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# **Hawaii Individual Income Tax Statistics**

**Tax Year 2018**

**(January 1, 2018 – December 31, 2018)**

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**Department of Taxation**

**State of Hawaii**

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# STATE OF HAWAII

David Y. Ige, Governor

## DEPARTMENT OF TAXATION

Isaac W. Choy, Director

### TAX RESEARCH & PLANNING

Seth Colby, Tax Research & Planning Officer

Baybars Karacaovali, Economist

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# **1. INTRODUCTION**

This study examines statistics from Hawaii individual income tax returns filed by Hawaii resident and nonresident taxpayers for tax year 2018. 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 for tax years 2006 through 2011 owing to cutbacks in personnel after the Great Recession. The reports were resumed for tax year 2012 and have been published annually since.

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 obtained from all Hawaii individual income tax returns filed by Hawaii resident and nonresident taxpayers for tax year 2018. Residents file Form N-11 for their Hawaii individual income taxes. Form N-11 uses federal AGI as the starting point for calculating Hawaii taxable income. Nonresidents and part-year residents with income from Hawaii sources file Form N-15 for their Hawaii income tax liabilities.

Since tax year 2016, the individual income tax statistics reports have not contained data from federal income tax returns due to a new agreement that limited the Department's access to Federal Tax Information.

# **2. DATA SOURCE AND METHODOLOGY**

The primary data source for the study is the GenTax program of the Department's Tax System Modernization (TSM) project. The data are from individual income tax returns (Forms N-11 and N-15) filed for tax year 2018 which were received by March 31, 2020 and processed by May 7, 2020.

The data taken from the tax returns are items as reported by individuals before any adjustments by subsequent audits. They include the automatic adjustments the Department made when processing the tax returns.

The data items on the tax returns were checked for accuracy by examining the largest entries for each item and checking them against images of the tax returns, and by making sure that figures for total income, deductions, exemptions, and taxable income were consistent with each other.

To prevent readers from identifying, directly or indirectly, a particular taxpayer, the Department of Taxation does not disclose tabulations containing data for 5 or less returns at the state level, 10 or less returns below the state level, or individual returns that represent a large percentage of the tabulation. Additional tabulations may be suppressed in statistical tables that would allow the reader to infer the quantities of the tabulations which were originally suppressed.

### **3. CONFORMITY WITH 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 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, exceptional trees deduction and in 2018, the first \$6,564 of military reserve or Hawaii National Guard duty pay. Hawaii also exempts interest on U.S. savings bonds from income whereas, the IRC 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 its own tax credits that are not available in the IRC.

Hawaii uses different standard deduction amounts from the IRC and it continues to allow personal or dependent exemptions whereas IRC suspended them due to the federal Tax Cuts and Jobs Act (TCJA) enacted on December 22, 2017 (please see Table 1 below). Hawaii's regular personal exemption multiplier was \$1,144 in 2018. 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. More details on exemptions will be provided when we discuss detailed statistics in sections 6 and 7.

While federal personal exemptions were suspended by TCJA effective tax year 2018, the federal standard deduction amounts were increased significantly. The federal standard deduction amounts were \$24,000 (up from \$12,700) for married couples filing a joint tax return, \$12,000 (up from \$6,350) for single individuals and married couples filing separate tax returns and

\$18,000 (up from \$9,350) for a head of household, with an additional standard deduction of \$1,300 for taxpayers 65 and older or blind (\$1,600 if the taxpayer was single and not a surviving spouse). Hawaii's standard deductions for 2018 were \$4,400 for joint returns and qualifying widow(er)s, \$2,200 if the taxpayer was single or a married individual filing separately, and \$3,212 for a head of household.

**Table 1**  
**Differences between Federal and Hawaii Standard Deductions and Exemptions**  
**by Filing Status in 2018**

Filing Status	Federal	Hawaii
<b>Standard Deduction</b>		
Married Filing Jointly	\$24,000	\$4,400
Single	\$12,000	\$2,200
Married Filing Separately	\$12,000	\$2,200
Head of Household	\$18,000	\$3,212
Qualifying Widow(er)	\$24,000	\$4,400
<b>Personal or Dependent Exemption Multiplier</b>	Suspended	\$1,144 <sup>1</sup>

<sup>1</sup> Hawaii taxpayers may claim an additional exemption for themselves and/or their spouse for being age 65 or older. Furthermore, a blind, deaf, or totally disabled person and/or their spouse who qualify may be allowed a Disability Exemption of \$7,000 each in lieu of the regular personal exemption of \$1,144, but they cannot then claim the additional exemptions for dependents or being age 65 or older.

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

The federal Tax Cuts and Jobs Act (TCJA) enacted on December 22, 2017 restricted or eliminated the mortgage interest, state and local tax, personal casualty loss, and moving expense deductions. In addition, the Act eliminated the 2% reduction to miscellaneous itemized deductions in IRC section 67 and the overall limitation on itemized deductions in IRC section 68. In contrast, Hawaii continued to conform to the above provisions, but in the form the provisions existed in prior to the TCJA.

## 4. STATE INDIVIDUAL INCOME TAX LEGISLATION

Hawaii's Legislature enacted several measures related to individual income taxes in recent years, of which the following are the most prominent for tax year 2018:

### **Act 107, SLH 2017**

Reinstated three tax rates and brackets (9%, 10%, and 11%) for the highest-income taxpayers imposed by Act 60, SLH 2009, for tax years beginning after December 31, 2017.

Established a state nonrefundable earned income tax credit (EITC) equal to 20 percent of the federal EITC. The tax credit applies to tax years 2018 through 2022.

Repealed the sunset date (December 31, 2017) for the amendments made to the food/excise tax credit by Act 223, SLH 2015.

### **Act 223, SLH 2015**

Increased the refundable food/excise tax credit for certain taxpayers and repealed credit for individual taxpayers with adjusted gross incomes of \$30,000 or above and for heads of households, married couples filing jointly, and married couples filing separately, with adjusted gross incomes of \$50,000 or above for tax years 2016 and 2017.

## 5. GENERAL OVERVIEW OF RETURNS FILED

### 5.1. AT A GLANCE

Residents and nonresidents filed a total of 739,352 Hawaii individual income tax returns for tax year 2018. Table 2 on the next page provides a comparison of selected items for all tax returns in 2018 versus 2017.<sup>1</sup>

Compared with tax year 2017, the total number of Hawaii individual income tax returns filed increased by 5,333 or 0.7% in 2018. The number of returns with positive Hawaii total income increased by 0.7% while the total amount of positive Hawaii total income went up by \$1.8 billion or 3.8%. Similarly, the number of returns with positive Hawaii adjusted gross income (AGI) increased by 0.7% while the total amount of positive Hawaii AGI went up by \$1.4 billion or 3.3%. Although there were more returns with negative Hawaii total income and AGI in 2018, the

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<sup>1</sup> The 2017 data utilized for the analysis in this report was obtained from GenTax a full year after the 2017 Individual Income Tax Statistics report. The analysis also reflects updated methodology so the presented data may not match the 2017 report.



amount of total income and AGI losses were less. Therefore, the net Hawaii total income increased by 4.2% while net Hawaii AGI went up by 3.5% in 2018.

**Table 2**  
**Comparison of Selected Items for All Tax Returns in 2017 and 2018**  
(Dollar amounts are in millions)

	2018		2017		% Change	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Total Number of Tax Returns	739,352		734,019		0.7%	
Hawaii Total Income (+)	719,064	\$48,972	714,140	\$47,168	0.7%	3.8%
Hawaii Total Income (-)	20,288	-\$1,836	19,879	-\$1,911	2.1%	-3.9%
Hawaii Total Income (Net)	739,352	\$47,136	734,019	\$45,257	0.7%	4.2%
Hawaii Adjusted Gross Income (+)	712,515	\$42,582	707,506	\$41,214	0.7%	3.3%
Hawaii Adjusted Gross Income (-)	26,837	-\$2,082	26,513	-\$2,099	1.2%	-0.8%
Hawaii Adjusted Gross Income (Net)	739,352	\$40,500	734,019	\$39,115	0.7%	3.5%
Standard Deductions	319,584	\$831	318,663	\$828	0.3%	0.3%
Allowable Itemized Deductions	389,675	\$6,518	386,805	\$6,894	0.7%	-5.5%
Total Allowable Deductions	709,259	\$7,349	705,468	\$7,722	0.5%	-4.8%
Total Exemptions	665,570	\$1,633	662,916	\$1,630	0.4%	0.2%
Taxable Income	602,118	\$34,957	596,262	\$33,563	1.0%	4.2%
Tax Liability Before Credits	739,352	\$2,447	734,019	\$2,264	0.7%	8.0%
Tax Liability After Credits	739,352	\$2,275	734,019	\$2,114	0.7%	7.6%
Tax Withheld	545,268	\$1,914	542,012	\$1,840	0.6%	4.0%

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

Compared with tax year 2017, the number of total allowable deductions went up by 3,791 or 0.5%, and the total number of returns with exemptions by 2,654 or 0.4% in tax year 2018 for all taxpayers. The dollar amounts of total exemptions and standard deductions increased by 0.2% and 0.3% respectively, while the amount of allowable itemized deductions declined by 5.5%.

There were 5,856 or 1% more returns with taxable income and amount of taxable income increased by \$1.4 billion or 4.2% in 2018. Income tax liabilities increased by 8% before tax credits and 7.6% after credits, as will be discussed in detail in the following sections.

## 5.2. NUMBER OF RETURNS BY TYPE, TAX DISTRICT, AND FILING STATUS

Table 3 shows the number and type of state individual income tax returns filed by Hawaii residents and nonresidents for tax year 2018 versus 2017 by tax district.<sup>2</sup>

**Table 3**  
**Comparison of Types and Number of Returns Filed**  
**by Taxation District in 2017 and 2018**

Type of Return	TAXATION DISTRICT				
	STATE TOTAL	Oahu* (District 1)	Maui (District 2)	Hawaii (District 3)	Kauai (District 4)
<b>All Returns</b>					
2018 Share of Returns	100.0%	73.4%	10.5%	11.5%	4.6%
2018 No. of Returns	739,352	542,779	77,792	84,833	33,948
2017 No. of Returns	734,019	542,879	75,476	82,687	32,977
Difference (2018-2017)	5,333	-100	2,316	2,146	971
% Change (2018-2017)	0.7%	0.0%	3.1%	2.6%	2.9%
<b>Resident Returns (N-11)</b>					
2018 Share of Returns	100.0%	70.0%	11.8%	12.9%	5.2%
2018 No. of Returns	637,209	446,277	75,494	82,432	33,006
2017 No. of Returns	634,974	449,504	73,229	80,234	32,007
Difference (2018-2017)	2,235	-3,227	2,265	2,198	999
% Change (2018-2017)	0.4%	-0.7%	3.1%	2.7%	3.1%
<b>Nonresident Returns (N-15)</b>					
2018 Share of Returns	100.0%	94.5%	2.2%	2.4%	0.9%
2018 No. of Returns	102,143	96,502	2,298	2,401	942
2017 No. of Returns	99,045	93,375	2,247	2,453	970
Difference (2018-2017)	3,098	3,127	51	-52	-28
% Change (2018-2017)	3.1%	3.3%	2.3%	-2.1%	-2.9%

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

\* The figures for Oahu include taxpayers with out-of-state or unidentified/mis-specified zip codes.

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.

<sup>2</sup> Tax districts are based on the zip codes reported on the tax returns throughout this report unlike the Tax Credits Report which mainly relies on the current tax districts of the taxpayers on record.

Residents filed a total of 637,209 Hawaii individual income tax returns (Forms N-11) for tax year 2018, which was an increase of 2,235 returns or 0.4% over 2017. Of the resident tax returns, 70% were filed by taxpayers on Oahu, 11.8% by taxpayers on Maui, 12.9% by taxpayers on Hawaii and 5.2% by taxpayers on Kauai (the total is less than 100% due to rounding).

Forms N-15 are individual income tax returns filed by nonresidents and part-year residents as well as nonresident or dual-status aliens. In addition, composite tax returns and composite tax payments may be made on behalf of nonresident shareholders of an S corporation, nonresident partners of a partnership, and nonresident members of a limited liability company or limited liability partnership using Forms N-15. Any person or entity filing a Form N-15 is referred to as a nonresident taxpayer in short in this report.

Nonresidents filed a total of 102,143 Hawaii individual income tax returns, or approximately 14% of the total number of returns filed in 2018. This indicated an increase of 3,098 returns or 3.1% over 2017.

**Figure 1**  
**Types and Number of Returns Filed for 2012 through 2018**

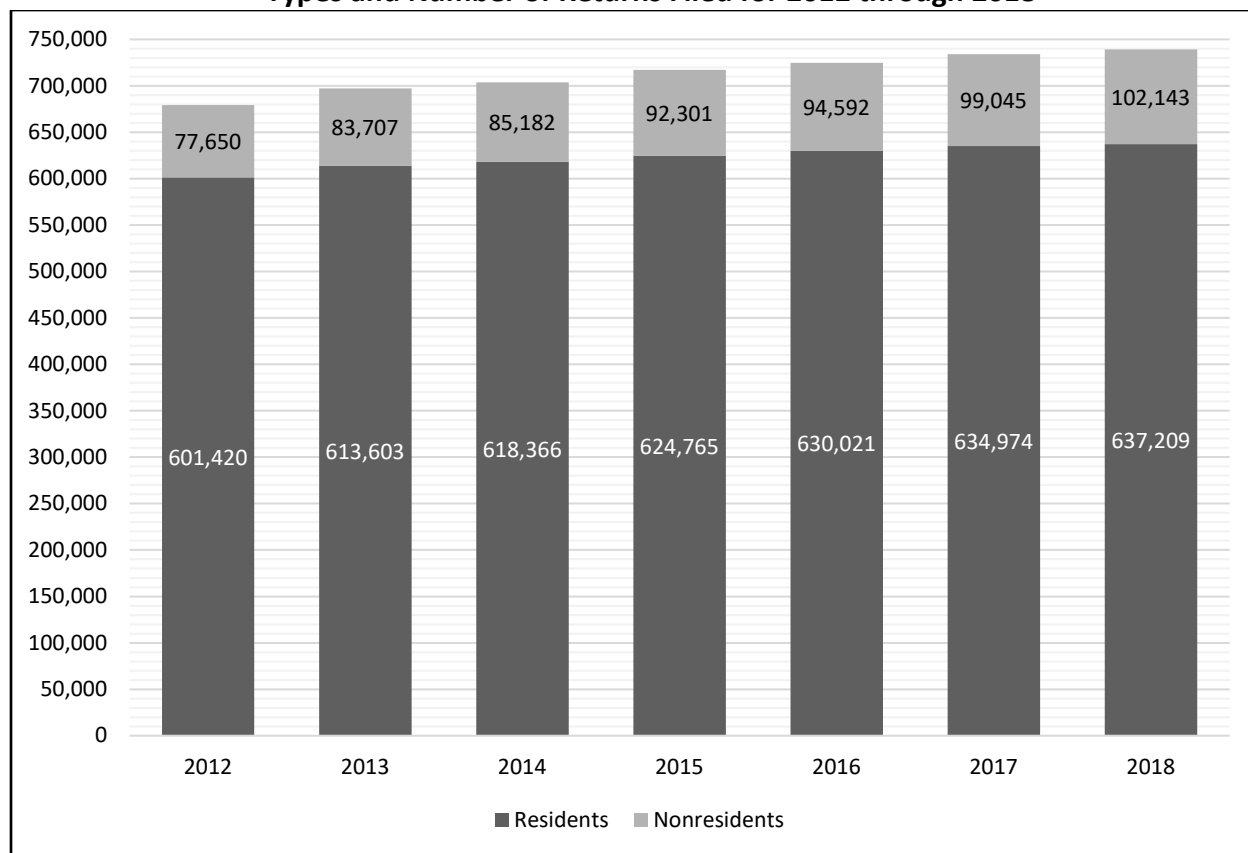


Figure 1 shows the number of Hawaii individual income tax returns filed by type for tax years 2012 through 2018. The total state individual income tax returns increased from 679,070 in 2012 to 739,352 in 2018 with an average yearly growth rate of 1.43%. Among which, resident returns

increased from 601,420 in 2012 to 637,209 in 2018 (0.97% yearly increase); and nonresident returns increased from 77,650 in 2012 to 102,143 in 2018 (4.68% yearly increase).

Table 4 shows the types and number of returns filed by filing status of the taxpayer in 2017 and 2018.

**Table 4**  
**Types and Number of Returns Filed**  
**by Filing Status of Taxpayer in 2017 and 2018**

Filing Status	All Returns		Residents		Nonresidents	
	No. of Returns	% of Total	No. of Returns	% of Total	No. of Returns	% of Total
<b>2018</b>						
Married Filing Jointly	270,164	36.5%	222,198	34.9%	47,966	47.0%
Single*	372,238	50.3%	330,680	51.9%	41,558	40.7%
Married Filing Separately	20,997	2.8%	14,334	2.2%	6,663	6.5%
Head of Household	73,660	10.0%	69,514	10.9%	4,146	4.1%
Qualifying Widow(er)	520	0.1%	483	0.1%	37	0.0%
Composite	1,773	0.2%	n/a	n/a	1,773	1.7%
<b>TOTAL</b>	<b>739,352</b>	<b>100.0%</b>	<b>637,209</b>	<b>100.0%</b>	<b>102,143</b>	<b>100.0%</b>
<b>2017</b>						
Married Filing Jointly	269,102	36.7%	222,250	35.0%	46,852	47.3%
Single*	367,944	50.1%	327,839	51.6%	40,105	40.5%
Married Filing Separately	21,325	2.9%	14,703	2.3%	6,622	6.7%
Head of Household	73,725	10.0%	69,865	11.0%	3,860	3.9%
Qualifying Widow(er)	349	0.0%	317	0.0%	32	0.0%
Composite	1,574	0.2%	n/a	n/a	1,574	1.6%
<b>TOTAL</b>	<b>734,019</b>	<b>100.0%</b>	<b>634,974</b>	<b>100.0%</b>	<b>99,045</b>	<b>100.0%</b>
<b>% Change: 2017-2018</b>						
Married Filing Jointly	0.4%		0.0%		2.4%	
Single*	1.2%		0.9%		3.6%	
Married Filing Separately	-1.5%		-2.5%		0.6%	
Head of Household	-0.1%		-0.5%		7.4%	
Qualifying Widow(er)	49.0%		52.4%		15.6%	
Composite	12.6%		n/a		12.6%	
<b>TOTAL</b>	<b>0.7%</b>		<b>0.4%</b>		<b>3.1%</b>	

\* The figures for Single residents include taxpayers with missing filing status on their tax returns.

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

The distribution of returns by filing status has remained stable over the years. The most common filing status among resident taxpayers was single, whereas married filing jointly was most common among nonresident taxpayers. As shown in Table 4, 51.9% of residents claimed single status, followed by 34.9% joint filers; nonresidents, on the other hand, had 47% joint filers, followed by 40.7% single filers.

The percentage increase in single filers was above the overall growth rate in the number of returns for both residents and nonresidents while the increase for joint filers was below the overall growth in 2018.

### 5.3. HAWAII AGI AND TAX LIABILITY BY TYPE AND FILING STATUS

Table 5A shows the distribution of the number of returns, Hawaii AGI, and tax liability of resident taxpayers before and after tax credits by filing status in tax year 2018.

**Table 5A**  
**Hawaii AGI and Tax Liability of Residents by Filing Status in 2018**

(Dollar amounts are in millions)

Filing Status	No. of Returns	% of Total	Hawaii AGI (+)	% of Total	Hawaii AGI (-)	% of Total	Before Credits		After Credits	
							Tax Liability	% of Total	Tax Liability	% of Total
Married Filing Jointly	222,198	34.9%	\$23,847	60.1%	-\$421	58.5%	\$1,385	61.1%	\$1,300	61.3%
Single*	330,680	51.9%	\$11,671	29.4%	-\$248	34.4%	\$660	29.1%	\$624	29.5%
Married Fil. Separately	14,334	2.2%	\$942	2.4%	-\$26	3.6%	\$63	2.8%	\$57	2.7%
Head of Household	69,514	10.9%	\$3,203	8.1%	-\$24	3.4%	\$158	7.0%	\$137	6.4%
Qualifying Widow(er)	483	0.1%	\$17	0.0%	\$0	0.1%	\$1	0.0%	\$1	0.0%
<b>TOTAL</b>	<b>637,209</b>	<b>100%</b>	<b>\$39,679</b>	<b>100%</b>	<b>-719</b>	<b>100%</b>	<b>\$2,266</b>	<b>100%</b>	<b>\$2,118</b>	<b>100%</b>

\* The figures for Single residents include taxpayers with missing filing status on their tax returns.

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

For tax year 2018, resident taxpayers with 'Married Filing Jointly' status accounted for 60.1% of total positive Hawaii AGI, followed by 'Single' status (29.4%) and 'Head of Household' status (8.1%). Similar shares by filing status were reflected in total resident tax liability before and after tax credits as well.

