
Hawaii Individual Income Tax Statistics

Tax Year 2015

DEPARTMENT OF TAXATION

STATE OF HAWAII

STATE OF HAWAII

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December 2017

Prepared by Tax Research and Planning Office

WEB SITE: tax.hawaii.gov

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Introduction

This study examines statistics from Hawaii income tax returns filed by Hawaii resident and nonresident taxpayers for tax year 2015. Nonresident taxpayers include part-year residents and nonresidents who have Hawaii individual income tax liabilities. The Department of Taxation (Department) has prepared annual studies on individual income tax statistics since 1958, but work on the studies was discontinued after 2008, owing to cutbacks in personnel in the wake of the Great Recession. The study for tax year 2012 was the first one published since the study for tax year 2005 was published in February of 2008.

Every individual doing business in the State must file an individual income tax return, whether or not the individual derives taxable income from the business. Additionally, every individual receiving gross income above a certain threshold amount must file a tax return. Generally, the threshold for resident taxpayers is the sum of the standard deduction and the personal exemption. For individuals claimed as a dependent on the tax return of another taxpayer (dependent taxpayers), the threshold amount is the standard deduction amount. For nonresident taxpayers, the threshold is prorated according to the portion of the taxpayer's total income that is included in Hawaii adjusted gross income (AGI). Taxpayers with income below the threshold can file a tax return to claim tax credits.

This study presents data taken from Hawaii and Federal individual income tax returns filed by all Hawaii resident and nonresident taxpayers for tax year 2015. In 2015, residents could file Form N-11 or Form-N-13 to pay Hawaii individual income tax. The shorter and simpler Form N-13 is available for resident taxpayers with taxable income below \$100,000 who do not itemize deductions or claim adjustments to income. Form N-11 may be used by an individual taxpayer who is a resident and who files a federal income tax return. Form N-11 uses federal AGI as the starting point for calculating Hawaii taxable income. Nonresidents and part-year residents use Form N-15 to pay Hawaii income tax liabilities.

Hawaii's Individual Income Tax Law and the Internal Revenue Code

Hawaii generally follows federal definitions for taxable income of individuals, and the State Legislature annually passes legislation to conform Hawaii's income tax law to selected changes to the Internal Revenue Code (IRC). However, there are a number of differences between the income tax laws of Hawaii and the IRC. Unlike the IRC, Hawaii's definition of taxable income does not include social security benefits, distributions from employer-provided pensions, contributions made to a Hawaii individual housing account and in 2015, the first \$6,198 of Hawaii National Guard duty, or military reserve pay. The IRC also exempts interest on U.S. savings bonds from income whereas, Hawaii does not.

Hawaii includes in taxable income cost-of-living allowances paid to federal civilian employees in Hawaii, State or County employee contributions to the Hawaii state government contributory plan or to the hybrid plan of the Employees Retirement System, and interest on state and local government bonds issued by jurisdictions outside of Hawaii, whereas the IRC does not. Hawaii generally does not conform to tax credits in the IRC and offers a number of its own tax credits that are not available in the IRC.

Hawaii uses different standard deductions or personal exemptions amounts than the IRC. Hawaii's regular personal exemption was \$1,144 in 2015, whereas the federal personal exemption was \$4,000. Hawaii also allows an extra personal exemption for taxpayers who are at least 65 years of age and an exemption of \$7,000 for a person who is blind, deaf, or totally disabled.

The federal standard deduction in 2015 was \$12,600 for married couples filing a joint tax return, \$6,300 for single individuals and married couples filing separate tax returns and \$9,300 for a head of household, with an additional standard deduction of \$1,250 for the aged or blind (\$1,550 if the taxpayer is single and not a surviving spouse). Hawaii's standard deductions for 2015 were \$4,400 for joint returns, \$2,200 if the taxpayer was single or a married individual filing separately, and \$3,212 for a head of household.

The federal exemption and standard deduction amounts are adjusted for inflation each year, whereas Hawaii's standard deduction and exemption amounts are not automatically adjusted for inflation.

State Individual Income Tax Legislation

Hawaii's Legislature enacted several measures related to individual income taxes that were effective for tax year 2015, of which the following are the most prominent:

Act 60, Session Laws of Hawaii (SLH) 2009

Created new top tax brackets for ordinary income of 9%, 10%, and 11% for taxable years 2009 through 2015, after which the top rate is scheduled to return to 8.25%.

Act 97, SLH 2011

Repealed the state tax deduction and capped itemized deductions for certain high income taxpayers for taxable years 2011 through 2015. The caps are set to expire December 31, 2015. The Act also delayed (until 2013) and made permanent a 10% increase in the standard deduction and personal exemption.

Act 256, SLH 2013

Amended section 3 of Act 97, SLH 2011, by carving out charitable contributions from the hard cap amounts. Thus, the total itemized deductions that may be claimed by taxpayers who meet or exceed the income thresholds is limited to the lesser of the overall limitations set by the IRC in tax year 2009, or the hard cap set by Act 97 plus allowable charitable contributions. Act 256 was effective for taxable years beginning after December 31, 2012.

Act 52, SLH 2015

Conformed Hawaii income tax law to the IRC as of December 31, 2014, and made various technical amendments. This act amends Hawaii income tax law under Chapter 235, Hawaii Revised Statutes (HRS), to conform to certain provisions of the Internal Revenue Code, as amended as of December 31, 2014.

Number of Tax Returns Filed By Type of Return and Filing Status

Table 1A shows the number and type of State tax returns filed by Hawaii residents and nonresidents for tax year 2015, by Hawaii AGI class and by tax district ¹. Hawaii Residents filed a total of 624,765 State individual income tax returns for tax year 2015. Approximately 97% of the State resident tax returns were filed on Form N-11 and 3% were filed on form N-13. Of the State resident tax returns, 70% were filed by taxpayers on Oahu, 12% by taxpayers on Maui, 13% by taxpayers on Hawaii and 5% by taxpayers on Kauai.

Hawaii Nonresidents filed a total of 92,301 Hawaii individual income tax returns (form N-15), or approximately 13% of the total number of returns filed. For residents and nonresidents, the income class for Hawaii AGI less than \$5,000 (including tax returns showing losses) contained the most returns. Returns in this income class accounted for 16% of all resident returns and 52% of all nonresident returns.

Hawaii Residents and nonresidents filed a total of 717,066 State individual income tax returns for tax year 2015.

Table 1A
Types of State Individual Income Tax Returns Filed for Tax Year 2015

By Hawaii AGI Class ^{1/}

| Hawaii AGI Class | Forms N-11 | Forms N-13 | Forms N-15 | All Individual Returns |
|----------------------------|----------------|---------------|---------------|------------------------|
| Less than \$5,000 | 90,116 | 8,376 | 47,775 | 146,267 |
| \$5,000 under \$10,000 | 45,894 | 1,361 | 10,891 | 58,146 |
| \$10,000 under \$20,000 | 79,463 | 2,008 | 11,761 | 93,232 |
| \$20,000 under \$30,000 | 72,591 | 1,721 | 6,384 | 80,696 |
| \$30,000 under \$40,000 | 62,243 | 1,296 | 3,793 | 67,332 |
| \$40,000 under \$50,000 | 49,030 | 840 | 2,467 | 52,337 |
| \$50,000 under \$75,000 | 75,992 | 864 | 3,474 | 80,330 |
| \$75,000 under \$100,000 | 47,671 | 257 | 1,899 | 49,827 |
| \$100,000 under \$150,000 | 48,636 | 19 | 1,688 | 50,343 |
| \$150,000 under \$200,000 | 18,155 | 0 | 728 | 18,883 |
| \$200,000 under \$300,000 | 10,455 | 0 | 622 | 11,077 |
| \$300,000 and over | 7,777 | 0 | 819 | 8,596 |
| Total - All Returns | 608,023 | 16,742 | 92,301 | 717,066 |

By Tax District ^{2/}

| Tax District | Forms N-11 | Forms N-13 | Forms N-15 | All Individual Returns |
|----------------------------|----------------|---------------|---------------|------------------------|
| Oahu (District 1) | 427,533 | 12,045 | 87,098 | 526,676 |
| Maui (District 2) | 71,878 | 1,341 | 2,127 | 75,346 |
| Hawaii (District 3) | 77,148 | 2,754 | 2,216 | 82,118 |
| Kauai (District 4) | 31,464 | 602 | 860 | 32,926 |
| Total - All Returns | 608,023 | 16,742 | 92,301 | 717,066 |

^{1/} Includes both taxable and nontaxable tax returns.

^{2/} Forms N-15 for nonresidents that have an out-of-state address are allocated to Oahu.

¹ Hawaii is divided into the following four tax districts: District 1 is the City and County of Honolulu; District 2 consists of Maui and Kalawao Counties; District 3 is Hawaii County; and District 4 is Kauai County.

Table 1B shows the total state tax returns filed by Hawaii residents or nonresidents for Tax Year 2015 were 717,066, an increase of 1.9% over the 703,548 tax returns filed for Tax Year 2014. The tax returns filed by Oahu residents or nonresidents for 2015 were 526,676, up by 1.6% over the 518,264 filed for 2014.

Table 1B
Types of State Individual Income Tax Returns Filed for Tax Year 2015 and 2014

| | | | By Hawaii AGI Class ^{1/} | | | |
|---------------------|-----------|--|-----------------------------------|---------|------------|----------|
| Hawaii AGI Class | | | 2015 | 2014 | Difference | |
| | | | | | Amount | % Change |
| Less than | \$5,000 | | 146,267 | 144,816 | 1,451 | 1.0% |
| \$5,000 under | \$10,000 | | 58,146 | 58,038 | 108 | 0.2% |
| \$10,000 under | \$20,000 | | 93,232 | 94,304 | -1,072 | -1.1% |
| \$20,000 under | \$30,000 | | 80,696 | 80,479 | 217 | 0.3% |
| \$30,000 under | \$40,000 | | 67,332 | 66,894 | 438 | 0.7% |
| \$40,000 under | \$50,000 | | 52,337 | 50,377 | 1,960 | 3.9% |
| \$50,000 under | \$75,000 | | 80,330 | 78,496 | 1,834 | 2.3% |
| \$75,000 under | \$100,000 | | 49,827 | 48,380 | 1,447 | 3.0% |
| \$100,000 under | \$150,000 | | 50,343 | 46,982 | 3,361 | 7.2% |
| \$150,000 under | \$200,000 | | 18,883 | 17,120 | 1,763 | 10.3% |
| \$200,000 under | \$300,000 | | 11,077 | 9,947 | 1,130 | 11.4% |
| \$300,000 and over | | | 8,596 | 7,715 | 881 | 11.4% |
| Total - All Returns | | | 717,066 | 703,548 | 13,518 | 1.9% |

| By Tax District ^{2/} | | | | |
|-------------------------------|---------|---------|------------|----------|
| Tax District | 2015 | 2014 | Difference | |
| | | | Amount | % Change |
| Oahu (District 1) | 526,676 | 518,264 | 8,412 | 1.6% |
| Maui (District 2) | 75,346 | 73,017 | 2,329 | 3.2% |
| Hawaii (District 3) | 82,118 | 79,891 | 2,227 | 2.8% |
| Kauai (District 4) | 32,926 | 32,376 | 550 | 1.7% |
| Total - All Returns | 717,066 | 703,548 | 13,518 | 1.9% |

^{1/} Includes both taxable and nontaxable tax returns.

