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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 2024**

[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	25,303,020	11,583,752	13,719,268	10,279,504	3,439,764
2023	(NA)	11,322,743	(NA)	10,187,648	(NA)
2024	(NA)	11,402,789	(NA)	10,574,059	(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 2024 <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed June 9, 2025; 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 October 18, 2024; *Ibid.* "Annual Survey of State Government Tax Collections" (annual) <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 16, 2025; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2020 TO 2024

[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	2020	2021	2022	2023	2024
Federal collections	8,818,255	9,494,260	11,583,752	11,322,743	11,402,789
Business income 1/	540,505	601,545	629,434	629,150	542,670
Individual income and employment	8,056,673	8,729,103	10,711,065	10,388,992	10,549,188
Income tax payments & SECA 2/	2,096,357	2,563,458	3,890,899	3,271,038	3,100,299
Estate and trust income tax	54,082	103,815	143,300	104,900	125,128
Income tax withheld & FICA 3/	5,889,002	6,046,869	6,659,657	6,995,394	7,303,806
Railroad retirement	1	-	-	-	-
Unemployment insurance	17,231	14,960	17,208	17,661	19,955
Estate	19,218	29,286	40,885	73,880	74,129
Gift	3,975	1,352	750	7,443	4,161
Excise 4/	197,884	132,974	201,619	223,278	232,641

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 9, 2025.

Table 9.03-- STATE AND LOCAL GOVERNMENT REVENUES: 1992 TO 2022

[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 2/	20,430,674	16,403,525	4,556,021
2018 2/	20,286,456	16,349,640	4,644,115
2019 2/	20,497,842	16,232,642	4,985,250
2020 2/	21,442,322	16,779,210	5,425,642
2021 2/	30,064,480	25,160,057	5,744,547
2022	24,781,244	19,615,365	5,974,077

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

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

Source: U.S. Census Bureau, "State and Local Government Finances by Level of Government and by State" (annual) <<https://www.census.gov/data/datasets.html>> accessed January 21, 2025.

Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS: 2021 TO 2024

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

Source	2021	2022	2023	2024
Total taxes	8,046,691	10,279,504	10,187,648	10,574,059
Sales and gross receipts	4,147,624	5,647,969	6,256,481	6,294,856
General sales & gross receipts	3,296,268	4,268,067	4,731,299	4,787,835
Selective sales taxes	851,356	1,379,902	1,525,182	1,507,021
Alcoholic beverages	45,178	53,981	54,513	51,602
Insurance premiums	191,516	201,859	210,527	217,883
Motor fuels	70,796	81,845	82,414	80,796
Public utilities	125,221	122,068	142,194	159,222
Tobacco products	108,529	91,658	77,538	75,560
Other selective sales	310,116	828,491	957,996	921,958
Licenses	258,953	310,983	333,174	330,902
Corporation	2,203	2,415	2,861	2,937
Hunting & fishing	615	878	814	936
Motor vehicle	177,165	219,306	241,829	236,327
Motor vehicle operators	327	369	321	296
Public utility	17,224	15,153	16,179	21,135
Occupation & business, NEC 1/	49,591	57,933	55,793	56,784
Other licenses	11,828	14,929	15,377	12,487
Income taxes	3,546,116	4,074,729	3,447,778	3,795,096
Individual income	3,354,690	3,759,856	3,099,978	3,280,508
Corporation net income	191,426	314,873	347,800	514,588
Other taxes	93,998	245,823	150,215	153,205
Death and gift	31,275	57,405	58,083	55,794
Documentary & stock transfer	62,723	188,418	92,132	97,411

NA Not available.

1/ 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 16, 2025.

**Table 9.05-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII
AND THE UNITED STATES: 2022**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars]

Item	Hawaii	United States
Total taxes	10,279,504	1/ 1,482,472,661
Property taxes	(NA)	24,494,282
Sales and gross receipts	5,647,969	1/ 625,346,267
General sales and gross receipts	4,268,067	1/ 433,039,802
Selective sales taxes	1,379,902	1/ 192,306,465
Alcoholic beverages	53,981	8,208,404
Amusements	(NA)	1/ 10,695,797
Insurance premiums	201,859	1/ 28,783,173
Motor fuels	81,845	54,811,385
Pari-mutuels	(NA)	176,649
Public utilities	122,068	1/ 12,731,197
Tobacco products	91,658	1/ 18,404,760
Other selective sales	828,491	1/ 58,495,100
Licenses	310,983	1/ 66,521,659
Alcoholic beverages	(NA)	1/ 849,233
Amusements	(NA)	1/ 462,554
Corporation	2,415	1/ 8,776,991
Hunting and fishing	878	1/ 1,908,838
Motor vehicle	219,306	1/ 32,308,807
Motor vehicle operators	369	1/ 3,027,350
Public utility	15,153	1,158,761
Occupation and business, NEC 2/	57,933	1/ 15,964,213
Other licenses	14,929	1/ 2,064,912
Income taxes	4,074,729	1/ 708,270,551
Individual income	3,759,856	1/ 550,678,106
Corporation net income	314,873	1/ 157,592,445
Other taxes	245,823	1/ 57,839,902
Death and gift	57,405	6,787,073
Documentary and stock transfer	188,418	1/ 18,886,643
Severance	(NA)	1/ 25,785,215
Taxes, NEC	-	1/ 6,380,971

NA Not available.

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 16, 2025.

**Table 9.06-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII
AND THE UNITED STATES: 2023**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars]

Item	Hawaii	United States
Total taxes	10,187,648	1,432,808,046
Property taxes	(X)	26,043,377
Sales and gross receipts	6,256,481	663,250,691
General sales and gross receipts	4,731,299	461,173,317
Selective sales and gross receipts taxes	1,525,182	202,077,374
Alcoholic beverages	54,513	8,401,215
Amusements	(NA)	11,402,566
Insurance premiums	210,527	32,562,720
Motor fuels	82,414	55,013,600
Public utilities	142,194	13,597,478
Tobacco products	77,538	17,059,004
Sports betting (including pari-mutuels)	(NA)	2,020,254
Other selective sales and gross receipts	957,996	62,020,537
License taxes	333,174	68,399,981
Alcoholic beverages	(NA)	828,366
Amusements	(NA)	516,290
Corporations in general	2,861	9,228,448
Hunting and fishing	814	1,935,695
Motor vehicles	241,829	33,368,524
Motor vehicle operators	321	2,966,502
Public utilities	16,179	1,148,417
Occupation and businesses	55,793	16,276,019
Other	15,377	2,131,720
Income taxes	3,447,778	619,363,476
Individual income	3,099,978	464,777,306
Corporation net income	347,800	154,586,170
Other taxes	150,215	55,750,521
Death and gift	58,083	8,015,868
Documentary and stock transfer	92,132	15,232,226
Severance	(NA)	26,134,967
Other taxes, NEC 1/	-	6,367,460

NA Not available.

X Not applicable.

1/ Not elsewhere classified.

Source: U.S. Census Bureau, "2023 Annual Survey of State Government Tax Collections by Detailed Table" <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 16, 2025.

**Table 9.07-- STATE GOVERNMENT TAX COLLECTIONS FOR HAWAII
AND THE UNITED STATES: 2024**

[For fiscal year ending June 30 except for New York (March 31), Texas (August 31), Alabama and Michigan (September 30). Taxes are net of refunds. Amounts in thousands of dollars]

Item	Hawaii	United States
Total taxes	10,574,059	1,479,422,869
Property taxes	(X)	26,374,215
Sales and gross receipts	6,294,856	678,674,841
General sales and gross receipts	4,787,835	468,120,346
Selective sales taxes	1,507,021	210,554,495
Alcoholic beverages	51,602	8,382,174
Amusements	(X)	11,743,274
Insurance premiums	217,883	34,711,968
Motor fuels	80,796	58,295,898
Public utilities	159,222	13,996,217
Tobacco products	75,560	15,638,911
Other selective sales	921,958	65,174,891
Licenses	330,902	71,254,165
Alcoholic beverages	(X)	854,645
Amusements	(X)	479,049
Corporation	2,937	9,323,935
Hunting and fishing	936	1,948,760
Motor vehicle	236,327	34,423,139
Motor vehicle operators	296	3,171,842
Public utility	21,135	1,370,813
Occupation and business, NEC 1/	56,784	17,548,716
Other licenses	12,487	2,133,266
Income taxes	3,795,096	649,004,063
Individual income	3,280,508	482,464,670
Corporation net income	514,588	166,539,393
Other taxes	153,205	54,115,585
Death and gift	55,794	6,903,139
Documentary and stock transfer	97,411	12,102,981
Severance	(X)	21,655,472
Other taxes, NEC 1/	-	13,453,993

X Not applicable.

1/ Not elsewhere classified.

Source: U.S. Census Bureau, "2024 Annual Survey of State Government Tax Collections by Detailed Table" <<https://www.census.gov/programs-surveys/stc/data/tables.html>> accessed April 16, 2025.

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: 2019 TO 2022

[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
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
2022							
25,000	5,362	21.4	4	3,608	14.4	3,630	14.5
50,000	3,777	7.6	37	4,590	9.2	4,372	8.7
75,000	6,350	8.5	31	7,119	9.5	6,916	9.2
100,000	8,684	8.7	34	9,641	9.6	9,494	9.5
150,000	12,858	8.6	35	14,337	9.6	14,021	9.3
250,000	21,836	8.7	30	23,735	9.5	23,737	9.5

1/ Based on cities actually levying tax.

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

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 2, 2025.

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 BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2025**

[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, 2024, the beginning of Fiscal Year 2025]

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

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**Table 9.11-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2025 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Property	Unemployment Insurance
North Carolina	12	3	21	16	20	7
North Dakota	9	7	17	15	4	12
Ohio	35	45	25	43	6	14
Oklahoma	21	5	28	32	15	6
Oregon	30	49	40	4	31	41
Pennsylvania	34	38	38	22	9	36
Rhode Island	39	35	30	26	37	48
South Carolina	33	11	24	33	42	28
South Dakota	2	1	1	31	10	22
Tennessee	8	48	1	47	33	17
Texas	7	46	1	36	40	30
Utah	16	17	9	27	12	29
Vermont	43	36	43	29	49	8
Virginia	28	24	36	10	22	38
Washington	45	47	15	50	25	44
West Virginia	23	26	29	19	17	23
Wisconsin	19	30	35	6	8	32
Wyoming	1	1	1	7	44	31
Dist. of Columbia 1/	48	32	47	41	48	25

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2025 State Tax Competitiveness Index*, Table 1 (October 31, 2024)

<<https://taxfoundation.org/research/all/state/2025-state-tax-competitiveness-index/>> accessed October 31, 2024.