Table 5B shows the distribution of the number of returns, Hawaii AGI, and tax liability of resident taxpayers before and after credits by filing status in tax year 2017 and the percentage change of these figures between 2017 and 2018.

**Table 5B**  
**Hawaii AGI and Tax Liability of Residents by Filing Status in 2017**  
**and Percentage Change between 2017 and 2018**

(Dollar amounts are in millions)

Filing Status	2017 No. of Returns	2017 to 2018 % Change	2017 Hawaii AGI (+)	2017 to 2018 % Change	2017 Hawaii AGI (-)	2017 to 2018 % Change	Before Credits		After Credits	
							2017 Tax Liability	17-18 % Change	2017 Tax Liability	17-18 % Change
Married Filing Jointly	222,250	0.0%	\$23,152	3.0%	-\$470	-10.4%	\$1,289	7.4%	\$1,208	7.6%
Single*	327,839	0.9%	\$11,141	4.7%	-\$255	-2.8%	\$608	8.6%	\$573	9.1%
Married Fil. Separately	14,703	-2.5%	\$954	-1.3%	-\$21	24.9%	\$56	11.8%	\$51	12.4%
Head of Household	69,865	-0.5%	\$3,269	-2.0%	-\$26	-4.8%	\$156	1.4%	\$141	-3.0%
Qualifying Widow(er)	317	52.4%	\$15	16.3%	\$0	66.1%	\$1	13.6%	\$1	15.9%
<b>TOTAL</b>	<b>634,974</b>	<b>0.4%</b>	<b>\$38,531</b>	<b>3.0%</b>	<b>-771</b>	<b>-6.7%</b>	<b>\$2,109</b>	<b>7.4%</b>	<b>\$1,973</b>	<b>7.4%</b>

\* The figures for Single residents include taxpayers with missing filing status on their tax returns.

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

The positive Hawaii AGI of Hawaii residents for 2018 was \$39.7 billion, up by 3% over the \$38.5 billion for 2017. The tax liability of Hawaii residents for 2018 was \$2.3 billion before tax credits, up by 7.4% over the \$2.1 billion for 2017. Similarly, the tax liability of Hawaii residents for 2018 was \$2.1 billion after tax credits, up by 7.4% over the \$2 billion for 2017.

Table 6A shows the distribution of the number of returns, Hawaii AGI, and tax liability of nonresident taxpayers before and after tax credits by filing status in tax year 2018.

For tax year 2018, nonresident taxpayers with 'Married Filing Jointly' status accounted for 57.4% of total positive Hawaii AGI, followed by 'Single' status (27.7%) and 'Married Filing Separately' status (6.7%). Similar shares by filing status were reflected in total nonresident tax liability before and after tax credits as well.

**Table 6A**  
**Hawaii AGI and Tax Liability of Nonresidents by Filing Status in 2018**  
(Dollar amounts are in millions)

Filing Status	No. of Returns	% of Total	Hawaii AGI (+)	% of Total	Hawaii AGI (-)	% of Total	Before Credits		After Credits	
							Tax Liability	% of Total	Tax Liability	% of Total
Married Filing Jointly	47,966	47.0%	\$1,666	57.4%	-\$980	71.9%	\$103	56.9%	\$91	58.0%
Single	41,558	40.7%	\$803	27.7%	-\$248	18.2%	\$47	26.2%	\$41	26.5%
Married Fil. Separately	6,663	6.5%	\$194	6.7%	-\$80	5.8%	\$15	8.5%	\$13	8.1%
Head of Household	4,146	4.1%	\$121	4.2%	-\$44	3.2%	\$8	4.3%	\$6	3.8%
Qualifying Widow(er)	37	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Composite	1,773	1.7%	\$118	4.1%	-\$11	0.8%	\$7	4.1%	\$6	3.5%
<b>TOTAL</b>	<b>102,143</b>	<b>100%</b>	<b>\$2,903</b>	<b>100%</b>	<b>-1,362</b>	<b>100%</b>	<b>\$180</b>	<b>100%</b>	<b>\$156</b>	<b>100%</b>

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

Table 6B shows the distribution of the number of returns, Hawaii AGI, and tax liability of nonresident taxpayers before and after tax credits by filing status in tax year 2017 and the percentage change of these figures between 2017 and 2018.

The positive Hawaii AGI of Hawaii nonresidents for 2018 was \$2.9 billion, up by 8.2% over the \$2.7 billion for 2017. The tax liability of Hawaii nonresidents for 2018 was \$180 million before tax credits, up by 16.3% over the \$155 million for 2017. The tax liability of Hawaii nonresidents for 2018 was \$156 million after tax credits, up by 10.1% over the \$142 million for 2017.

**Table 6B**  
**Hawaii AGI and Tax Liability of Nonresidents by Filing Status in 2017**  
**and Percentage Change between 2017 and 2018**

(Dollar amounts are in millions)

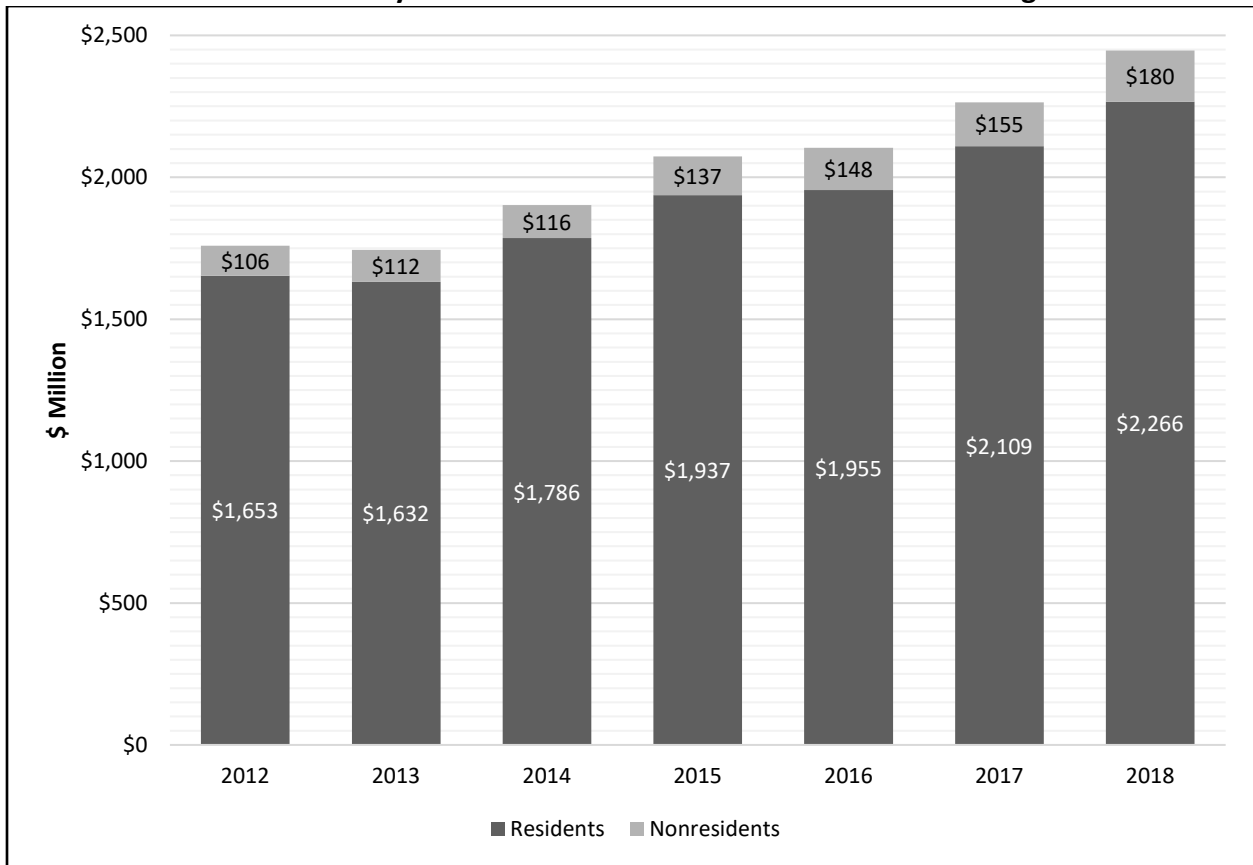
Filing Status	2017 No. of Returns	2017 to 2018 % Change	2017 Hawaii AGI (+)	2017 to 2018 % Change	2017 Hawaii AGI (-)	2017 to 2018 % Change	Before Credits		After Credits	
							2017 Tax Liability	17-18 % Change	2017 Tax Liability	17-18 % Change
Married Filing Jointly	46,852	2.4%	\$1,566	6.4%	-\$926	5.8%	\$91	13.1%	\$81	12.1%
Single	40,105	3.6%	\$756	6.3%	-\$234	5.9%	\$43	10.9%	\$41	0.6%
Married Fil. Separately	6,622	0.6%	\$172	12.9%	-\$97	-18.2%	\$11	38.1%	\$10	31.1%
Head of Household	3,860	7.4%	\$81	49.6%	-\$46	-4.7%	\$4	94.6%	\$4	64.0%
Qualifying Widow(er)	32	15.6%	\$0	-2.7%	-\$1	-67.6%	\$0	-17.8%	\$0	3.0%
Composite	1,574	12.6%	\$108	8.7%	-\$24	-55.1%	\$7	10.6%	\$7	-15.1%
<b>TOTAL</b>	<b>99,045</b>	<b>3.1%</b>	<b>\$2,683</b>	<b>8.2%</b>	<b>-1,328</b>	<b>2.6%</b>	<b>\$155</b>	<b>16.3%</b>	<b>\$142</b>	<b>10.1%</b>

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

Finally, Figure 2 shows the gross (before tax credits) tax liability of Hawaii resident and nonresident taxpayers for 2012 through 2018. The total state individual income gross tax liability increased from \$1.76 billion in 2012 to \$2.45 billion in 2018 with an average yearly growth rate of 5.66%. Among which, resident gross tax liability increased from \$1.65 billion in 2012 to \$2.27 billion in 2018 (5.4% yearly increase); and nonresident gross tax liability rose from \$106 million in 2012 to \$180 million in 2018 (9.29% yearly increase).



**Figure 2**  
**Gross Tax Liability of Residents and Nonresidents for 2012 through 2018**



## 6. RESIDENT RETURN STATISTICS

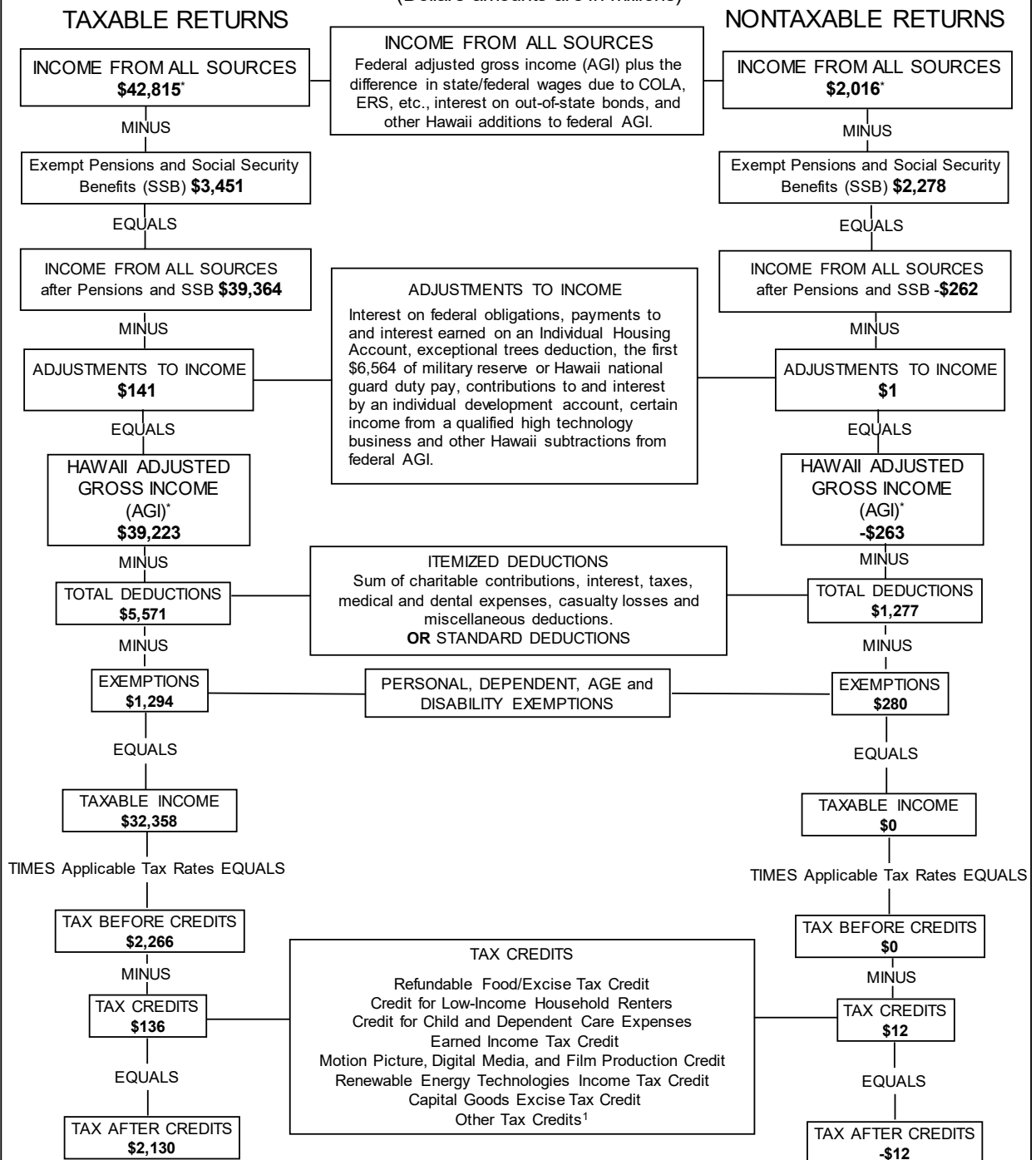
### 6.1. RESIDENT INCOME AND ADJUSTMENTS

Selected data from resident tax returns by Hawaii adjusted gross income (AGI) classes are shown in Appendix Tables A-1 and A-2. Figure 3 on the next page shows the major components of resident tax returns for tax year 2018.

Federal AGI is the starting point for calculating Hawaii taxable income on Form N-11 for residents. Hawaii AGI is derived by subtracting income that is taxed by the federal government but not by Hawaii and adding income that is taxed by Hawaii but not by the federal government.

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 and interest on out-of-state bonds.

**Figure 3**  
**Components of Resident Tax Returns**  
(Dollars amounts are in millions)



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

\* Includes sums of both positive and negative values.

¹ Includes tax credits for child passenger restraint systems, employment of vocational rehabilitation referrals, low income housing, school repair and maintenance, fuel for commercial fishers, enterprise zones, important agricultural land, research activities, capital infrastructure, cesspool upgrade and conversion, renewable fuels production, income taxes paid to another state or foreign country, individual development accounts, high technology business investment, energy conservation, hotel construction and remodeling, technology infrastructure, and residential construction and remodeling.

Residents with taxable income reported an aggregate income of \$42.8 billion from all sources, an aggregate Hawaii AGI of \$39.2 billion, total deductions of \$5.6 billion, total exemptions of \$1.3 billion, total taxable income of \$32.4 billion, total tax liability before credits of \$2.3 billion, and total tax liability after credits of \$2.1 billion on their Hawaii income tax returns for 2018.

Residents with nontaxable income reported aggregate income of \$2 billion from all sources, aggregate Hawaii AGI of -\$263 million, total deductions of \$1.3 billion, total exemptions of \$280 million, total taxable income of \$0 by definition, total tax liability before credits of \$0, and total tax liability after credits of -\$12 million on their Hawaii income tax returns for 2018.

Table 7A 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 in 2018.

**Table 7A**  
**Differences Between Federal AGI and Hawaii AGI for Residents in 2018**  
(Dollar amounts are in millions)

	Taxable Returns		Nontaxable Returns	
	No. of Returns	Amount	No. of Returns	Amount
<b>Federal AGI</b>	<b>536,232</b>	<b>\$42,292</b>	<b>100,977</b>	<b>\$2,008</b>
<i>MINUS</i>				
<b>Hawaii Subtractions from Federal AGI</b>	<b>139,756</b>	<b>\$4,055</b>	<b>55,342</b>	<b>\$2,524</b>
Exempt Pensions Taxed Federally	63,779	\$2,212	49,399	\$1,794
Social Security Benefits Taxed Federally	69,889	\$1,239	34,713	\$484
Other Subtractions from Hawaii AGI <sup>1</sup>	67,093	\$604	11,365	\$246
<i>PLUS</i>				
<b>Hawaii Additions to Federal AGI<sup>2</sup></b>	<b>147,458</b>	<b>\$986</b>	<b>11,063</b>	<b>\$252</b>
<i>EQUALS</i>				
<b>Hawaii AGI</b>	<b>536,232</b>	<b>\$39,223</b>	<b>100,977</b>	<b>-\$263</b>

Note: Details may not add to totals due to rounding and may include sums of both positive and negative values.

<sup>1</sup> Includes the first \$6,564 of military reserve or Hawaii national guard duty pay, payments to and interest earned on an Individual Housing Account, exceptional trees deduction, interest on federal obligations, contributions to and interest by an individual development account, certain income from a qualified high technology business, expenses connected with federal credits, and other adjustments.

<sup>2</sup> Includes difference in state/federal wages due to COLA, ERS, etc., interest on out-of-state bonds, taxable amounts of Individual Housing Accounts, Hawaii tax refunds, excluded income earned outside of the United States, certain depreciation amounts, and other adjustments.

For residents in tax year 2018, Federal AGI was \$42.3 billion for those with Hawaii State taxable income and \$2 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 \$3.5 billion for residents with Hawaii taxable income and \$2.3 billion for residents without Hawaii taxable income. Items subtracted from Federal AGI in 2018 totaled \$6.6 billion whereas items added totaled only \$1.2 billion.

Table 7B shows the adjustments that residents made to their federal AGI to calculate their Hawaii AGI on Form N-11 in 2017 and the percentage change between 2017 and 2018.

**Table 7B**  
**Differences Between Federal AGI and Hawaii AGI for Residents in 2017**  
**and Percentage Change between 2017 and 2018**

(Dollar amounts are in millions)

	<b>2017</b>				<b>% Change: 2017 - 2018</b>			
	Taxable Returns		Nontaxable Ret.		Taxable Returns		Nontaxable Ret.	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
<b>Federal AGI</b>	<b>531,852</b>	<b>\$40,838</b>	<b>103,122</b>	<b>\$1,885</b>	<b>0.8%</b>	<b>3.6%</b>	<b>-2.1%</b>	<b>6.5%</b>
<i>MINUS</i>								
<b>HI Subtractions from Federal AGI</b>	<b>136,733</b>	<b>\$3,656</b>	<b>56,152</b>	<b>\$2,436</b>	<b>2.2%</b>	<b>10.9%</b>	<b>-1.4%</b>	<b>3.6%</b>
Exempt Pensions Taxed Federally	62,419	\$2,055	50,385	\$1,764	2.2%	7.6%	-2.0%	1.7%
Social Security Benefits Taxed Fed.	66,263	\$1,127	34,553	\$464	5.5%	9.9%	0.5%	4.2%
Other Subtractions from HI AGI <sup>1</sup>	66,597	\$473	11,431	\$208	0.7%	27.6%	-0.6%	18.4%
<i>PLUS</i>								
<b>Hawaii Additions to Federal AGI<sup>2</sup></b>	<b>144,702</b>	<b>\$907</b>	<b>11,661</b>	<b>\$220</b>	<b>1.9%</b>	<b>8.7%</b>	<b>-5.1%</b>	<b>14.7%</b>
<i>EQUALS</i>								
<b>Hawaii AGI</b>	<b>531,852</b>	<b>\$38,090</b>	<b>103,122</b>	<b>-\$331</b>	<b>0.8%</b>	<b>3.0%</b>	<b>-2.1%</b>	<b>-20.3%</b>

Note: Details may not add to totals due to rounding and may include sums of both positive and negative values.

<sup>1</sup> Includes the first \$6,564 of military reserve or Hawaii national guard duty pay, payments to and interest earned on an Individual Housing Account, exceptional trees deduction, interest on federal obligations, contributions to and interest by an individual development account, certain income from a qualified high technology business, expenses connected with federal credits, and other adjustments.

<sup>2</sup> Includes difference in state/federal wages due to COLA, ERS, etc., interest on out-of-state bonds, taxable amounts of Individual Housing Accounts, Hawaii tax refunds, excluded income earned outside of the United States, certain depreciation amounts, and other adjustments.

While the number of taxable returns of resident taxpayers increased by 0.8% in 2018, their total Federal AGI rose by 3.6% and their total Hawaii AGI increased by 3%. Furthermore, while the number of nontaxable returns of resident taxpayers decreased by 2.1% in 2018, their total Federal AGI rose by 6.5% and their total Hawaii AGI losses decreased by 20.3%.