^{2/} nonresident alien tax returns that have an out-of-state address are allocated to Oahu.

Table 1C shows State tax liability of Hawaii residents and nonresidents for tax year 2015, by Hawaii AGI class and by tax district. Hawaii Residents paid a total of \$1.94 billion individual income tax for tax year 2015. Approximately 99.4% of the individual income tax was paid on Form N-11 and 0.6% paid on form N-13. Of the individual income tax paid by Hawaii resident taxpayers, 75% was paid by taxpayers on Oahu, 10% by taxpayers on Maui, 10% by taxpayers on Hawaii, and 5% by taxpayers on Kauai.

Hawaii Nonresidents paid a total of \$137.2 million individual income tax (form N-15), or approximately 7% of the total tax filed. For residents and nonresidents, the income class for Hawaii AGI higher than \$300,000 paid

the most tax. Tax paid by this income class accounted for 27% of all tax by Hawaii residents and 44% of all tax paid by Hawaii nonresidents.

Hawaii Residents and nonresidents paid a total of \$2,074 million individual income tax for tax year 2015.

Table 1C
State Individual Income Tax Liability for Tax Year 2015
(Dollar amounts are in millions)
By Hawaii AGI Class ^{1/}

| Hawaii AGI Class | Forms N-11 | Forms N-13 | Forms N-15 | All Individual Returns |
|---------------------------|------------|------------|------------|------------------------|
| Less than \$5,000 | 0.2 | 0.0 | 0.5 | 0.7 |
| \$5,000 under \$10,000 | 3.1 | 0.1 | 1.4 | 4.7 |
| \$10,000 under \$20,000 | 27.0 | 0.9 | 5.0 | 32.9 |
| \$20,000 under \$30,000 | 63.6 | 1.9 | 6.2 | 71.7 |
| \$30,000 under \$40,000 | 91.3 | 2.3 | 5.9 | 99.5 |
| \$40,000 under \$50,000 | 100.8 | 2.1 | 5.3 | 108.2 |
| \$50,000 under \$75,000 | 227.1 | 3.1 | 11.1 | 241.4 |
| \$75,000 under \$100,000 | 213.1 | 1.4 | 9.4 | 224.0 |
| \$100,000 under \$150,000 | 323.9 | 0.1 | 12.7 | 336.7 |
| \$150,000 under \$200,000 | 183.6 | 0.0 | 8.5 | 192.1 |
| \$200,000 under \$300,000 | 169.6 | 0.0 | 10.8 | 180.4 |
| \$300,000 and over | 521.7 | 0.0 | 60.5 | 582.2 |
| Total - All Returns | 1,925.0 | 12.0 | 137.2 | 2,074.3 |

By Tax District ^{2/}

| Tax District | Forms N-11 | Forms N-13 | Forms N-15 | All Individual Returns |
|---------------------|------------|------------|------------|------------------------|
| Oahu (District 1) | 1,438.8 | 8.8 | 131.1 | 1,578.7 |
| Maui (District 2) | 199.8 | 1.2 | 2.1 | 203.1 |
| Hawaii (District 3) | 197.6 | 1.5 | 2.5 | 201.7 |
| Kauai (District 4) | 88.9 | 0.5 | 1.4 | 90.8 |
| Total - All Returns | 1,925.0 | 12.0 | 137.2 | 2,074.3 |

^{1/} Includes both taxable and nontaxable tax returns.

^{2/} Forms N-15 for nonresidents that have an out-of-state address are allocated to Oahu.

Table 1D shows the total state Individual Income tax paid by Hawaii residents or nonresidents for Tax Year 2015 was \$2,074 million, an increase of 9.1% over the \$1,902 million tax paid for Tax Year 2014. The tax paid by Oahu residents or nonresidents for 2015 was \$1,579 million, up by 8.8% over the \$1,451 million paid for 2014.

Table 1D
State Individual Income Tax Liability for Tax Year 2015 and 2014
(Dollar amounts are in millions)

By Hawaii AGI Class ^{1/}

| Hawaii AGI Class | | | 2015 | 2014 | Difference | |
|---------------------|-----------|--|---------|---------|------------|----------|
| | | | | | Amount | % Change |
| Less than | \$5,000 | | 0.7 | 0.7 | 0.0 | 4.7% |
| \$5,000 under | \$10,000 | | 4.7 | 4.6 | 0.1 | 2.1% |
| \$10,000 under | \$20,000 | | 32.9 | 33.1 | -0.1 | -0.4% |
| \$20,000 under | \$30,000 | | 71.7 | 70.1 | 1.5 | 2.2% |
| \$30,000 under | \$40,000 | | 99.5 | 96.7 | 2.8 | 2.9% |
| \$40,000 under | \$50,000 | | 108.2 | 102.3 | 5.9 | 5.7% |
| \$50,000 under | \$75,000 | | 241.4 | 232.3 | 9.1 | 3.9% |
| \$75,000 under | \$100,000 | | 224.0 | 214.2 | 9.8 | 4.6% |
| \$100,000 under | \$150,000 | | 336.7 | 310.7 | 26.0 | 8.4% |
| \$150,000 under | \$200,000 | | 192.1 | 173.5 | 18.6 | 10.7% |
| \$200,000 under | \$300,000 | | 180.4 | 161.9 | 18.5 | 11.4% |
| \$300,000 and over | | | 582.2 | 502.1 | 80.1 | 16.0% |
| Total - All Returns | | | 2,074.3 | 1,902.1 | 172.2 | 9.1% |

By Tax District ^{2/}

| Tax District | 2015 | 2014 | Difference | |
|---------------------|---------|---------|------------|----------|
| | | | Amount | % Change |
| Oahu (District 1) | 1,578.7 | 1,450.7 | 128.0 | 8.8% |
| Maui (District 2) | 203.1 | 190.7 | 12.4 | 6.5% |
| Hawaii (District 3) | 201.7 | 178.2 | 23.5 | 13.2% |
| Kauai (District 4) | 90.8 | 82.5 | 8.3 | 10.1% |
| Total - All Returns | 2,074.3 | 1,902.1 | 172.2 | 9.1% |

^{1/} Includes both taxable and nontaxable tax returns.

^{2/}nonresident alien tax returns that have an out-of-state address are allocated to Oahu.

Table 2A shows the distribution of the number of State resident tax returns, Hawaii AGI, and tax liability by filing status. For tax year 2015, among residents, 'Single' filing status (including single and married individuals filing separately) accounted for 53.4% of returns. 'Joint' status (Married, filing jointly) accounted for 35.4% of resident returns. 'Head of household' status (including Head of household and qualified widower) accounted for 11.1% of resident returns. Tax returns with 'Joint' status accounted for 61.4% of total Hawaii AGI for resident tax returns, followed by 'Single' status (30.7%) and 'Head of household' status (7.9%). Tax returns with 'Joint' status accounted for 62.8% of total tax liability for resident tax returns, followed by 'Single' status (30.4%) and 'Head of household' status (6.7%).

For Tax Year 2015, the state tax returns filed by Hawaii residents were 624,765, an increase of 1.0% over the 618,366 tax returns filed by Hawaii residents for Tax Year 2014. The Hawaii AGI of Hawaii residents for 2015 were \$34 billion, up by 10.2% over the \$31 billion for 2014. The tax liability of Hawaii residents for 2015 were \$1.9 billion, up by 8.5% over the \$1.8 billion for 2014.

Table 2A
Number of Resident Tax Returns, Hawaii AGI, and Tax by Filing Status – 2015 and 2014
(Dollar amounts are in millions)

| Status | 2015 | | | 2014 | | | % Change | | |
|----------------------|-------------|-------------|---------|-------------|-------------|---------|-------------|-------------|-------|
| | No. Returns | Hawaii AGI* | Tax | No. Returns | Hawaii AGI* | Tax | No. Returns | Hawaii AGI* | Tax |
| Single** | 333,767 | \$10,425 | \$590 | 329,104 | \$9,433 | \$548 | 1.4% | 10.5% | 7.5% |
| Joint | 221,449 | \$20,874 | \$1,217 | 220,510 | \$18,803 | \$1,119 | 0.4% | 11.0% | 8.7% |
| Head of Household*** | 69,549 | \$2,708 | \$130 | 68,752 | \$2,617 | \$118 | 1.2% | 3.5% | 10.2% |
| Total | 624,765 | \$34,007 | \$1,937 | 618,366 | \$30,854 | \$1,786 | 1.0% | 10.2% | 8.5% |

Note: Details may not add to totals due to rounding.

* Includes returns with negative AGI.

** Includes returns both for single and married individuals filing separately.

*** Includes returns both for heads of households and for qualified widow(er).

Table 2B shows the distribution of the number of State nonresident tax returns, Hawaii AGI, and tax liability by filing status. For tax year 2015, among nonresident tax returns, the most common filing status was 'Single' status (48.4%), followed by 'Joint' status (47.4%). Tax returns with 'Single' status accounted for 53.8% of total Hawaii AGI and with 'Joint' status accounted for 41.4% of Hawaii AGI for the nonresident returns. Tax returns with 'Joint' status accounted for 56.7% of total tax liability for nonresident tax returns, followed by 'Single' status (39.7%) and 'Head of household' status (3.5%).

For Tax Year 2015, the state tax returns filed by Hawaii nonresidents were 92,301, an increase of 8.4% over the 85,182 tax returns filed by Hawaii nonresidents for Tax Year 2014. The Hawaii AGI of Hawaii nonresidents for 2015 were \$1.3 billion, up by 34.6% over the \$0.94 billion for 2014. The tax liability of Hawaii nonresidents for 2015 were \$137 million, up by 17.8% over the \$116 million for 2014.