**Table 9.12-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2020 TO 2025,
AND SCORE: 2024 AND 2025**

[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. 2020 to 2022 data may differ from previous year due to enactment of retroactive statutes, backcasting of methodological changes or corrections]

	2020	2021	2022	2023	2024		2025	
Location	Index rank	Index rank	Index rank	Index rank	Index rank	Total score	Index rank	Total score
Alabama	39	40	40	41	39	4.73	38	4.77
Alaska	3	3	3	3	3	7.17	3	7.05
Arizona	19	19	18	16	16	5.48	15	5.46
Arkansas	45	46	42	38	38	4.74	36	4.85
California	48	48	48	48	48	3.89	48	3.88
Colorado	22	22	25	27	31	5.06	32	5.02
Connecticut	47	47	47	47	47	4.15	47	4.13
Delaware	18	18	19	18	18	5.37	18	5.35
Florida	4	4	4	4	4	6.81	4	6.78
Georgia	30	29	28	29	32	5.03	26	5.10
Hawaii	38	41	43	43	44	4.49	42	4.52
Idaho	17	17	14	13	10	5.61	11	5.60
Illinois	33	34	35	34	36	4.82	37	4.77
Indiana	13	13	13	11	12	5.57	10	5.63
Iowa	44	39	38	37	22	5.19	20	5.30
Kansas	31	31	26	23	25	5.13	25	5.13
Kentucky	20	20	21	21	23	5.19	22	5.18
Louisiana	42	44	45	39	40	4.69	40	4.74
Maine	27	26	23	28	27	5.13	29	5.06
Maryland	41	43	46	46	46	4.33	46	4.35
Massachusetts	34	33	34	33	41	4.55	41	4.56
Michigan	12	11	12	12	14	5.55	14	5.49
Minnesota	46	45	44	44	42	4.54	44	4.48
Mississippi	29	30	30	31	29	5.09	27	5.09
Missouri	15	9	10	9	13	5.56	13	5.54
Montana	5	5	5	5	5	6.18	5	6.32
Nebraska	28	28	24	24	28	5.09	24	5.16
Nevada	16	15	17	17	17	5.42	17	5.37
New Hampshire	7	7	7	7	6	6.03	6	6.05
New Jersey	50	50	49	49	49	3.64	49	3.69
New Mexico	24	27	33	26	30	5.07	31	5.02
New York	49	49	50	50	50	3.61	50	3.62
North Carolina	11	10	11	10	11	5.60	12	5.57
North Dakota	10	16	15	14	9	5.63	9	5.67

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**Table 9.12-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2020 TO 2025,
AND SCORE: 2024 AND 2025 -- Con.**

Location	2020	2021	2022	2023	2024		2025	
	Index rank	Index rank	Index rank	Index rank	Index rank	Total score	Index rank	Total score
Ohio	36	37	37	36	35	4.84	35	4.87
Oklahoma	26	23	31	22	19	5.30	21	5.27
Oregon	9	12	29	30	26	5.13	30	5.05
Pennsylvania	37	36	36	35	34	4.91	34	4.93
Rhode Island	40	38	39	40	37	4.80	39	4.75
South Carolina	32	32	32	32	33	5.01	33	4.99
South Dakota	2	2	2	2	2	7.58	2	7.65
Tennessee	35	35	8	8	8	5.86	8	5.94
Texas	6	6	6	6	7	6.00	7	6.00
Utah	14	14	16	15	15	5.48	16	5.43
Vermont	43	42	41	42	43	4.54	43	4.50
Virginia	23	25	27	25	24	5.16	28	5.09
Washington	8	8	9	45	45	4.47	45	4.44
West Virginia	25	24	22	19	21	5.19	23	5.17
Wisconsin	21	21	20	20	20	5.28	19	5.32
Wyoming	1	1	1	1	1	7.73	1	7.65
Dist. of Col. 1/	47	47	47	48	48	4.01	48	4.07

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2025 State Tax Competitiveness Index*, Table 1 (October 31, 2024)

<<https://taxfoundation.org/research/all/state/2025-state-tax-competitiveness-index/>> accessed October 31, 2024.

Table 9.13-- 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 9.14-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2018**

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

Category	State & local	State	Local
Revenue 1/ 2/	20,286,456	16,349,640	4,644,115
General revenue 1/ 2/	17,780,980	14,277,135	4,211,144
Intergovernmental revenue 1/	3,210,729	3,369,965	548,063
General revenue from own sources 2/	14,570,251	10,907,170	3,663,081
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 2/	4,206,882	3,192,719	1,014,163
Current charges 2/ 3/	2,527,189	1,737,965	789,224
Education	429,212	429,212	-
Hospitals	452,557	452,557	-
Air transportation (airports)	483,411	483,411	-
Sewerage	521,271	-	521,271
Miscellaneous general revenue 2/	1,679,693	1,454,754	224,939
Utility revenue	432,971	-	432,971
Insurance trust revenue	2,072,505	2,072,505	-
Unemployment compensation	187,428	187,428	-
Employee retirement	1,885,077	1,885,077	-
Expenditure 1/ 2/	17,782,871	13,728,252	4,409,976
Intergovernmental expenditure 1/	382	355,739	-
Direct expenditure by function 2/	17,782,489	13,372,513	4,409,976
Direct general expenditure 2/	15,009,444	11,786,552	3,222,892
Capital outlay	1,978,704	1,358,610	620,094
Other direct general expenditure 2/	13,030,740	10,427,942	2,602,798

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**Table 9.14-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2018 -- Con.**

Category	State & local	State	Local
Education services 4/	3,696,335	3,696,335	-
Education	3,658,214	3,658,214	-
Libraries	38,121	38,121	-
Social services & income maint. 2/ 4/	4,115,226	4,005,282	109,944
Public welfare	2,983,737	2,906,234	77,503
Hospitals	552,966	552,966	-
Health 2/	571,640	539,199	32,441
Employment security administration	6,883	6,883	-
Veterans' services	-	-	-
Transportation 4/	1,566,453	1,267,596	298,857
Highways	760,819	462,427	298,392
Air transportation (airports)	678,573	678,573	-
Public safety 4/	1,043,313	331,260	712,053
Police protection	487,077	44,823	442,254
Fire protection	256,643	-	256,643
Correction	228,042	228,042	-
Protective inspection and regulation	71,551	58,395	13,156
Environment and housing 2/ 4/	1,513,078	387,568	1,125,510
Natural resources 2/	165,022	151,896	13,126
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 2/	1,829,847	1,397,434	432,413
Utility expenditure 2/ 4/	1,187,084	-	1,187,084
Water supply 2/	409,711	-	409,711
Transit	777,373	-	777,373
Insurance trust expenditure	1,585,961	1,585,961	-
Unemployment compensation	169,438	169,438	-
Employee retirement	1,416,523	1,416,523	-

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**Table 9.14-- 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/ 'State & local' and 'Local' revised from previous *Data Book*.

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

4/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2018 revised" (October 18, 2024) <<https://www.census.gov/content/census/en/data/datasets/2018/econ/local/public-use-datasets.html>> accessed January 16, 2025; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2019**

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

Category	State & local	State	Local
Revenue 1/ 2/	20,497,842	16,232,642	4,985,250
General revenue 1/ 2/	18,621,113	14,787,587	4,553,576
Intergovernmental revenue 1/	3,084,439	3,281,378	523,111
General revenue from own sources 2/	15,536,674	11,506,209	4,030,465
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 2/	4,457,174	3,298,685	1,158,489
Current charges 2/ 3/	2,608,490	1,790,173	818,317
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 2/	1,848,684	1,508,512	340,172
Utility revenue	431,674	-	431,674
Insurance trust revenue	1,445,055	1,445,055	-
Unemployment compensation	198,764	198,764	-
Employee retirement	1,246,291	1,246,291	-
Expenditure 1/ 2/	18,710,731	14,296,809	4,742,117
Intergovernmental expenditure 1/	402	328,597	-
Direct expenditure by function 2/	18,710,329	13,968,212	4,742,117
Direct general expenditure 2/	15,803,919	12,322,516	3,481,403
Capital outlay	2,289,044	1,598,849	690,195
Other direct general expenditure 2/	13,514,875	10,723,667	2,791,208

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**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2019 -- Con.**

Category	State & local	State	Local
Education services 4/	4,010,348	4,010,348	-
Education	3,973,774	3,973,774	-
Libraries	36,574	36,574	-
Social services & income maint. 2/ 4/	4,128,639	4,009,939	118,700
Public welfare	2,953,650	2,868,969	84,681
Hospitals	531,509	531,509	-
Health 2/	635,954	601,935	34,019
Employment security administration	7,526	7,526	-
Veterans' services	-	-	-
Transportation 4/	1,681,795	1,412,847	268,948
Highways	820,827	552,129	268,698
Air transportation (airports)	747,912	747,912	-
Public safety 4/	1,090,895	351,077	739,818
Police protection	506,957	47,780	459,177
Fire protection	268,782	-	268,782
Correction	241,512	241,512	-
Protective inspection and regulation	73,644	61,785	11,859
Environment and housing 2/ 4/	1,523,423	376,170	1,147,253
Natural resources 2/	155,867	140,701	15,166
Parks and recreation	306,186	61,422	244,764
Housing and community development	327,178	174,025	153,153
Sewerage	444,408	22	444,386
Solid waste management	289,784	-	289,784
Governmental administration	974,517	580,591	393,926
Interest on general debt 2/	380,565	106,596	273,969
Gen. expend., not elsewhere classified 2/	2,013,737	1,474,948	538,789
Utility expenditure 2/ 4/	1,260,714	-	1,260,714
Water supply 2/	405,121	-	405,121
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 9.15-- 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/ 'State & local' and 'Local' revised from previous *Data Book*.

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

4/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2019 revised" (October 18, 2024) <<https://www.census.gov/content/census/en/data/datasets/2019/econ/local/public-use-datasets.html>> accessed January 16, 2025; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2020**

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

Category	State & local	State	Local
Revenue 1/ 2/	21,442,322	16,779,210	5,425,642
General revenue 1/ 2/	19,731,845	15,498,108	4,996,267
Intergovernmental revenue 1/	4,057,710	4,205,193	615,047
General revenue from own sources 2/	15,674,135	11,292,915	4,381,220
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 2/ 3/	4,788,639	3,585,413	1,203,226
Current charges 4/	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	2,301,156	1,904,473	396,683
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/	19,781,454	15,128,515	4,976,011
Intergovernmental expenditure 1/	402	323,474	-
Direct expenditure by function	19,781,052	14,805,041	4,976,011
Direct general expenditure	15,965,237	12,345,920	3,619,317
Capital outlay	1,958,082	1,174,815	783,267
Other direct general expenditure	14,007,155	11,171,105	2,836,050

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**Table 9.16-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2020 -- Con.**

Category	State & local	State	Local
Education services 4/	3,755,916	3,755,916	-
Education	3,718,284	3,718,284	-
Libraries	37,632	37,632	-
Social services & income maint. 4/	4,387,932	4,263,973	123,959
Public welfare	3,066,381	2,985,326	81,055
Hospitals	537,445	537,445	-
Health	777,505	734,601	-
Employment security administration	6,601	6,601	-
Veterans' services	-	-	-
Transportation 4/	1,582,367	1,332,329	250,038
Highways	777,762	528,760	249,002
Air transportation (airports)	673,502	673,502	-
Public safety 4/	1,126,213	351,483	774,730
Police protection	543,158	53,022	490,136
Fire protection	271,683	-	271,683
Correction	234,183	234,183	-
Protective inspection and regulation	77,189	64,278	12,911
Environment and housing 4/	1,705,797	399,230	1,306,567
Natural resources	170,569	149,511	21,058
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	1,095,312	670,427	424,885
Interest on general debt	381,037	117,480	263,557
Gen. expend., not elsewhere classified	1,930,663	1,455,082	475,581
Utility expenditure 4/	1,356,694	-	1,356,694
Water supply	473,303	-	473,303
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	-

Continued on next page.

**Table 9.16-- 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	34,384,457	28,897,911	5,486,546
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	16,595,445	11,108,899	5,486,546
Offsets to debt	1,043,972	714,827	329,145
Bond funds	526,549	319,422	207,127
Other	15,024,924	10,074,650	4,950,274

1/ Duplicative intergovernmental transactions are excluded.

