporation.

2/ The State Public Charter School Commission Office submitted bargaining unit information to the Board of Labor Relations.

3/ 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.

4/ Also includes other Department of Education personnel under same salary schedule.

5/ Professional & scientific employees, who cannot be included in any other bargaining units.

6/ BU14 was signed into law as SLH2023 Act 137 and HLRB issued Order #2949 formally establishing BU 14 and classes within on November 7, 2013. BU15 was signed into law as SLH2020 Act 31 and HLRB issued Decision #500 formally establishing BU 15 and classes within on January 7, 2021.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin No. 62* (February 21, 2024) <<https://labor.hawaii.gov/hlrp/find-a-report/>> July 2, 2024; and calculations by State of Hawaii Department of Business, Economic Development, and Tourism.

Table 9.72-- SALARIES OF SELECTED GOVERNMENT OFFICIALS: 2011 TO 2024

[Fiscal year ending June 30. In dollars. As of February 8, 2024]

Government official	2011	2012	2013	2016	2018	2020	2022	2024
Governor	117,312	117,312	143,748	149,556	155,592	165,048	165,048	184,860
Lieutenant Governor	114,420	114,420	140,220	145,884	151,776	162,552	162,552	183,804
Attorney General	114,420	114,420	140,220	145,884	151,776	162,552	162,552	183,804
Comptroller	108,972	108,972	133,536	136,212	144,552	147,444	154,812	170,784
Department of Defense, Adjutant General	190,116	215,665	238,754	221,672	220,651	222,441	245,838	278,427
Department Director 1/	103,512	103,512	133,536	138,936	144,552	154,812	154,812	175,056
Department of Education, Superintendent	150,000	142,500	(NA)	250,000	250,000	240,000	250,000	250,000
Director of Finance (Budget & Finance)	108,972	108,972	140,220	145,884	151,776	162,552	162,552	183,804
State Senator	46,272	46,273	55,896	(2/)	61,380	62,604	62,604	72,348
State House Representative	46,272	46,273	55,896	59,004	61,380	62,604	62,604	72,348
Office of Hawaiian Affairs, Chair	3/ 61,068	63,204	63,204	64,164	65,448	66,769	66,768	66,768
Trustee	53,568	55,440	55,440	56,280	57,408	58,561	58,560	58,560
Mayor, Honolulu	(NA)	115,964	129,600	157,080	173,184	186,432	186,432	209,856
Mayor, Hawaii	(NA)	(NA)	(NA)	(NA)	132,000	162,582	162,582	162,582
Mayor, Maui	(NA)	(NA)	(NA)	(NA)	151,979	151,979	151,979	(4/)
Mayor, Kauai	(NA)	(NA)	(NA)	114,490	132,000	132,000	142,062	156,624
Chief Justice, Supreme Court	156,727	156,727	213,840	222,480	231,468	238,104	238,104	246,120
Associate Justice, Supreme Court	115,118	115,118	206,184	214,524	223,200	229,668	229,668	237,684
President, University of Hawaii	5/ 427,512	5/ 427,512	5/ 475,008	375,000	375,000	395,004	316,008	409,704

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/ 'As of February 8, 2024' still shows 2022 data.

5/ Indicated as President and Professor.

Source: Civil Beat, Public Employees Salary Database <<https://www.civilbeat.org/projects/public-employee-salaries/>> accessed June 27, 2024.