Table 2B
Number of Nonresident Tax Returns, Hawaii AGI, and Tax by Filing Status – 2015 and 2014
(Dollar amounts are in millions)

| Status | 2015 | | | 2014 | | | % Change | | |
|----------------------|-------------|-------------|-------|-------------|-------------|-------|-------------|-------------|-------|
| | No. Returns | Hawaii AGI* | Tax | No. Returns | Hawaii AGI* | Tax | No. Returns | Hawaii AGI* | Tax |
| Single** | 44,685 | \$678 | \$57 | 38,818 | \$434 | \$41 | 15.1% | 56.3% | 39.3% |
| Joint | 43,786 | \$522 | \$75 | 43,098 | \$452 | \$71 | 1.6% | 15.6% | 5.4% |
| Head of Household*** | 3,830 | \$60 | \$5 | 3,266 | \$51 | \$4 | 17.3% | 18.2% | 15.5% |
| Total | 92,301 | \$1,261 | \$137 | 85,182 | \$937 | \$116 | 8.4% | 34.6% | 17.8% |

Note: Details may not add to totals due to rounding.

* Includes returns with negative AGI.

** Includes returns for single and married individuals filing separately and composite returns filed by nonresidents.

*** Includes returns both for heads of households and for qualified widow(er).

Figure 1A shows Hawaii Individual Income Tax Returns Filed by tax type for Tax Year 2012-2015. The total State Individual Income Tax Returns increased from 679,070 in 2012 to 717,066 in 2015 with an average yearly growth rate of 1.8%. Among which, the Individual Income Tax Returns filed on Form N-11 increased from 575,922 in 2012 to 608,023 in 2015 (1.8% yearly increase); the Individual Income Tax Returns filed on Form N-15 increased from 77,650 in 2012 to 92,301 in 2015 (5.9% yearly increase); yet the Individual Income Tax Returns filed on Form N-13 decreased from 25,498 in 2012 to 16,742 in 2015 (13.1% yearly decrease).

Figure 1A
Types of Hawaii Individual Income Tax Returns Filed for Tax Year 2012-2015

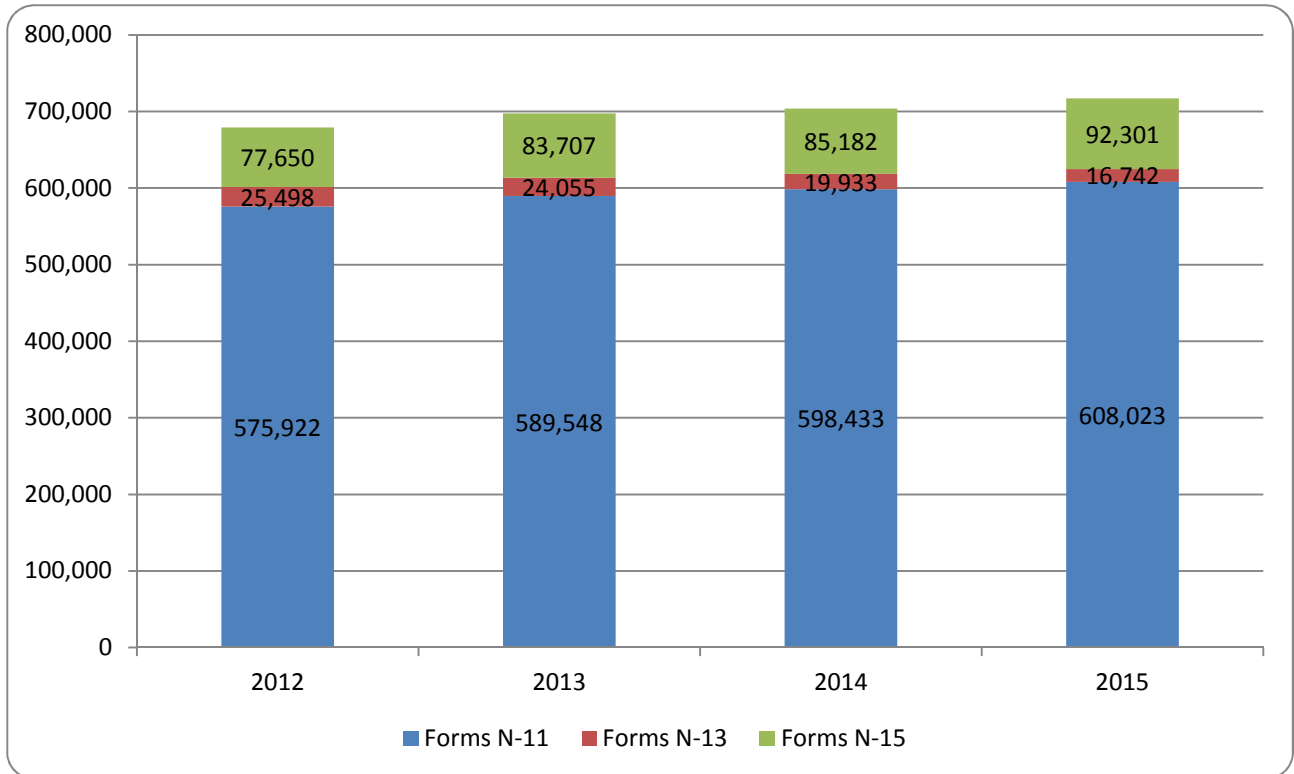


Figure 1B shows Hawaii Individual Income Tax Liability for Tax Year 2012-2015. The total State Individual Income Tax Liability increased from \$1.76 billion in 2012 to \$2.07 billion in 2015 with an average yearly growth rate of 5.6%. Among which, the Individual Income Tax Liability paid by Hawaii residents increased from \$1.65 billion in 2012 to \$1.94 billion in 2015 (5.4% yearly increase) and the Individual Income Tax Liability paid by Hawaii nonresidents rose from \$106 million in 2012 to \$132 million in 2015 (5.6% yearly increase).

Figure 1B
Hawaii Individual Income Tax Liability for Tax Year 2012-2015



Highlights of Statistics from State Resident Tax Returns

Resident Income and Adjustments

Selected data from State resident tax returns are shown in Appendix Tables A-1 and A-2. Chart 1 on the next page shows the major components of State resident tax returns for tax year 2015. Federal AGI is the starting point for calculating Hawaii taxable income on Form N-11. The calculation of Hawaii AGI begins with Federal AGI. Income that is not taxed by Hawaii is subtracted from this figure and income taxed by Hawaii but not by the federal government is added to the figure. The largest income items subtracted from Federal AGI are social security benefits and certain employer-provided pensions. The largest income items added to Federal AGI are cost-of-living allowances for civilian Federal employees, contributions to the State employees' retirement system, and interest on federal bonds. Federal AGI is not reported on Form N-13.

For tax year 2015, Hawaii Residents with taxable income reported total Hawaii AGI of \$34.5 billion, total deductions of \$5.2 billion, total exemptions of \$1.2 billion, total taxable income of \$ 28.1 billion, total tax liability before credits of \$1.9 billion, and total tax liability after credits of \$1.8 billion.

Table 3A shows sources of income reported in Federal tax returns by Hawaii Resident taxpayers for tax year 2015. Hawaii Residents reported \$39,540 million in total income from all sources after Federal adjustments in 2015. Salaries and wages totaled \$23,390 million, accounting for 59.2% of the total. Pensions and Annuities totaled \$3,573 million, accounting for 9.0% of the total. Social Security totaled \$1,418 million, accounting for 3.6% of the total.

Table 3A
Sources of Income Reported by Hawaii Resident Taxpayers in 2015
(In Thousands of Dollars)

| Sources of Income | | 2015 | % of Total |
|--|----|-------------------|---------------|
| TOTAL | \$ | 39,540,480 | 100.0% |
| Salaries and Wages | \$ | 23,389,976 | 59.2% |
| Ordinary Dividends | | 525,924 | 1.3% |
| Interests | | 164,551 | 0.4% |
| Business Income..... | | 1,098,439 | 2.8% |
| Sale of Capital Assets & Other Property... | | 1,114,603 | 2.8% |
| Rents and Royalties..... | | 173,085 | 0.4% |
| Partnerships and S Corporations..... | | 860,791 | 2.2% |
| Unemployment Compensation..... | | 100,180 | 0.3% |
| Pensions and Annuities..... | | 3,572,784 | 9.0% |
| Social Security..... | | 1,417,524 | 3.6% |
| All Other Sources | | 7,122,623 | 18.0% |

Note: 1. For Hawaii Resident Taxpayers who file Form N-11 or N-13
2. The income amount from all sources for Hawaii Residents is after Federal adjustments.
3. Details may not add to totals due to rounding.

Table 3B shows the adjustments that residents made to their Federal AGI to calculate their Hawaii AGI on Form N-11, and also the number of tax returns on which the adjustments were reported. For residents who filed Form N-11, Federal AGI was \$36.7 billion for those with Hawaii State taxable income and \$1.8 billion for those without Hawaii State taxable income. The bulk of the difference between Federal AGI and Hawaii AGI was accounted for by social security benefits and pensions that are taxed federally but exempt from Hawaii income tax. Together, these items totaled \$2.9 billion for residents with Hawaii taxable income and \$2.1 billion for residents without Hawaii taxable income. Items subtracted from Federal AGI in 2015 totaled \$5.5 billion whereas items added totaled only \$0.9 billion. Data on exempt pension and social security incomes are not available for this study for residents who filed Form N-13. However, residents filing Form N-13 claimed only about 3% of the total age exemptions claimed by residents in 2015.

Table 3B
Differences Between Federal AGI and Hawaii AGI for Residents
Who Filed Form N-11 for Tax Year 2015
(Dollar amounts are in millions)

| | Taxable Returns | | Nontaxable Returns | | Total | |
|--|-----------------|----------|--------------------|---------|-------------|----------|
| | No. Returns | Amount | No. Returns | Amount | No. Returns | Amount |
| Federal AGI | 509,564 | \$36,655 | 98,459 | \$1,747 | 608,023 | \$38,402 |
| MINUS (subtractions from Federal AGI) | | | | | | |
| Exempt Pensions Taxed Federally | 59,671 | \$1,872 | 50,187 | \$1,700 | 109,858 | \$3,572 |
| Social Security Benefits | 60,573 | \$988 | 33,281 | \$430 | 93,854 | \$1,418 |
| Other Subtractions * | 69,781 | \$298 | 11,527 | \$246 | 81,308 | \$544 |
| Total Subtractions | 135,298 | \$3,157 | 55,858 | \$2,376 | 191,156 | \$5,533 |
| PLUS | | | | | | |
| Hawaii Additions to Federal AGI ** | 140,570 | \$795 | 11,855 | \$97 | 152,425 | \$892 |
| EQUALS | | | | | | |
| Hawaii AGI | 509,564 | \$34,293 | 98,459 | \$-532 | 608,023 | \$33,761 |

Note: Details may not add to totals due to rounding.