Table 8A shows the median federal adjusted gross income (AGI) on resident returns by filing status, taxation district and year.

**Table 8A**  
**Differences in Median Federal Adjusted Gross Income for Residents**  
**by Filing Status and Taxation District<sup>1</sup> in 2018 versus 2017**

Taxation District	Filing Status: All			Filing Status: Joint			Filing Status: Not Joint <sup>2</sup>		
	2018	2017	% Ch.	2018	2017	% Ch.	2018	2017	% Ch.
<b>All Resident Returns<sup>3</sup></b>									
Oahu	\$45,425	\$43,697	4.0%	\$95,912	\$92,551	3.6%	\$31,774	\$30,154	5.4%
Maui	\$41,427	\$39,800	4.1%	\$84,392	\$81,314	3.8%	\$30,826	\$29,362	5.0%
Hawaii	\$35,616	\$34,300	3.8%	\$72,792	\$69,806	4.3%	\$26,222	\$24,906	5.3%
Kauai	\$41,811	\$39,773	5.1%	\$85,577	\$80,051	6.9%	\$30,532	\$28,743	6.2%
STATE	\$43,222	\$41,492	4.2%	\$90,471	\$87,119	3.8%	\$30,762	\$29,221	5.3%
<b>Taxable Resident Returns<sup>3</sup></b>									
Oahu	\$50,880	\$49,178	3.5%	\$104,120	\$100,790	3.3%	\$35,638	\$34,177	4.3%
Maui	\$46,402	\$44,765	3.7%	\$90,415	\$87,757	3.0%	\$34,730	\$33,331	4.2%
Hawaii	\$41,440	\$40,117	3.3%	\$82,032	\$78,707	4.2%	\$30,874	\$29,759	3.7%
Kauai	\$46,918	\$44,876	4.5%	\$92,104	\$87,348	5.4%	\$34,515	\$32,353	6.7%
STATE	\$48,642	\$47,071	3.3%	\$98,485	\$95,053	3.6%	\$34,742	\$33,292	4.4%

<sup>1</sup> Excludes returns without Hawaii (or unidentified) zip codes.

<sup>2</sup> Taxpayers with filing status of single, married filing separately, head of household, or qualifying widow(er).

<sup>3</sup> Contains returns with negative Federal AGI values (losses).

In 2018, the median federal AGI on all Hawaii resident returns with joint filing status and an identified Hawaii zip code was \$90,471, up by 3.8% over the \$87,119 figure for 2017. When only taxable resident returns with Hawaii addresses were considered, the median Federal AGI for joint filers in 2018 was \$98,485, up by 3.6% over the \$95,053 figure for 2017. Table 8A also offers the same statistics for all resident returns and those without a joint filing status both of which display lower values than joint returns.

Appendix Table A-15 provides similar but expanded median Federal AGI statistics for residents by geographic area and Appendix Table A-16 does the same by zip code. The highest median Federal AGI figures amongst returns with identified Hawaii zip codes were in the Kaimuki to Hawaii Kai geographic area on Oahu: \$125,853 for joint filers, \$36,168 for non-joint filers, and \$58,497 for all filers in 2018. The lowest median Federal AGI for joint filers was in the Puna to Kau area on the Big Island with \$49,168 in 2018 and the lowest for non-joint filers was in Molokai with \$18,892 in 2018. The highest increases in median Federal AGI of joint and non-joint filers from 2017 to 2018 were in the Koloa to Poipu area on Kauai, by 10.64% and 9.48% respectively.

Table 8B shows the median Hawaii AGI instead of Federal AGI on resident returns by filing status, taxation district and year unlike Table 8A.

**Table 8B**  
**Differences in Median Hawaii Adjusted Gross Income for Residents**  
**by Filing Status and Taxation District<sup>1</sup> in 2018 versus 2017**

Taxation District	Filing Status: All			Filing Status: Joint			Filing Status: Not Joint <sup>2</sup>		
	2018	2017	% Ch.	2018	2017	% Ch.	2018	2017	% Ch.
<b>All Resident Returns<sup>3</sup></b>									
Oahu	\$37,206	\$35,574	4.6%	\$77,700	\$74,955	3.7%	\$27,367	\$25,861	5.8%
Maui	\$36,780	\$35,346	4.1%	\$72,155	\$69,812	3.4%	\$28,496	\$27,032	5.4%
Hawaii	\$29,941	\$28,672	4.4%	\$54,688	\$52,906	3.4%	\$22,995	\$21,894	5.0%
Kauai	\$36,019	\$34,143	5.5%	\$70,745	\$66,481	6.4%	\$27,599	\$25,925	6.5%
STATE	\$35,973	\$34,386	4.6%	\$73,196	\$70,500	3.8%	\$26,906	\$25,471	5.6%
<b>Taxable Resident Returns</b>									
Oahu	\$45,974	\$44,529	3.2%	\$91,118	\$88,490	3.0%	\$33,600	\$32,183	4.4%
Maui	\$43,669	\$42,128	3.7%	\$82,349	\$80,352	2.5%	\$33,675	\$32,280	4.3%
Hawaii	\$38,171	\$37,213	2.6%	\$71,022	\$68,180	4.2%	\$29,555	\$28,565	3.5%
Kauai	\$43,187	\$41,350	4.4%	\$82,242	\$77,571	6.0%	\$33,202	\$31,264	6.2%
STATE	\$44,345	\$42,926	3.3%	\$86,500	\$83,835	3.2%	\$33,010	\$31,652	4.3%

<sup>1</sup> Excludes returns without Hawaii (or unidentified) zip codes.

<sup>2</sup> Taxpayers with filing status of single, married filing separately, head of household, or qualifying widow(er).

<sup>3</sup> Contains returns with negative Hawaii AGI values (losses).

The median Hawaii AGI figures are lower than Federal AGI figures across the board. For instance, the median Hawaii AGI on all Hawaii resident returns with joint filing status and a Hawaii zip code in 2018 was \$73,196 (as opposed to \$87,119 median Federal AGI), which was up by 3.8% over the \$70,500 figure for 2017.

## 6.2. RESIDENT STANDARD AND ITEMIZED DEDUCTIONS

Residents may reduce their adjusted gross income by a standard deduction amount or by their allowable itemized deductions. The standard deduction amount for 2018 is based on the individual's filing status, as shown in Table 9 on the next page.

**Table 9**  
**Standard Deduction Amounts**  
**by Filing Status in 2018**

Filing Status	Standard Deduction
Married Filing Jointly	\$4,400
Single	\$2,200
Married Filing Separately	\$2,200
Head of Household	\$3,212
Qualifying Widow(er)	\$4,400

The standard deduction for an individual claimed as a dependent is limited to the greater of \$500 or their earned income, up to the full standard deduction for their filing status. In most cases, the dependent individual's filing status is single, and the corresponding maximum standard deduction is \$2,200. Unlike the federal standard deduction amounts, which are adjusted annually for inflation, the Hawaii standard deduction amounts are fixed by statute and are infrequently changed as can be seen in Table 10.

**Table 10**  
**Changes in Hawaii's Standard Deduction Amounts Over Time**

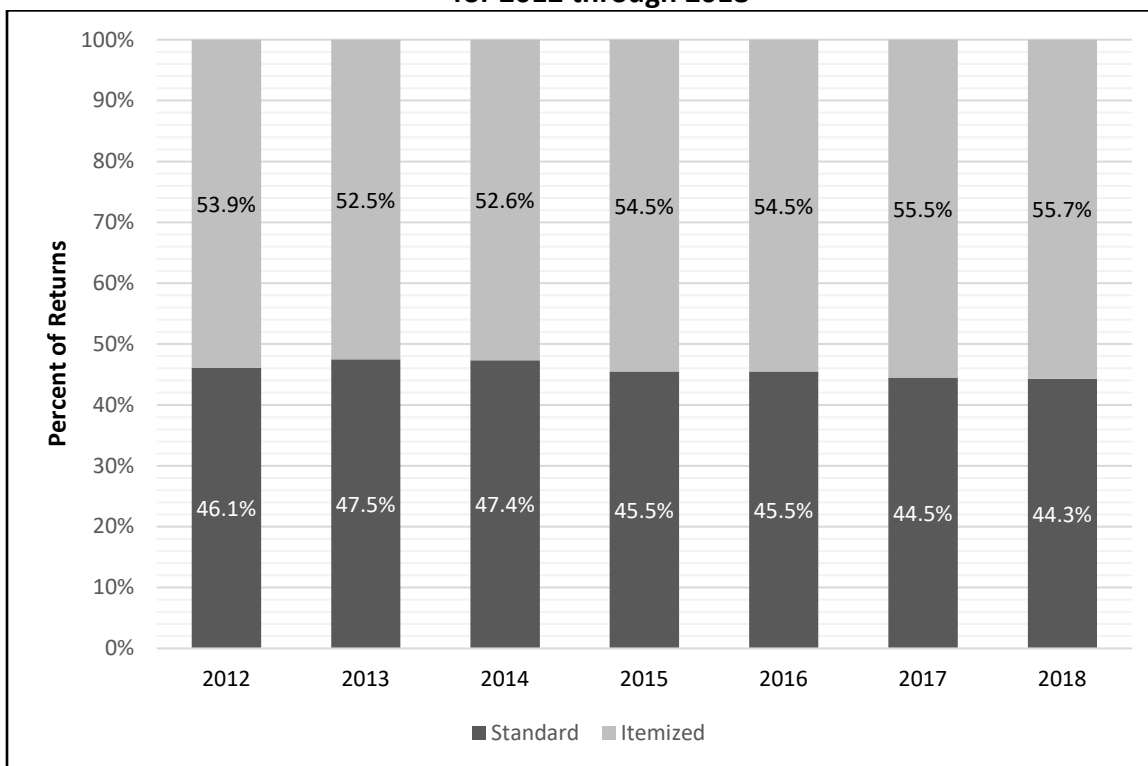
Filing Status	1982	1987	1989	2007	2013
Married Filing Jointly	\$1,000	\$1,700	\$1,900	\$4,000	\$4,400
Single	\$800	\$1,000	\$1,500	\$2,000	\$2,200
Married Filing Separately	\$500	\$850	\$950	\$2,000	\$2,200
Head of Household	\$800	\$1,500	\$1,650	\$2,920	\$3,212

As illustrated in Figure 4 on the next page, the percentage of taxpayers using the standard deduction has steadily declined since 2013, which was the last time standard deduction amounts were raised. The percentage went down from 47.5% in 2013 to 44.3% in 2018.

Taxpayers may choose to itemize their deductions rather than take the standard deduction. Itemizers may deduct from adjusted gross income part of their medical and dental expenses, certain taxes paid, interest expenses, charitable contributions, casualty and theft losses, and other miscellaneous expenses. Some of these deductions have limitations. Only the part of medical and dental expenses over 7.5% of AGI is deductible; certain miscellaneous deductions are limited to amounts over 2% of AGI, while casualty and theft losses are limited to amounts over 10% of AGI. There is also an income limit to be able to claim deductions for certain taxes

paid: Federal AGI has to be less than \$100,000 for a taxpayer who is single or married filing separately; or less than \$150,000 if the taxpayer is a head of household; or less than \$200,000 if the taxpayer is married filing jointly or a qualifying widow(er).

**Figure 4**  
**Percent of Resident Returns with Itemized versus Standard Deductions**  
**for 2012 through 2018**



Appendix Table A-4 shows the types and amounts of deductions claimed by residents by Hawaii AGI class and by nonresidents overall in 2018 and Appendix Table A-11 provides the amount of itemized and standard deductions claimed on all returns for 2012 through 2018.

The itemized and standard deductions data for residents are summarized in Table 11A for tax year 2018 on the next page. Similarly, Table 11B has data for 2017 in comparison with the 2018 figures.

Taxes continue to be the most commonly claimed deduction, followed by charitable contributions. The highest amount claimed, however, was for interest deductions, \$2.1 billion in 2018 up from \$1.96 billion in 2017 or a 6.4% increase. Smaller numbers of taxpayers qualified for the deductions for medical and dental expenses, casualty and theft losses, and certain miscellaneous expenses.



**Table 11A**  
**Itemized and Standard Deductions Claimed by Residents in 2018**

(Dollar amounts are in millions)

Deduction Type	No. of Returns	% of All Returns	Amount	% of Allowable Deductions
Medical and Dental Expenses	83,084	13.0%	\$646	9.4%
Taxes	348,205	54.6%	\$1,862	27.2%
Interest Expense	163,097	25.6%	\$2,085	30.5%
Charitable Contributions	222,227	34.9%	\$1,103	16.1%
Casualty and Theft Losses	470	0.1%	\$41	0.6%
Miscellaneous Deductions	96,211	15.1%	\$500	7.3%
Total Itemized Deductions Reported	354,912	55.7%	\$6,238	91.1%
Less: Disallowed Itemized Deductions	31,630	5.0%	\$172	2.5%
Total Allowable Itemized Deductions	354,912	55.7%	\$6,066	88.6%
Total Standard Deductions	282,297	44.3%	\$782	11.4%
<b>TOTAL ALLOWABLE DEDUCTIONS</b>	<b>637,209</b>	<b>100.0%</b>	<b>\$6,848</b>	<b>100.0%</b>

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

**Table 11B**  
**Itemized and Standard Deductions Claimed by Residents in 2017**  
**and Percentage Change between 2017 and 2018**

(Dollar amounts are in millions)

Deduction Type	2017		% Change: 2017-2018	
	No. of Returns	Amount	No. of Returns	Amount
Medical and Dental Expenses	75,084	\$600	10.7%	7.8%
Taxes	346,429	\$1,816	0.5%	2.6%
Interest Expense	168,659	\$1,960	-3.3%	6.4%
Charitable Contributions	234,186	\$1,130	-5.1%	-2.4%
Casualty and Theft Losses	300	\$11	56.7%	265.8%
Miscellaneous Deductions	128,227	\$645	-25.0%	-22.5%
Total Itemized Deductions Reported	352,347	\$6,161	0.7%	1.2%
Less: Disallowed Itemized Deductions	30,210	\$172	4.7%	0.0%
Total Allowable Itemized Deductions	352,347	\$5,989	0.7%	1.3%
Total Standard Deductions	282,627	\$781	-0.1%	0.2%
<b>TOTAL ALLOWABLE DEDUCTIONS</b>	<b>634,974</b>	<b>\$6,770</b>	<b>0.4%</b>	<b>1.2%</b>

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

Finally, Appendix Table A-12 contains information on the types and amounts of deductions claimed by residents broken down by taxation district in 2018.

### 6.3. RESIDENT PERSONAL EXEMPTIONS

All individuals filing a Hawaii state income tax return may claim one personal exemption for themselves, for their spouses if applicable, and an additional exemption for each qualified dependent if they themselves are not claimed as a dependent on another person's return. Individuals who are 65 or older may claim an additional personal exemption (the age exemption) for themselves and/or their spouses. The personal exemption amount was \$1,144 per exemption in tax year 2018. Individuals who are certified as blind, deaf or totally disabled could claim a special personal exemption of \$7,000 for themselves in lieu of the regular personal exemptions. If the spouse also had a certified disability, the total allowable exemption amount would be \$14,000.

Table 12 provides summary information on personal exemptions claimed by residents in 2017 and 2018.

**Table 12**  
**Exemptions Claimed by Residents in 2017 and 2018**

	2018	2017	% Change
Total Number of Tax Returns	637,209	634,974	0.4%
Number of Tax Returns with Exemptions	604,649	602,698	0.3%
Number of Total Exemptions	1,351,034	1,346,669	0.3%
Number of Regular Exemptions	1,146,455	1,148,278	-0.2%
Regular Exemptions per Return	1.80	1.81	-0.5%
Number of Age Exemptions	199,740	193,295	3.3%
Age Exemptions per Return	0.31	0.30	3.0%
Number of Disability Exemptions	4,839	5,096	-5.0%
Disability Exemptions per Return	0.01	0.01	-5.4%
Number of Returns with Dependents	181,651	183,370	-0.9%
Ratio of Returns with Dependents	0.3	0.3	-1.3%
Number of Dependents	323,975	327,961	-1.2%
Avg # of Dependents in Returns with Dependents	1.78	1.79	-0.3%
Dependents per Return - All	0.51	0.52	-1.6%
Total Exemption Amount (\$ Million)	\$1,574	\$1,570	0.2%

For tax year 2018, resident taxpayers reported a total of 1.35 million exemptions (including the age and disability exemptions) on 604,649 Hawaii state income tax returns or on 94.9% of total number of resident returns, for an average of 2.12 exemptions per return. The total amount of exemptions claimed by residents was \$1.57 billion. In 2018, there were 0.31 age exemptions, 0.01 disability exemptions, and 0.51 dependents per resident return. On the returns that reported dependents, the average number of dependents was 1.78.

The number, type, and amount of the exemptions claimed by residents is further broken down by Hawaii AGI classes in Appendix Table A-5. Then number of returns filed by number of regular and age exemptions claimed and by Hawaii AGI class is presented in Appendix Table A-6.

#### 6.4. RESIDENT TAX LIABILITY BY INCOME CLASS

Figure 5 shows resident tax liability distribution by Hawaii AGI class. In 2018, residents with \$100,000 or more in Hawaii AGI represented 15.8% of all resident returns and paid \$1.46 billion or 64.3% of the total taxes before tax credits and \$1.37 billion or 64.8% of the total taxes after tax credits. Residents with \$200,000 or more in Hawaii AGI represented 3.7% of all resident returns and paid \$857 million or 37.8% of the total taxes before tax credits and \$788 million or 37.2% of the total taxes after tax credits.

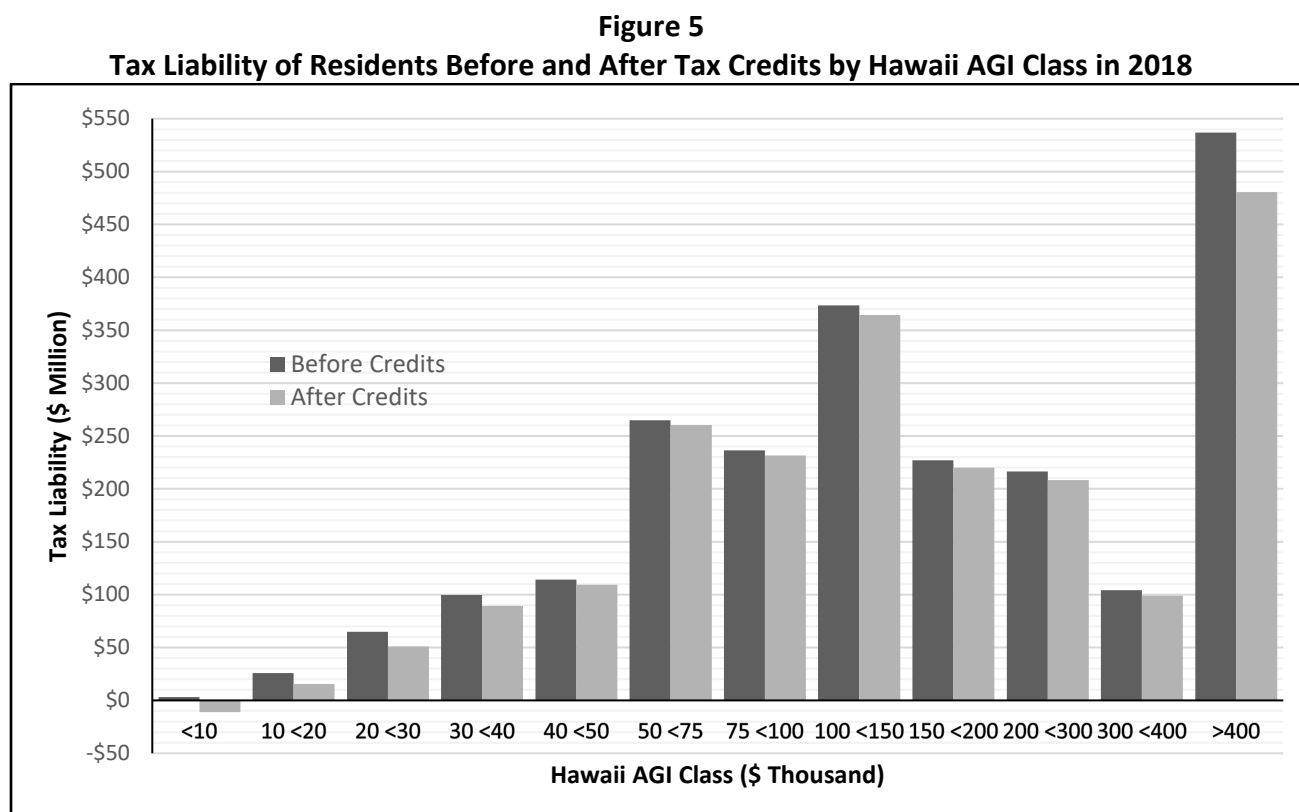


Table 13A shows the tax liability of residents before and after tax credits by Hawaii AGI class in 2018 and Table 13B shows the change in the resident tax liabilities between 2017 and 2018. The income class for Hawaii AGI under \$10,000 (including tax returns showing losses) contained the most returns representing 20.8% of total resident returns with an average \$24 tax liability before credits and an average -\$84 tax liability after credits per return.