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

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

4/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2020" (October 18, 2024) <<https://www.census.gov/content/census/en/data/datasets/2020/econ/local/public-use-datasets.html>> accessed January 21, 2025; 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: 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/ 2/	30,064,480	25,160,057	5,744,547
General revenue 1/ 2/	21,952,487	17,461,425	5,331,186
Intergovernmental revenue 1/	6,159,252	5,973,572	1,025,804
General revenue from own sources 2/	15,793,235	11,487,853	4,305,382
Taxes 2/	11,224,609	8,046,691	3,177,918
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 2/	234,907	175,786	59,121
Charges & misc. general revenue 2/	4,568,626	3,441,162	1,127,464
Current charges 3/	2,233,000	1,469,071	763,929
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/	2,335,626	1,972,091	363,535
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/ 2/	21,840,346	16,706,022	5,340,989
Intergovernmental expenditure 1/	402	207,067	-
Direct expenditure 2/	21,839,944	16,498,955	5,340,989
Current operations 2/	15,898,518	12,297,179	3,601,339
Capital outlay 2/	2,497,721	1,098,065	1,399,656
Construction 2/	1,670,257	422,501	1,247,756
Other capital outlay 2/	827,464	675,564	151,900
Assistance and subsidies	163,814	140,879	22,935
Interest on debt 2/	451,732	134,673	317,059
Insurance benefits and repayments	2,828,159	2,828,159	-
Exhibit: Salaries and wages	4,971,986	3,572,073	1,399,912

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**Table 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2021 -- Con.**

Category	State & local	State	Local
Education services 4/	3,652,261	3,652,261	-
Education	3,616,893	3,616,893	-
Libraries	35,368	35,368	-
Social services & income maint. 2/ 4/	4,932,008	4,790,989	141,019
Public welfare	3,633,165	3,535,565	97,600
Hospitals	504,209	504,209	-
Health 2/	787,310	743,891	43,419
Employment security administration	7,324	7,324	-
Veterans' services	-	-	-
Transportation 2/ 3/	1,741,387	1,445,235	296,152
Highways 2/	954,839	662,064	292,775
Air transportation (airports)	713,358	713,358	-
Public safety 4/	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 2/ 4/	1,731,938	412,611	1,319,327
Natural resources 2/	174,827	150,784	24,043
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/	2,847,048	2,195,902	651,146
Utility expenditure 2/ 4/	1,254,448	-	1,254,448
Water supply 2/	471,566	-	471,566
Transit 2/	782,882	-	782,882
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 9.17-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2021 -- Con.**

Category	State & local	State	Local
Debt outstanding 2/	19,689,022	11,521,014	8,168,008
Short-term	-	-	-
Long-term 2/	19,689,022	11,521,014	8,168,008
Public debt for private purposes	40,745	40,745	-
Long-term debt issued 2/	4,533,663	3,186,665	1,346,998
Long-term debt retired 2/	2,014,903	1,097,580	917,323
Cash and security holdings 2/	40,485,681	34,855,382	5,630,299
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 2/	20,142,599	14,512,300	5,630,299
Offsets to debt	1,090,222	745,912	344,310
Bond funds	760,689	487,785	272,904
Other 2/	18,291,688	13,278,603	5,013,085

1/ Duplicative intergovernmental transactions are excluded.

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

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

4/ Includes capital outlay.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2021 revised" (October 18, 2024) <<https://www.census.gov/content/census/en/data/datasets/2021/econ/local/public-use-datasets.html>> accessed January 21, 2025; 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: 2022**

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

Category	State & local	State	Local
Revenue 1/ 2/	24,781,244	19,615,365	5,974,077
General revenue 1/ 2/	24,331,788	19,615,365	5,524,621
Intergovernmental revenue 1/	5,585,436	5,518,181	875,453
General revenue from own sources 2/	18,746,352	14,097,184	4,649,168
Taxes	13,719,268	10,279,504	3,439,764
Property	2,312,584	-	2,312,584
Sales and gross receipts	6,454,075	5,647,969	806,106
Individual income	3,759,856	3,759,856	-
Corporate income	314,873	314,873	-
Motor vehicle license	483,860	219,306	264,554
Other taxes	394,020	337,500	56,520
Charges & misc. general revenue 2/	5,027,084	3,817,680	1,209,404
Current charges 2/	2,684,672	1,863,281	821,391
Education	371,820	371,820	-
Hospitals	543,178	543,178	-
Air transportation (airports)	514,311	514,311	-
Sewerage	540,961	-	540,961
Miscellaneous general revenue	2,342,412	1,954,399	388,013
Utility revenue	449,456	-	449,456
Insurance trust revenue	911,342	911,342	-
Unemployment compensation	244,430	244,430	-
Employee retirement	666,912	666,912	-
Expenditure 1/	20,672,919	15,562,286	5,193,763
Intergovernmental expenditure 1/	-	80,130	3,000
Direct expenditure by function	20,672,919	15,482,156	5,190,763
Direct general expenditure	19,377,881	15,482,156	3,895,725
Current operations	17,615,444	14,077,935	3,537,509
Capital outlay	2,410,852	1,097,088	1,313,764
Construction	2,410,852	1,097,088	1,313,764
Other capital outlay	-	-	-
Assistance and subsidies	171,805	171,805	-
Interest on debt	474,818	135,328	339,490
Insurance benefits and repayments	2,131,175	2,131,175	-

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**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2022 -- Con.**

Category	State & local	State	Local
Direct general expenditure (con.)	19,377,881	15,482,156	3,895,725
Education services	4,341,188	4,341,188	-
Education	4,307,862	4,307,862	-
Libraries	33,326	33,326	-
Social services & income maint.	5,412,871	5,270,954	141,917
Public welfare	4,136,805	4,036,604	100,201
Hospitals	473,857	473,857	-
Health	794,241	752,525	41,716
Employment security administration	7,218	7,218	-
Veterans' services	750	750	-
Transportation	1,548,880	1,300,906	247,974
Highways	901,681	656,123	245,558
Air transportation (airports)	568,601	568,601	-
Public safety	1,144,775	360,316	784,459
Police protection	540,390	59,009	481,381
Fire protection	291,013	-	291,013
Correction	235,403	235,403	-
Protective inspection and regulation	77,969	65,904	12,065
Environment and housing	1,665,422	387,110	1,278,312
Natural resources	157,598	136,856	20,742
Parks and recreation	325,692	65,126	260,566
Housing and community development	409,608	185,117	224,491
Sewerage	499,196	11	499,185
Solid waste management	273,328	-	273,328
Governmental administration	1,851,218	1,294,191	557,027
Interest on general debt	409,488	135,328	274,160
Gen. expend., not elsewhere classified	3,004,039	2,392,163	611,876
Utility expenditure	1,295,038	-	1,295,038
Water supply	439,031	-	439,031
Transit	856,007	-	856,007
Insurance trust expenditure	2,131,175	2,131,175	-
Unemployment compensation	367,970	367,970	-
Employee retirement	1,763,205	1,763,205	-

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**Table 9.18-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2022 -- Con.**

Category	State & local	State	Local
Debt outstanding	20,411,638	11,922,940	8,488,698
Short-term	-	-	-
Long-term	20,411,638	11,922,940	8,488,698
Public debt for private purposes	(NA)	(NA)	(NA)
Long-term debt issued	3,265,488	2,145,004	1,120,484
Long-term debt retired	2,517,314	1,717,521	799,793
Cash and security holdings	22,145,497	22,145,497	-
Insurance trust funds	22,145,497	22,145,497	-
Unemployment compensation	315,686	315,686	-
Employee retirement	21,829,811	21,829,811	-
Other than insurance trust funds	(NA)	(NA)	(NA)
Offsets to debt	(NA)	(NA)	(NA)
Bond funds	(NA)	(NA)	(NA)
Other	(NA)	(NA)	(NA)

NA Not available.

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.

Source: U.S. Census Bureau, "Table 1. State and Local Government Finances by Level of Government and by State: 2022 (October 18, 2024) <<https://www.census.gov/content/census/en/data/datasets/2022/econ/local/public-use-datasets.html>> accessed January 21, 2025; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.19-- HAWAII STATE GOVERNMENT FINANCES: 2020 TO 2023

[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	2020	2021	2022	2023
Total revenue	17,519,516	23,277,323	19,615,365	19,221,682
General revenue	15,498,108	20,506,030	19,615,365	19,221,682
Intergovernmental revenue	4,205,193	9,018,177	5,518,181	5,057,226
Total taxes	7,707,502	8,046,691	10,279,504	10,187,648
General sales & gross rec.	3,697,191	3,296,268	4,268,067	4,731,299
Selective sales & gross rec.	1,226,778	851,356	1,379,902	1,525,182
License	274,200	258,953	310,983	333,174
Individual income	2,359,093	3,354,690	3,759,856	3,099,978
Corporate net income	43,679	191,426	314,873	347,800
Other taxes	106,561	93,998	245,823	150,215
Current charges	1,680,940	1,469,071	1,863,281	2,010,739
Misc. general revenue	1,904,473	1,972,091	1,954,399	1,966,069
Insurance trust revenue	2,021,408	2,771,293	2,218,105	2,434,361
Total expenditure	16,129,839	17,817,850	15,546,108	17,122,327
General expenditure, by function	13,653,685	14,962,088	15,546,108	17,122,327
Education	3,718,401	3,616,893	4,307,862	5,732,456
Public welfare	2,987,088	3,542,444	4,037,410	4,089,144
Hospitals	539,245	506,009	475,829	458,498
Health	740,339	746,970	736,399	716,745
Highways	533,434	687,431	671,511	698,352
Police protection	53,022	62,513	59,009	71,301
Correction	234,183	221,229	235,403	233,021
Natural resources	158,647	152,714	149,175	147,528
Parks and recreation	63,537	63,210	68,694	100,170
Government administration	686,029	710,523	1,308,381	617,374
Interest on general debt	117,480	134,673	135,328	132,517
Other and unallocable	3,822,280	4,517,479	3,361,107	4,125,221
Insurance trust expenditure	2,459,122	2,839,737	1,131,089	1,979,583
Exhibit: General expenditure	13,670,717	14,978,113	15,546,108	17,122,327
Intergovernment expenditure	323,474	207,067	80,130	90,789
Direct expenditure	13,347,243	14,771,046	15,465,978	17,031,538
Debt outstndng, long- & short-term	9,431,929	11,521,014	11,922,940	11,863,674
Cash and security holdings	28,897,911	34,652,790	19,244,232	23,170,316

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 June 13, 2025.

Table 9.20-- STATE GOVERNMENT EXPENDITURES, GOVERNMENTAL FUNDS, BY FUNCTION: 2020 TO 2024

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

Function	2020	2021	2022	2023	2024
Total expenditures 1/	13,036,832	15,072,727	15,586,380	16,043,281	17,898,170
Current	12,140,331	14,219,194	14,563,413	14,935,430	16,758,061
General government	1,137,274	1,708,337	2,023,088	1,696,558	1,345,868
Public safety	612,091	746,822	744,838	726,842	1,231,313
Highways	500,212	448,647	561,216	599,886	681,859
Conservation of natural resources	167,383	137,459	134,505	166,058	208,022
Health	1,096,444	1,040,285	1,090,851	1,000,432	1,313,109
Welfare	3,653,210	4,599,447	4,869,981	5,006,768	4,958,882
Lower education	3,351,308	3,451,175	3,507,290	4,071,444	4,523,479
Higher education	1,050,582	984,734	919,351	1,097,173	1,148,250
Other education	16,936	20,593	16,933	18,358	20,058
Culture and recreation	143,739	377,419	116,598	140,764	145,388
Urban redev. & housing	78,061	89,826	98,161	83,168	170,632
Econ. devel. & assistance	166,387	238,956	267,845	219,376	515,693
Housing	153,411	355,350	113,095	95,028	407,184
Other	13,293	20,144	99,661	13,575	88,324
Debt service	896,501	853,533	1,022,967	1/ 1,107,851	1,140,109
Principal	564,222	522,640	699,248	1/ 793,097	811,458
Interest and others	332,279	330,893	323,719	1/ 314,754	328,651

1/ 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, 2024* (pp. 164-165)

<<https://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed February 20, 2025; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.21-- STATE GOVERNMENT REVENUES, GOVERNMENTAL FUNDS: 2020 TO 2024

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

Function	2020	2021	2022	2023	2024
Total revenues	12,091,455	13,450,796	16,145,421	17,308,322	17,189,985
Total taxes	7,531,294	7,676,311	9,437,538	11,057,798	10,394,899
General excise	3,632,630	3,437,755	3,893,006	4,748,420	4,800,303
Net income - corp. & personal	2,657,551	3,233,174	3,758,447	3,631,310	3,795,123
Public service companies	134,639	125,201	122,068	142,195	159,222
Transient accommodations	303,176	194,095	661,330	842,229	811,415
Tobacco and liquor	150,065	141,522	140,262	132,051	127,162
Liquid fuel	79,187	69,351	78,674	79,272	78,105
Insurance comp. premiums	183,563	188,229	198,478	207,074	214,455
Vehicle weight & registration	125,119	143,242	138,579	139,514	130,023
Rental motor/tour vehicle surcharge	72,502	32,206	79,574	101,450	105,650
Franchise	35,271	5,079	59,252	30,969	30,912
Other	157,591	106,457	307,868	1,003,314	142,529
Non-taxes	4,560,161	5,774,485	6,707,883	6,250,524	6,795,086
Interest and investment (loss) income	164,354	30,759	54,739	193,071	640,421
Net decrease in fair value of investments	-	-	-298,277	-131,483	-246,674
Charges for current services	495,009	401,403	487,273	480,195	499,994
Intergovernmental	3,333,396	4,741,176	5,801,691	4,807,463	4,746,175
Rentals	35,035	31,316	40,153	42,737	60,489
Fines, forfeitures, & penalties	28,579	32,081	28,882	32,078	25,925
Licenses and fees	45,763	42,577	50,668	49,507	52,604
Revenues from priv. sources	128,401	138,520	127,760	145,992	141,480
Other	329,624	356,653	414,994	630,964	874,672

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2024* (pp. 164-165)

<<https://ags.hawaii.gov/accounting/annual-financial-reports/>> accessed February 20, 2025; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.22-- 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	-

Continued on next page.