* Includes interest on federal obligations, interest on an Individual Housing Account, expenses connected with federal credits, individual development accounts, certain income from high technology businesses, and other adjustments.

**Includes taxable amounts of Individual Housing Accounts, Hawaii tax refunds, excluded income earned outside of the United States, certain depreciation amounts, public employees contribution to pension schemes, and other adjustments.

Table 3C shows for tax year 2015, among Form N-11 tax returns filed by residents, total Federal AGI reached \$38.4 billion, an increase of 6.0% over the \$36.2 billion reported for tax year 2014. Total Hawaii AGI amounted to \$33.8 billion for tax year 2015, up by 10.5% over the \$30.6 billion for tax year 2014.

Table 3C
Differences Between Federal AGI and Hawaii AGI for Residents
Who Filed Form N-11 for Tax Year 2015 and 2014
(Dollar amounts are in millions)

| | 2015 | | 2014 | | % Change | |
|--|-------------|----------|-------------|----------|-------------|--------|
| | No. Returns | Amount | No. Returns | Amount | No. Returns | Amount |
| Federal AGI | 608,023 | \$38,402 | 598,433 | \$36,240 | 1.6% | 6.0% |
| MINUS (subtractions from Federal AGI) | | | | | | |
| Exempt Pensions Taxed Federally | 109,858 | \$3,572 | 108,873 | \$3,835 | 0.9% | -6.9% |
| Social Security Benefits | 93,854 | \$1,418 | 90,586 | \$1,326 | 3.6% | 6.9% |
| Other Subtractions* | 81,308 | \$544 | 80,059 | \$1,327 | 1.6% | -59.0% |
| Total Subtractions | 191,156 | \$5,533 | 188,022 | \$6,488 | 1.7% | -14.7% |
| PLUS | | | | | | |
| Hawaii Additions to Federal AGI ** | 152,425 | \$892 | 145,030 | \$799 | 5.1% | 11.6% |
| EQUALS | | | | | | |
| Hawaii AGI | 608,023 | \$33,761 | 598,433 | \$30,553 | 1.6% | 10.5% |

Note: Details may not add to totals due to rounding.

*Includes interest on federal obligations, interest on an Individual Housing Account, expenses connected with federal credits, individual development accounts, certain income from high technology businesses, and other adjustments.

**Includes taxable amounts of Individual Housing Accounts, Hawaii tax refunds, excluded income earned outside of the United States, certain depreciation amounts, and other adjustments.

TABLE A-4
TYPES OF STATE DEDUCTIONS BY HAWAII AGI CLASS - 2015
(\$ in thousands)

| Hawaii AGI Class | Contributions | | Interest | | Medical and Dental | | Casualty Loss | |
|--------------------------------------|----------------|--------------------|----------------|--------------------|--------------------|------------------|---------------|----------------|
| | No. Returns | Amount | No. Returns | Amount | No. Returns | Amount | No. Returns | Amount |
| TAXABLE RESIDENT RETURNS | | | | | | | | |
| \$0 under \$5,000 | 67 | \$52 | 18 | \$17 | 61 | \$93 | 7 | \$2 |
| \$5,000 under \$10,000 | 1,632 | \$1,756 | 429 | \$1,014 | 1,689 | \$3,534 | - | \$0 |
| \$10,000 under \$20,000 | 8,646 | \$12,541 | 3,551 | \$15,567 | 6,731 | \$20,555 | 14 | \$38 |
| \$20,000 under \$30,000 | 14,108 | \$23,393 | 6,444 | \$40,578 | 7,094 | \$27,880 | 17 | \$74 |
| \$30,000 under \$40,000 | 19,527 | \$32,555 | 8,974 | \$67,682 | 6,171 | \$27,060 | 17 | \$82 |
| \$40,000 under \$50,000 | 20,708 | \$36,024 | 10,619 | \$88,497 | 4,615 | \$22,121 | 19 | \$93 |
| \$50,000 under \$75,000 | 41,152 | \$82,067 | 26,448 | \$244,917 | 6,736 | \$38,398 | 43 | \$437 |
| \$75,000 under \$100,000 | 32,577 | \$74,523 | 24,748 | \$265,857 | 3,037 | \$22,762 | 14 | \$211 |
| \$100,000 under \$150,000 | 37,120 | \$104,456 | 33,312 | \$426,897 | 1,921 | \$20,918 | 27 | \$314 |
| \$150,000 under \$200,000 | 15,044 | \$54,582 | 14,274 | \$215,701 | 486 | \$9,191 | 7 | \$2 |
| \$200,000 under \$300,000 | 7,956 | \$47,807 | 7,894 | \$140,365 | 247 | \$7,133 | 7 | \$2 |
| \$300,000 and over | 5,601 | \$490,977 | 5,469 | \$156,144 | 182 | \$7,478 | 7 | \$2 |
| TOTAL TAXABLE RETURNS | 204,138 | \$960,733 | 142,180 | \$1,663,235 | 38,970 | \$207,125 | 172 | \$2,278 |
| NON-TAXABLE RESIDENT RETURNS | | | | | | | | |
| Loss | 751 | \$2,611 | 4,267 | \$48,254 | 6,138 | \$45,068 | 22 | \$486 |
| \$0 under \$5,000 | 10,838 | \$15,584 | 8,421 | \$61,712 | 16,165 | \$111,197 | 20 | \$146 |
| \$5,000 under \$10,000 | 5,604 | \$9,774 | 3,785 | \$29,178 | 6,369 | \$45,959 | 12 | \$123 |
| \$10,000 and over | 8,895 | \$32,567 | 7,334 | \$103,515 | 8,772 | \$139,831 | 46 | \$2,009 |
| TOTAL NONTAXABLE RETURNS | 26,088 | \$60,537 | 23,807 | \$242,660 | 37,444 | \$342,055 | 100 | \$2,763 |
| TOTAL ALL RESIDENT RETURNS | 230,226 | \$1,021,270 | 165,987 | \$1,905,895 | 76,414 | \$549,180 | 272 | \$5,042 |
| TOTAL ALL NONRESIDENT RETURNS | 15,456 | \$217,357 | 7,396 | \$523,322 | 3,509 | \$15,623 | 28 | \$102 |
| TOTAL ALL RETURNS | 245,682 | \$1,238,627 | 173,383 | \$2,429,216 | 79,923 | \$564,803 | 300 | \$5,143 |

Note: Details may not add to totals due to rounding.

Table A-4: Types of State Deductions by Hawaii AGI Class - 2015

TABLE A-4 (Continued)
 TYPES OF STATE DEDUCTIONS BY HAWAII AGI CLASS - 2015
 (\$ in thousands)

| Hawaii AGI Class | | Taxes | | Miscellaneous Deductions | | Total Allowable Itemized Deductions | |
|--------------------------------------|-----------|-------------|-------------|--------------------------|-----------|-------------------------------------|-------------|
| | | No. Returns | Amount | No. Returns | Amount | No. Returns | Amount |
| TAXABLE RESIDENT RETURNS | | | | | | | |
| \$0 under | \$5,000 | 259 | \$113 | 80 | \$87 | 185 | \$374 |
| \$5,000 under | \$10,000 | 2,477 | \$2,382 | 1,091 | \$1,168 | 2,541 | \$9,889 |
| \$10,000 under | \$20,000 | 11,939 | \$18,101 | 5,426 | \$11,028 | 11,917 | \$77,908 |
| \$20,000 under | \$30,000 | 18,895 | \$40,412 | 8,951 | \$24,924 | 18,675 | \$156,358 |
| \$30,000 under | \$40,000 | 30,893 | \$82,244 | 11,938 | \$36,665 | 30,718 | \$244,907 |
| \$40,000 under | \$50,000 | 36,129 | \$117,577 | 11,632 | \$38,917 | 36,139 | \$302,075 |
| \$50,000 under | \$75,000 | 63,493 | \$285,480 | 21,601 | \$84,813 | 63,591 | \$732,451 |
| \$75,000 under | \$100,000 | 44,968 | \$280,115 | 15,817 | \$71,061 | 45,130 | \$709,447 |
| \$100,000 under | \$150,000 | 44,978 | \$366,027 | 15,311 | \$82,807 | 45,864 | \$987,724 |
| \$150,000 under | \$200,000 | 17,120 | \$193,504 | 5,273 | \$35,216 | 17,363 | \$495,208 |
| \$200,000 under | \$300,000 | 8,512 | \$40,913 | 2,329 | \$24,131 | 8,863 | \$227,423 |
| \$300,000 and over | | 5,977 | \$48,563 | 1,430 | \$82,180 | 6,111 | \$591,434 |
| TOTAL TAXABLE RETURNS | | 285,640 | \$1,475,430 | 100,879 | \$492,997 | 287,097 | \$4,535,199 |
| NON-TAXABLE RESIDENT RETURNS | | | | | | | |
| Loss | | 6,483 | \$24,776 | 4,573 | \$10,213 | 7,375 | \$130,534 |
| \$0 under | \$5,000 | 15,087 | \$30,199 | 9,268 | \$7,844 | 18,158 | \$225,272 |
| \$5,000 under | \$10,000 | 6,853 | \$15,280 | 4,019 | \$6,403 | 7,506 | \$105,936 |
| \$10,000 and over | | 10,730 | \$53,043 | 5,544 | \$34,591 | 11,375 | \$363,212 |
| TOTAL NONTAXABLE RETURNS | | 39,153 | \$123,297 | 23,404 | \$59,050 | 44,414 | \$824,954 |
| TOTAL ALL RESIDENT RETURNS | | 324,793 | \$1,598,727 | 124,283 | \$552,047 | 331,511 | \$5,360,153 |
| TOTAL ALL NONRESIDENT RETURNS | | 26,476 | \$343,963 | 5,409 | \$39,865 | 31,224 | \$414,553 |
| TOTAL ALL RETURNS | | 351,269 | \$1,942,691 | 129,692 | \$591,912 | 362,735 | \$5,774,706 |

Note: Details may not add to totals due to rounding.