**Table 13A**  
**Tax Liability of Residents Before and After Tax Credits**  
**by Hawaii Adjusted Gross Income (AGI) Class in 2018**

Hawaii AGI Class	No. of Returns	% of Total	Before Credits			After Credits		
			Amount (\$ Mil)	% of Total	Average (\$)	Amount (\$ Mil)	% of Total	Average (\$)
Less than \$10,000	132,800	20.8%	\$3	0.1%	\$24	-\$11	-0.5%	-\$84
\$10,000 to under \$20,000	74,744	11.7%	\$26	1.1%	\$345	\$16	0.7%	\$208
\$20,000 " \$30,000	71,686	11.2%	\$65	2.9%	\$903	\$51	2.4%	\$710
\$30,000 " \$40,000	65,906	10.3%	\$100	4.4%	\$1,511	\$89	4.2%	\$1,357
\$40,000 " \$50,000	53,808	8.4%	\$114	5.0%	\$2,120	\$109	5.2%	\$2,031
\$50,000 " \$75,000	85,648	13.4%	\$265	11.7%	\$3,091	\$260	12.3%	\$3,040
\$75,000 " \$100,000	51,707	8.1%	\$236	10.4%	\$4,572	\$232	10.9%	\$4,477
\$100,000 " \$150,000	55,080	8.6%	\$373	16.5%	\$6,781	\$364	17.2%	\$6,615
\$150,000 " \$200,000	22,282	3.5%	\$227	10.0%	\$10,195	\$220	10.4%	\$9,882
\$200,000 " \$300,000	13,471	2.1%	\$216	9.5%	\$16,059	\$208	9.8%	\$15,455
\$300,000 " \$400,000	4,185	0.7%	\$104	4.6%	\$24,908	\$99	4.7%	\$23,698
\$400,000 and over	5,892	0.9%	\$537	23.7%	\$91,109	\$481	22.7%	\$81,582
<b>TOTAL</b>	<b>637,209</b>	<b>100%</b>	<b>\$2,266</b>	<b>100%</b>	<b>\$3,557</b>	<b>\$2,118</b>	<b>100%</b>	<b>\$3,325</b>

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

**Table 13B**  
**Change in Tax Liability of Residents Before and After Tax Credits**  
**by Hawaii Adjusted Gross Income (AGI) Class in 2018 versus 2017**

Hawaii AGI Class	2017 Number of Returns	% Change between 2017 and 2018					
		No. of Returns	Before Credits		After Credits		
			Amount (\$ Mil)	Average (\$)	Amount (\$ Mil)	Average (\$)	
Less than \$10,000	138,254	-3.9%	-5.7%	-1.8%	-8.6%	-4.9%	
\$10,000 to under \$20,000	77,050	-3.0%	-2.3%	0.7%	-8.6%	-5.8%	
\$20,000 " \$30,000	73,143	-2.0%	-0.3%	1.7%	-10.3%	-8.4%	
\$30,000 " \$40,000	65,235	1.0%	2.2%	1.2%	-3.3%	-4.2%	
\$40,000 " \$50,000	52,232	3.0%	4.5%	1.5%	3.6%	0.6%	
\$50,000 " \$75,000	83,429	2.7%	4.4%	1.6%	4.7%	2.0%	
\$75,000 " \$100,000	50,704	2.0%	3.1%	1.1%	3.5%	1.4%	
\$100,000 " \$150,000	52,554	4.8%	6.1%	1.2%	6.5%	1.6%	
\$150,000 " \$200,000	20,722	7.5%	8.3%	0.7%	8.5%	0.9%	
\$200,000 " \$300,000	12,314	9.4%	10.9%	1.4%	11.6%	2.0%	
\$300,000 " \$400,000	3,876	8.0%	11.2%	3.0%	11.5%	3.3%	
\$400,000 and over	5,461	7.9%	13.1%	4.8%	14.4%	6.0%	
TOTAL	634,974	0.4%	7.4%	7.1%	7.4%	7.0%	

The Hawaii AGI class of \$50,000 to under \$75,000 contained the second highest number of returns representing 13.4% of total resident returns with an average \$3,091 tax liability before credits and an average \$3,040 tax liability after credits per return.

The average tax liability before tax credits declined for residents with Hawaii AGI under \$10,000 and the average tax liability after credits declined for all resident Hawaii AGI classes under \$40,000 in 2018 as compared with 2017. However, average tax liabilities increased for all other Hawaii AGI classes before and after credits.

Appendix Table A-7 provides data on Hawaii State income tax withheld, payments of declaration, amounts due and refunds and amounts credited by Hawaii AGI class for residents and overall for nonresidents in 2018.

Finally, Appendix Table A-13 provides Hawaii AGI and tax liability statistics for residents by geographic area and Appendix Table A-14 does the same by zip code. The highest median Hawaii AGI and tax liability figures amongst returns with Hawaii zip codes were in the Kaimuki to Hawaii Kai geographic area on Oahu which also had the highest percentage of returns with itemized deductions.

## **6.5. RESIDENT TAXABLE INCOME AND TAX LIABILITY**

Of the tax returns filed by residents, 15.8% had no taxable income in 2018. Residents with taxable income reported total tax liabilities for 2018 of \$2.27 billion before tax credits and \$2.13 billion after tax credits (Appendix Table A-1).

Figure 6 shows the ratio of the share of gross (before credits) tax liability to share of taxable income of residents by Hawaii AGI class for tax year 2018. More specifically, the ratio is the share of the gross tax liability for a given income bracket to total resident gross tax liability divided by the share of the taxable income for the same income bracket to total resident taxable income. A score of '1' would suggest that the relative amount of gross tax liability for that Hawaii AGI class is the same as their share of taxable income.

For tax year 2018, the ratio was positively correlated with income and it ranged from 0.33 for Hawaii AGI Class of less than \$10,000 to 1.26 for Hawaii AGI Class of \$400,000 and over. The ratio exceeded '1' for all Hawaii AGI classes above \$150,000 suggesting that the share of gross tax liabilities of taxpayers in higher income brackets was higher than their share of taxable income among all residents. For instance, the share of gross tax liabilities of taxpayers with Hawaii AGI of \$400,000 or more was 26% larger than their share of taxable income in total.

**Figure 6**  
**Ratio of the Share of Gross Tax Liability to Share of Taxable Income of Residents**  
**by Hawaii AGI Class in 2018**

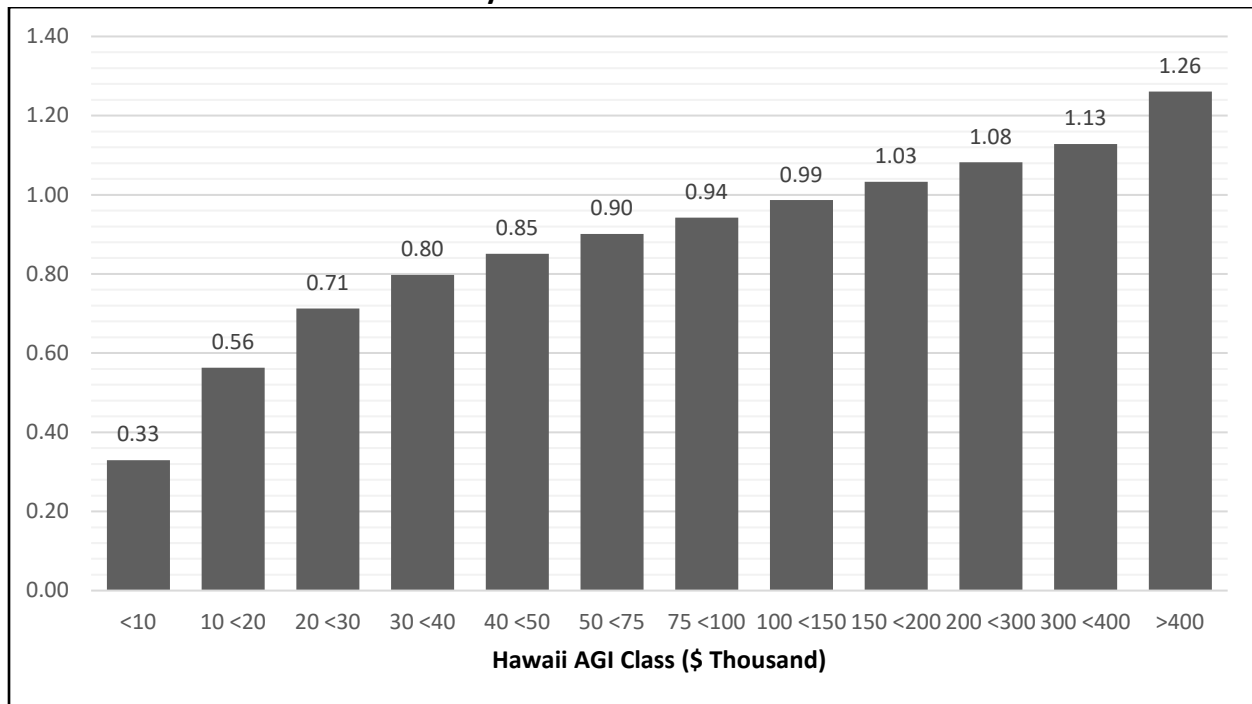


Figure 7 shows the average effective tax rates<sup>3</sup> on taxable income of residents by Hawaii AGI class in 2018 and Table 14 has the same information in comparison with 2017.

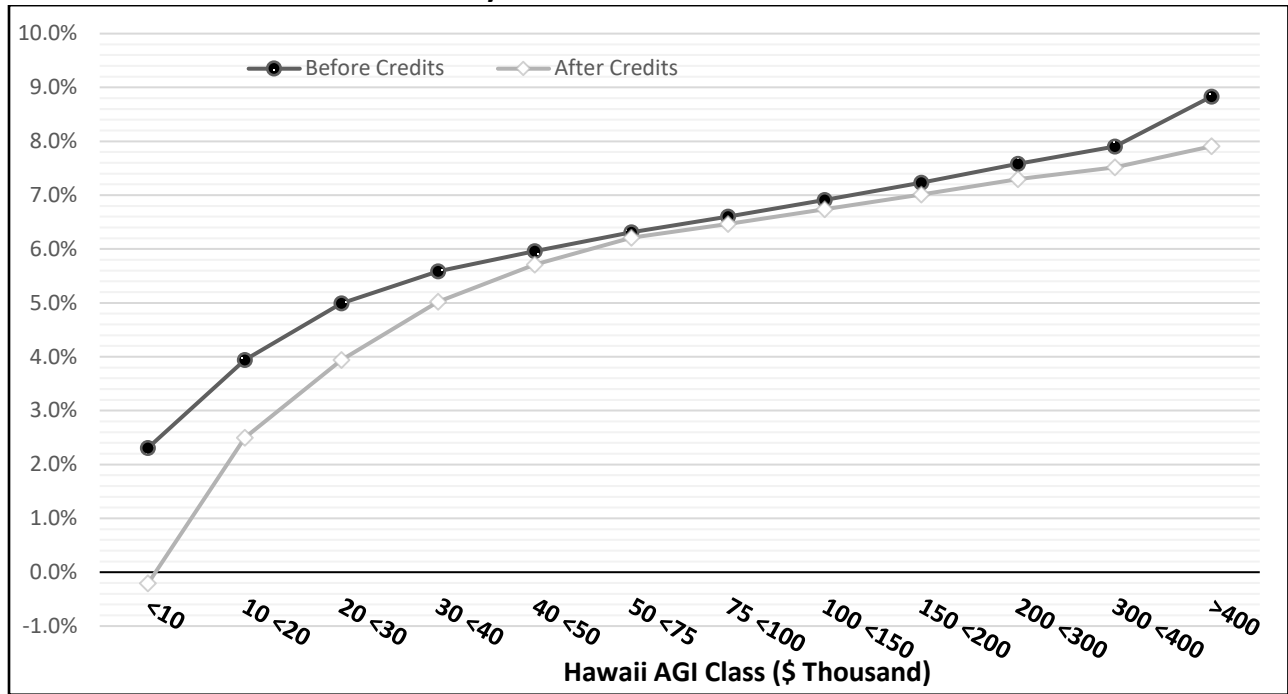
The change in the average effective tax rate on taxable income caused by tax credits was greatest for residents with Hawaii AGI less than \$10,000, where tax credits caused the average effective rate to drop by 2.5 percentage points from positive 2.3% to negative 0.2%. The average effective tax rate rises with income, both before and after tax credits, showing that Hawaii's individual income tax is progressive. The rate of change of the average effective tax rate before and after credits is greatest at the lower and higher ends of the income distribution.

Appendix Table A-8 has more detailed data on tax liabilities and effective tax rates based on taxable income and Hawaii AGI for an extended number of Hawaii AGI classes. The average effective tax rate reaches a maximum of 9.2% before credits and 8.3% after credits for the \$750 thousand to under \$1 million Hawaii AGI class.

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<sup>3</sup> Average effective tax rate on taxable income is computed as the total tax liability divided by total taxable income for an income class, before or after tax credits.

**Figure 7**  
**Average Effective Tax Rates on Taxable Income of Residents**  
**by Hawaii AGI Class in 2018**



**Table 14**  
**Average Effective Tax Rates on Taxable Income of Residents**  
**by Hawaii Adjusted Gross Income (AGI) Class in 2018 versus 2017**

Hawaii AGI Class			2018		2017		Difference: 2017-2018	
			Before Credits	After Credits	Before Credits	After Credits	Before Credits	After Credits
Less than \$10,000			2.3%	-0.2%	2.3%	-0.2%	0.0%	0.0%
\$10,000 to under \$20,000			3.9%	2.5%	3.9%	2.7%	0.0%	-0.2%
\$20,000 "		\$30,000	5.0%	3.9%	5.0%	4.4%	0.0%	-0.4%
\$30,000 "		\$40,000	5.6%	5.0%	5.6%	5.3%	0.0%	-0.3%
\$40,000 "		\$50,000	6.0%	5.7%	5.9%	5.7%	0.0%	0.0%
\$50,000 "		\$75,000	6.3%	6.2%	6.3%	6.2%	0.0%	0.1%
\$75,000 "		\$100,000	6.6%	6.5%	6.6%	6.4%	0.0%	0.0%
\$100,000 "		\$150,000	6.9%	6.7%	6.9%	6.7%	0.0%	0.0%
\$150,000 "		\$200,000	7.2%	7.0%	7.2%	7.0%	0.0%	0.0%
\$200,000 "		\$300,000	7.6%	7.3%	7.5%	7.2%	0.1%	0.1%
\$300,000 "		\$400,000	7.9%	7.5%	7.7%	7.3%	0.2%	0.2%
\$400,000 and over			8.8%	7.9%	7.8%	6.9%	1.1%	1.0%
TOTAL			7.0%	6.6%	6.8%	6.4%	0.2%	0.2%

As mentioned in Section 4, Act 107, SLH 2017 reinstated three marginal tax rates (9%, 10%, and 11%) and brackets for the highest-income taxpayers imposed by Act 60, SLH 2009, for tax year 2018 and afterward. Tables 15A through 15C show the marginal tax rates<sup>4</sup> by taxable income brackets as published in the tax rate schedules for 2017 versus 2018 along with the corresponding average effective tax rates before tax credits. There are 3 different tax schedules based on filing status as shown separately in Tables 15A, 15B, and 15C.

**Table 15A**  
**Marginal and Average Effective Tax Rates Before Credits for Residents**  
**by Taxable Income in 2018 versus 2017**  
**(Filing Status: Single and Married Filing Separately)**

Taxable Income				Number of Returns		Marginal Tax Rate per Schedule		Average Effective Tax Rate	
				2018	2017	2018	2017	2018	2017
	Not over		\$2,400	81,666	83,988	1.40%	1.40%	1.43%	1.48%
Over	\$2,400	to	\$4,800	16,228	17,215	3.20%	3.20%	2.02%	2.02%
Over	\$4,800	to	\$9,600	28,200	29,142	5.50%	5.50%	3.35%	3.34%
Over	\$9,600	to	\$14,400	24,046	24,607	6.40%	6.40%	4.39%	4.40%
Over	\$14,400	to	\$19,200	22,866	23,332	6.80%	6.80%	5.03%	5.03%
Over	\$19,200	to	\$24,000	22,698	22,782	7.20%	7.20%	5.46%	5.47%
Over	\$24,000	to	\$36,000	50,387	49,515	7.60%	7.60%	6.02%	6.02%
Over	\$36,000	to	\$48,000	37,284	35,536	7.90%	7.90%	6.51%	6.51%
Over	\$48,000	to	\$150,000	56,630	51,966	8.25%	8.25%	7.19%	7.18%
Over	\$150,000	to	\$175,000	1,241	1,061	9.00%	8.25%	7.71%	7.68%
Over	\$175,000	to	\$200,000	830	722	10.00%	8.25%	7.86%	7.72%
		Over	\$200,000	2,938	2,676	11.00%	8.25%	9.12%	7.85%
TOTAL				345,014	342,542			6.88%	6.65%

As can be observed from Table 15A, for single filers with taxable income between \$150,000 and \$175,000 and between \$175,000 and \$200,000, the marginal tax rates went up from 8.25% each in 2017 to 9% and 10%, respectively in 2018. However, there was hardly any increase in the average effective tax rates in 2018 for the two taxable income groups compared with 2017. Only for the highest tax bracket of single filers with taxable income above \$200,000, there was an

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<sup>4</sup> Marginal tax rates are the applicable tax rates paid on an additional dollar of income. Taxpayers are divided into tax brackets, which determine the rate applied to their taxable income. Under the progressive income tax method used by Hawaii, just like IRS, marginal tax rates increase as income increases. While the first dollar earned is taxed at the rate for the lowest tax bracket, the last dollar earned is taxed at the rate of the highest bracket for one's total taxable income, and all the taxable income in between is taxed at the rate for the range into which it falls. Average effective tax rates in Tables 15A through 15C, on the other hand, are obtained by dividing the total tax liability of taxpayers (before credits) in each tax bracket by their taxable income.



increase in the average effective tax rate from 7.85% in 2017 to 9.12% in 2018 when the marginal rate went up from 8.25% to 11%.

Similarly, it can be observed from Tables 15B and 15C that the average effective tax rates went up an insignificant amount for the 9% and 10% tax brackets but increased about a whole percentage point for the 11% tax bracket for other than single filers.

**Table 15B**  
**Marginal and Average Effective Tax Rates Before Credits for Residents**  
**by Taxable Income in 2018 versus 2017**  
**(Filing Status: Married Filing Jointly and Qualifying Widow(er))**

Taxable Income				Number of Returns		Marginal Tax Rate per Schedule		Average Effective Tax Rate	
				2018	2017	2018	2017	2018	2017
Not over	\$4,800			39,534	40,185	1.40%	1.40%	1.41%	1.41%
Over	\$4,800	to	\$9,600	6,473	6,969	3.20%	3.20%	2.02%	1.99%
Over	\$9,600	to	\$19,200	13,484	14,149	5.50%	5.50%	3.38%	3.38%
Over	\$19,200	to	\$28,800	14,073	14,707	6.40%	6.40%	4.40%	4.40%
Over	\$28,800	to	\$38,400	13,861	14,225	6.80%	6.80%	5.03%	5.03%
Over	\$38,400	to	\$48,000	13,498	14,038	7.20%	7.20%	5.47%	5.47%
Over	\$48,000	to	\$72,000	33,754	34,441	7.60%	7.60%	6.03%	6.03%
Over	\$72,000	to	\$96,000	29,027	28,906	7.90%	7.90%	6.51%	6.51%
Over	\$96,000	to	\$300,000	52,086	48,628	8.25%	8.25%	7.19%	7.19%
Over	\$300,000	to	\$350,000	1,616	1,472	9.00%	8.25%	7.73%	7.71%
Over	\$350,000	to	\$400,000	1,120	1,028	10.00%	8.25%	7.90%	7.75%
	Over		\$400,000	4,155	3,819	11.00%	8.25%	8.72%	7.77%
TOTAL				222,681	222,567			7.18%	6.91%

The overall average effective tax rates increased the most for the joint filers (from 6.91% to 7.18%) followed by single filers (from 6.65% to 6.88%) and heads of household (from 6.13% to 6.22%) in 2018.

Appendix Table A-9 has detailed data on tax liabilities and effective tax rates based on taxable income of residents for an extended number of Hawaii AGI classes up to \$150,000 by filing status with a specific focus on the lower end of the income distribution. Residents with Hawaii AGI under \$150,000 filed 92.8% of total number of resident returns but represented 61.6% of the total nonnegative Hawaii AGI, 52.2% of total resident tax liability before credits and 52.4% of total resident tax liability after credits.