Table 9.22-- 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 9.23-- 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	-

Continued on next page.

Table 9.23-- 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 bldgs	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 9.24-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 2000 TO 2022**

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
2022	689,960	3/ 1,238,090	57,676,242	83,594	46,585

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, 2025; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.25-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2021 AND 2022

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)
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
2022					
All returns	689,960	57,676,242	2/ 534,370	7,779,505	14,558
Under \$1 3/	15,220	-680,178	1,410	4,966	3,522
\$1 under \$50,000	326,290	7,849,865	195,830	385,413	1,968
\$50,000 under \$75,000	110,080	6,769,596	102,240	517,056	5,057
\$75,000 under \$100,000	71,890	6,235,246	69,880	579,417	8,292
\$100,000 under \$200,000	122,120	16,766,479	120,720	1,928,462	15,975
\$200,000 under \$500,000	37,470	10,551,721	37,410	1,791,431	47,886
\$500,000 or more	6,890	10,183,513	6,890	2,572,760	373,405

1/ Filed in following year.

2/ Published 'Number of returns' sum is 10 lower than sum of components in 2021, and published 'Total income tax liability - Number of returns' sum is 20 lower than published sum in 2021 and 10 lower in 2022.

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, 2025; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.26-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
TAX YEAR 2021 AND 2022**

[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 - 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
Total - 2022	674,660	1,217,160	56,502,929	528,940	35,919,476	242,240	329,211	532,840	7,287,319
1 under 25,000	168,230	211,430	1,966,974	108,420	1,374,741	36,160	15,951	66,240	63,098
25,000 under 50,000	158,030	256,580	5,882,333	134,670	4,830,297	33,480	17,077	129,540	322,184
50,000 under 75,000	110,080	194,350	6,769,030	92,350	5,265,088	36,230	21,827	102,230	516,999
75,000 under 100,000	71,880	145,730	6,234,026	58,340	4,503,420	31,770	23,675	69,860	579,257
100,000 under 200,000	122,110	295,960	16,764,948	99,830	11,535,405	69,930	72,720	120,710	1,928,285
200,000 or more	44,330	113,110	18,885,618	35,330	8,410,525	34,670	177,961	44,260	3,877,496

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, 2025.

**Table 9.27-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,
BY SELECTED ZIP CODES: TAX YEAR 2022**

[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	674,660	1,217,160	56,502,929	528,940	35,919,476	242,240	329,211	532,840	7,287,319
96816	25,730	42,320	2,921,351	18,850	1,511,025	12,180	31,250	21,040	476,499
96734	22,220	42,070	2,676,904	16,940	1,595,187	10,180	18,047	18,560	409,546
96821	9,630	17,090	1,773,886	6,530	797,221	5,940	18,158	8,200	338,546
96744	26,750	47,850	2,515,887	20,340	1,603,491	11,680	11,144	22,130	325,188
96825	15,110	27,560	2,018,511	10,620	1,098,237	8,660	12,944	12,880	321,047
96822	20,550	32,020	2,004,890	15,210	1,161,282	9,410	15,571	17,040	299,979
96789	26,590	49,810	2,456,036	20,880	1,656,694	12,420	9,793	22,300	287,630
96706	36,550	73,950	2,790,178	32,390	2,291,207	10,300	4,510	28,900	278,955
96813	14,400	22,620	1,528,122	11,150	951,583	6,140	14,671	11,900	249,356
96817	26,940	45,460	1,880,879	20,760	1,206,592	9,180	10,606	20,130	236,064
96814	13,940	21,500	1,445,123	10,570	898,163	6,160	13,815	11,520	233,558
96797	35,840	65,490	2,352,363	30,570	1,822,215	10,770	5,554	27,840	224,442
96701	20,680	35,490	1,793,502	15,690	1,117,943	9,290	8,866	17,160	219,495
96753	13,480	22,280	1,298,821	9,930	673,817	4,720	10,996	11,140	194,012
96815	14,440	21,320	1,380,392	10,630	773,639	5,890	17,321	12,010	193,961
96707	20,470	40,150	1,686,882	17,620	1,286,104	6,370	4,824	16,530	187,512
96720	23,910	43,610	1,635,690	17,910	1,048,609	8,390	7,493	17,680	184,587
96740	15,550	27,940	1,356,150	11,470	727,839	5,380	12,186	12,460	179,499
96818	21,470	44,310	1,567,185	18,350	1,225,820	7,300	4,796	16,800	154,036
96793	16,150	29,650	1,284,338	13,160	869,422	5,400	5,366	12,820	151,905

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 2022" <<https://www.irs.gov/pub/irs-soi/22zp12hi.xlsx>> accessed April 11, 2025.

Table 9.28-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEAR 2021 AND 2022

Subject	2021		2022	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	693,580	55,815,356	689,960	57,676,242
Salaries and wages	526,820	33,561,669	531,200	36,446,083
Taxable interest income	245,770	373,408	246,450	369,546
Ordinary dividends	158,650	1,287,233	158,060	2,670,985
Business or prof. net income (less loss)	114,730	2,155,474	117,400	2,137,701
Farm returns	5,270	(NA)	5,330	(NA)
Net capital gain (less loss)	154,530	6,245,283	140,360	3,898,620
Taxable indiv. retire. arrange. distrib.	73,880	1,871,382	76,770	1,945,445
Taxable pensions and annuities	152,600	4,988,100	151,960	5,236,190
Unemployment compensation	103,850	1,628,913	31,190	200,817
Taxable social security benefits	119,700	2,201,422	121,240	2,392,124
Self-employment (Keogh) retirement plans	5,650	150,459	5,270	139,056
Individuals 2/	1,249,050	(NA)	1,238,090	(NA)
Standard deduction	592,730	10,470,414	593,040	10,810,601
Itemized deductions	81,290	2,829,552	81,680	2,925,436
State and local income taxes	69,260	1,143,098	70,090	1,436,422
State and local general sales tax	10,050	13,235	9,590	13,547
Real estate taxes	70,480	241,613	70,090	266,150
Total taxes paid	80,790	621,823	81,150	642,388
Home mortgage interest paid	67,200	1,084,614	66,890	1,097,059
Taxable income	567,040	43,659,889	560,430	44,795,199
Total tax credits	166,730	252,291	243,650	591,721
Residential energy tax credit	11,500	53,407	12,740	76,923
Earned income credit	115,380	211,633	84,970	185,872
Excess earned income credit (refundable)	87,770	155,530	70,750	159,369
Alternative minimum tax	990	17,044	780	16,534
Total tax payments	643,580	8,535,013	635,700	8,621,783
Economic Impact Payment 1st Round	(NA)	(NA)	(NA)	(NA)
Economic Impact Payment 2nd Round	(NA)	(NA)	(NA)	(NA)
Economic Impact Payment 3rd Round	565,670	1,483,619	(NA)	(NA)
Income tax (before credits)	563,630	7,556,249	557,840	7,781,219
Tax liability	566,610	7,873,391	534,370	7,779,505
Tax due at time of filing	183,670	1,165,935	182,150	1,002,787
Overpayments (negative amount)	474,690	1,820,243	469,080	1,829,040

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 February 7, 2025.

Table 9.29-- INTERNAL REVENUE SERVICE OPERATIONS: 2020 TO 2024

[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	2020	2021	2022	2023	2024
Total number of returns filed	1,067,719	1,063,888	1,044,820	1,092,275	1,055,781
Individual income tax	698,198	735,316	696,309	714,125	694,372
Estate and trust income tax	12,020	15,015	13,607	15,885	14,201
Partnership tax	11,620	15,112	12,894	15,855	14,337
Corporate income tax 1/	24,005	28,911	31,956	30,879	29,870
Estate tax	75	147	150	306	199
Gift tax	659	1,273	1,121	2,506	1,400
Employment taxes	107,119	128,243	117,934	134,953	123,621
Excise taxes	1,035	1,482	1,284	1,499	1,387
Other 2/	212,988	138,389	169,565	176,267	176,394
Total no. of returns filed electronically	789,353	808,373	843,986	851,992	871,633
Individual income tax	638,966	631,006	626,528	620,527	627,100
Estate and trust income tax	10,560	11,331	11,392	12,129	12,265
Partnership tax	10,671	10,886	11,619	12,141	12,761
Corporate income tax 1/	18,995	21,308	22,718	24,081	25,168
Employment taxes	49,549	55,901	61,814	68,126	73,069
Other 3/	60,612	77,941	109,915	114,988	121,270
Total number of refunds issued	1,351,630	2,561,828	1,000,792	523,542	504,116
Business income tax	1,699	2,613	4,049	2,023	2,119
Individual income tax 4/	1,344,952	2,549,957	984,561	508,497	496,076
Employment taxes	4,671	8,823	11,803	12,663	5,471
Estate tax	(D)	(D)	13	(D)	15
Gift tax	(D)	(D)	10	(D)	10
Excise taxes	294	411	356	328	425
Total amount of refunds issued (\$1,000)	2,758,770	4,350,479	2,138,461	2,158,194	1,574,116
Business income tax	161,061	98,248	206,775	159,374	74,457
Individual income tax 5/	2,574,532	4,123,553	1,674,408	1,441,798	1,419,817
Employment taxes	9,785	111,691	244,459	544,344	61,961
Estate tax	(D)	(D)	532	(D)	4,371
Gift tax	(D)	(D)	13	(D)	557
Excise taxes	10,695	13,441	12,275	4,378	12,953

Continued on next page.

Table 9.29-- INTERNAL REVENUE SERVICE OPERATIONS: 2020 TO 2024 -- 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 9, 2025; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.30-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 2005 AND 2012 TO 2022**

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
2022	635,117	47,032,474	40,516,732	3,029,374

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 2022) and for 1994 to 2005 and 2012 to 2022 <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed February 7, 2025.

**Table 9.31-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 2005 AND 2012 TO 2022**

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
2022	107,992	3,104,804	4,167,667	300,409

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 February 7, 2025.

Table 9.32-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2021 AND 2022

[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
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
2022			
Number of tax returns	166,841	92,971	73,870
Total age exemptions	223,504	125,009	98,495
Self age exemption	160,871	88,213	72,658
Spousal age exemption	62,633	36,796	25,837
Total age exemptions amount	256	143	113
Hawaii adjusted gross income (AGI)	11,396	11,494	-98
Standard deductions	157	80	77
Itemized deductions	2,267	1,343	925
Taxable income	9,752	9,752	(X)
Tax liability before credits	805	805	(X)
Tax liability after credits	706	715	-9

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 February 7, 2025.

Table 9.33-- SOURCES OF INCOME REPORTED BY NONRESIDENT TAXPAYERS: TAX YEARS 2018 TO 2022

[In thousands of dollars]

Source of income	2018	2019	2020	2021	2022
Total	1,584,340	1,637,585	1,042,911	3,184,998	2,966,362
Salaries and wages	1,284,318	1,285,758	1,133,275	1,942,161	1,548,072
Ordinary dividends	23,605	28,673	302,596	35,971	38,062
Interest	25,630	31,859	32,305	20,165	22,945
Business income	43,653	54,466	28,371	67,620	67,360
Rents,partnerships, and estates	344,867	264,493	-239,728	341,991	772,613
Unemployment compensation	6,255	6,038	75,223	56,562	5,740
Pensions and annuities	31,186	29,255	24,993	37,890	28,260
Capital gain, supplemental gain, and other	877,525	753,452	717,332	1,888,303	1,721,130
All other sources	-1,052,698	-816,409	-1,031,457	-1,205,666	-1,237,820

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 February 7, 2025.