Table A-4 (Continued)
Types of STATE Deductions By Hawaii AGI Class - 2015
(\$ in thousands)

| Hawaii AGI Class | Standard Deductions | | Total Allowable and Standard Deductions | | Disallowed Itemized Deductions | |
|--------------------------------------|---------------------|------------------|---|--------------------|--------------------------------|------------------|
| | No. Returns | Amount | No. Returns | Amount | No. Returns | Amount |
| TAXABLE RESIDENT RETURNS | | | | | | |
| \$0 under \$5,000 | 15,038 | \$30,511 | 15,223 | \$30,885 | - | \$0 |
| \$5,000 under \$10,000 | 34,099 | \$80,479 | 36,640 | \$90,368 | - | \$0 |
| \$10,000 under \$20,000 | 62,963 | \$167,821 | 74,880 | \$245,730 | - | \$0 |
| \$20,000 under \$30,000 | 53,606 | \$148,458 | 72,281 | \$304,816 | d | d |
| \$30,000 under \$40,000 | 32,223 | \$96,868 | 62,941 | \$341,775 | 29 | \$1,380 |
| \$40,000 under \$50,000 | 13,484 | \$48,207 | 49,623 | \$350,282 | d | d |
| \$50,000 under \$75,000 | 13,069 | \$51,188 | 76,660 | \$783,639 | 104 | \$3,662 |
| \$75,000 under \$100,000 | 2,749 | \$10,240 | 47,879 | \$719,687 | 680 | \$5,082 |
| \$100,000 under \$150,000 | 2,744 | \$7,542 | 48,608 | \$995,267 | 1,255 | \$13,695 |
| \$150,000 under \$200,000 | 779 | \$2,336 | 18,142 | \$497,545 | 9,712 | \$13,239 |
| \$200,000 under \$300,000 | 1,591 | \$6,184 | 10,454 | \$233,607 | 8,903 | \$33,634 |
| \$300,000 and over | 1,663 | \$6,480 | 7,774 | \$597,914 | 6,189 | \$193,973 |
| TOTAL TAXABLE RETURNS | 234,008 | \$656,316 | 521,105 | \$5,191,515 | 26,907 | \$266,723 |
| NON-TAXABLE RESIDENT RETURNS | | | | | | |
| Loss | 5,728 | \$15,982 | 13,103 | \$146,516 | 36 | \$873 |
| \$0 under \$5,000 | 53,016 | \$134,089 | 71,174 | \$359,361 | 46 | \$1,410 |
| \$5,000 under \$10,000 | 3,562 | \$14,340 | 11,068 | \$120,276 | 27 | \$781 |
| \$10,000 and over | 131 | \$547 | 11,506 | \$363,760 | 103 | \$2,344 |
| TOTAL NONTAXABLE RETURNS | 62,437 | \$164,958 | 106,851 | \$989,912 | 212 | \$5,409 |
| TOTAL ALL RESIDENT RETURNS | 296,445 | \$821,274 | 627,956 | \$6,181,427 | 27,119 | \$272,132 |
| TOTAL ALL NONRESIDENT RETURNS | 61,077 | \$45,656 | 92,301 | \$460,210 | 1,324 | \$725,167 |
| TOTAL ALL RETURNS | 357,522 | \$866,930 | 720,257 | \$6,641,636 | 28,443 | \$997,299 |

Note: Details may not add to totals due to rounding.

"d" in the tables denotes the data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information.

TABLE A-5
NUMBER OF DEPENDENTS, NUMBER OF EXEMPTIONS, TAX WITHHELD, PAYMENTS OF DECLARATION, AMOUNTS DUE, AND
REFUNDS AND CARRIED FORWARD CREDITS BY HAWAII AGI CLASS - 2015

(\$ in thousands)

| Hawaii AGI Class | Dependents | | Exemptions | | | Tax Withheld | |
|-------------------------------------|----------------|----------------|----------------|------------------|--------------------|----------------|--------------------|
| | No. Returns | No. Dependents | No. Returns | No. Exemptions | Amount | No. Returns | Amount |
| TAXABLE RESIDENT RETURNS | | | | | | | |
| \$0 under \$5,000 | 95 | 95 | 5,337 | 5,833 | \$6,673 | 11,881 | \$1,544 |
| \$5,000 under \$10,000 | 5,084 | 6,950 | 27,511 | 40,821 | \$46,778 | 27,879 | \$8,117 |
| \$10,000 under \$20,000 | 19,314 | 33,556 | 68,755 | 129,288 | \$149,611 | 59,899 | \$39,418 |
| \$20,000 under \$30,000 | 21,573 | 38,412 | 70,866 | 137,594 | \$159,807 | 63,567 | \$78,884 |
| \$30,000 under \$40,000 | 19,836 | 35,426 | 62,343 | 124,064 | \$144,288 | 57,340 | \$107,405 |
| \$40,000 under \$50,000 | 15,550 | 27,710 | 49,375 | 100,529 | \$116,971 | 45,790 | \$114,504 |
| \$50,000 under \$75,000 | 27,411 | 49,971 | 76,431 | 173,696 | \$201,769 | 71,125 | \$247,118 |
| \$75,000 under \$100,000 | 21,383 | 39,856 | 47,814 | 125,530 | \$145,087 | 45,083 | \$223,987 |
| \$100,000 under \$150,000 | 25,494 | 47,731 | 48,591 | 141,936 | \$162,700 | 45,920 | \$320,735 |
| \$150,000 under \$200,000 | 10,147 | 18,788 | 18,134 | 55,983 | \$61,304 | 16,834 | \$165,654 |
| \$200,000 under \$300,000 | 5,423 | 9,847 | 10,448 | 31,924 | \$18,270 | 9,167 | \$118,995 |
| \$300,000 and over | 3,501 | 6,508 | 7,765 | 23,678 | \$10 | 6,229 | \$160,160 |
| TOTAL TAXABLE RETURNS | 174,811 | 314,850 | 493,370 | 1,090,876 | \$1,213,269 | 460,714 | \$1,586,520 |
| NON-TAXABLE RESIDENT RETURNS | | | | | | | |
| Loss | 1,358 | 2,090 | 12,753 | 30,446 | \$36,116 | 2,093 | \$2,558 |
| \$0 under \$5,000 | 5,962 | 9,153 | 64,459 | 143,043 | \$168,948 | 15,782 | \$1,720 |
| \$5,000 under \$10,000 | 2,310 | 4,663 | 11,045 | 33,551 | \$40,408 | 3,544 | \$1,091 |
| \$10,000 and over | 1,917 | 3,593 | 11,497 | 35,427 | \$43,616 | 4,212 | \$4,553 |
| TOTAL NONTAXABLE RETURNS | 11,547 | 19,499 | 99,754 | 242,467 | \$289,088 | 25,631 | \$9,921 |
| TOTAL ALL RESIDENT RETURNS | 186,358 | 334,349 | 593,124 | 1,333,343 | \$1,502,357 | 486,345 | \$1,596,441 |
| TOTAL ALL NONRESIDENT | 24,347 | 44,736 | 87,261 | 199,793 | \$52,998 | 44,178 | \$73,955 |
| TOTAL ALL RETURNS | 210,705 | 379,085 | 680,385 | 1,533,136 | \$1,555,355 | 530,523 | \$1,670,396 |

Note: Details may not add to totals due to rounding.

TABLE A-5 (Continued)
NUMBER OF DEPENDENTS, NUMBER OF EXEMPTIONS, TAX WITHHELD, PAYMENTS OF DECLARATION, AMOUNTS DUE, AND
REFUNDS AND CARRIED FORWARD CREDITS BY HAWAII AGI CLASS - 2015
(\$ in thousands)

| Hawaii AGI Class | Payments of Declaration* | | Amounts Due** | | Refunds and Amounts Credited*** | |
|-------------------------------------|--------------------------|------------------|----------------|------------------|---------------------------------|------------------|
| | No. Returns | Amount | No. Returns | Amount | No. Returns | Amount |
| TAXABLE RESIDENT RETURNS | | | | | | |
| \$0 under \$5,000 | 267 | \$73 | 1,684 | \$40 | 13,112 | \$1,863 |
| \$5,000 under \$10,000 | 665 | \$292 | 3,672 | \$243 | 32,310 | \$8,300 |
| \$10,000 under \$20,000 | 2,585 | \$1,779 | 11,450 | \$2,522 | 62,470 | \$24,426 |
| \$20,000 under \$30,000 | 3,484 | \$3,702 | 10,684 | \$4,340 | 60,885 | \$29,511 |
| \$30,000 under \$40,000 | 3,341 | \$4,869 | 9,914 | \$5,287 | 52,357 | \$29,599 |
| \$40,000 under \$50,000 | 3,055 | \$5,628 | 8,654 | \$5,817 | 40,634 | \$27,231 |
| \$50,000 under \$75,000 | 5,831 | \$14,648 | 16,613 | \$13,897 | 59,540 | \$52,579 |
| \$75,000 under \$100,000 | 4,241 | \$14,390 | 11,155 | \$12,439 | 36,520 | \$44,629 |
| \$100,000 under \$150,000 | 5,775 | \$25,417 | 12,548 | \$19,478 | 35,930 | \$56,329 |
| \$150,000 under \$200,000 | 3,511 | \$23,357 | 5,038 | \$13,561 | 13,036 | \$28,290 |
| \$200,000 under \$300,000 | 3,811 | \$37,259 | 5,014 | \$20,475 | 5,357 | \$17,276 |
| \$300,000 and over | 4,934 | \$343,033 | 3,628 | \$53,030 | 4,047 | \$91,238 |
| TOTAL TAXABLE RETURNS | 41,500 | \$474,445 | 100,054 | \$151,128 | 416,198 | \$411,270 |
| NON-TAXABLE RESIDENT RETURNS | | | | | | |
| Loss | 633 | \$2,120 | d | d | 10,337 | \$8,458 |
| \$0 under \$5,000 | 813 | \$684 | 31 | \$1 | 60,117 | \$9,751 |
| \$5,000 under \$10,000 | 504 | \$543 | d | d | 8,454 | \$3,462 |
| \$10,000 and over | 1,365 | \$3,556 | d | d | 8,115 | \$9,832 |
| TOTAL NONTAXABLE RETURNS | 3,315 | \$6,903 | 43 | \$3 | 87,023 | \$31,502 |
| TOTAL ALL RESIDENT RETURNS | 44,815 | \$481,349 | 100,097 | \$151,132 | 503,221 | \$442,772 |
| TOTAL ALL NONRESIDENT | 10,360 | \$122,508 | 15,053 | \$20,291 | 50,597 | \$93,927 |
| TOTAL ALL RETURNS | 55,175 | \$603,857 | 115,150 | \$171,422 | 553,818 | \$536,699 |

Note: Details may not add to totals due to rounding.

* Includes estimated tax payments, extension payments and carryovers of credits from the prior year. **Equal to the tax liability after tax credits less tax withheld and less payments of declaration.

***Equal to the sum of refunds plus amounts credited to the 2016 estimated taxes and plus check-box donations to school repair, public library, and domestic violence funds.

"d" in the tables denotes the data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information.