**Table 15C**  
**Marginal and Average Effective Tax Rates Before Credits for Residents**  
**by Taxable Income in 2018 versus 2017**  
**(Filing Status: Head of Household)**

Taxable Income				Number of Returns		Marginal Tax Rate per Schedule		Average Effective Tax Rate	
				2018	2017	2018	2017	2018	2017
	Not over		\$3,600	6,860	7,527	1.40%	1.40%	1.40%	1.40%
Over	\$3,600	to	\$7,200	3,305	3,964	3.20%	3.20%	2.01%	2.00%
Over	\$7,200	to	\$14,400	7,528	8,201	5.50%	5.50%	3.39%	3.38%
Over	\$14,400	to	\$21,600	8,674	9,439	6.40%	6.40%	4.42%	4.41%
Over	\$21,600	to	\$28,800	9,564	9,661	6.80%	6.80%	5.03%	5.02%
Over	\$28,800	to	\$36,000	8,222	8,055	7.20%	7.20%	5.46%	5.46%
Over	\$36,000	to	\$54,000	12,966	11,974	7.60%	7.60%	5.99%	5.99%
Over	\$54,000	to	\$72,000	6,052	5,529	7.90%	7.90%	6.50%	6.50%
Over	\$72,000	to	\$225,000	5,946	5,139	8.25%	8.25%	7.12%	7.12%
Over	\$225,000	to	\$262,500	86	89	9.00%	8.25%	7.69%	7.68%
Over	\$262,500	to	\$300,000	72	52	10.00%	8.25%	7.87%	7.77%
	Over		\$300,000	239	235	11.00%	8.25%	9.00%	7.56%
TOTAL				69,514	69,865			6.22%	6.13%

## 7. NONRESIDENT RETURN STATISTICS

### 7.1. NONRESIDENT INCOME

Any person or entity filing a Form N-15 is referred to as a nonresident taxpayer in short in this report. Nonresidents, including those who were residents for only part of the tax year, use Form N-15 to file their Hawaii income taxes. In addition, composite tax returns and composite tax payments may be made on behalf of nonresident shareholders of an S corporation, nonresident partners of a partnership, and nonresident members of a limited liability company or limited liability partnership using Forms N-15.

As mentioned earlier, nonresidents filed a total of 102,143 Hawaii individual income tax returns, or approximately 14% of the total number of returns filed in 2018. This indicated an increase of 3,098 returns or 3.1% over 2017.

Table 16 shows Hawaii sources of income reported by Hawaii nonresident taxpayers in tax years 2017 and 2018. Hawaii nonresidents reported \$1.6 billion in total income net of losses from Hawaii sources in 2018, an increase of 13.3% over the \$1.4 billion in total net income in 2017. Salaries and wages totaled \$1.3 billion, accounting for 81.1% of the total net income. Capital and

Supplemental Gains/Losses was \$878 million representing 55.4% of the total net income. However, nonresidents reported about \$1 billion in losses from Hawaii sources in the other income category in 2018.

**Table 16**  
**Hawaii Sources of Income Reported by Nonresident Taxpayers in 2017 and 2018**  
(Dollar amounts are in millions)

	2018	2017	Difference	
			Amount	% Change
<b>TOTAL</b>	<b>\$1,584</b>	<b>\$1,399</b>	<b>\$185</b>	<b>13.3%</b>
Salaries and Wages	\$1,284	\$1,177	\$108	9.2%
Interest Income	\$26	\$24	\$2	8.3%
Ordinary Dividends	\$24	\$21	\$2	11.6%
Business Income	\$44	\$46	-\$2	-5.1%
Capital and Supplemental Gains/Losses	\$878	\$813	\$65	8.0%
Pensions and Annuities	\$31	\$27	\$4	15.7%
Rents, Partnerships, Estates, etc.	\$345	\$268	\$77	28.8%
Unemployment Compensation	\$6	\$7	\$0	-5.2%
All Other Sources	-\$1,053	-\$982	-\$70	-7.2%

The nonresident population changes constantly, so income for nonresidents can fluctuate from year to year.

Table 17 shows the total (worldwide) AGI, Hawaii AGI and Hawaii taxable income of nonresidents, by total AGI class in 2018. The total (worldwide) net AGI of the nonresidents (what their Hawaii AGI would have been if they had been residents) was \$86.3 billion, which is more than double the total net Hawaii AGI for all residents in 2018. Of the 102,143 tax returns filed by nonresidents, 35.5% had no Hawaii taxable income and the total nonresident taxable income reported was \$2.6 billion in 2018.

The largest number of taxable nonresident tax returns were in the \$10,000 to \$20,000 total AGI class with 7.4% of total nonresident returns. The \$400,000 and over total AGI class was the fourth highest with 6.4% of the total but it accounted for 64.5% of the aggregate nonresident total AGI and 43.7% of nonresident taxable income.

Table 18 shows the Hawaii AGI of nonresidents in 2018 versus 2017 by total AGI class. The number of taxable nonresidents returns filed was 65,886 in 2018, an increase of 2.3% over the 64,410 filed for tax year 2017. Total Hawaii AGI reported on taxable nonresident returns amounted to \$2.87 billion for tax year 2018, up by 8.1% over the \$2.65 billion for tax year 2017.

Appendix Table A-3 provides selected statistics from nonresident tax returns by Hawaii AGI class. The information includes the number of returns, total AGI, Hawaii AGI, taxable income, tax liability before and after credits, as well as information on exemptions and deductions.

**Table 17**  
**Selected Nonresident Income Data**  
**by Total (Worldwide) Adjusted Gross Income Class in 2018**  
(Dollar amounts are in millions)

Total AGI Class			No. of Returns	% of Total	Total AGI	% of Taxable	Hawaii AGI	% of Taxable	Taxable Income	% of Total
<b>TAXABLE NONRESIDENT RETURNS</b>										
Loss			242	0.2%	-\$552	-0.9%	\$21	0.7%	\$16	0.6%
\$0 to under	\$10,000		5,600	5.5%	\$35	0.1%	\$24	0.9%	\$14	0.5%
\$10,000	"	\$20,000	7,535	7.4%	\$112	0.2%	\$65	2.3%	\$48	1.8%
\$20,000	"	\$30,000	6,424	6.3%	\$160	0.3%	\$83	2.9%	\$68	2.6%
\$30,000	"	\$40,000	5,025	4.9%	\$174	0.3%	\$79	2.8%	\$66	2.6%
\$40,000	"	\$50,000	3,921	3.8%	\$176	0.3%	\$75	2.6%	\$63	2.4%
\$50,000	"	\$75,000	7,327	7.2%	\$452	0.8%	\$178	6.2%	\$151	5.8%
\$75,000	"	\$100,000	5,168	5.1%	\$450	0.8%	\$159	5.5%	\$134	5.2%
\$100,000	"	\$150,000	6,978	6.8%	\$855	1.5%	\$278	9.7%	\$239	9.2%
\$150,000	"	\$200,000	3,970	3.9%	\$687	1.2%	\$203	7.1%	\$175	6.7%
\$200,000	"	\$300,000	3,928	3.8%	\$954	1.6%	\$246	8.6%	\$226	8.7%
\$300,000	"	\$400,000	1,926	1.9%	\$664	1.1%	\$157	5.5%	\$147	5.7%
\$400,000	and	over	6,580	6.4%	\$37,779	64.5%	\$1,186	41.3%	\$1,137	43.7%
Taxable Composite Returns*			1,262	1.2%	\$16,656	28.4%	\$116	4.0%	\$116	4.5%
<b>TOTAL TAXABLE RETURNS*</b>			<b>65,886</b>	<b>64.5%</b>	<b>\$58,601</b>	<b>100.0%</b>	<b>\$2,870</b>	<b>100.0%</b>	<b>\$2,599</b>	<b>100%</b>
<b>NONTAXABLE NONRESIDENT RETURNS*</b>										
Loss			2,576	2.5%	-\$2,434	N/A	-\$337	N/A	\$0	0.0%
\$0 to under	\$5,000		4,882	4.8%	\$4	N/A	-\$1	N/A	\$0	0.0%
\$5,000 to under	\$10,000		873	0.9%	\$6	N/A	-\$2	N/A	\$0	0.0%
\$10,000 and	over		27,415	26.8%	\$29,796	N/A	-\$980	N/A	\$0	0.0%
Nontaxable Composite Returns			511	0.5%	\$327	N/A	-\$9	N/A	\$0	0.0%
<b>TOTAL NONTAXABLE RETURNS</b>			<b>36,257</b>	<b>35.5%</b>	<b>\$27,700</b>	<b>N/A</b>	<b>-\$1,330</b>	<b>N/A</b>	<b>\$0</b>	<b>0.0%</b>
<b>TOTAL - ALL NONRES.RETURNS*</b>			<b>102,143</b>	<b>100%</b>	<b>\$86,301</b>	<b>N/A</b>	<b>\$1,540</b>	<b>N/A</b>	<b>\$2,599</b>	<b>100%</b>

Notes: Details may not add to totals due to rounding. "N/A" denotes "not applicable".

\* Contains sums of both positive and negative values.

**Table 18**  
**Nonresident Hawaii AGI**  
**by Total (Worldwide) Adjusted Gross Income Class in 2018 versus 2017**

(Dollar amounts are in millions)

Total AGI Class	2018		2017		Difference: 2017-2018			
	No. of Returns	Hawaii AGI	No. of Returns	Hawaii AGI	No. of Returns	% Change	Hawaii AGI	% Change
<b>TAXABLE NONRESIDENT RETURNS</b>								
Loss	242	\$21	234	\$23	8	3.4%	-\$2	-9.1%
\$0 to under \$10,000	5,600	\$24	5,973	\$26	-373	-6.2%	-\$2	-6.1%
\$10,000 " \$20,000	7,535	\$64.9	7,672	\$65.4	-137	-1.8%	-\$0.4	-0.7%
\$20,000 " \$30,000	6,424	\$83	6,350	\$83	74	1.2%	\$1	0.6%
\$30,000 " \$40,000	5,025	\$79	5,051	\$82	-26	-0.5%	-\$3	-3.4%
\$40,000 " \$50,000	3,921	\$75	4,024	\$77	-103	-2.6%	-\$2	-2.5%
\$50,000 " \$75,000	7,327	\$178	7,317	\$175	10	0.1%	\$2	1.4%
\$75,000 " \$100,000	5,168	\$159	5,211	\$160	-43	-0.8%	-\$1	-0.8%
\$100,000 " \$150,000	6,978	\$278	6,468	\$258	510	7.9%	\$20	7.7%
\$150,000 " \$200,000	3,970	\$203	3,519	\$176	451	12.8%	\$27	15.4%
\$200,000 " \$300,000	3,928	\$246	3,564	\$230	364	10.2%	\$16	7.0%
\$300,000 " \$400,000	1,926	\$157	1,703	\$131	223	13.1%	\$26	19.5%
\$400,000 and over	6,580	\$1,186	6,261	\$1,060	319	5.1%	\$126	11.9%
Taxable Composite Returns*	1,262	\$116	1,063	\$107	199	18.7%	\$9	8.3%
<b>TOTAL TAXABLE RETURNS*</b>	<b>65,886</b>	<b>\$2,870</b>	<b>64,410</b>	<b>\$2,654</b>	<b>1476</b>	<b>2.3%</b>	<b>\$216</b>	<b>8.1%</b>
<b>NONTAXABLE NONRESIDENT RETURNS*</b>								
Loss	2,576	-\$337	2,585	-\$430	-9	-0.3%	\$94	21.7%
\$0 to under \$5,000	4,882	-\$1.3	4,578	-\$1.2	304	6.6%	-\$0.2	-12.9%
\$5,000 to under \$10,000	873	-\$2.3	853	-\$2.0	20	2.3%	-\$0.3	-14.1%
\$10,000 and over	27,415	-\$980	26,108	-\$842	1307	5.0%	-\$138	-16.4%
Nontaxable Composite Returns	511	-\$9	511	-\$23	0	0.0%	\$14	61.0%
<b>TOTAL NONTAXABLE RETURNS</b>	<b>36,257</b>	<b>-\$1,330</b>	<b>34,635</b>	<b>-\$1,298</b>	<b>1622</b>	<b>4.7%</b>	<b>-\$31</b>	<b>-2.4%</b>
<b>TOTAL - ALL NONRES.RETURNS*</b>	<b>102,143</b>	<b>\$1,540</b>	<b>99,045</b>	<b>\$1,355</b>	<b>3098</b>	<b>3.1%</b>	<b>\$185</b>	<b>13.6%</b>

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

\* Contains sums of both positive and negative values.

## **7.2. NONRESIDENT DEDUCTIONS AND EXEMPTIONS**

Nonresidents must prorate the standard deduction and personal exemption amounts to determine their Hawaii taxable income. The prorated amounts are determined using the ratio of Hawaii AGI to total (worldwide) AGI. Hawaii AGI, less the prorated exemption amount, and less either the Hawaii itemized deductions or the prorated standard deduction, equals Hawaii taxable income.

As shown in Appendix Table A-4, in tax year 2018, 37,287 nonresident tax returns used the standard deduction and 34,763 nonresident tax returns had allowable itemized deductions. Of the \$463 million of prorated itemized deductions claimed by nonresidents, \$11 million was not allowed, while prorated standard deductions amounted to \$49 million. The allowable itemized deductions plus the standard deductions totaled \$501 million.

As shown in Appendix Table A-3 broken down by Hawaii AGI class, in tax year 2018, nonresidents claimed a total of 192,123 personal exemptions and their prorated exemptions totaled \$59.2 million.

The total number, type, and amount of the exemptions claimed by nonresidents appear in Appendix Table A-5. There were 1.9 regular exemptions, 0.3 age exemptions, and 0.5 dependents per nonresident return. Finally, the number of returns filed by number of regular and age exemptions claimed for nonresidents appear in Appendix Table A-6.

## **7.3. NONRESIDENT TAX LIABILITY**

Table 19A shows the tax liability of nonresidents before and after tax credits by total (worldwide) AGI class in 2018. The total Hawaii tax liability of nonresidents before tax credits was \$180 million, of which \$93 million (52%) was owed by nonresidents with total AGI of \$400,000 or more. Nonresidents had total Hawaii tax liability after tax credits of \$156 million, including negative amounts of tax owed by nonresidents with nontaxable returns. The average tax liability before tax credits was \$1,764 and the average net tax liability after tax credits was \$1,529 per each nonresident return.

Table 19B shows the change in tax liability of nonresidents before and after tax credits by total (worldwide) AGI class in 2018 versus 2017. The average tax liability per each nonresident return increased by 12.7% before tax credits and 6.8% after tax credits in 2018 as compared with 2017. Both before and after tax credits the biggest increase in average tax liabilities were in the “\$400,000 and over” followed by “\$300,000 to under \$400,000” total AGI classes.

**Table 19A**  
**Tax Liability of Nonresidents Before and After Tax Credits**  
**by Total (Worldwide) Adjusted Gross Income (AGI) Class in 2018**

Total AGI Class	No. of Returns	% of Total	Before Credits			After Credits		
			Amount (\$ Mil)	% of Total	Average (\$)	Amount (\$ Mil)	% of Total	Average (\$)
Less than \$10,000	14,173	13.9%	\$1	0.8%	\$98	-\$1	-0.3%	-\$38
\$10,000 to under \$20,000	8,900	8.7%	\$2	0.9%	\$190	\$0.4	0.3%	\$46
\$20,000 " \$30,000	7,935	7.8%	\$3	1.7%	\$378	\$3	1.7%	\$341
\$30,000 " \$40,000	6,367	6.2%	\$3	1.8%	\$504	\$3	1.9%	\$474
\$40,000 " \$50,000	5,184	5.1%	\$3	1.8%	\$619	\$3	2.0%	\$590
\$50,000 " \$75,000	10,265	10.0%	\$8	4.5%	\$790	\$8	5.0%	\$762
\$75,000 " \$100,000	7,732	7.6%	\$8	4.2%	\$986	\$5	3.1%	\$617
\$100,000 " \$150,000	10,674	10.5%	\$15	8.1%	\$1,361	\$14	8.9%	\$1,305
\$150,000 " \$200,000	6,421	6.3%	\$11	6.2%	\$1,744	\$11	6.9%	\$1,675
\$200,000 " \$300,000	6,946	6.8%	\$15	8.4%	\$2,187	\$15	9.4%	\$2,105
\$300,000 " \$400,000	3,512	3.4%	\$10	5.8%	\$2,955	\$10	6.3%	\$2,795
\$400,000 and over	12,261	12.0%	\$93	51.8%	\$7,607	\$80	51.4%	\$6,546
Composite Returns	1,773	1.7%	\$7	4.1%	\$4,199	\$6	3.5%	\$3,113
<b>TOTAL NONRESIDENT</b>	<b>102,143</b>	<b>100%</b>	<b>\$180</b>	<b>100%</b>	<b>\$1,764</b>	<b>\$156</b>	<b>100%</b>	<b>\$1,529</b>

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

**Table 19B**  
**Change in Tax Liability of Nonresidents Before and After Tax Credits**  
**by Total Adjusted Gross Income (AGI) Class in 2018 versus 2017**

Total AGI Class	2017 Number of Returns	% Change between 2017 and 2018					
		No. of Returns	Before Credits		After Credits		
			Amount (\$ Mil)	Average (\$)	Amount (\$ Mil)	Average (\$)	
Less than \$10,000	14,223	-0.4%	-17.5%	-17.2%	-164.2%	-164.4%	
\$10,000 to under \$20,000	8,930	-0.3%	0.9%	1.3%	-73.5%	-73.4%	
\$20,000 "	7,914	0.3%	1.5%	1.2%	-3.3%	-3.5%	
\$30,000 "	6,538	-2.6%	-2.2%	0.4%	-5.1%	-2.6%	
\$40,000 "	5,326	-2.7%	1.0%	3.7%	-0.2%	2.5%	
\$50,000 "	10,105	1.6%	4.7%	3.1%	5.0%	3.4%	
\$75,000 "	7,631	1.3%	1.6%	0.3%	-33.8%	-34.7%	
\$100,000 "	9,856	8.3%	9.4%	1.0%	8.4%	0.1%	
\$150,000 "	5,938	8.1%	17.1%	8.3%	16.9%	8.1%	
\$200,000 "	6,324	9.8%	7.4%	-2.3%	6.4%	-3.1%	
\$300,000 "	3,174	10.6%	22.8%	11.0%	21.7%	10.0%	
\$400,000 and over	11,512	6.5%	24.6%	17.0%	22.8%	15.3%	
Composite Returns	1,574	12.6%	10.6%	-1.8%	-15.1%	-24.7%	
TOTAL NONRESIDENT	99,045	3.1%	16.3%	12.7%	10.1%	6.8%	

## 8. RESIDENT TAXPAYERS AGED 65 OR OLDER

Taxpayers aged 65 years or older may claim an extra personal exemption, the age exemption. Selected data from resident tax returns with at least one age exemption in 2018 are shown in Table 20. A total of 199,740 age exemptions were claimed on 150,166 resident tax returns with a total age exemption amount of \$229 million in 2018. The tax returns with the age exemption showed total net Hawaii AGI of \$7.1 billion and total taxable income of \$5.8 billion. Around 56% of tax returns claiming an age exemption reported Hawaii taxable income. Income taxes paid on the returns totaled \$424 million before tax credits and \$379 million after tax credits. The tax returns showed a total of \$158 million in standard deductions and a total of \$2 billion in itemized deductions.

Resident tax returns that included an age exemption showed \$3.2 billion in pension income that was exempt from Hawaii income tax and an additional \$1.6 billion in exempt Social Security benefits in 2018. Overall, the tax returns averaged \$47,354 in net Hawaii AGI per return and \$2,522 per return in tax liability after tax credits.

**Table 20**  
**Selected Data from Resident Tax Returns with At Least One Age Exemption in 2018**  
(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	83,468	66,698	150,166
Number of Taxpayers with Self Age Exemption	78,760	65,350	144,110
Number of Taxpayers with Spousal Age Exemption	32,300	23,330	55,630
Total Age Exemptions	111,060	88,680	199,740
Total Age Exemption Amount	\$127	\$101	\$229
Hawaii AGI*	\$7,227	-\$116	\$7,111
Standard Deductions	\$78	\$80	\$158
Itemized Deductions	\$1,070	\$898	\$1,968
Taxable Income	\$5,790	\$0	\$5,790
Tax Liability Before Credits	\$424	\$0	\$424
Tax Liability After Credits	\$386	-\$7	\$379

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

\* Contains sums of both positive and negative values.



## 9. RESIDENT TAXPAYERS WITH DISABILITIES

A special personal exemption of \$7,000 is available to taxpayers who have a certified impairment of being blind, deaf, or totally disabled, in lieu of the \$1,144 regular personal exemption. A spouse with a disability on a joint tax return is also entitled to the \$7,000 exemption, but taxpayers with disabilities then may not claim any additional exemptions for dependents or age. Therefore, the maximum allowable exemption on a joint tax return of two taxpayers with disabilities is \$14,000.