Table 9.34-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2022, 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	635,117	47,032,474	40,516,732	3,029,374	2,795,283
Taxable resident returns	528,747	47,254,481	40,516,732	3,029,374	2,809,747
Under \$10,000	36,836	239,639	114,388	2,649	-418
\$10,000 under \$20,000	56,049	836,108	541,799	21,379	13,115
\$20,000 under \$30,000	54,966	1,377,144	1,025,427	51,412	40,082
\$30,000 under \$40,000	58,598	2,050,008	1,626,615	91,701	80,735
\$40,000 under \$50,000	52,983	2,374,519	1,926,578	116,012	109,660
\$50,000 under \$75,000	90,877	5,566,762	4,560,767	292,797	286,896
\$75,000 under \$100,000	54,756	4,743,509	3,884,394	261,189	255,670
\$100,000 under \$150,000	61,913	7,525,346	6,253,403	437,883	425,568
\$150,000 under \$200,000	27,926	4,796,151	4,030,046	293,639	282,418
\$200,000 under \$300,000	18,911	4,516,960	4,071,502	310,398	296,684
\$300,000 under \$400,000	6,065	2,078,927	1,926,234	152,626	143,508
\$400,000 and over	8,867	11,149,408	10,555,577	997,689	875,829
Nontaxable resident returns	106,370	-222,007	(X)	(X)	-14,464
Loss	14,091	-717,997	(X)	(X)	-2,848
Under \$5,000	67,843	70,139	(X)	(X)	-8,058
\$5,000, under \$10,000	10,606	75,848	(X)	(X)	-1,622
\$10,000 and over	13,830	350,002	(X)	(X)	-1,935

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics, Tax Year 2022* (December 2024), table A-1 <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed February 7, 2025.

Table 9.35-- HAWAII AND FEDERAL MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 2017 TO 2022, AND BY COUNTY, 2022

[In dollars]

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						
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
2022	41,182	82,464	31,915	51,364	99,496	39,320
COUNTY: 2022						
Oahu	42,118	86,633	32,207	52,819	103,635	39,702
Maui	43,080	84,520	34,256	51,453	97,693	40,693
Hawaii	35,135	62,408	28,011	45,374	82,379	36,068
Kauai	42,149	81,790	33,401	50,714	97,074	40,061
Federal median adjusted gross income						
2017	41,492	87,119	29,221	47,071	95,053	33,292
2018	43,222	90,471	30,762	48,642	98,485	34,742
2019	44,031	93,239	31,634	49,632	101,425	35,700
2020	43,430	92,625	31,387	49,830	101,358	36,311
2021	47,512	100,193	34,197	54,154	109,374	38,791
2022	50,361	104,257	36,841	56,947	114,353	41,549
COUNTY: 2022						
Oahu	52,502	109,548	37,718	59,199	119,842	42,252
Maui	49,257	99,732	37,438	55,255	108,237	42,171
Hawaii	42,722	85,411	32,232	49,699	96,528	37,802
Kauai	49,143	99,843	37,022	55,145	109,475	41,702

1/ Includes returns with adjusted gross income losses.

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

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and http://hawaii.gov/tax/a5_5ind_inc.htm accessed February 7, 2025.

Table 9.36-- TAX CREDITS CLAIMED, AMOUNT BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2022

[In thousands of dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Fiduciaries	Exempt organizations	Insurance underwriters
Total	443,901	245,337	136,281	27,884	4,040	366	29,980
Active tax credits							
Promote social welfare							
Refundable food/excise	24,961	24,961	(X)	(X)	(X)	(X)	(X)
Low-income household renters	1,675	1,675	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	6,479	6,479	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	54	54	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	-	-	-	-	-	-	-
Low-income housing	58,068	1,031	(D)	(D)	(D)	-	29,980
School repair & maintenance	-	-	-	-	-	-	-
Earned income	19,786	19,786	(X)	(X)	(X)	(X)	(X)
Lifeline telephone service	13	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	347	(D)	(D)	-	-	-	-
Motion picture, digital media & film production	56,778	(D)	(D)	-	-	-	-
Renewable energy technologies 1/	105,764	55,023	48,837	(D)	470	(D)	-
Enterprise zone	457	(D)	(D)	-	-	-	-
Important agricultural lands qualified agric. cost	(D)	(D)	(D)	-	-	-	-
Research activities	4,109	639	3,470	-	-	-	-
Renewable fuels production	416	(D)	(D)	-	-	-	-
Organic foods production	(D)	(D)	-	-	-	-	-
Healthcare preceptor income	509	509	(X)	(X)	(X)	(X)	(X)
Historic preservation	(D)	(D)	(D)	-	-	-	-

Continued on next page.

Table 9.36-- TAX CREDITS CLAIMED, AMOUNT BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2022 -- 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	32,077	8,453	20,669	2,368	357	230	-
Income tax paid to another state or foreign country	124,560	121,726	(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	3,511	3,158	(D)	(D)	(D)	-	-
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	(D)	-	(D)	(D)	-	-	-
Technology infrastructure renovation	(D)	(D)	(D)	-	-	-	-
Residential construction & remodeling	448	(D)	(D)	-	-	-	-
Capital infrastructure	643	383	(D)	-	(D)	-	-
Cesspool upgrade, conversion or connection	29	29	-	-	-	-	-
Aggregate tax liability before tax credits	3,997,986	3,329,828	307,676	68,659	43,036	1,504	247,283

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: 2022* (December 2024), Table A-1, page 41
<https://files.hawaii.gov/tax/stats/stats/credits/2022credit.pdf> accessed June 24, 2025.

Table 9.37-- TAX CREDITS CLAIMED, NUMBER BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2022

Type of credit	Total	Individuals	Corporations	Financial corporations	Fiduciaries	Exempt organizations	Insurance underwriters
Total	331,767	330,475	815	25	410	13	29
Active tax credits							
Promote social welfare							
Refundable food/excise	208,786	208,786	(X)	(X)	(X)	(X)	(X)
Low-income household renters	16,925	16,925	(X)	(X)	(X)	(X)	(X)
Child and dependent care expenses	16,415	16,415	(X)	(X)	(X)	(X)	(X)
Child passenger restraint systems	2,153	2,153	(X)	(X)	(X)	(X)	(X)
Employment of vocational rehabilitation referrals	-	-	-	-	-	-	-
Low-income housing	58	20	(D)	(D)	(D)	-	29
School repair & maintenance	-	-	-	-	-	-	-
Earned income	60,903	60,903	(X)	(X)	(X)	(X)	(X)
Lifeline telephone service	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Encourage certain industries or econ. activities							
Fuel credit for commercial fishers	110	(D)	(D)	-	-	-	-
Motion picture, digital media & film production	19	(D)	(D)	-	-	-	-
Renewable energy technologies 1/	10,168	10,068	65	(D)	28	(D)	-
Enterprise zone	25	(D)	(D)	-	-	-	-
Important agricultural lands qualified agric. cost	(D)	(D)	(D)	-	-	-	-
Research activities	15	7	8	-	-	-	-
Renewable fuels production	23	(D)	(D)	-	-	-	-
Organic foods production	7	7	-	-	-	-	-
Healthcare preceptor income	222	222	(X)	(X)	(X)	(X)	(X)
Historic preservation	(D)	(D)	(D)	-	-	-	-

Continued on next page.

Table 9.37-- TAX CREDITS CLAIMED, NUMBER BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2022 -- 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	4,324	3,447	707	14	146	10	-
Income tax paid to another state or foreign country	11,392	11,164	(X)	(X)	(D)	(D)	(X)
Expired tax credits							
Encourage certain industries or econ. activities							
High technology business investment	141	132	(D)	(D)	(D)	-	-
Energy conservation	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)	(1/)
Hotel construction & remodeling	(D)	-	(D)	(D)	-	-	-
Technology infrastructure renovation	(D)	(D)	(D)	-	-	-	-
Residential construction & remodeling	11	(D)	(D)	-	-	-	-
Capital infrastructure	38	32	(D)	-	(D)	-	-
Cesspool upgrade, conversion or connection	23	23	-	-	-	-	-

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: 2022* (December 2024), Table A-2, page 42
<<https://files.hawaii.gov/tax/stats/stats/credits/2022credit.pdf>> accessed June 24, 2025.

**Table 9.38-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2023 AND 2024**

[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	
	2023	2024	2023	2024
All sources	142,357,638	146,231,180	4,474,126	4,494,993
Sources taxed at 4 percent	105,292,662	109,439,199	4,211,706	
Retailing	47,875,497	48,204,216	1,915,020	1,928,169
Services	20,577,471	21,781,237	823,099	871,249
Contracting	11,843,522	13,955,507	473,741	558,220
Theater, amusement, radio, etc.	504,553	466,004	20,182	18,640
Interest & all others	4,257,396	4,620,189	170,296	184,808
Commissions	1,408,307	1,459,792	56,332	58,392
Hotel rentals	7,730,864	7,408,862	309,235	296,354
All other rentals	9,919,506	10,299,536	396,780	411,981
Use	1,175,546	1,243,855	47,022	49,754
Sources taxed at other rates 1/	37,064,977	36,791,982	182,980	181,445
Insurance solicitors	669,973	718,624	1,005	1,078
Producing	364,970	394,194	1,825	1,971
Manufacturing	449,998	451,182	2,250	2,256
Wholesaling	25,276,087	25,563,989	126,380	127,820
Services (intermediary)	1,488,382	1,310,341	7,442	6,552
Use	8,815,567	8,353,652	44,078	41,768
Unallocated net collections	(2/)	(2/)	79,440	-64,019

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, 2024" (June 24, 2025) <https://tax.hawaii.gov/stats/a5_3txcolrpt/>accessed June 30, 2025.

Table 9.39-- TOBACCO TAX COLLECTIONS: 1994 TO 2024

[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, 2024" issued by the Department of Taxation <<https://files.hawaii.gov/tax/news/pubs/24outline.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
2024	64,013,496	\$0.16 as of July 1, 2011	17,694,844

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 25, 2025; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

Table 9.40-- LIQUOR TAX COLLECTIONS: 1990 TO 2024

[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, 2024" issued by the Department of Taxation <<https://files.hawaii.gov/tax/news/pubs/24outline.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	2024	50,486

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 25, 2025.

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

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

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

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

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

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

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

Table 9.42-- STATE, LOCAL, AND COMBINED SALES TAX RATE AND RANK FOR THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2025

As of July 1, 2025. City, county, and municipal rates vary and should be considered in context. One state may have no sales tax but will have income taxes. Local rates are weighted by population to compute an average local tax rate. In percent and number. Highest tax rate is indicated rank = 1]

State	State sales tax rate	State tax rank	Avg. local tax rate	Maximum local rate	Combined tax rate	Combined rank
Alabama	4.00	40	5.44	11.00	9.44	5
Alaska	0.00	46	1.82	7.85	1.82	46
Arizona	5.60	28	2.92	5.30	8.52	11
Arkansas	6.50	9	2.98	6.13	9.48	3
California 1/	7.25	1	1.73	5.25	8.98	7
Colorado	2.90	45	4.96	8.30	7.86	16
Connecticut	6.35	12	0.00	0.00	6.35	33
Delaware	0.00	46	0.00	0.00	0.00	47
Florida	6.00	17	1.02	2.00	7.02	24
Georgia	4.00	40	3.44	5.00	7.44	19
Hawaii 2/	4.00	40	0.50	0.50	4.50	45
Idaho	6.00	17	0.03	3.00	6.03	37
Illinois	6.25	13	2.67	4.75	8.92	8
Indiana	7.00	2	0.00	0.00	7.00	25
Iowa	6.00	17	0.94	2.00	6.94	29
Kansas	6.50	9	2.28	4.25	8.78	9
Kentucky	6.00	17	0.00	0.00	6.00	38
Louisiana	5.00	32	5.11	7.00	10.11	1
Maine	5.50	29	0.00	0.00	5.50	44
Maryland	6.00	17	0.00	0.00	6.00	38
Massachusetts	6.25	13	0.00	0.00	6.25	35
Michigan	6.00	17	0.00	0.00	6.00	38
Minnesota	6.88	6	1.26	3.00	8.13	15
Mississippi	7.00	2	0.06	1.00	7.06	23
Missouri	4.23	38	4.19	5.88	8.41	12
Montana 3/	0.00	46	0.00	0.00	0.00	47
Nebraska	5.50	29	1.48	2.00	6.98	28
Nevada	6.85	7	1.39	1.53	8.24	13
New Hampshire	0.00	46	0.00	0.00	0.00	47
New Jersey	6.63	8	(4/)	3.31	6.60	30
New Mexico 2/	4.88	35	2.79	4.56	7.67	17
New York	4.00	40	4.54	4.88	8.54	10
North Carolina	4.75	36	2.25	2.75	7.00	27
North Dakota	5.00	32	2.08	3.50	7.08	22
Ohio	5.75	27	1.55	2.25	7.30	21
Oklahoma	4.50	37	4.55	7.00	9.05	6
Oregon	0.00	46	0.00	0.00	0.00	47

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Table 9.42-- STATE, LOCAL, AND COMBINED SALES TAX RATE AND RANK FOR THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2025 -- Con.