TABLE A-6
AVERAGE STATE TAX LIABILITIES AND EFFECTIVE TAX RATES FOR RESIDENT RETURNS,
BEFORE AND AFTER TAX CREDITS, BY HAWAII AGI CLASS - 2015
(\$ in thousands)

| Hawaii AGI Class | Income Tax Liability | | | | Effective Tax Rates (%) | | | | | |
|-------------------------------------|----------------------|--------------|--------------------|---------------|-------------------------|---------------|---------------------|---------------|--|--|
| | Before Credits | | After Credits | | Based on Taxable Income | | Based on Hawaii AGI | | | |
| | Total | Average | Total | Average | Before Credits | After Credits | Before Credits | After Credits | | |
| TAXABLE RESIDENT RETURNS | | | | | | | | | | |
| \$0 under \$5,000 | \$242 | \$0.0 | -\$206 | \$0.0 | 1.5% | -1.3% | 0.5% | -0.4% | | |
| \$5,000 under \$10,000 | \$3,254 | \$0.1 | \$352 | \$0.0 | 2.4% | 0.3% | 1.2% | 0.1% | | |
| \$10,000 under \$20,000 | \$27,893 | \$0.4 | \$19,293 | \$0.3 | 3.9% | 2.7% | 2.5% | 1.7% | | |
| \$20,000 under \$30,000 | \$65,495 | \$0.9 | \$57,416 | \$0.8 | 4.9% | 4.3% | 3.7% | 3.2% | | |
| \$30,000 under \$40,000 | \$93,603 | \$1.5 | \$87,962 | \$1.4 | 5.5% | 5.2% | 4.3% | 4.0% | | |
| \$40,000 under \$50,000 | \$102,892 | \$2.1 | \$98,718 | \$2.0 | 5.9% | 5.7% | 4.6% | 4.5% | | |
| \$50,000 under \$75,000 | \$230,257 | \$3.0 | \$223,084 | \$2.9 | 6.2% | 6.0% | 4.9% | 4.8% | | |
| \$75,000 under \$100,000 | \$214,546 | \$4.5 | \$206,187 | \$4.3 | 6.5% | 6.3% | 5.2% | 5.0% | | |
| \$100,000 under \$150,000 | \$323,982 | \$6.7 | \$309,301 | \$6.4 | 6.9% | 6.6% | 5.5% | 5.3% | | |
| \$150,000 under \$200,000 | \$183,592 | \$10.1 | \$174,282 | \$9.6 | 7.2% | 6.9% | 5.9% | 5.6% | | |
| \$200,000 under \$300,000 | \$169,595 | \$16.2 | \$159,452 | \$15.3 | 7.6% | 7.1% | 6.8% | 6.4% | | |
| \$300,000 and over | \$521,712 | \$67.1 | \$464,985 | \$59.8 | 8.7% | 7.7% | 7.9% | 7.0% | | |
| TOTAL TAXABLE RETURNS | \$1,937,065 | \$3.7 | \$1,800,824 | \$3.5 | 6.9% | 6.4% | 5.6% | 5.2% | | |
| NON-TAXABLE RESIDENT RETURNS | | | | | | | | | | |
| Loss | | | -\$3,780 | -\$0.3 | | | | | | |
| \$0 under \$5,000 | | | -\$7,346 | -\$0.1 | | | | | | |
| \$5,000 under \$10,000 | NOT APPLICABLE | | -\$1,828 | -\$0.2 | | | NOT APPLICABLE | | | |
| \$10,000 and over | | | -\$1,830 | -\$0.2 | | | | | | |
| TOTAL NONTAXABLE RETURNS | | | -\$14,784 | -\$0.1 | | | | | | |
| TOTAL ALL RESIDENT RETURNS | \$1,937,065 | \$3.1 | \$1,786,041 | \$2.9 | | | | | | |

Note: Details may not add to totals due to rounding.

TABLE A-7
HAWAII AGI, STATE TAXABLE INCOME, TAX LIABILITY, AND DEDUCTIONS CLAIMED BY RESIDENTS BY TAX DISTRICT - 2015
(\$ in thousands)

| Tax Statistic | Tax District | | | | | | | |
|--------------------------------|-------------------|--------------|-------------------|-------------|---------------------|-------------|--------------------|-------------|
| | Oahu (District 1) | | Maui (District 2) | | Hawaii (District 3) | | Kauai (District 4) | |
| | No. Returns | Amount | No. Returns | Amount | No. Returns | Amount | No. Returns | Amount |
| Hawaii AGI | 439,578 | \$25,235,420 | 73,219 | \$3,586,441 | 79,902 | \$3,597,925 | 32,066 | \$1,587,161 |
| Taxable Income | 366,743 | \$20,873,365 | 61,863 | \$2,992,957 | 63,350 | \$2,940,827 | 26,701 | \$1,329,926 |
| Standard Deduction | 201,383 | \$553,756 | 34,114 | \$95,169 | 42,068 | \$120,543 | 15,689 | \$44,198 |
| Tax before Credits | 366,168 | \$1,447,581 | 61,769 | \$200,985 | 63,245 | \$199,118 | 26,645 | \$89,383 |
| Tax after Credits | 412,983 | \$1,347,204 | 69,211 | \$179,956 | 75,334 | \$177,272 | 30,429 | \$81,610 |
| <u>Itemized Deductions:</u> | | | | | | | | |
| Contributions | 167,639 | \$798,370 | 27,412 | \$78,471 | 24,067 | \$111,727 | 11,108 | \$32,702 |
| Interest | 117,202 | \$1,401,567 | 18,707 | \$217,703 | 21,859 | \$199,910 | 8,219 | \$86,715 |
| Medical and Dental | 53,636 | \$402,931 | 8,619 | \$54,007 | 10,307 | \$67,732 | d | d |
| Casualty Loss | 176 | \$2,672 | 37 | \$1,048 | 47 | \$752 | d | d |
| Taxes | 233,090 | \$1,185,131 | 38,360 | \$167,446 | 37,234 | \$170,264 | 16,109 | \$76,691 |
| Miscellaneous | 87,267 | \$387,304 | 16,942 | \$75,152 | 13,507 | \$61,438 | 6,567 | \$28,153 |
| Disallowed Itemized Deductions | 21,578 | \$209,393 | 2,481 | \$19,790 | 2,074 | \$28,452 | 986 | \$11,796 |
| Total Itemized Deductions | 238,195 | \$3,966,296 | 39,105 | \$573,621 | 37,834 | \$582,842 | 16,377 | \$237,394 |

Note: Details may not add to totals due to rounding.

"d" in the tables denotes the data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information.

TABLE A-8
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

| ADJUSTED GROSS INCOME CLASS | SALARIES AND WAGES | | DIVIDENDS | | INTEREST | |
|------------------------------------|----------------------|--------------------------|----------------------|-----------------------|----------------------|-----------------------|
| | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount |
| <u>TAXABLE RESIDENT RETURNS</u> | | | | | | |
| Under \$ 5,000 | 11,677 | \$ 42,192,118 | 1,677 | \$ 1,216,310 | 1,923 | \$ 563,427 |
| \$ 5,000 " | 27,070 | 200,481,791 | 3,152 | 5,828,148 | 4,821 | 2,924,292 |
| 10,000 " | 57,567 | 835,294,525 | 7,480 | 20,165,702 | 11,895 | 9,369,456 |
| 20,000 " | 60,715 | 1,461,889,988 | 7,614 | 25,758,777 | 12,239 | 10,364,223 |
| 30,000 " | 54,916 | 1,840,870,501 | 7,506 | 26,633,704 | 12,608 | 9,252,857 |
| 40,000 " | 43,820 | 1,866,674,392 | 7,004 | 25,040,698 | 12,262 | 7,634,961 |
| 50,000 " | 67,514 | 3,871,828,588 | 14,433 | 55,860,072 | 24,727 | 16,821,721 |
| 75,000 " | 42,396 | 3,393,492,643 | 10,949 | 43,647,841 | 19,448 | 12,669,354 |
| 100,000 " | 42,556 | 4,655,245,063 | 14,713 | 60,698,713 | 24,135 | 16,479,171 |
| 150,000 " | 15,051 | 2,236,796,213 | 7,274 | 41,276,513 | 10,516 | 9,855,216 |
| 200,000 " | 7,552 | 1,424,122,966 | 4,880 | 49,109,004 | 6,337 | 9,967,543 |
| 300,000 and over | 4,285 | 1,380,447,220 | 3,554 | 120,027,935 | 4,359 | 28,076,594 |
| TOTAL - TAXABLE RETURNS | 435,119 | \$ 23,209,336,008 | 90,236 | \$ 475,263,417 | 145,270 | \$ 133,978,815 |
| <u>NONTAXABLE RESIDENT RETURNS</u> | | | | | | |
| Loss | 1,741 | \$ 32,012,599 | 3,387 | \$ 7,417,804 | 5,663 | \$ 5,699,248 |
| \$ 0 under \$ 5,000 | 15,726 | 44,657,709 | 8,666 | 9,266,960 | 22,244 | 10,830,612 |
| 5,000 " 10,000 | 3,447 | 25,109,793 | 3,782 | 8,613,785 | 5,878 | 5,194,569 |
| 10,000 and over | 3,836 | 78,860,176 | 4,796 | 25,362,180 | 6,580 | 8,848,016 |
| TOTAL - NONTAXABLE RETURNS | 24,750 | \$ 180,640,277 | 20,631 | \$ 50,660,729 | 40,365 | \$ 30,572,445 |
| ALL RESIDENT RETURNS | 459,869 | \$ 23,389,976,285 | 110,867 | \$ 525,924,146 | 185,635 | \$ 164,551,260 |
| ALL NONRESIDENT RETURNS | 17,984 | \$ 976,614,367 | 2,972 | \$ 12,885,596 | 4,876 | \$ 3,897,836 |
| TOTAL - ALL RETURNS | 477,853 | \$ 24,366,590,652 | 113,839 | \$ 538,809,742 | 190,511 | \$ 168,449,096 |