Selected data from resident tax returns with at least one disability exemption in 2018 are shown in Table 21. In 2018, 4,718 resident tax returns were filed with at least one special exemption for disability and the total disability exemption amount was \$34 million. The additional disability exemption amount as compared with taking personal exemptions only, that is the above regular exemption amount, was \$24 million. These tax returns showed net Hawaii AGI of \$195 million, Hawaii taxable income of \$120 million, and Hawaii income taxes of \$8 million before tax credits and \$7 million after tax credits. Their standard deductions totaled \$5 million, whereas their itemized deductions totaled \$71 million. Overall, the tax returns averaged \$41,228 in net Hawaii AGI per return and \$1,460 per return in tax liability after tax credits.

**Table 21**  
**Selected Data from Resident Tax Returns with Disabilities in 2018**  
(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	2,649	2,069	4,718
Number of Taxpayers with Self Disability	1,734	1,671	3,405
Number of Taxpayers with Spousal Disability	970	464	1,434
Total Disability Exemptions	2,704	2,135	4,839
Total Disability Exemption Amount	\$19	\$15	\$34
Above Regular Exemption Amount*	\$14	\$10	\$24
Hawaii AGI**	\$180	\$14	\$195
Standard Deductions	\$3	\$2	\$5
Itemized Deductions	\$35	\$36	\$71
Taxable Income	\$120	\$0	\$120
Tax Liability Before Credits	\$8	\$0	\$8
Tax Liability After Credits	\$7	\$0	\$7

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

\* The additional disability exemption amount as compared with taking personal exemptions only.

\*\* Contains sums of both positive and negative values.

## 10. DEPENDENT RESIDENT TAXPAYERS

Taxpayers who may be claimed as dependents by other taxpayers may not claim a personal exemption for themselves. Dependents may itemize deductions or claim the standard deduction, which is the greater of \$500 or their earned income (up to the full standard deduction for their filing status).

As shown in Table 22, a total of 32,563 dependents filed tax returns for 2018 which was an increase of 1% over 2017 and they represented around 5% of the total resident returns in 2018. Among that, 31,902 or 98% of resident tax returns were filed by single dependents. The net Hawaii AGI of dependent residents totaled \$295 million, an increase of 18.4% over 2017 and their taxable income totaled \$229 million, an increase of 22.4% over 2017. Their standard deductions totaled \$61 million, whereas their itemized deductions were \$9.1 million in total. Their tax returns had tax liability before tax credits of \$10.7 million and tax liability after tax credits of \$10.5 million. The increase in dependent tax liabilities was around 33% in 2018 over 2017, which outpaced the increase in their taxable income of 22.4%. Overall, the tax returns averaged \$9,049 in net Hawaii AGI per return and \$321 per return in tax liability after tax credits.

**Table 22**  
**Selected Data from Resident Dependent Tax Returns in 2018 versus 2017**  
(Dollar amounts are in millions)

	2018	2017	% Change
Number of Tax Returns	32,563	32,251	1.0%
Hawaii AGI*	\$294.7	\$248.8	18.4%
Standard Deductions	\$61.0	\$60.5	0.9%
Itemized Deductions	\$9.1	\$5.4	69.8%
Taxable Income	\$228.6	\$186.7	22.4%
Tax Liability Before Credits	\$10.7	\$8.0	33.3%
Tax Liability After Credits	\$10.5	\$7.9	33.1%

\* Contains sums of both positive and negative values.

## 11. STATISTICS ON NET LONG-TERM CAPITAL GAINS

Hawaii taxes net long-term capital gains at 7.25% or the taxpayer's marginal tax rate on ordinary income, whichever is less. Long-term capital gains income constitutes 9.9% of total taxable income of all returns.

Table 23 shows the distribution of net long-term capital gains by Hawaii AGI class for Hawaii residents and nonresidents in 2018. As shown in the table, the capital gains are heavily concentrated in the high end of the income distribution especially for nonresidents.

Net long-term capital gains comprised 34% of the total taxable income of residents and 48.4% of the total taxable income of nonresidents with Hawaii AGI over \$400,000 in 2018. The higher the income of taxpayers the greater the share of capital gains in their taxable income. As discussed earlier, this partially explains why the average effective tax rates did not increase significantly and stayed below the increase in marginal tax rates in 2018. The marginal rates were permanently increased for the highest three taxable income brackets from 8.25% in 2017 to 9%, 10%, and 11% respectively in 2018. However, the rate on net long-term capital gains did not change from previous years and remained at 7.25% in 2018.

**Table 23**  
**Income Eligible for the Tax Rate on Net Long-Term Capital Gains**  
**by Hawaii Adjusted Gross Income (AGI) Class in 2018**  
(Dollar amounts are in millions)

Hawaii AGI Class	Net Long-Term Capital Gains				Percent of Total Taxable Income	
	Residents		Nonresidents		Residents	Nonresidents
	Number	Amount	Number	Amount	%	%
Less than \$10,000	40	\$0.5	39	\$3.7	0.4%	4.1%
\$10,000 to under \$20,000	22	\$3.1	36	\$3.2	0.5%	2.2%
\$20,000 " \$30,000	328	\$0.3	69	\$0.6	0.02%	0.4%
\$30,000 " \$40,000	1,780	\$5.0	148	\$1.1	0.3%	0.9%
\$40,000 " \$50,000	2,319	\$10.3	128	\$1.7	0.5%	1.6%
\$50,000 " \$75,000	6,739	\$40.8	513	\$7.2	1.0%	3.4%
\$75,000 " \$100,000	6,662	\$59.3	404	\$11.0	1.7%	6.8%
\$100,000 " \$150,000	10,287	\$138.9	580	\$30.6	2.6%	13.5%
\$150,000 " \$200,000	6,236	\$130.9	349	\$30.8	4.2%	21.8%
\$200,000 " \$300,000	5,095	\$245.3	349	\$51.7	8.6%	28.9%
\$300,000 " \$400,000	1,954	\$152.5	205	\$45.3	11.6%	37.4%
\$400,000 and over	3,224	\$2,069.1	388	\$402.2	34.0%	48.4%
Composite Returns	n/a	n/a	19	\$11.7	n/a	10.1%
<b>TOTAL</b>	<b>44,686</b>	<b>\$2,856</b>	<b>3,227</b>	<b>\$601</b>	<b>8.8%</b>	<b>23.1%</b>

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



# **APPENDIX**

## **STATISTICAL TABLES**



**TABLE A-1**  
**SELECTED DATA FROM RESIDENT TAX RETURNS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2018**  
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Returns		Hawaii AGI		Taxable Income		Tax Liability			
							Before Credits		After Credits	
	Number	% of total	Amount	% of taxable	Amount	% of total	Amount	% of total	Amount	% of total
<b>TAXABLE RETURNS</b>										
\$0 to under \$10,000	44,712	7.0%	\$286	0.7%	\$137	0.4%	\$3	0.1%	-\$0.3	-0.01%
\$10,000 " \$20,000	67,062	10.5%	\$1,001	2.6%	\$655	2.0%	\$26	1.1%	\$16.4	0.8%
\$20,000 " \$30,000	68,978	10.8%	\$1,724	4.4%	\$1,297	4.0%	\$65	2.9%	\$51.1	2.4%
\$30,000 " \$40,000	64,814	10.2%	\$2,261	5.8%	\$1,783	5.5%	\$100	4.4%	\$89.5	4.2%
\$40,000 " \$50,000	53,255	8.4%	\$2,387	6.1%	\$1,914	5.9%	\$114	5.0%	\$109.3	5.2%
\$50,000 " \$75,000	85,149	13.4%	\$5,211	13.3%	\$4,194	13.0%	\$265	11.7%	\$260.4	12.3%
\$75,000 " \$100,000	51,503	8.1%	\$4,463	11.4%	\$3,581	11.1%	\$236	10.4%	\$231.6	10.9%
\$100,000 " \$150,000	54,982	8.6%	\$6,659	17.0%	\$5,406	16.7%	\$373	16.5%	\$364.4	17.2%
\$150,000 " \$200,000	22,253	3.5%	\$3,813	9.7%	\$3,141	9.7%	\$227	10.0%	\$220.2	10.4%
\$200,000 " \$300,000	13,462	2.1%	\$3,202	8.2%	\$2,853	8.8%	\$216	9.5%	\$208.2	9.8%
\$300,000 " \$400,000	4,178	0.7%	\$1,433	3.7%	\$1,319	4.1%	\$104	4.6%	\$99.2	4.7%
\$400,000 and over	5,884	0.9%	\$6,784	17.3%	\$6,079	18.8%	\$537	23.7%	\$480.7	22.7%
<b>TOTAL RESIDENT TAXABLE</b>	<b>536,232</b>	<b>84.2%</b>	<b>\$39,223</b>	<b>100.0%</b>	<b>\$32,358</b>	<b>100.0%</b>	<b>\$2,266</b>	<b>100.0%</b>	<b>\$2,131</b>	<b>100.6%</b>
<b>NONTAXABLE RETURNS</b>										
Loss	12,838	2.0%	-\$719		NOT APPLICABLE				-\$2.4	-0.1%
\$0 to under \$5,000	64,794	10.2%	\$72						-\$7.1	-0.3%
\$5,000 to under \$10,000	10,456	1.6%	\$74						-\$1.4	-0.1%
\$10,000 and over	12,889	2.0%	\$310						-\$1.3	-0.1%
<b>TOTAL RESIDENT NONTAXABLE</b>	<b>100,977</b>	<b>15.8%</b>	<b>-\$263 <sup>1</sup></b>						<b>-\$12.2</b>	<b>-0.6%</b>
<b>TOTAL - ALL RESIDENT RETURNS</b>	<b>637,209</b>	<b>100.0%</b>	<b>\$38,960 <sup>1</sup></b>		<b>\$32,358</b>	<b>100.0%</b>	<b>\$2,266</b>	<b>100.0%</b>	<b>\$2,118</b>	<b>100.0%</b>

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

<sup>1</sup> Includes returns with negative Hawaii AGI.

**TABLE A-2**  
**SELECTED DATA FROM RESIDENT TAX RETURNS BY FILING STATUS AND HAWAII AGI CLASS - 2018**  
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Returns						Hawaii AGI		
	Joint		Single*		H/H**		Joint	Single*	H/H**
TAXABLE RETURNS	Number	% of total	Number	% of total	Number	% of total			
\$0 to under \$10,000	1,106	0.5%	41,365	12.0%	2,241	3.2%	\$10	\$258	\$18
\$10,000 " \$20,000	9,049	4.1%	48,695	14.1%	9,318	13.3%	\$139	\$720	\$142
\$20,000 " \$30,000	12,178	5.5%	45,271	13.1%	11,529	16.5%	\$305	\$1,128	\$290
\$30,000 " \$40,000	13,552	6.1%	39,118	11.3%	12,144	17.3%	\$475	\$1,362	\$423
\$40,000 " \$50,000	13,462	6.1%	30,768	8.9%	9,025	12.9%	\$605	\$1,379	\$403
\$50,000 " \$75,000	31,665	14.3%	41,796	12.1%	11,688	16.7%	\$1,976	\$2,527	\$708
\$75,000 " \$100,000	29,625	13.3%	16,954	4.9%	4,924	7.0%	\$2,584	\$1,456	\$423
\$100,000 " \$150,000	40,447	18.2%	11,285	3.3%	3,250	4.6%	\$4,943	\$1,332	\$383
\$150,000 " \$200,000	18,914	8.5%	2,729	0.8%	610	0.9%	\$3,243	\$467	\$104
\$200,000 " \$300,000	11,271	5.1%	1,837	0.5%	354	0.5%	\$2,676	\$442	\$84
\$300,000 " \$400,000	3,379	1.5%	684	0.2%	115	0.2%	\$1,158	\$236	\$40
\$400,000 and over	4,731	2.1%	981	0.3%	172	0.2%	\$5,489	\$1,117	\$178
<b>TOTAL RESIDENT TAXABLE</b>	<b>189,379</b>	<b>85.2%</b>	<b>281,483</b>	<b>81.6%</b>	<b>65,370</b>	<b>93.4%</b>	<b>\$23,604</b>	<b>\$12,424</b>	<b>\$3,196</b>
<b>NONTAXABLE RETURNS</b>									
Loss	4,720	2.1%	7,659	2.2%	459	0.7%	-\$421	-\$274	-\$25
\$0 to under \$5,000	14,725	6.6%	47,310	13.7%	2,759	3.9%	\$20	\$47	\$5
\$5,000 to under \$10,000	5,539	2.5%	4,088	1.2%	829	1.2%	\$40	\$29	\$6
\$10,000 and over	7,835	3.5%	4,474	1.3%	580	0.8%	\$184	\$112	\$14
<b>TOTAL RESIDENT NONTAXABLE</b>	<b>32,819</b>	<b>14.8%</b>	<b>63,531</b>	<b>18.4%</b>	<b>4,627</b>	<b>6.6%</b>	<b>-\$178 <sup>1</sup></b>	<b>-\$85 <sup>1</sup></b>	<b>-\$1 <sup>1</sup></b>
<b>TOTAL - ALL RESIDENT RETURNS</b>	<b>222,198</b>	<b>100.0%</b>	<b>345,014</b>	<b>100.0%</b>	<b>69,997</b>	<b>100.0%</b>	<b>\$23,426 <sup>1</sup></b>	<b>\$12,339 <sup>1</sup></b>	<b>\$3,195 <sup>1</sup></b>

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

\* Includes returns with Single and Married Filing Separately filing status. May also include returns with missing filing status.

\*\* Includes returns with Head of Household and Qualifying Widow(er) filing status.

<sup>1</sup> Includes returns with negative Hawaii AGI.



**TABLE A-2 (CONTINUED)**  
**SELECTED DATA FROM RESIDENT TAX RETURNS BY FILING STATUS AND HAWAII AGI CLASS - 2018**  
(Dollar amounts are in millions)

Hawaii AGI CLASS	Taxable Income			Tax Liability Before Credits			Tax Liability After Credits		
	Joint	Single*	H/H**	Joint	Single*	H/H**	Joint	Single*	H/H**
<b>TAXABLE RETURNS</b>									
\$0 to under \$10,000	\$1	\$131	\$5	\$0.02	\$3	\$0.1	-\$0.2	\$0.4	-\$0.5
\$10,000 " \$20,000	\$53	\$520	\$81	\$1.1	\$22	\$2	-\$0.7	\$18	-\$0.6
\$20,000 " \$30,000	\$169	\$917	\$211	\$6	\$49	\$9	\$3	\$46	\$3
\$30,000 " \$40,000	\$302	\$1,148	\$332	\$13	\$69	\$17	\$9	\$68	\$12
\$40,000 " \$50,000	\$418	\$1,171	\$325	\$21	\$75	\$18	\$18	\$74	\$17
\$50,000 " \$75,000	\$1,482	\$2,137	\$575	\$84	\$145	\$36	\$81	\$144	\$35
\$75,000 " \$100,000	\$2,018	\$1,221	\$342	\$126	\$88	\$23	\$123	\$87	\$22
\$100,000 " \$150,000	\$3,920	\$1,176	\$310	\$264	\$88	\$22	\$256	\$86	\$21
\$150,000 " \$200,000	\$2,632	\$418	\$91	\$188	\$32	\$7	\$183	\$31	\$7
\$200,000 " \$300,000	\$2,374	\$404	\$76	\$178	\$33	\$6	\$171	\$31	\$6
\$300,000 " \$400,000	\$1,063	\$220	\$36	\$82	\$19	\$3	\$79	\$18	\$3
\$400,000 and over	\$4,869	\$1,041	\$169	\$423	\$98	\$15	\$383	\$83	\$14
<b>TOTAL RESIDENT TAXABLE</b>	<b>\$19,301</b>	<b>\$10,504</b>	<b>\$2,553</b>	<b>\$1,385</b>	<b>\$723</b>	<b>\$159</b>	<b>\$1,305</b>	<b>\$687</b>	<b>\$138</b>
<b>NONTAXABLE RETURNS</b>									
Loss	NOT APPLICABLE						-\$1.4	-\$0.9	-\$0.1
\$0 to under \$5,000							-\$2.4	-\$4.0	-\$0.7
\$5,000 to under \$10,000							-\$0.9	-\$0.3	-\$0.3
\$10,000 and over							-\$0.9	-\$0.2	-\$0.1
<b>TOTAL RESIDENT NONTAXABLE</b>							<b>-\$5.6</b>	<b>-\$5.4</b>	<b>-\$1.2</b>
<b>TOTAL - ALL RESIDENT RETURNS</b>	<b>\$19,301</b>	<b>\$10,504</b>	<b>\$2,553</b>	<b>\$1,385</b>	<b>\$723</b>	<b>\$159</b>	<b>\$1,300</b>	<b>\$682</b>	<b>\$137</b>

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

\* Includes returns with Single and Married Filing Separately filing status. May also include returns with missing filing status.

\*\* Includes returns with Head of Household and Qualifying Widow(er) filing status.

**TABLE A-3**  
**SELECTED DATA FROM NONRESIDENT TAX RETURNS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2018**  
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Returns		Total AGI		Hawaii AGI		Total Exemptions	Total Deductions
	Number	% of total	Amount	% of taxable	Amount	% of taxable	Amount	Amount
<b>TAXABLE RETURNS</b>								
\$0 to under \$10,000	27,349	26.8%	\$12,862	21.9%	\$117	4.1%	\$8.5	\$19
\$10,000 " \$20,000	12,464	12.2%	\$3,456	5.9%	\$179	6.2%	\$10.3	\$23
\$20,000 " \$30,000	6,857	6.7%	\$3,153	5.4%	\$169	5.9%	\$7.3	\$20
\$30,000 " \$40,000	4,212	4.1%	\$1,503	2.6%	\$145	5.1%	\$5.1	\$16
\$40,000 " \$50,000	2,807	2.7%	\$1,281	2.2%	\$125	4.4%	\$3.9	\$14
\$50,000 " \$75,000	4,007	3.9%	\$2,296	3.9%	\$245	8.5%	\$6.1	\$27
\$75,000 " \$100,000	2,158	2.1%	\$1,027	1.8%	\$186	6.5%	\$3.8	\$20
\$100,000 " \$150,000	2,084	2.0%	\$4,558	7.8%	\$253	8.8%	\$3.9	\$22
\$150,000 " \$200,000	888	0.9%	\$2,198	3.8%	\$153	5.3%	\$1.8	\$10
\$200,000 " \$300,000	788	0.8%	\$1,371	2.3%	\$190	6.6%	\$1.7	\$9
\$300,000 " \$400,000	366	0.4%	\$524	0.9%	\$126	4.4%	\$0.7	\$4
\$400,000 and over	644	0.6%	\$7,716	13.2%	\$866	30.2%	\$1.3	\$33
Taxable Composite Returns	1,262	1.2%	\$16,656	28.4%	\$116	4.0%	n/a	n/a
<b>TOTAL TAXABLE</b>	<b>65,886</b>	<b>64.5%</b>	<b>\$58,601<sup>1</sup></b>	<b>100.0%</b>	<b>\$2,870</b>	<b>100.0%</b>	<b>\$54.4</b>	<b>\$216</b>
<b>NONTAXABLE RETURNS</b>								
Loss	13,795	13.5%	\$15,959		-\$1,352		\$0.0	\$146
\$0 to under \$5,000	20,735	20.3%	\$10,729		\$5		\$3.0	\$68
\$5,000 to under \$10,000	585	0.6%	\$212		\$4		\$1.0	\$12
\$10,000 and over	631	0.6%	\$473		\$21		\$0.8	\$58
Nontaxable Composite Returns	511	0.5%	\$327		-\$9		n/a	n/a
<b>TOTAL NONTAXABLE</b>	<b>36,257</b>	<b>35.5%</b>	<b>\$27,700<sup>1</sup></b>		<b>-\$1,330<sup>1</sup></b>		<b>\$4.8</b>	<b>\$285</b>
<b>TOTAL - NONRESIDENT RETURNS</b>	<b>102,143</b>	<b>100.0%</b>	<b>\$86,301<sup>1</sup></b>		<b>\$1,540<sup>1</sup></b>		<b>\$59.2</b>	<b>\$501</b>

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

<sup>1</sup> Includes returns with negative AGI.