State	State sales tax rate	State tax rank	Avg. local tax rate	Maximum local rate	Combined tax rate	Combined rank
Pennsylvania	6.00	17	0.34	2.00	6.34	34
Rhode Island	7.00	2	0.00	0.00	7.00	25
South Carolina	6.00	17	1.49	3.00	7.49	18
South Dakota 2/	4.20	39	1.91	4.50	6.11	36
Tennessee	7.00	2	2.61	2.75	9.61	2
Texas	6.25	13	1.95	2.00	8.20	14
Utah 1/	6.10	16	1.32	4.70	7.42	20
Vermont	6.00	17	0.39	1.00	6.39	32
Virginia 1/	5.30	31	0.47	2.70	5.77	41
Washington	6.50	9	2.97	4.10	9.47	4
West Virginia	6.00	17	0.58	1.00	6.58	31
Wisconsin	5.00	32	0.72	2.90	5.72	42
Wyoming	4.00	40	1.56	3.00	5.56	43
Dist. of Columbia	6.00	(X)	0.00	0.00	6.00	(X)

X Not applicable.

1/ Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%). They are included these in their state sales tax.

2/ The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many business-to-business services.

3/ Special taxes in local resort areas are not counted here.

4/ Salem County, N.J., is not subject to the statewide sales tax rate and collects a local rate of 3.3125%. New Jersey's local score is represented as a negative.

Source: Tax Foundation, "State and Local Sales Tax Rates, Midyear 2025" (July 8, 2025) <<https://taxfoundation.org/data/all/state/sales-tax-rates/>> accessed July 15, 2025.

Table 9.43-- REAL PROPERTY TAX VALUATIONS: 2000 TO 2025

[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
2025	530,694,998	(2/)	(2/)	456,968,578

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 2024-2025" <<https://realproperty.honolulu.gov/state-reports/2024/>> accessed September 13, 2024; and earlier reports; and reports as the Department of Finance.

**Table 9.44-- REAL PROPERTY TAX VALUATION FOR THE STATE,
2022 TO 2025, AND BY COUNTY, 2025**

[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	2022	2023	2024	2025
Assessor's gross valuation 1/ 2/	412,125,372	454,669,273	517,006,573	530,694,998
Exemptions 1/	54,491,735	57,068,625	64,707,840	71,192,206
Assessor's net taxable valuation	357,633,638	397,600,648	452,298,732	459,502,792
Half of valuation on appeal	3,418,827	3,328,420	2,856,806	2,534,214
Number of appeals	3,362	4,158	5,356	4,103
Valuation for tax rate purposes	354,214,811	394,272,228	449,441,927	456,968,578
Amount to be raised by taxation	2,283,954	2,559,925	2,948,757	3,061,400
2025, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	346,361,866	86,286,299	60,991,128	37,055,705
Exemptions 1/	44,688,244	12,441,207	9,545,636	4,517,119
Assessor's net taxable valuation	301,673,622	73,845,093	51,445,492	32,538,586
Half of valuation on appeal	1,499,641	576,454	85,728	372,390
Number of appeals	1,224	1,310	233	1,336
Valuation for tax rate purposes	300,173,981	73,268,638	51,359,764	32,166,196
Amount to be raised by taxation	1,733,445	585,362	507,523	235,070

1/ Data have excluded nontaxable properties since 1993.

2/ 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. Assessed value for 2025 as of January 30, 2024 for Honolulu; February 29, 2024 for Kauai; April 17, 2024 for Hawaii; and April 18, 2024 for Maui County.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Real Property Tax Valuations, Tax Rates, & Exemptions by Year, "Statewide Real Property Tax Valuation for Tax Year 2024-2025", and individual county valuation reports

<<https://realproperty.honolulu.gov/state-reports/2024/>> accessed September 13, 2024; and earlier reports.

Table 9.45-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2024 AND 2025

[For fiscal year ending June 30]

Type of exemption	2024		2025	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	288,522	115,841,122	294,329	123,391,008
Affordable rental dwelling units (ADU)	78	31,164	79	31,825
Affordable rental housing units	1	3,892	1	3,982
Construction affordable dwg & housing	(NA)	(NA)	3	68
Aina Kupuna	31	82,998	37	114,396
Alternate/renewable energy	50	446,635	52	447,395
Alternate energy in lieu	1	1,379	1	1,947
Cemeteries	123	83,369	122	84,814
Charitable/non-profit organizations	1,901	4,722,280	2,002	5,012,596
Childcare	13	650	9	450
Churches	1,580	4,044,340	1,575	3,966,431
Civil - condemnation	25	45,805	25	46,882
Consulates (formerly foreign consulates)	31	53,328	31	55,949
County government	4,120	10,321,513	4,089	10,289,490
Credit unions	141	397,120	130	409,987
Crop shelters	24	2,508	25	1,951
Disability: deaf, blind, total, hansen	4,351	148,113	4,266	147,086
Enterprize zone	-	-	1	122
Federal government	651	13,867,421	648	13,750,952
Forest reserve	5	7,594	4	570
Child care center, for-profit	7	17,874	14	20,427
Government leases - portion/total	241	273,131	239	273,074
Hawaiian Homes - 7 year	109	89,000	112	81,347
Hawaiian Homes Commission	5,361	4,099,293	6,711	3,827,778
Hawaiian Homes Land (total land)	3,059	1,667,691	1,708	1,920,118
Hawaiian Homes Land - basic	2,255	561,400	1,492	366,480
Hawaiian Homes Land - multiple	93	20,973	862	232,204
Hawaiian Homes Land - vacant land	292	30	298	30
Historic commercial properties	15	48,241	16	48,209
Historic residential properties	453	1,038,426	472	1,103,811

Continued on next page.

**Table 9.45-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE:
2024 AND 2025 -- Con.**

Type of exemption	2024		2025	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Homes - fee (basic)	209,414	30,463,821	184,912	29,942,943
Homes - fee (multiple)	22,641	4,014,929	40,266	7,836,131
Homes - leasehold (basic)	3,463	501,059	13,410	2,159,617
Homes - leasehold (multiple)	709	138,998	480	121,871
Hospitals	167	1,713,832	148	1,643,483
In lieu of home ex - fee	63	12,600	40	8,000
In lieu of home ex - lease	6	1,200	2	400
Income exemption	1,680	198,241	1,798	208,815
Industrial zone 50% exemption	46	58,026	64	84,657
Kuleana	150	127,895	151	129,845
Landscaping, open-space	25	27,364	25	27,379
Long-term owner rental	657	65,647	698	78,227
Long-term rental	3,126	621,599	3,396	688,273
Low-moderate income housing	439	4,069,895	444	4,065,232
Miscellaneous	7	2,672	7	2,664
Niihau minimum tax	1	19,530	1	19,799
Child care center, non-profit	9	37,111	9	38,539
Public utilities	767	1,888,998	753	1,882,751
Remnant	14	17	14	19
Roadways and waterways	7,249	72,772	7,252	72,194
Safe room	66	2,640	68	2,720
Schools	231	1,920,004	231	2,222,925
Setbacks	1	687	1	687
Slaughterhouse	1	2,488	1	2,520
State government	8,262	23,916,849	8,262	24,026,438
Taro	28	90	24	98
Totally disabled veterans	4,275	3,859,179	4,972	4,521,438
Tree farm	14	26,814	14	28,939
Wildfires 12 -month longterm rental	(NA)	(NA)	1,342	1,178,025
Wildfires 6 -month longterm rental	(NA)	(NA)	520	156,008

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://realproperty.honolulu.gov/state-reports/2024/>> accessed September 13, 2024.

Table 9.46-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS: 2025

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2025 as of January 30, 2024 for Honolulu; as of February 29, 2024 for Kauai; April 17, 2024 for Hawaii; and April 18, 2024 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	530,694,998	459,502,792	456,968,578	3,061,400
Affordable rental 2/	631,636	630,930	630,907	3,754
Residential 2/ 3/	249,797,170	213,246,681	212,981,499	886,788
Residential A 3/	45,429,436	43,941,650	43,860,020	297,084
Bed/breakfast home 3/	75,490	72,730	71,622	466
Resid. non owner-occupied 4/ 5/	29,537,604	27,716,994	27,623,977	205,408
Apartment 2/ 5/	9,177,646	8,475,823	8,445,211	93,930
Commercial	37,278,311	31,662,036	31,087,562	357,549
Industrial	20,622,758	19,187,309	18,932,435	216,814
Agricultural/native forest	13,441,284	12,104,824	12,038,006	96,415
Vacant agricultural 3/	37,398	37,292	37,292	317
Conservation/preservation	1,618,018	1,392,524	1,359,139	10,504
Hotel/resort	28,474,170	28,386,798	27,411,963	359,153
Homeowner 2/	20,137,489	13,079,711	13,075,289	77,798
Resid. owner-occupied 4/ 5/	36,887,048	25,353,783	25,341,457	52,334
Public service 3/	1,330,588	-	-	-
Commercialized residential 5/	302,043	287,734	286,823	1,392
Vacation rental 4/	5,875,296	5,851,324	5,839,813	67,513
Time share 5/	4,006,415	3,989,264	3,905,411	57,019
TVR-STRH 3/ 5/ 6/	21,144,821	20,383,023	20,344,052	262,137
Short-Term Rental 5/	19,481,051	18,733,318	18,696,744	246,287
Transient Vacation 3/	1,663,770	1,649,705	1,647,308	15,850
Long term rental 5/	2,919,010	2,265,157	2,261,800	7,782
Owner-occupied mixed use 4/	1,971,368	1,437,205	1,434,300	7,243

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. Omits 'Resid.' in 'Resid. owner-occupied' and 'Resid. non-owner-occupied'

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 2024-2025", and individual county valuation reports

<<https://realproperty.honolulu.gov/state-reports/2024/>> accessed September 13, 2024.

Table 9.47-- PRINCIPAL REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2019 TO 2024

[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 2024]

Rank	Taxpayer	Gross assessed value					
		2019	2020	2021	2022	2023	2024
	Total assessed value	275,377,552	279,992,764	279,290,607	305,265,268	343,065,354	346,361,866
	Top 10 real property taxpayers	14,940,867	15,814,640	13,705,884	13,722,779	14,480,458	14,548,719
1	Hilton, et al	2,275,389	2,496,983	2,009,219	2,162,727	2,368,650	2,525,599
2	Kyo-Ya Company	2,449,141	2,640,523	2,119,733	2,219,044	2,228,739	2,406,107
3	General Growth Properties (a)	2,180,194	2,171,248	2,108,225	1,768,119	2,174,713	2,208,111
4	Bishop Estate	2,238,194	2,406,447	2,060,586	2,203,067	2,273,468	1,716,955
5	Disney	1,369,929	1,376,588	1,288,067	1,245,869	1,348,229	1,391,453
6	Outrigger Enterprises Group	1,192,541	1,303,291	1,040,814	1,108,486	1,207,159	1,292,082
7	A & B Properties	697,405	955,929	927,452	896,318	1,027,959	1,033,912
8	Maps Waikiki Hotel LLC	(1/)	(1/)	545,707	587,158	645,572	689,372
9	Halekulani Corp	(1/)	(1/)	(1/)	(1/)	641,297	683,554
10	W2005 WKI Realty LLC	(1/)	(1/)	(1/)	(1/)	564,672	601,574
(1/)	DEG, LLC	927,039	993,261	947,902	916,205	(1/)	(1/)
(1/)	Ko olina Hotel	729,760	679,272	658,179	615,786	(1/)	(1/)
(1/)	Howard Hughes	881,275	791,098	(1/)	(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, 2024* <<https://www.honolulu.gov/cms-bfs-menu/site-bfs-sitearticles/6413-comprehensive-annual-financial-report.html>> accessed June 23, 2025.