TABLE A-8 (continued)
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

| ADJUSTED GROSS INCOME CLASS | BUSINESS AND PROFESSIONS | | | | SALE OF CAPITAL ASSETS & OTHER PROPERTY | | | | |
|------------------------------------|--------------------------|------------------|-------------------------|----------------|---|------------------|-------------------------|----------------|--|
| | Profit | | Loss | | Profit | | Loss | | |
| | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount | |
| <u>TAXABLE RESIDENT RETURNS</u> | | | | | | | | | |
| Under 5,000 | 1,008 | \$ 3,752,101 | 88 | \$ 308,369 | 1,171 | \$ 1,428,756 | 215 | \$ 394,069 | |
| 5,000 " | 4,002 | 27,808,442 | 402 | 2,060,274 | 1,801 | 4,574,136 | 696 | 1,572,719 | |
| 10,000 " | 8,525 | 95,725,556 | 1,314 | 8,024,971 | 4,217 | 16,643,615 | 1,824 | 4,321,714 | |
| 20,000 " | 5,827 | 81,560,988 | 1,793 | 10,910,472 | 4,291 | 22,631,769 | 2,036 | 4,755,511 | |
| 30,000 " | 4,618 | 71,032,546 | 1,932 | 11,580,504 | 4,234 | 25,372,343 | 1,966 | 4,595,844 | |
| 40,000 " | 4,151 | 71,245,996 | 1,748 | 10,837,479 | 4,110 | 27,909,685 | 1,814 | 4,817,836 | |
| 50,000 " | 7,755 | 151,364,511 | 3,434 | 20,249,779 | 8,375 | 65,606,685 | 3,574 | 9,011,076 | |
| 75,000 " | 5,499 | 117,903,652 | 2,487 | 13,810,646 | 6,472 | 61,509,410 | 2,781 | 7,262,663 | |
| 100,000 " | 6,201 | 168,394,431 | 2,719 | 14,425,706 | 9,009 | 114,446,770 | 3,603 | 9,803,000 | |
| 150,000 " | 2,479 | 107,864,610 | 979 | 6,607,620 | 4,762 | 93,163,610 | 1,846 | 5,084,692 | |
| 200,000 " | 1,610 | 113,729,806 | 550 | 3,761,000 | 3,541 | 142,352,730 | 1,427 | 4,135,584 | |
| 300,000 and over | 1,160 | 187,688,244 | 327 | 6,015,285 | 2,784 | 603,212,611 | 1,275 | 7,494,993 | |
| TOTAL - TAXABLE RETURNS | 52,835 | \$ 1,198,070,883 | 17,773 | \$ 108,592,105 | 54,767 | \$ 1,178,852,120 | 23,057 | \$63,249,701 | |
| <u>NONTAXABLE RESIDENT RETURNS</u> | | | | | | | | | |
| Loss | 1,063 | \$ 12,275,364 | 2,335 | \$ 31,081,904 | 1,072 | \$ 12,511,281 | 3,700 | \$ 25,912,007 | |
| \$ 0 under 5,000 | 3,937 | 10,749,817 | 633 | 2,715,916 | 2,893 | 3,968,366 | 2,181 | 5,495,176 | |
| 5,000 " | 1,369 | 9,329,278 | 369 | 2,383,012 | 1,696 | 4,610,794 | 1,166 | 2,872,603 | |
| 10,000 and over | 1,432 | 17,956,387 | 590 | 5,169,586 | 2,616 | 17,702,092 | 1,717 | 5,512,425 | |
| TOTAL - NONTAXABLE RETURNS | 7,801 | \$ 50,310,846 | 3,927 | \$ 41,350,418 | 8,277 | \$38,792,533 | 8,764 | \$ 39,792,211 | |
| ALL RESIDENT RETURNS | 60,636 | \$ 1,248,381,729 | 21,700 | \$149,942,523 | 63,044 | \$ 1,217,644,653 | 31,821 | \$ 103,041,912 | |
| ALL NONRESIDENT RETURNS | 1,691 | \$ 27,540,621 | 660 | \$ 4,450,218 | 2,262 | \$ 76,010,698 | 1,049 | \$5,739,545 | |
| TOTAL - ALL RETURNS | 62,327 | \$ 1,275,922,350 | 22,360 | \$154,392,741 | 65,306 | \$ 1,293,655,351 | 32,870 | \$ 108,781,457 | |

TABLE A-8 (continued)
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

| ADJUSTED GROSS INCOME CLASS | RENTS AND ROYALTIES | | | | PARTNERSHIPS AND S-CORPORATIONS | | | | |
|------------------------------------|-------------------------|----------------|-------------------------|----------------|---------------------------------|------------------|-------------------------|---------------|--|
| | Profit | | Loss | | Profit | | Loss | | |
| | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount | |
| <u>TAXABLE RESIDENT RETURNS</u> | | | | | | | | | |
| Under \$ 5,000 | 98 | \$ 390,216 | 41 | \$ 224,315 | 62 | \$ 169,986 | 41 | \$ 126,734 | |
| \$ 5,000 " | 820 | 4,700,027 | 247 | 1,669,188 | 223 | 1,343,201 | 139 | 687,868 | |
| 10,000 " | 2,546 | 21,434,672 | 971 | 6,447,743 | 767 | 6,705,069 | 533 | 3,248,737 | |
| 20,000 " | 2,383 | 23,301,849 | 1,275 | 10,685,516 | 871 | 9,634,135 | 578 | 2,915,612 | |
| 30,000 " | 2,202 | 22,899,160 | 1,516 | 12,604,242 | 896 | 12,883,560 | 641 | 4,506,484 | |
| 40,000 " | 2,056 | 22,032,607 | 1,567 | 14,072,054 | 919 | 15,572,677 | 682 | 5,484,511 | |
| 50,000 " | 4,344 | 49,302,789 | 3,818 | 34,697,801 | 2,049 | 42,302,375 | 1,447 | 11,067,380 | |
| 75,000 " | 3,422 | 39,054,092 | 3,256 | 29,575,273 | 1,761 | 47,855,522 | 1,216 | 11,000,494 | |
| 100,000 " | 4,605 | 55,576,889 | 4,200 | 32,689,654 | 2,576 | 97,263,049 | 1,838 | 17,799,207 | |
| 150,000 " | 2,505 | 36,713,769 | 1,387 | 13,515,727 | 1,529 | 82,816,306 | 1,121 | 13,802,145 | |
| 200,000 " | 1,864 | 38,526,546 | 1,116 | 14,055,733 | 1,605 | 136,157,516 | 1,211 | 20,244,804 | |
| 300,000 and over | 1,527 | 75,216,368 | 1,056 | 23,574,145 | 1,919 | 583,118,630 | 1,504 | 67,001,273 | |
| TOTAL - TAXABLE RETURNS | 28,372 | \$389,148,984 | 20,450 | \$193,811,391 | 15,177 | \$1,035,822,026 | 10,951 | \$157,885,249 | |
| <u>NONTAXABLE RESIDENT RETURNS</u> | | | | | | | | | |
| Loss | 1,278 | \$11,680,120 | 2,712 | \$ 42,347,757 | 438 | \$ 11,693,613 | 917 | \$27,900,997 | |
| \$ 0 under \$ 5,000 | 1,695 | 5,568,653 | 873 | 6,270,931 | 349 | 2,123,532 | 379 | 2,862,885 | |
| 5,000 " | 1,284 | 7,019,874 | 602 | 4,755,816 | 235 | 1,123,654 | 229 | 1,588,080 | |
| 10,000 and over | 1,959 | 20,032,769 | 1,141 | 13,179,320 | 527 | 8,636,100 | 547 | 8,370,790 | |
| TOTAL - NONTAXABLE RETURNS | 6,216 | \$44,301,416 | 5,328 | \$ 66,553,824 | 1,549 | \$ 23,576,899 | 2,072 | \$ 40,722,752 | |
| ALL RESIDENT RETURNS | 34,588 | \$433,450,400 | 25,778 | \$ 260,365,215 | 16,726 | \$ 1,059,398,925 | 13,023 | \$198,608,001 | |
| ALL NONRESIDENT RETURNS | 1,381 | \$ 11,853,246 | 1,709 | \$ 19,120,233 | 358 | \$ 19,244,254 | 270 | \$ 4,116,227 | |
| TOTAL - ALL RETURNS | 35,969 | \$ 445,303,646 | 27,487 | \$ 279,485,448 | 17,084 | \$ 1,078,643,179 | 13,293 | \$202,724,228 | |

TABLE A-8 (continued)
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

| ADJUSTED GROSS INCOME CLASS | EASATES AND TRUSTS | | UNEMPLOYMENT COMPENSATION | | PENSIONS AND ANNUITIES | | TAXABLE IRA DISTRIBUTIONS | |
|------------------------------------|-------------------------|---------------|------------------------------|----------------|-------------------------|------------------|------------------------------|----------------|
| | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount |
| <u>TAXABLE RESIDENT RETURNS</u> | | | | | | | | |
| Under \$ 5,000 | 33 | \$ 47,175 | 65 | \$ 176,907 | 516 | \$ 5,412,140 | 197 | \$ 919,556 |
| \$ 5,000 " | 72 | 286,594 | 588 | 1,938,392 | 3,686 | 66,361,921 | 1,944 | 12,086,412 |
| 10,000 " | 241 | 1,317,824 | 2,328 | 9,795,258 | 9,778 | 224,857,574 | 5,480 | 52,839,397 |
| 20,000 " | 231 | 1,572,275 | 2,859 | 14,088,565 | 9,258 | 230,072,696 | 4,938 | 64,049,659 |
| 30,000 " | 277 | 2,724,073 | 2,642 | 14,127,690 | 8,186 | 199,337,790 | 4,144 | 61,257,299 |
| 40,000 " | 216 | 2,255,888 | 2,041 | 11,206,360 | 6,921 | 167,006,075 | 3,282 | 55,382,805 |
| 50,000 " | 446 | 5,636,362 | 3,853 | 19,972,163 | 12,013 | 305,521,114 | 5,776 | 108,818,212 |
| 75,000 " | 368 | 5,904,941 | 2,668 | 12,870,369 | 8,186 | 205,657,023 | 3,611 | 74,827,862 |
| 100,000 " | 447 | 8,704,877 | 2,117 | 9,811,487 | 8,655 | 228,757,968 | 3,760 | 88,600,093 |
| 150,000 " | 231 | 5,321,466 | 461 | 2,191,151 | 3,263 | 95,222,884 | 1,567 | 42,871,662 |
| 200,000 " | 249 | 10,323,209 | 151 | 816,963 | 1,877 | 75,235,249 | 1,164 | 43,246,769 |
| 300,000 and over | 228 | 19,157,731 | 51 | 341,786 | 1,205 | 68,893,430 | 829 | 35,219,196 |
| TOTAL - TAXABLE RETURNS | 3,039 | \$ 63,252,415 | 19,824 | \$ 97,337,091 | 73,544 | \$ 1,872,335,864 | 36,692 | \$ 640,118,922 |
| <u>NONTAXABLE RESIDENT RETURNS</u> | | | | | | | | |
| Loss | 94 | \$ (35,938) | 69 | \$ 357,070 | 5,675 | \$ 274,205,073 | 2,108 | \$ 36,029,598 |
| \$ 0 under \$ 5,000 | 87 | 512,945 | 233 | 527,412 | 29,287 | 855,854,606 | 8,767 | 81,838,440 |
| 5,000 " | 105 | 435,078 | 140 | 508,922 | 6,403 | 241,134,860 | 3,761 | 36,938,201 |
| 10,000 and over | 183 | 1,336,939 | 225 | 1,449,613 | 6,933 | 329,254,004 | 4,373 | 72,954,413 |
| TOTAL - NONTAXABLE RETURNS | 469 | \$ 2,249,024 | 667 | \$ 2,843,017 | 48,298 | \$1,700,448,543 | 19,009 | \$ 227,760,652 |
| ALL RESIDENT RETURNS | 3,508 | \$ 65,501,439 | 20,491 | \$ 100,180,108 | 121,842 | \$3,572,784,407 | 55,701 | \$ 867,879,574 |
| ALL NONRESIDENT RETURNS | 68 | \$ 2,027,889 | 797 | \$ 4,331,542 | 2,200 | \$ 14,744,162 | 755 | \$ 16,639,582 |
| TOTAL - ALL RETURNS | 3,576 | \$ 67,529,328 | 21,288 | \$ 104,511,650 | 124,042 | \$3,587,528,569 | 56,456 | \$ 884,519,156 |