**TABLE A-3 (CONTINUED)**  
**SELECTED DATA FROM NONRESIDENT TAX RETURNS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2018**  
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Exemptions		Exemptions per Return		Taxable Income		Tax Liability			
							Before Credits		After Credits	
	Regular	Age	Regular	Age	Amount	% of total	Amount	% of total	Amount	% of total
<b>TAXABLE RETURNS</b>										
\$0 to under \$10,000	45,024	5,301	1.6	0.2	\$90	3.5%	\$2	1.1%	-\$1	-0.7%
\$10,000 " \$20,000	21,634	2,216	1.7	0.2	\$146	5.6%	\$6	3.1%	\$5	3.3%
\$20,000 " \$30,000	12,915	1,113	1.9	0.2	\$142	5.5%	\$7	3.8%	\$7	4.2%
\$30,000 " \$40,000	8,512	710	2.0	0.2	\$124	4.8%	\$7	3.7%	\$6	4.1%
\$40,000 " \$50,000	6,000	507	2.1	0.2	\$107	4.1%	\$6	3.4%	\$6	3.8%
\$50,000 " \$75,000	9,041	796	2.3	0.2	\$212	8.1%	\$13	7.3%	\$13	8.2%
\$75,000 " \$100,000	5,098	512	2.4	0.2	\$162	6.2%	\$11	6.0%	\$10	6.7%
\$100,000 " \$150,000	4,905	646	2.4	0.3	\$227	8.7%	\$16	8.8%	\$15	9.7%
\$150,000 " \$200,000	2,070	374	2.3	0.4	\$141	5.4%	\$10	5.7%	\$9	5.8%
\$200,000 " \$300,000	1,839	437	2.3	0.6	\$179	6.9%	\$13	7.5%	\$10	6.6%
\$300,000 " \$400,000	777	242	2.1	0.7	\$121	4.7%	\$9	5.2%	\$9	5.6%
\$400,000 and over	1,479	442	2.3	0.7	\$831	32.0%	\$72	40.1%	\$68	43.4%
Taxable Composite Returns	n/a	n/a	n/a	n/a	\$116	4.5%	\$7	4.1%	\$6	3.6%
<b>TOTAL TAXABLE</b>	<b>119,294</b>	<b>13,296</b>	<b>1.8</b>	<b>0.2</b>	<b>\$2,599</b>	<b>100.0%</b>	<b>\$180</b>	<b>100.0%</b>	<b>\$163</b>	<b>104.2%</b>
<b>NONTAXABLE RETURNS</b>										
Loss	28,651	8,751	2.1	0.6	NOT APPLICABLE				-\$3.6	-2.3%
\$0 to under \$5,000	41,226	6,590	2.0	0.3					-\$2.2	-1.4%
\$5,000 to under \$10,000	1,521	239	2.6	0.4					\$0.0	0.0%
\$10,000 and over	1,431	299	2.3	0.5					-\$0.6	-0.4%
Nontaxable Composite Returns	n/a	n/a	n/a	n/a					-\$0.1	-0.1%
<b>TOTAL NONTAXABLE</b>	<b>72,829</b>	<b>15,879</b>	<b>2.0</b>	<b>0.4</b>					<b>-\$6.6</b>	<b>-4.2%</b>
<b>TOTAL - NONRESIDENT RETURNS</b>	<b>192,123</b>	<b>29,175</b>	<b>1.9</b>	<b>0.3</b>	<b>\$2,599</b>	<b>100.0%</b>	<b>\$180</b>	<b>100.0%</b>	<b>\$156</b>	<b>100.0%</b>

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

**TABLE A-4**  
**TYPES OF DEDUCTIONS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2018**  
(Dollar amounts are in millions)

Hawaii AGI CLASS	Medical and Dental Expenses		Taxes		Interest Expense		Charitable Contributions		Casualty Losses & Misc. Deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>TAXABLE RESIDENT RETURNS</b>										
\$0 to under \$10,000	1,570	\$3	2,211	\$3	313	\$1	1,234	\$1	822	\$1
\$10,000 " \$20,000	6,676	\$20	10,228	\$20	2,899	\$12	6,911	\$11	3,520	\$6
\$20,000 " \$30,000	6,644	\$27	15,694	\$39	5,253	\$33	11,265	\$21	5,426	\$15
\$30,000 " \$40,000	6,272	\$30	29,798	\$84	7,787	\$61	16,615	\$30	7,436	\$25
\$40,000 " \$50,000	5,057	\$26	38,350	\$129	9,210	\$81	18,529	\$34	8,188	\$29
\$50,000 " \$75,000	7,459	\$45	70,386	\$324	24,354	\$232	38,870	\$82	16,043	\$65
\$75,000 " \$100,000	3,832	\$29	47,964	\$305	23,166	\$255	30,452	\$74	11,988	\$56
\$100,000 " \$150,000	2,931	\$30	49,536	\$407	33,842	\$440	36,876	\$112	13,370	\$74
\$150,000 " \$200,000	859	\$13	20,603	\$234	16,401	\$249	16,916	\$65	5,192	\$35
\$200,000 " \$300,000	398	\$9	10,487	\$53	9,685	\$173	9,406	\$53	2,537	\$27
\$300,000 " \$400,000	90	\$3	3,061	\$16	2,833	\$60	2,771	\$23	658	\$12
\$400,000 and over	84	\$6	4,194	\$41	3,823	\$148	3,921	\$513	983	\$96
<b>TOTAL RESIDENT TAXABLE</b>	<b>41,872</b>	<b>\$241</b>	<b>302,512</b>	<b>\$1,655</b>	<b>139,566</b>	<b>\$1,744</b>	<b>193,766</b>	<b>\$1,020</b>	<b>76,163</b>	<b>\$440</b>
<b>NONTAXABLE RESIDENT RETURNS</b>										
Loss	6,209	\$48	7,116	\$31	3,886	\$135	2,090	\$7	3,528	\$25
\$0 to under \$5,000	18,466	\$124	18,876	\$43	8,352	\$66	11,541	\$19	8,282	\$9
\$5,000 to under \$10,000	6,419	\$49	7,268	\$21	3,556	\$29	5,284	\$11	3,350	\$7
\$10,000 and over	10,118	\$185	12,433	\$112	7,737	\$110	9,546	\$47	5,196	\$60
<b>TOTAL RESIDENT NONTAXABLE</b>	<b>41,212</b>	<b>\$406</b>	<b>45,693</b>	<b>\$207</b>	<b>23,531</b>	<b>\$341</b>	<b>28,461</b>	<b>\$83</b>	<b>20,356</b>	<b>\$101</b>
<b>TOTAL - ALL RESIDENT RETURNS</b>	<b>83,084</b>	<b>\$646</b>	<b>348,205</b>	<b>\$1,862</b>	<b>163,097</b>	<b>\$2,085</b>	<b>222,227</b>	<b>\$1,103</b>	<b>96,519</b>	<b>\$541</b>
<b>TOTAL - ALL NONRESIDENT RETURNS</b>	<b>3,932</b>	<b>\$19</b>	<b>28,993</b>	<b>\$103</b>	<b>7,958</b>	<b>\$237</b>	<b>15,085</b>	<b>\$65</b>	<b>3,435</b>	<b>\$39</b>
<b>GRAND TOTAL - ALL RETURNS</b>	<b>87,016</b>	<b>\$665</b>	<b>377,198</b>	<b>\$1,965</b>	<b>171,055</b>	<b>\$2,322</b>	<b>237,312</b>	<b>\$1,168</b>	<b>99,954</b>	<b>\$579</b>

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

**TABLE A-4 (CONTINUED)**  
**TYPES OF DEDUCTIONS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2018**  
(Dollar amounts are in millions)

Hawaii AGI CLASS	Disallowed Itemized Deductions		Total Allowable Itemized Deductions		Standard Deductions		TOTAL ALLOWABLE DEDUCTIONS	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>TAXABLE RESIDENT RETURNS</b>								
\$0 to under \$10,000	-	-	2,395	\$9	42,317	\$95	44,712	\$104
\$10,000 " \$20,000	-	-	10,538	\$70	56,524	\$148	67,062	\$217
\$20,000 " \$30,000	-	-	15,899	\$135	53,079	\$144	68,978	\$279
\$30,000 " \$40,000	-	-	29,959	\$230	34,855	\$102	64,814	\$332
\$40,000 " \$50,000	-	-	38,483	\$299	14,772	\$52	53,255	\$351
\$50,000 " \$75,000	-	-	70,623	\$748	14,526	\$56	85,149	\$804
\$75,000 " \$100,000	564	\$0.1	48,178	\$719	3,325	\$12	51,503	\$732
\$100,000 " \$150,000	621	\$1	50,582	\$1,062	4,400	\$12	54,982	\$1,073
\$150,000 " \$200,000	11,838	\$6	20,975	\$590	1,278	\$4	22,253	\$594
\$200,000 " \$300,000	10,986	\$23	10,996	\$292	2,466	\$10	13,462	\$301
\$300,000 " \$400,000	3,196	\$17	3,201	\$96	977	\$4	4,178	\$100
\$400,000 and over	4,379	\$126	4,384	\$678	1,500	\$6	5,884	\$684
<b>TOTAL RESIDENT TAXABLE</b>	<b>31,584</b>	<b>\$172</b>	<b>306,213</b>	<b>\$4,928</b>	<b>230,019</b>	<b>\$643</b>	<b>536,232</b>	<b>\$5,571</b>
<b>NONTAXABLE RESIDENT RETURNS</b>								
Loss	-	-	7,576	\$246	5,262	\$15	12,838	\$260
\$0 to under \$5,000	-	-	20,759	\$261	44,035	\$112	64,794	\$373
\$5,000 to under \$10,000	-	-	7,571	\$117	2,885	\$12	10,456	\$129
\$10,000 and over	46	\$0.1	12,793	\$514	96	\$0	12,889	\$515
<b>TOTAL RESIDENT NONTAXABLE</b>	<b>46</b>	<b>\$0.1</b>	<b>48,699</b>	<b>\$1,138</b>	<b>52,278</b>	<b>\$138</b>	<b>100,977</b>	<b>\$1,277</b>
<b>TOTAL - ALL RESIDENT RETURNS</b>	<b>31,630</b>	<b>\$172</b>	<b>354,912</b>	<b>\$6,066</b>	<b>282,297</b>	<b>\$782</b>	<b>637,209</b>	<b>\$6,848</b>
<b>TOTAL - ALL NONRESIDENT RETURNS</b>	<b>1,226</b>	<b>\$11</b>	<b>34,763</b>	<b>\$452</b>	<b>37,287</b>	<b>\$49</b>	<b>72,050</b>	<b>\$501</b>
<b>GRAND TOTAL - ALL RETURNS</b>	<b>32,856</b>	<b>\$183</b>	<b>389,675</b>	<b>\$6,518</b>	<b>319,584</b>	<b>\$831</b>	<b>709,259</b>	<b>\$7,349</b>

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

**TABLE A-5**  
**EXEMPTIONS CLAIMED BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2018**  
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Returns	Number of Exemptions				Exemptions per Return				Total Exemption Amount
		Regular	Dependents	Age	Total	Regular	Dependents	Age	Total	
<b>TAXABLE RESIDENT RETURNS</b>										
\$0 to under \$10,000	44,712	33,778	5,200	5,309	39,098	0.8	0.1	0.1	0.9	\$45
\$10,000 " \$20,000	67,062	95,539	26,735	15,639	111,472	1.4	0.4	0.2	1.7	\$129
\$20,000 " \$30,000	68,978	111,724	32,735	15,182	127,300	1.6	0.5	0.2	1.8	\$148
\$30,000 " \$40,000	64,814	111,635	34,125	13,181	125,223	1.7	0.5	0.2	1.9	\$146
\$40,000 " \$50,000	53,255	93,663	27,427	10,863	104,865	1.8	0.5	0.2	2.0	\$122
\$50,000 " \$75,000	85,149	165,465	49,311	17,393	183,398	1.9	0.6	0.2	2.2	\$213
\$75,000 " \$100,000	51,503	119,668	38,855	10,317	130,269	2.3	0.8	0.2	2.5	\$151
\$100,000 " \$150,000	54,982	145,140	49,981	10,339	155,743	2.6	0.9	0.2	2.8	\$180
\$150,000 " \$200,000	22,253	63,658	22,576	4,552	68,287	2.9	1.0	0.2	3.1	\$79
\$200,000 " \$300,000	13,462	37,283	12,602	3,830	41,160	2.8	0.9	0.3	3.1	\$47
\$300,000 " \$400,000	4,178	11,085	3,549	1,618	12,724	2.7	0.8	0.4	3.0	\$15
\$400,000 and over	5,884	15,218	4,629	2,837	18,081	2.6	0.8	0.5	3.1	\$21
<b>TOTAL RESIDENT TAXABLE</b>	<b>536,232</b>	<b>1,003,856</b>	<b>307,725</b>	<b>111,060</b>	<b>1,117,620</b>	<b>1.9</b>	<b>0.6</b>	<b>0.2</b>	<b>2.1</b>	<b>\$1,294</b>
<b>NONTAXABLE RESIDENT RETURNS</b>										
Loss	12,838	18,879	1,776	10,743	29,837	1.5	0.1	0.8	2.3	\$35
\$0 to under \$5,000	64,794	80,932	7,369	51,900	133,747	1.2	0.1	0.8	2.1	\$158
\$5,000 to under \$10,000	10,456	19,286	3,650	11,451	31,081	1.8	0.3	1.1	3.0	\$38
\$10,000 and over	12,889	23,502	3,455	14,586	38,749	1.8	0.3	1.1	3.0	\$48
<b>TOTAL RESIDENT NONTAXABLE</b>	<b>100,977</b>	<b>142,599</b>	<b>16,250</b>	<b>88,680</b>	<b>233,414</b>	<b>1.4</b>	<b>0.2</b>	<b>0.9</b>	<b>2.3</b>	<b>\$280</b>
<b>TOTAL - ALL RESIDENT RETURNS</b>	<b>637,209</b>	<b>1,146,455</b>	<b>323,975</b>	<b>199,740</b>	<b>1,351,034</b>	<b>1.8</b>	<b>0.5</b>	<b>0.3</b>	<b>2.1</b>	<b>\$1,574</b>
<b>TOTAL - ALL NONRESIDENT RETURNS</b>	<b>102,143</b>	<b>192,123</b>	<b>48,168</b>	<b>29,175</b>	<b>221,409</b>	<b>1.9</b>	<b>0.5</b>	<b>0.3</b>	<b>2.2</b>	<b>\$59</b>
<b>GRAND TOTAL - ALL RETURNS</b>	<b>739,352</b>	<b>1,338,578</b>	<b>372,143</b>	<b>228,915</b>	<b>1,572,443</b>	<b>1.8</b>	<b>0.5</b>	<b>0.3</b>	<b>2.1</b>	<b>\$1,633</b>

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

**TABLE A-6**  
**NUMBER OF RETURNS FILED BY NUMBER OF EXEMPTIONS CLAIMED AND BY HAWAII AGI CLASS - 2018**  
(Dollar amounts are in millions)

Hawaii AGI CLASS	Total No. of Returns	Number of Regular Exemptions Claimed						Age Exemptions Claimed	
		One	Two	Three	Four	Five	Six or More	One	Two
<b>RESIDENT RETURNS</b>									
Loss	12,591	7,341	4,377	434	210	86	33	5,233	2,755
\$0 to under \$10,000	97,635	67,974	23,699	3,293	1,266	405	254	39,692	14,484
\$10,000 "	67,672	41,196	16,675	5,366	2,608	1,009	495	12,100	6,350
\$20,000 "	69,836	41,979	16,255	6,213	3,210	1,357	628	8,694	4,752
\$30,000 "	65,374	37,639	15,701	6,254	3,437	1,432	773	6,755	3,762
\$40,000 "	53,612	30,199	13,407	5,007	2,869	1,379	676	5,444	2,986
\$50,000 "	85,452	41,280	24,154	9,322	6,252	2,775	1,527	8,216	4,803
\$75,000 "	51,635	16,882	16,866	7,740	6,158	2,626	1,312	4,834	2,839
\$100,000 "	55,041	11,162	19,307	9,930	9,360	3,680	1,548	4,585	2,919
\$150,000 "	22,270	2,706	7,914	4,418	4,922	1,738	558	1,944	1,319
\$200,000 "	13,459	1,806	4,988	2,533	2,980	898	242	1,472	1,182
\$300,000 "	4,184	674	1,644	718	813	256	72	610	507
\$400,000 and over	5,888	968	2,573	834	1,050	350	106	1,013	916
<b>TOTAL - ALL RESIDENT RETURNS</b>	<b>604,649</b>	<b>301,806</b>	<b>167,560</b>	<b>62,062</b>	<b>45,135</b>	<b>17,991</b>	<b>8,224</b>	<b>100,592</b>	<b>49,574</b>
<b>TOTAL - ALL NONRESIDENT RETURNS</b>	<b>96,064</b>	<b>42,615</b>	<b>30,503</b>	<b>9,359</b>	<b>8,683</b>	<b>3,419</b>	<b>1,349</b>	<b>11,523</b>	<b>8,826</b>
<b>GRAND TOTAL - ALL RETURNS</b>	<b>700,713</b>	<b>344,421</b>	<b>198,063</b>	<b>71,421</b>	<b>53,818</b>	<b>21,410</b>	<b>9,573</b>	<b>112,115</b>	<b>58,400</b>

Note: Excludes returns filed by dependents who may be claimed by another taxpayer.

**TABLE A-7**  
**TAX WITHHELD, PAYMENTS OF DECLARATION, AMOUNTS DUE, AND REFUNDS & AMOUNTS CREDITED BY HAWAII AGI CLASS - 2018**  
(Dollar amounts are in millions)

Hawaii AGI CLASS	Tax Withheld		Payments of Declaration*		Amounts Due**		Refunds and Amounts Credited***	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
<b>TAXABLE RESIDENT RETURNS</b>								
\$0 to under \$10,000	34,221	\$9	761	\$0.3	4,349	\$0.3	39,588	\$10
\$10,000 " \$20,000	52,646	\$36	2,434	\$2	10,907	\$3	55,279	\$24
\$20,000 " \$30,000	60,014	\$77	3,415	\$4	10,173	\$4	57,882	\$34
\$30,000 " \$40,000	58,752	\$112	3,420	\$5	11,019	\$6	53,411	\$34
\$40,000 " \$50,000	48,984	\$125	3,204	\$6	9,827	\$7	43,224	\$29
\$50,000 " \$75,000	79,038	\$281	6,519	\$16	19,749	\$17	65,111	\$54
\$75,000 " \$100,000	48,156	\$242	4,876	\$17	13,639	\$16	37,694	\$44
\$100,000 " \$150,000	51,543	\$366	6,724	\$31	16,128	\$26	38,651	\$58
\$150,000 " \$200,000	20,610	\$206	4,134	\$27	6,669	\$18	15,496	\$31
\$200,000 " \$300,000	11,891	\$156	4,458	\$45	6,560	\$27	6,787	\$20
\$300,000 " \$400,000	3,477	\$61	2,129	\$34	2,150	\$15	1,991	\$10
\$400,000 and over	4,571	\$138	4,086	\$356	3,001	\$64	2,810	\$78
<b>TOTAL RESIDENT TAXABLE</b>	<b>473,903</b>	<b>\$1,810</b>	<b>46,160</b>	<b>\$542</b>	<b>114,171</b>	<b>\$204</b>	<b>417,924</b>	<b>\$425</b>
<b>NONTAXABLE RESIDENT RETURNS</b>								
Loss	1,989	\$3	734	\$4	-	-	9,506	\$9
\$0 to under \$5,000	13,074	\$2	788	\$0.9	-	-	51,463	\$10
\$5,000 to under \$10,000	3,065	\$1	455	\$0.6	-	-	7,222	\$3
\$10,000 and over	4,547	\$6	1,397	\$5	-	-	8,297	\$12
<b>TOTAL RESIDENT NONTAXABLE</b>	<b>22,675</b>	<b>\$12</b>	<b>3,374</b>	<b>\$10</b>	<b>19</b>	<b>\$0</b>	<b>76,488</b>	<b>\$34</b>
<b>TOTAL - ALL RESIDENT RETURNS</b>	<b>496,578</b>	<b>\$1,822</b>	<b>49,534</b>	<b>\$552</b>	<b>114,190</b>	<b>\$204</b>	<b>494,412</b>	<b>\$459</b>
<b>TOTAL - ALL NONRESIDENT RETURNS</b>	<b>48,690</b>	<b>\$92</b>	<b>12,206</b>	<b>\$195</b>	<b>16,509</b>	<b>\$28</b>	<b>56,688</b>	<b>\$159</b>
<b>GRAND TOTAL - ALL RETURNS</b>	<b>545,268</b>	<b>\$1,914</b>	<b>61,740</b>	<b>\$746</b>	<b>130,699</b>	<b>\$232</b>	<b>551,100</b>	<b>\$618</b>

Notes: Details may not add to totals due to rounding. "-" denotes under \$1,000.

\* Includes estimated tax payments plus estimated taxes applied from prior year plus amounts paid with extension.

\*\* Equals tax liability after tax credits minus taxes withheld minus payments of declaration.

\*\*\* Equals refunds plus amounts applied to 2019 estimated taxes plus check-box donations to Hawaii schools repairs and maintenance fund, Hawaii public libraries fund, and domestic and sexual violence / child abuse and neglect funds.