**Table 9.48-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND
THE MEDIAN OF 51 MAJOR CITIES: 1994 TO 2022**

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
2022	1.29	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 2022 <<https://ora-cfo.dc.gov/page/tax-burden-studies>> accessed May 2, 2025.

Table 9.49-- REAL PROPERTY TAX RATES, BY COUNTY: 2025

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

Class	Honolulu 1/	Kauai 1/	Maui	Hawaii 2/
Agricultural	5.70	6.75	5.74	9.35
Commercial	12.40	8.10	6.05	10.70
Hotel and resort	13.90	10.85	11.75	11.55
Industrial	12.40	8.10	7.05	10.70
Affordable rental housing	(X)	(X)	(X)	5.95
Apartment	(X)	(X)	3.50	11.70
Bed and breakfast home	6.50	(X)	(X)	(X)
Commercialized res. Tier 1: Up to \$1.0 million	(X)	(X)	4.00	(X)
Tier 2: \$1,000,001 to \$3.0 million	(X)	(X)	5.00	(X)
Tier 3: More than \$3.0 million	(X)	(X)	8.00	(X)
Conservation	(X)	6.75	6.43	11.55
Homeowner	(X)	(X)	(X)	5.95
Long term rental Tier 1: Up to \$1.0 million	(X)	(X)	3.00	(X)
Tier 2: \$1,000,001 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)	5.87	(X)
Tier 2: \$1,000,001 to \$3.0 million	(X)	(X)	8.50	(X)
Tier 3: More than \$3.0 million	(X)	(X)	14.00	(X)
Non-owner-occupied Tier 1: Up to/including \$1.3 million	(X)	5.45	(X)	(X)
Tier 2: \$1.3 million to \$2.0 million	(X)	6.05	(X)	(X)
Tier 3: More than \$2.0 million	(X)	9.40	(X)	(X)
Owner-occupied	(X)	2.59	(X)	(X)
Owner-occupied mixed-use	(X)	5.05	(X)	(X)
Owner-occupied Tier 1: Up to \$1.0 million	(X)	(X)	1.80	(X)
Tier 2: \$1,000,001 to \$3.0 million	(X)	(X)	2.00	(X)
Tier 3: More than \$3.0 million	(X)	(X)	3.25	(X)
Preservation	5.70	(X)	(X)	(X)
Public service	0.00	(X)	(X)	(X)
Residential	3.50	(X)	(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 Tier 1: Portion valued less than \$2.0 million	4.00	(X)	(X)	11.10
Tier 2: Portion valued equal to/more than \$2.0 million	11.40	(X)	(X)	13.60
Residential investor	(X)	9.40	(X)	(X)
Transient vacation Tier 1: First \$800,000	9.00	(X)	(X)	(X)
Tier 2: More than \$800,000	11.50	(X)	(X)	(X)
TVR-STRH Tier 1: Up to \$1.0 million 3/	(X)	(X)	12.50	(X)
Tier 2: \$1,000,001 to \$3.0 million 3/	(X)	(X)	13.50	(X)
Tier 3: More than \$3.0 million 3/	(X)	(X)	15.00	(X)
Time share	(X)	(X)	14.60	(X)
Vacant agricultural	8.50	(X)	(X)	(X)
Vacation rental Tier 1: Less than or equal to \$1.0 million	(X)	11.30	(X)	(X)
Tier 2: \$1.0 million to \$2.5 million	(X)	11.75	(X)	(X)
Tier 3: Exceeding \$2.5 million	(X)	12.20	(X)	(X)

Continued on next page.

Table 9.49-- REAL PROPERTY TAX RATES, BY COUNTY: 2025 -- Con.

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, 2024 to June 30, 2025" (August 2025) <<https://www.realpropertyhonolulu.com/state-reports/>> accessed September 13, 2024.

Table 9.50-- 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 9.51-- 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 9.52-- 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 9.53- 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 9.53- ECONOMIC IMPACT OF FEDERAL GOVERNMENT 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 9.54-- 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 9.55-- 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 9.56-- FEDERAL AWARD EXPENDITURES BY HAWAII STATE
GOVERNMENT: 2001 TO 2024**

[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	5,000,106
2008	2,018,873	2016	2,943,260	2024	5,031,485

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

**Table 9.57-- FEDERAL PROCUREMENT CONTRACTS AWARDED, BY
SELECTED TYPE OF BUSINESS AND BY COUNTY: 2024**

[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	Hawaii	Honolulu	Kauai	Maui	Kalawao
Total actions	43,847	3,955	36,769	1,029	2,074	20
Share of state total (%)	100.0	9.0	83.9	2.3	4.7	0.0
Total dollars	6,665,765	74,189	5,210,037	89,303	1,291,150	1,087
Share of state total (%)	100.0	1.1	78.2	1.3	19.4	0.0
Small business	2,587,368	51,716	1,814,500	83,665	636,736	750
Small bus. as share of total (%)	38.8	69.7	34.8	93.7	49.3	69.0
Small disadvantaged business	1,725,040	33,322	1,121,450	75,373	494,377	518
Alaskan Native-owned	243,537	5,549	234,951	1,745	1,292	-
American Indian	49,905	13	48,982	-	910	-
Asian Indian	51,895	1,221	50,570	64	39	-
Asian Pacific	819,851	11,580	803,476	2,004	2,577	215
Black-owned	52,279	329	26,952	127	24,871	-
Educational institutions	31,990	240	31,750	-	-	-
Emerging small business	-70	-	-	-70	-	-
HBCU 1/	-	-	-	-	-	-
Hispanic-owned	236,050	14	193,712	2,916	39,353	54
Hospital	259	-	259	-	-	-
HUBZone 2/	313,184	19,429	154,119	563	139,074	-
Indian tribe 3/	207	-	207	-	-	-
Local government	109	1	108	-	-	-
Minority institutions	38	-	38	-	-	-
Minority-owned	2,089,284	20,699	1,496,707	78,176	493,425	277
Native American	1,009,952	7,914	478,865	72,835	450,338	-
Native Hawaiian Org.-owned	760,629	2,284	228,493	68,783	461,062	8
Non-profit organization	39,962	79	37,601	79	2,203	-
Service-disabled veteran-owned	291,574	666	158,842	1,984	130,085	-2
State government	40,124	216	39,907	-	-	-
The AbilityOne Program 4/	32,903	40	32,863	-	-	-
Tribally-owned	54,866	5,536	48,973	357	-	-
U.S. Tribal government	56	-	56	-	-	-
Veteran-owned	314,754	1,611	180,827	2,008	130,217	90
Women-owned business	307,431	11,906	263,536	3,371	28,387	232

Continued on next page.

**Table 9.56-- FEDERAL PROCUREMENT CONTRACTS AWARDED, BY
SELECTED TYPE OF BUSINESS AND BY COUNTY: 2024 - Con.**

1/ HBCU Historically Black Colleges and Universities.

2/ HUBZone Historically underutilized business zone.

3/ Federally recognized.

4/ Formerly known as the Javits-Wagner-O'Day Act.

Source: SAM (System for Award Management) "Geographic Report by Place of Performance. FY2024"

<<https://sam.gov/reports/awards/standard>>accessed July 11, 2025; and calculations by the Hawaii State
Department of Business, Economic Development & Tourism.

Table 9.58-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT PRIME AWARDS, 2009 TO 2024, AND TOP 5 PRIME RECIPIENTS, 2021 TO 2024

[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
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
2016	2,190,327	22,650	2024	6,665,765	37,506

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
2024	1	Dragados/Hawaiian Dredging/Orion JV	790.69
	2	ECC Constructors, LLC	521.10
	3	Smartronix, LLC	412.06
	4	Hui Huliau Technology Services	216.89
	5	Hensel Phelps Construction Co.	197.38

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Table 9.58-- FEDERAL GOVERNMENT PROCUREMENT CONTRACT PRIME AWARDS, 2009 TO 2024, AND TOP 5 PRIME RECIPIENTS, 2021 TO 2024 -- 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" (FY2009 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. "State Profile Hawaii" (FY2024) <<https://www.usaspending.gov/state>> and "Custom Award Data: Hawaii" (FY2024) <https://www.usaspending.gov/download_center/custom_award_data> accessed July 11, 2025.

**Table 9.59-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1994 TO 2022**

[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	3/ 19,689.0	11,521.0	3/ 8,168.0	(NA)	(NA)	(NA)	(NA)
2022	20,411.6	11,922.9	8,488.7	(NA)	(NA)	(NA)	(NA)

Continued on next page.

**Table 9.61-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1994 TO 2022 -- 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 January 21, 2025.

Table 9.60-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2024

[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)
2024	(NA)	8,954,554	(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 25, 2025.

Table 9.61-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2024

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
2000	114,600	31,000	66,900	16,700	4/ 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 5/	125,600	33,700	73,000	18,900	21,594	75,520
2019 5/	126,200	34,300	72,900	19,000	20,116	75,704
2020 5/	121,100	35,100	67,300	18,700	20,049	75,954
2021 5/	120,100	34,700	66,800	18,600	19,012	74,572
2022 5/	120,800	34,700	67,600	18,500	18,694	73,265
2023 5/ 6/	123,100	35,100	69,300	18,700	18,331	73,240
2024 5/	125,700	35,700	71,000	19,000	18,492	74,184

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Table 9.63-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2024 -- 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. May include University of Hawaii system exempt. 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/ 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.

5/ 'Territory or State' and 'County' benchmarked by Hawaii Department of Business, Economic Development & Tourism in March 2025.

6/ 'Total' and 'County' revised from previous *Data Book*.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii*, pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Business, Economic Development & Tourism, *Labor Force Data Book* (annual) and for 1990-2024 "Job Count by Industry" <<http://dbedt.hawaii.gov/economic/job-count-by-industry/>> accessed June 24, 2025; 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.hawaii.gov/resources/financials/>> accessed June 24, 2025; and records.