TABLE A-8 (continued)
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

| ADJUSTED GROSS INCOME CLASS | STATE TAX REFUND INCOME | | FEDERALLY-TAXABLE SOCIAL SECURITY | | MISCELLANEOUS SOURCES | | UNKOWN SOURCES ³ | |
|------------------------------------|-------------------------|-----------------------|--------------------------------------|------------------------|-------------------------|------------------------|-----------------------------|------------------------|
| | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount |
| TAXABLE RESIDENT RETURNS | | | | | | | | |
| Under \$5,000 | 48 | \$ 24,186 | 121 | \$ 910,978 | 445 | \$ 752,331 | 1,272 | \$4,237,534 |
| 5,000 " | 314 | 149,436 | 1,649 | 16,119,794 | 1,102 | 2,302,472 | 3,727 | 22,762,020 |
| 10,000 " | 1,590 | 1,137,085 | 7,063 | 80,276,516 | 2,376 | 6,409,301 | 9,219 | 76,427,394 |
| 20,000 " | 3,691 | 2,970,730 | 9,356 | 111,103,859 | 2,341 | 6,015,098 | 10,643 | 117,744,469 |
| 30,000 " | 6,357 | 5,824,991 | 8,275 | 122,034,116 | 2,289 | 6,747,871 | 8,625 | 137,140,662 |
| 40,000 " | 8,125 | 8,218,333 | 6,284 | 113,707,377 | 2,049 | 7,436,099 | 6,445 | 137,270,472 |
| 50,000 " | 20,710 | 23,742,455 | 9,359 | 196,474,067 | 4,209 | 15,632,583 | 10,054 | 328,446,586 |
| 75,000 " | 19,884 | 26,222,475 | 4,889 | 110,224,730 | 3,269 | 13,026,406 | 6,200 | 325,120,277 |
| 100,000 " | 25,803 | 39,709,499 | 4,267 | 105,837,054 | 4,169 | 15,083,092 | 6,633 | 526,609,416 |
| 150,000 " | 10,238 | 18,892,141 | 1,583 | 45,085,229 | 1,865 | 8,221,540 | 3,176 | 403,469,073 |
| 200,000 " | 3,949 | 9,384,154 | 1,212 | 40,828,914 | 1,188 | 8,620,875 | 2,739 | 534,575,069 |
| 300,000 and over | 1,585 | 9,935,141 | 1,111 | 44,957,820 | 952 | 28,983,894 | 3,282 | 3,650,045,141 |
| TOTAL - TAXABLE RETURNS | 102,294 | \$ 146,210,626 | 55,169 | \$ 987,560,454 | 26,254 | \$119,231,562 | 72,105 | \$6,263,848,113 |
| NONTAXABLE RESIDENT RETURNS | | | | | | | | |
| Loss | 609 | \$ 746,708 | 3,432 | \$ 53,217,502 | 2,899 | \$(258,071,739) | 4,920 | \$(330,567,758) |
| \$ 0 under 5,000 | 1,408 | 934,899 | 16,406 | 177,922,064 | 3,243 | (521,298) | 16,860 | 60,286,040 |
| 5,000 " | 695 | 736,161 | 4,706 | 70,922,702 | 1,135 | 1,503,743 | 3,917 | 30,914,878 |
| 10,000 and over | 1,950 | 2,982,812 | 6,646 | 127,901,460 | 1,522 | 5,415,105 | 5,681 | 79,341,981 |
| TOTAL - NONTAXABLE RETURNS | 4,662 | \$ 5,400,580 | 31,190 | \$429,963,728 | 8,799 | \$(251,674,189) | 31,378 | \$(160,024,859) |
| ALL RESIDENT RETURNS | 106,956 | \$ 151,611,206 | 86,359 | \$1,417,524,182 | 35,053 | \$(132,442,627) | 103,393 | \$6,103,823,254 |
| ALL NONRESIDENT RETURNS | 1,852 | \$ 3,025,747 | NA | NA | 1,337 | \$(13,108,093) | 67,778 | \$886,827,974 |

³ Items not on Hawaii return and federal return not available in IRS data set.

| | | | | | | | | |
|---------------------|---------|----------------|--------|-----------------|--------|-----------------|---------|-----------------|
| TOTAL - ALL RETURNS | 108,808 | \$ 154,636,953 | 86,359 | \$1,417,524,182 | 36,390 | \$(145,550,720) | 171,171 | \$6,990,651,228 |
|---------------------|---------|----------------|--------|-----------------|--------|-----------------|---------|-----------------|

TABLE A-8 (continued)
SOURCES OF INCOME ON ALL RETURNS FILED BY Hawaii AGI CLASS - 2015

| ADJUSTED GROSS INCOME CLASS | FEDERAL AGI | | ITEMS TAXED BY HAWAII BUT NOT BY FEDERAL* | | ITEMS TAXED BY FEDERAL BUT NOT BY HAWAII** | | HAWAII AGI | | |
|------------------------------------|-------------------------|------------------|--|----------------|---|------------------|-------------------------|-------------------|--|
| | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount | Number of Returns | Amount | |
| <u>TAXABLE RESIDENT RETURNS</u> | | | | | | | | | |
| Under \$ 5,000 | 14,952 | \$ 60,051,390 | 484 | \$ 763,538 | 755 | \$ 7,348,973 | 14,952 | \$ 53,465,955 | |
| 5,000 " | 36,193 | 357,139,965 | 2,044 | 3,816,667 | 4,121 | 87,040,625 | 36,193 | 273,916,007 | |
| 10,000 " | 74,249 | 1,417,506,020 | 6,666 | 11,072,382 | 11,963 | 317,711,060 | 74,249 | 1,110,867,342 | |
| 20,000 " | 71,914 | 2,129,663,719 | 10,456 | 17,542,761 | 14,500 | 353,775,698 | 71,914 | 1,793,430,782 | |
| 30,000 " | 62,582 | 2,491,577,090 | 13,908 | 26,131,145 | 14,482 | 337,291,085 | 62,582 | 2,180,417,150 | |
| 40,000 " | 49,474 | 2,473,253,072 | 15,220 | 34,000,383 | 12,813 | 293,312,991 | 49,474 | 2,213,940,464 | |
| 50,000 " | 76,488 | 5,120,793,154 | 30,127 | 89,771,840 | 22,254 | 528,879,424 | 76,488 | 4,681,685,570 | |
| 75,000 " | 47,833 | 4,390,191,127 | 19,337 | 93,642,135 | 16,040 | 341,478,807 | 47,833 | 4,142,354,455 | |
| 100,000 " | 48,601 | 6,068,736,640 | 24,477 | 175,426,016 | 19,495 | 368,446,603 | 48,601 | 5,875,716,053 | |
| 150,000 " | 18,142 | 3,169,206,509 | 9,206 | 89,483,244 | 8,196 | 157,077,593 | 18,142 | 3,101,612,160 | |
| 200,000 " | 10,454 | 2,560,798,259 | 4,756 | 61,599,322 | 5,717 | 136,935,920 | 10,454 | 2,485,461,661 | |
| 300,000 and over | 7,774 | 6,658,887,367 | | 192,094,498 | 4,962 | 228,109,301 | 7,774 | 6,622,872,564 | |
| TOTAL - TAXABLE RETURNS | 518,656 | \$36,897,804,312 | 140,570 | \$795,343,931 | 135,298 | \$3,157,408,080 | 518,656 | \$ 34,535,740,163 | |
| <u>NONTAXABLE RESIDENT RETURNS</u> | | | | | | | | | |
| Loss | 13,103 | \$(470,404,050) | 2,811 | \$66,506,937 | 8,108 | \$ 532,006,093 | 13,103 | \$(935,903,206) | |
| \$ 0 under \$ 5,000 | 70,437 | 1,122,611,663 | 3,224 | 7,010,513 | 31,975 | 1,050,718,361 | 70,437 | 78,903,815 | |
| 5,000 " | 11,062 | 398,080,212 | 1,916 | 3,744,873 | 6,732 | 323,334,794 | 11,062 | 78,490,291 | |
| 10,000 and over | 11,507 | 699,553,824 | 3,904 | 20,228,168 | 9,043 | 470,066,730 | 11,507 | 249,715,262 | |
| TOTAL - NONTAXABLE RETURNS | 106,109 | \$1,749,841,649 | 11,855 | \$97,490,491 | 55,858 | \$2,376,125,978 | 106,109 | \$(528,793,838) | |
| ALL RESIDENT RETURNS | 624,765 | \$38,647,645,961 | 152,425 | \$892,834,422 | 191,156 | \$ 5,533,534,058 | 624,765 | \$ 34,006,946,325 | |
| ALL NONRESIDENT RETURNS | | not available | | not meaningful | 12,451 | \$ 56,595,976 | 92,301 | \$1,261,219,502 | |

| | | | | | | | | |
|---------------------|---------|------------------|---------|----------------|---------|-----------------|---------|------------------|
| TOTAL - ALL RETURNS | 624,765 | \$38,647,645,961 | 152,425 | \$ 892,834,422 | 203,607 | \$5,590,130,034 | 717,066 | \$35,268,165,827 |
|---------------------|---------|------------------|---------|----------------|---------|-----------------|---------|------------------|

Note: * include Difference in state/federal wages due to COLA, ERS, Interest on out-of-state bonds, Other Hawaii additions to federal AGI

**include Pensions, Social Security, Payments to an Individual Housing Account, and Exceptional Trees Deduction, and First \$6,279 of Military Reserve or Hawaii National Guard Duty Pay, and Other Hawaii subtractions from Federal AGI.

Details may not add to totals due to rounding.