Table 9.62-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2020 TO 2024

[Fiscal year ending September 30, except where otherwise indicated. Excludes the U.S. Postal Service, and non-appropriated fund employees. Detail may not sum to agency total]

Agency	2020	2021	2022	2023	2024
TOTAL	1/ 23,515	1/ 23,723	1/ 23,784	1/ 24,325	1/ 24,804
Cabinet-level	23,261	23,482	23,528	24,039	24,509
Agriculture	803	793	840	871	858
Commerce	426	469	432	460	455
Defense	18,797	18,824	18,735	18,987	19,268
Air Force	1,269	1,183	1,152	1,127	1,134
Army	4,922	4,976	2,879	2,934	2,953
Defense (other)	1,228	1,183	3,396	3,313	3,230
Navy/Marine Corps	11,378	11,482	11,308	11,613	11,951
Justice	1/ 149	1/ 96	1/ 98	1/ 99	1/ 96
U.S. Marshall's Service	(1/)	(1/)	(1/)	(1/)	(1/)
Prisons	1/ 85	1/ 82	1/ 81	1/ 80	1/ 76
U.S. Attorney	50	(1/)	(1/)	(1/)	(1/)
Labor	29	28	27	33	31
Energy	(1/)	(1/)	(1/)	(1/)	(1/)
Education	(1/)	(1/)	(1/)	(1/)	(1/)
Health & Human Services	110	142	147	89	92
Homeland Security 2/	1/ 277	1/ 304	1/ 287	1/ 290	1/ 343
U.S. Coast Guard	116	129	122	127	133
Immig. & Customs Enf.	(1/)	1/ 14	(1/)	(1/)	(1/)
Customs & Border Prot.	(1/)	(1/)	(1/)	(1/)	(1/)
Trans. Security Admin.	1/ 79	1/ 84	1/ 79	76	87
FEMA	67	73	67	69	92
Housing & Urban Dev.	23	23	22	24	24
Interior	583	632	647	647	648
National Park Service	348	385	397	385	366
State	20	19	21	21	23
Transportation	372	380	370	380	391
Fed. Aviation Admin.	353	360	352	359	372
Fed. Highways Admin.	15	15	13	16	14
Treasury	1/ 36	1/ 30	1/ 37	1/ 48	1/ 60
Internal Revenue Service	1/ 36	1/ 30	1/ 35	1/ 45	1/ 57
Veterans Affairs	1,636	1,741	1,861	2,083	2,210
Veterans Benefits Admin.	100	92	112	170	168
National Cemetery Admin.	29	25	24	29	33
Veterans Health Admin.	1,469	1,586	1,683	1,843	1,972
Independent agencies 3/	(1/)	(1/)	(1/)	(1/)	(1/)
Large	250	234	250	279	284
General Services Admin.	47	43	51	54	54
Social Security Admin.	128	124	130	144	137
Medium	(1/)	(1/)	(1/)	(1/)	(1/)
Small	(1/)	(1/)	(1/)	(1/)	(1/)

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**Table 9.62-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY:
2020 TO 2024 -- 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, Federal Workforce Data
<<https://www.fedscope.opm.gov/employment.asp>> FY2020 accessed July 28, 2021, FY2021 accessed on July 11, 2022, FY2022 accessed on April 13, 2023, FY2023 accessed on July 17, 2024; FY2024 accessed on July 24, 2025; and records.

Table 9.63-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: 2024

[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	88,585	68,700	19,885	74,520	469,946,012	439,073,845	30,872,167
Financial administration	1,807	1,786	21	1,790	11,006,570	10,982,829	23,741
Other government administration	2,252	1,994	258	2,036	13,450,233	13,249,594	200,639
Judicial and legal	3,091	3,030	61	3,054	20,485,613	20,262,397	223,216
Police protection	4,642	4,550	92	4,567	43,554,121	43,503,382	50,739
Persons with powers of arrest	3,583	3,558	25	3,562	37,732,146	37,716,160	15,986
Other	1,059	992	67	1,005	5,821,975	5,787,222	34,753
Fire protection	2,244	2,227	17	2,239	22,708,349	22,654,700	53,649
Firefighters	1,888	1,876	12	1,885	20,899,733	20,866,992	32,741
Other	356	351	5	354	1,808,616	1,787,708	20,908
Corrections	2,037	2,023	14	2,029	14,605,815	14,483,681	122,134
Highways	1,707	1,697	10	1,699	10,508,681	10,500,686	7,995
Air transportation	1,181	1,177	4	1,179	7,161,340	7,155,186	6,154
Sea and Inland Port Facilities	216	216	-	216	1,219,078	1,219,078	-
Public welfare	1,378	1,290	88	1,314	7,229,652	7,154,416	75,236
Health	2,593	2,556	37	2,573	18,422,021	18,291,799	130,222
Hospitals	3,591	2,678	913	3,123	23,874,478	17,651,492	6,222,986
Social insurance administration	341	336	5	338	1,378,442	1,364,004	14,438
Solid waste management	631	631	-	631	4,835,867	4,835,867	-
Sewerage	696	694	2	694	5,314,003	5,312,386	1,617
Parks and recreation	3,508	2,151	1,357	2,317	10,343,294	9,711,846	631,448

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Table 9.63-- STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: 2024 -- 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	681	659	22	661	3,856,003	3,808,051	47,952
Natural resources	1,142	1,079	63	1,107	6,280,486	6,130,331	150,155
Water supply	1,003	1,002	1	1,003	6,605,014	6,602,320	2,694
Transit	277	259	18	271	1,465,793	1,438,830	26,963
Education total	49,698	32,986	16,712	37,922	213,043,916	190,392,372	22,651,544
Elem. & secondary educ. total	34,097	22,824	11,273	26,445	145,659,960	131,066,010	14,593,950
Elem. & sec. instructional	27,566	17,320	10,246	20,658	120,879,472	107,006,132	13,873,340
Elem. & sec. other	6,531	5,504	1,027	5,787	24,780,488	24,059,878	720,610
Higher education total	15,295	9,858	5,437	11,172	65,724,800	57,669,787	8,055,013
Higher educ. instructional	4,255	3,113	1,142	3,394	30,944,499	27,507,952	3,436,547
Higher educ. other	11,040	6,745	4,295	7,778	34,780,301	30,161,835	4,618,466
Other education	306	304	2	305	1,659,156	1,656,575	2,581
Libraries	593	424	169	494	2,119,392	1,924,985	194,407
All other and unallocable	3,276	3,255	21	3,263	20,477,851	20,443,613	34,238

Source: U.S. Census Bureau, GS00EP01 "State and Local Government Employment and Payroll Data: U.S. and States: 2017 - 2024" (March 27, 2025) <<https://data.census.gov/table/GOVSTIMESERIES.GS00EP01?q=GS00EP01:+State+and+Local+Government+Employment+and+Payroll+Data:+U.S.+and+States:+2017+-+2024&g=040XX00US15>> accessed March 25, 2025.

Table 9.64-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: 2024

[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	69,755	51,611	18,144	57,147	337,409,941	307,723,342	29,686,599
Financial administration	630	630	-	630	3,602,326	3,602,326	-
Other government admin.	828	785	43	809	4,579,971	4,511,008	68,963
Judicial and legal	2,457	2,416	41	2,429	15,259,946	15,103,750	156,196
Police protection	387	387	-	387	2,938,332	2,938,332	-
Persons with power of arrest	290	290	-	290	2,261,832	2,261,832	-
Other police protection	97	97	-	97	676,500	676,500	-
Corrections	2,037	2,023	14	2,029	14,605,815	14,483,681	122,134
Highways	744	743	1	743	4,821,054	4,820,082	972
Air transportation	1,181	1,177	4	1,179	7,161,340	7,155,186	6,154
Sea & inland port facilities	216	216	-	216	1,219,078	1,219,078	-
Public welfare	1,179	1,171	8	1,174	6,490,904	6,480,610	10,294
Health	2,234	2,210	24	2,222	15,711,186	15,615,178	96,008
Hospitals	3,591	2,678	913	3,123	23,874,478	17,651,492	6,222,986
Social insurance admin.	341	336	5	338	1,378,442	1,364,004	14,438
Parks and recreation	305	134	171	146	721,930	662,092	59,838
Housing & community dev.	287	271	16	271	1,328,011	1,286,330	41,681
Natural resources	873	865	8	870	5,200,208	5,188,062	12,146
Education total	49,698	32,986	16,712	37,922	213,043,916	190,392,372	22,651,544
Elem. & sec. total	34,097	22,824	11,273	26,445	145,659,960	131,066,010	14,593,950
Elem & sec. instruct.	27,566	17,320	10,246	20,658	120,879,472	107,006,132	13,873,340
Elem & sec. other	6,531	5,504	1,027	5,787	24,780,488	24,059,878	720,610
Higher educ. total	15,295	9,858	5,437	11,172	65,724,800	57,669,787	8,055,013
Higher educ. Instruct.	4,255	3,113	1,142	3,394	30,944,499	27,507,952	3,436,547
Higher educ. other	11,040	6,745	4,295	7,778	34,780,301	30,161,835	4,618,466
Other	306	304	2	305	1,659,156	1,656,575	2,581
Libraries	590	421	169	491	2,104,820	1,910,413	194,407
All other and unallocable	2,177	2,162	15	2,168	13,368,184	13,339,346	28,838

Source: U.S. Census Bureau, GS00EP02 "State Government Employment and Payroll Data: U.S. and States: 2017 - 2024" (March 27, 2025)
<https://data.census.gov/table/GOVSTIMESERIES.GS00EP02?t=Government+Employment+and+Payroll&g=040XX00US15> accessed March 27, 2025.

Table 9.65-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: 2024

[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	18,830	17,089	1,741	17,373	132,536,071	131,350,503	1,185,568
Financial administration	1,177	1,156	21	1,160	7,404,244	7,380,503	23,741
Other government administration	1,424	1,209	215	1,227	8,870,262	8,738,586	131,676
Judicial and legal	634	614	20	625	5,225,667	5,158,647	67,020
Police protection	4,255	4,163	92	4,180	40,615,789	40,565,050	50,739
Persons with power of arrest	3,293	3,268	25	3,272	35,470,314	35,454,328	15,986
Other police protection	962	895	67	908	5,145,475	5,110,722	34,753
Fire protection total	2,244	2,227	17	2,239	22,708,349	22,654,700	53,649
Firefighters	1,888	1,876	12	1,885	20,899,733	20,866,992	32,741
Other fire protection	356	351	5	354	1,808,616	1,787,708	20,908
Highways	963	954	9	956	5,687,627	5,680,604	7,023
Public welfare	199	119	80	140	738,748	673,806	64,942
Health	359	346	13	351	2,710,835	2,676,621	34,214
Solid waste management	631	631	-	631	4,835,867	4,835,867	-
Sewerage	696	694	2	694	5,314,003	5,312,386	1,617
Parks and recreation	3,203	2,017	1,186	2,171	9,621,364	9,049,754	571,610
Housing & community dev't	394	388	6	390	2,527,992	2,521,721	6,271
Natural resources	269	214	55	237	1,080,278	942,269	138,009
Water supply	1,003	1,002	1	1,003	6,605,014	6,602,320	2,694
Transit	277	259	18	271	1,465,793	1,438,830	26,963
Libraries	3	3	-	3	14,572	14,572	-
All other and unallocable	1,099	1,093	6	1,095	7,109,667	7,104,267	5,400

Source: U.S. Census Bureau, GS00EP03 "Local Government Employment and Payroll Data: U.S. and States: 2017 - 2024" (March 27, 2025)
<https://data.census.gov/table/GOVSTIMESERIES.GS00EP03?t=Government+Employment+and+Payroll&g=040XX00US15&y=2024> accessed March 27, 2025

Table 9.66-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2024

[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	60,876	58,998	12,112	8,049	2,469	2,238	1,089	22,096	1,406	6,705	2,834	1,878
1	Blue-collar nonsupervisors	8,658	8,565	1,866	1,921	604	683	363	2,168	106	476	378	93
2	Blue-collar supervisors	756	746	174	199	47	43	18	234	1	13	17	10
3	White-collar nonsupervisors	12,013	11,490	2,972	1,407	588	495	198	4,373	662	355	440	523
4	White-collar supervisors	854	809	218	132	39	25	16	271	51	38	19	45
5	Teachers & other personnel 3/	13,993	12,980	-	-	-	-	-	12,980	-	-	-	1,013
6	Educational officers 4/	1,109	1,026	-	-	-	-	-	1,026	-	-	-	83
7	Faculty of the University of Hawaii and the community college system	3,273	3,273	-	-	-	-	-	-	-	3,273	-	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,539	2,539	-	-	-	-	-	-	-	2,539	-	-
9	Registered prof. nurses	1,386	1,386	427					18	4	9	928	-
10	Institutional, health and correctional workers	2,540	2,540	1,443	276				32	48	2	739	-
11	Firefighters	2,024	2,024	203	1,021	367	297	136	-	-	-	-	-
12	Police officers	2,573	2,573		1,746	409	297	121	-	-	-	-	-
13	Prof. & scientific employees 5/	8,301	8,190	4,396	1,109	355	316	173	994	534	-	313	111
14	State law enforcement officers 6/	413	413	413	-	-	-	-	-	-	-	-	-
15	State & county ocean safety & water safety officers 6/	444	444	-	238	60	82	64	-	-	-	-	-

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Table 9.66-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2024 -- 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 SLH2013 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. 63* (February 21, 2025) <<https://labor.hawaii.gov/hlrp/find-a-report/>> July 3, 2025; and calculations by State of Hawaii Department of Business, Economic Development, and Tourism.

Table 9.67-- 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.