**TABLE A-8**  
**TAX LIABILITIES AND EFFECTIVE TAX RATES FOR RESIDENTS BEFORE AND AFTER TAX CREDITS BY HAWAII AGI CLASS - 2018**

Hawaii AGI CLASS	Number of Returns	Tax Liability				Effective Tax Rates (%) Based on			
		Before Credits		After Credits		Taxable Income		Hawaii AGI	
		Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)	Before Credits	After Credits	Before Credits	After Credits
Loss	12,838	\$0	\$0.0	-\$2	-\$188	n/a	n/a	n/a	n/a
\$0 to under \$10,000	119,962	\$3	\$0.0	-\$9	-\$73	2.3%	-6.4%	0.7%	-2.0%
\$10,000 "	74,744	\$26	\$345	\$16	\$208	3.9%	2.4%	2.3%	1.4%
\$20,000 "	71,686	\$65	\$903	\$51	\$710	5.0%	3.9%	3.6%	2.8%
\$30,000 "	65,906	\$100	\$1,511	\$89	\$1,357	5.6%	5.0%	4.3%	3.9%
\$40,000 "	53,808	\$114	\$2,120	\$109	\$2,031	6.0%	5.7%	4.7%	4.5%
\$50,000 "	85,648	\$265	\$3,091	\$260	\$3,040	6.3%	6.2%	5.1%	5.0%
\$75,000 "	51,707	\$236	\$4,572	\$232	\$4,477	6.6%	6.5%	5.3%	5.2%
\$100,000 "	55,080	\$373	\$6,781	\$364	\$6,615	6.9%	6.7%	5.6%	5.5%
\$150,000 "	22,282	\$227	\$10,195	\$220	\$9,882	7.2%	7.0%	5.9%	5.8%
\$200,000 "	13,471	\$216	\$16,059	\$208	\$15,455	7.6%	7.3%	6.8%	6.5%
\$300,000 "	4,185	\$104	\$24,908	\$99	\$23,698	7.9%	7.5%	7.3%	6.9%
\$400,000 "	1,997	\$68	\$34,041	\$64	\$32,099	8.2%	7.8%	7.7%	7.2%
\$500,000 "	2,067	\$102	\$49,270	\$95	\$45,909	8.7%	8.1%	8.2%	7.7%
\$750,000 "	696	\$51	\$73,937	\$47	\$66,898	9.2%	8.3%	8.6%	7.8%
\$1,000,000 and over	1,132	\$316	\$278,738	\$275	\$243,042	8.9%	7.8%	7.8%	6.8%
<b>TOTAL - ALL RESIDENT RETURNS</b>	<b>637,209</b>	<b>\$2,266</b>	<b>\$3,557</b>	<b>\$2,118</b>	<b>\$3,325</b>	<b>7.0%</b>	<b>6.5%</b>	<b>5.7%</b>	<b>5.3%</b>

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

**TABLE A-9**  
**SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2018**

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
<b>ALL FILING STATUS - RESIDENTS</b>								
Loss	12,838	-\$719	\$0	\$0	-\$2	-\$188	n/a	n/a
Equal to \$0	17,609	\$0	\$0	\$0	-\$2	-\$124	n/a	n/a
\$1 to under \$1,000	21,877	\$6	\$0	\$0	-\$2	-\$98	n/a	n/a
\$1,000 "	38,353	\$113	\$0.2	\$6	-\$3	-\$77	1.5%	-19.9%
\$5,000 "	42,123	\$314	\$3	\$70	-\$1	-\$35	2.4%	-1.2%
\$10,000 "	39,115	\$487	\$9	\$235	\$4	\$107	3.5%	1.6%
\$15,000 "	35,629	\$623	\$17	\$466	\$11	\$318	4.2%	2.9%
\$20,000 "	71,686	\$1,789	\$65	\$903	\$51	\$710	5.0%	3.9%
\$30,000 "	65,906	\$2,298	\$100	\$1,511	\$89	\$1,357	5.6%	5.0%
\$40,000 "	53,808	\$2,412	\$114	\$2,120	\$109	\$2,031	6.0%	5.7%
\$50,000 "	41,040	\$2,247	\$111	\$2,716	\$110	\$2,671	6.2%	6.1%
\$60,000 "	44,608	\$2,994	\$153	\$3,435	\$151	\$3,380	6.4%	6.3%
\$75,000 "	51,707	\$4,480	\$236	\$4,572	\$232	\$4,477	6.6%	6.5%
\$100,000 "	33,968	\$3,788	\$210	\$6,183	\$205	\$6,040	6.8%	6.7%
\$125,000 "	21,112	\$2,882	\$163	\$7,743	\$159	\$7,541	7.0%	6.8%
<b>TOTAL</b>	<b>591,379</b>	<b>\$24,432 <sup>1</sup></b>	<b>\$1,182</b>	<b>\$1,999</b>	<b>\$1,110</b>	<b>\$1,877</b>	<b>6.2%</b>	<b>5.9%</b>
<b>ALL RESIDENT RETURNS</b>	<b>637,209</b>	<b>\$39,679 <sup>1</sup></b>	<b>\$2,266</b>	<b>\$3,557</b>	<b>\$2,118</b>	<b>\$3,325</b>	<b>7.0%</b>	<b>6.5%</b>
<b>Ratio of HI AGI&lt;\$150K to All Res (%)</b>	<b>92.8%</b>	<b>61.6%</b>	<b>52.2%</b>	<b>56.2%</b>	<b>52.4%</b>	<b>56.5%</b>	<b>89.0%</b>	<b>89.4%</b>

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

<sup>1</sup> Excludes returns with negative Hawaii AGI in the summation.

**TABLE A-9 (CONTINUED)**

**SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2018**

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
<b>JOINT<sup>1</sup> RESIDENT RETURNS</b>								
Loss	4,720	-\$421	\$0	\$0	-\$1	-\$296	n/a	n/a
Equal to \$0	3,357	\$0	\$0	\$0	-\$1	-\$201	n/a	n/a
\$1 to under \$1,000	5,043	\$1	\$0	\$0	-\$1	-\$153	n/a	n/a
\$1,000 "	6,329	\$18	\$0	\$0	-\$1	-\$152	n/a	n/a
\$5,000 "	6,641	\$50	\$0	\$3	-\$1	-\$160	n/a	n/a
\$10,000 "	6,931	\$87	\$0.3	\$37	-\$1	-\$144	1.7%	-6.4%
\$15,000 "	6,766	\$118	\$1	\$128	-\$0.3	-\$49	2.3%	-0.9%
\$20,000 "	13,918	\$348	\$6	\$421	\$3	\$185	3.5%	1.5%
\$30,000 "	14,233	\$498	\$13	\$927	\$9	\$639	4.4%	3.0%
\$40,000 "	13,797	\$620	\$21	\$1,500	\$18	\$1,312	5.0%	4.3%
\$50,000 "	13,006	\$715	\$28	\$2,130	\$27	\$2,056	5.4%	5.2%
\$60,000 "	18,901	\$1,276	\$56	\$2,972	\$55	\$2,896	5.8%	5.7%
\$75,000 "	29,736	\$2,593	\$126	\$4,232	\$123	\$4,120	6.2%	6.1%
\$100,000 "	23,616	\$2,641	\$137	\$5,817	\$134	\$5,669	6.6%	6.4%
\$125,000 "	16,882	\$2,308	\$126	\$7,473	\$123	\$7,263	6.9%	6.7%
<b>TOTAL</b>	<b>183,876</b>	<b>\$11,273<sup>2</sup></b>	<b>\$514</b>	<b>\$2,796</b>	<b>\$484</b>	<b>\$2,632</b>	<b>6.1%</b>	<b>5.8%</b>
<b>ALL JOINT<sup>1</sup> RESIDENT RETURNS</b>	<b>222,198</b>	<b>\$23,847<sup>2</sup></b>	<b>\$1,385</b>	<b>\$6,234</b>	<b>\$1,300</b>	<b>\$5,849</b>	<b>7.2%</b>	<b>6.7%</b>
<b>Ratio of HI AGI&lt;\$150K to All Joint (%)</b>	<b>82.8%</b>	<b>47.3%</b>	<b>37.1%</b>	<b>44.9%</b>	<b>37.2%</b>	<b>45.0%</b>	<b>85.7%</b>	<b>86.0%</b>

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

<sup>1</sup> Includes returns with Married Filing Jointly filing status.

<sup>2</sup> Excludes returns with negative Hawaii AGI in the summation.

TABLE A-9 (CONTINUED)

## SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2018

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
<b>SINGLE<sup>1</sup> RESIDENT RETURNS</b>								
Loss	7,659	-\$274	\$0	\$0	-\$1	-\$119	n/a	n/a
Equal to \$0	13,673	\$0	\$0	\$0	-\$1	-\$102	n/a	n/a
\$1 to under \$1,000	16,150	\$5	\$0	\$0	-\$1	-\$77	n/a	n/a
\$1,000 "	30,519	\$90	\$0.2	\$7	-\$2	-\$52	1.5%	-10.7%
\$5,000 "	32,421	\$240	\$3	\$88	\$0.3	\$11	2.5%	0.3%
\$10,000 "	27,605	\$342	\$8	\$302	\$6	\$212	3.8%	2.7%
\$15,000 "	23,782	\$415	\$14	\$584	\$12	\$494	4.6%	3.9%
\$20,000 "	46,115	\$1,148	\$49	\$1,073	\$46	\$988	5.4%	5.0%
\$30,000 "	39,479	\$1,375	\$69	\$1,750	\$68	\$1,727	6.0%	5.9%
\$40,000 "	30,964	\$1,388	\$75	\$2,418	\$74	\$2,402	6.4%	6.4%
\$50,000 "	21,949	\$1,199	\$68	\$3,077	\$67	\$3,054	6.7%	6.6%
\$60,000 "	20,075	\$1,342	\$78	\$3,873	\$77	\$3,841	6.9%	6.9%
\$75,000 "	17,041	\$1,463	\$88	\$5,152	\$87	\$5,087	7.2%	7.1%
\$100,000 "	8,031	\$889	\$58	\$7,238	\$57	\$7,102	7.4%	7.3%
\$125,000 "	3,295	\$448	\$30	\$9,090	\$29	\$8,914	7.6%	7.4%
<b>TOTAL</b>	<b>338,758</b>	<b>\$10,344<sup>2</sup></b>	<b>\$540</b>	<b>\$1,594</b>	<b>\$518</b>	<b>\$1,530</b>	<b>6.4%</b>	<b>6.2%</b>
<b>ALL SINGLE<sup>1</sup> RESIDENT RETURNS</b>	<b>345,014</b>	<b>\$12,612<sup>2</sup></b>	<b>\$723</b>	<b>\$2,094</b>	<b>\$682</b>	<b>\$1,976</b>	<b>6.9%</b>	<b>6.5%</b>
<b>Ratio of HI AGI&lt;\$150K to All Single (%)</b>	<b>98.2%</b>	<b>82.0%</b>	<b>74.7%</b>	<b>76.1%</b>	<b>76.0%</b>	<b>77.4%</b>	<b>93.2%</b>	<b>94.8%</b>

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

<sup>1</sup> Includes returns with Single and Married Filing Separately filing status. May also include returns with missing filing status.

<sup>2</sup> Excludes returns with negative Hawaii AGI in the summation.

**TABLE A-9 (CONTINUED)**

**SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2018**

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
HEAD OF HOUSEHOLD (H/H) <sup>1</sup> RESIDENT RETURNS								
Loss	459	-\$25	\$0	\$0	\$0	-\$223	n/a	n/a
Equal to \$0	579	\$0	\$0	\$0	\$0	-\$202	n/a	n/a
\$1 to under \$1,000	684	\$0	\$0	\$0	\$0	-\$196	n/a	n/a
\$1,000 " \$5,000	1,505	\$5	\$0	\$0	\$0	-\$275	n/a	n/a
\$5,000 " \$10,000	3,061	\$24	\$0.1	\$24	-\$1	-\$244	1.5%	-15.4%
\$10,000 " \$15,000	4,579	\$57	\$1	\$135	-\$1	-\$145	2.3%	-2.5%
\$15,000 " \$20,000	5,081	\$89	\$2	\$365	-\$0.1	-\$14	3.4%	-0.1%
\$20,000 " \$30,000	11,653	\$293	\$9	\$807	\$3	\$238	4.5%	1.3%
\$30,000 " \$40,000	12,194	\$425	\$17	\$1,416	\$12	\$994	5.2%	3.6%
\$40,000 " \$50,000	9,047	\$404	\$18	\$2,044	\$17	\$1,856	5.7%	5.2%
\$50,000 " \$60,000	6,085	\$333	\$16	\$2,667	\$16	\$2,605	6.0%	5.9%
\$60,000 " \$75,000	5,632	\$376	\$19	\$3,430	\$19	\$3,362	6.3%	6.2%
\$75,000 " \$100,000	4,930	\$424	\$23	\$4,619	\$22	\$4,528	6.7%	6.5%
\$100,000 " \$125,000	2,321	\$257	\$15	\$6,256	\$14	\$6,137	7.0%	6.9%
\$125,000 " \$150,000	935	\$127	\$7	\$7,878	\$7	\$7,721	7.2%	7.1%
TOTAL	68,745	\$2,814 <sup>2</sup>	\$128	\$1,861	\$108	\$1,571	5.9%	5.0%
ALL H/H <sup>1</sup> RESIDENT RETURNS	69,997	\$3,220 <sup>2</sup>	\$159	\$2,270	\$137	\$1,960	6.2%	5.4%
Ratio of HI AGI<\$150K to All H/H (%)	98.2%	87.4%	80.5%	82.0%	78.7%	80.2%	94.3%	92.2%

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

<sup>1</sup> Includes returns with Head of Household and Qualifying Widow(er) filing status.

<sup>2</sup> Excludes returns with negative Hawaii AGI in the summation.

**TABLE A-10**  
**SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2018**

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
<b>ALL<sup>1</sup> FILING STATUS - NONRESIDENTS</b>								
Loss	13,795	-\$1,352	\$0	\$0	-\$4	-\$263	n/a	n/a
Equal to \$0	17,344	\$0	\$0	\$0	-\$2	-\$121	n/a	n/a
\$1 to under \$1,000	5,621	\$2	\$0.0	\$5	-\$0.1	-\$23	1.8%	-8.9%
\$1,000 "	14,217	\$41	\$0.4	\$30	\$0.1	\$5	1.6%	0.2%
\$5,000 "	11,487	\$84	\$2	\$137	-\$1	-\$108	2.5%	-2.0%
\$10,000 "	7,628	\$94	\$3	\$337	\$2	\$310	3.5%	3.2%
\$15,000 "	5,216	\$91	\$3	\$591	\$3	\$526	4.2%	3.8%
\$20,000 "	6,973	\$171	\$7	\$991	\$7	\$939	4.9%	4.6%
\$30,000 "	4,269	\$147	\$7	\$1,581	\$6	\$1,484	5.4%	5.1%
\$40,000 "	2,830	\$126	\$6	\$2,187	\$6	\$2,122	5.8%	5.6%
\$50,000 "	1,981	\$109	\$6	\$2,850	\$5	\$2,753	6.1%	5.9%
\$60,000 "	2,057	\$138	\$8	\$3,656	\$7	\$3,566	6.3%	6.2%
\$75,000 "	2,166	\$186	\$11	\$4,964	\$10	\$4,814	6.6%	6.4%
\$100,000 "	1,264	\$141	\$9	\$6,884	\$8	\$6,561	6.9%	6.6%
\$125,000 "	825	\$113	\$7	\$8,756	\$7	\$8,361	7.1%	6.8%
<b>TOTAL</b>	<b>97,673</b>	<b>\$1,443<sup>2</sup></b>	<b>\$67</b>	<b>\$690</b>	<b>\$55</b>	<b>\$567</b>	<b>5.6%</b>	<b>4.6%</b>
<b>ALL<sup>1</sup> NONRESIDENT RETURNS</b>	<b>100,370</b>	<b>\$2,785<sup>2</sup></b>	<b>\$173</b>	<b>\$1,721</b>	<b>\$151</b>	<b>\$1,501</b>	<b>7.0%</b>	<b>6.1%</b>
<b>Ratio of HI AGI&lt;\$150K to All NR (%)</b>	<b>97.3%</b>	<b>51.8%</b>	<b>39.0%</b>	<b>40.1%</b>	<b>36.8%</b>	<b>37.8%</b>	<b>80.0%</b>	<b>75.4%</b>

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

<sup>1</sup> Excludes returns with Composite filing status.

<sup>2</sup> Excludes returns with negative Hawaii AGI in the summation.

**TABLE A-10 (CONTINUED)**  
**SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2018**

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
<b>JOINT<sup>1</sup> NONRESIDENT RETURNS</b>								
Loss	8,709	-\$980	\$0	\$0	-\$2	-\$231	n/a	n/a
Equal to \$0	9,327	\$0	\$0	\$0	-\$1	-\$107	n/a	n/a
\$1 to under \$1,000	2,615	\$1	\$0.0	\$6	-\$0.1	-\$41	2.2%	-16.0%
\$1,000 "	4,957	\$14	\$0.1	\$28	-\$0.1	-\$20	1.4%	-1.0%
\$5,000 "	3,949	\$29	\$0.4	\$98	\$0.3	\$75	1.8%	1.4%
\$10,000 "	2,701	\$33	\$0.7	\$246	\$1	\$221	2.6%	2.4%
\$15,000 "	1,989	\$35	\$1	\$446	\$1	\$352	3.4%	2.7%
\$20,000 "	2,936	\$72	\$2	\$799	\$2	\$730	4.1%	3.8%
\$30,000 "	2,054	\$71	\$3	\$1,338	\$3	\$1,257	4.8%	4.5%
\$40,000 "	1,522	\$68	\$3	\$1,935	\$3	\$1,848	5.3%	5.0%
\$50,000 "	1,153	\$63	\$3	\$2,552	\$3	\$2,423	5.6%	5.3%
\$60,000 "	1,290	\$87	\$4	\$3,380	\$4	\$3,282	6.0%	5.8%
\$75,000 "	1,446	\$125	\$7	\$4,669	\$7	\$4,541	6.3%	6.2%
\$100,000 "	837	\$93	\$5	\$6,531	\$5	\$6,286	6.7%	6.4%
\$125,000 "	591	\$81	\$7	\$12,223	\$5	\$7,928	10.1%	6.6%
<b>TOTAL</b>	<b>46,076</b>	<b>\$772<sup>2</sup></b>	<b>\$37</b>	<b>\$800</b>	<b>\$29</b>	<b>\$639</b>	<b>5.8%</b>	<b>4.6%</b>
<b>ALL JOINT<sup>1</sup> NONRESIDENT RETURNS</b>	<b>47,966</b>	<b>\$1,666<sup>2</sup></b>	<b>\$103</b>	<b>\$2,138</b>	<b>\$91</b>	<b>\$1,888</b>	<b>6.9%</b>	<b>6.1%</b>
<b>Ratio of HI AGI&lt;\$150K to All Joint (%)</b>	<b>96.1%</b>	<b>46.3%</b>	<b>36.0%</b>	<b>37.4%</b>	<b>32.5%</b>	<b>33.9%</b>	<b>83.4%</b>	<b>75.4%</b>

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

<sup>1</sup> Includes returns with Married Filing Jointly filing status.

<sup>2</sup> Excludes returns with negative Hawaii AGI in the summation.

**TABLE A-10 (CONTINUED)**  
**SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2018**

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
<b>SINGLE<sup>1</sup> NONRESIDENT RETURNS</b>								
Loss	4,663	-\$328	\$0	\$0	-\$1	-\$110	n/a	n/a
Equal to \$0	7,546	\$0	\$0	\$0	-\$1	-\$139	n/a	n/a
\$1 to under \$1,000	2,839	\$1	\$0	\$4	\$0	-\$6	n/a	n/a
\$1,000 " \$5,000	8,682	\$25	\$0.3	\$31	\$0	\$19	1.7%	1.0%
\$5,000 " \$10,000	6,943	\$51	\$1	\$161	-\$2	-\$226	2.9%	-4.1%
\$10,000 " \$15,000	4,501	\$55	\$2	\$399	\$2	\$379	4.1%	3.9%
\$15,000 " \$20,000	2,879	\$50	\$2	\$702	\$2	\$678	4.8%	4.7%
\$20,000 " \$30,000	3,609	\$89	\$4	\$1,162	\$4	\$1,139	5.5%	5.4%
\$30,000 " \$40,000	1,992	\$69	\$4	\$1,833	\$3	\$1,720	6.1%	5.7%
\$40,000 " \$50,000	1,152	\$51	\$3	\$2,526	\$3	\$2,494	6.4%	6.4%
\$50,000 " \$60,000	743	\$41	\$2	\$3,310	\$2	\$3,259	6.7%	6.6%
\$60,000 " \$75,000	700	\$47	\$3	\$4,163	\$3	\$4,082	7.0%	6.8%
\$75,000 " \$100,000	645	\$55	\$4	\$5,605	\$3	\$5,402	7.2%	7.0%
\$100,000 " \$125,000	381	\$42	\$3	\$7,644	\$3	\$7,595	7.4%	7.3%
\$125,000 " \$150,000	208	\$28	\$2	\$9,796	\$2	\$9,555	7.5%	7.3%
<b>TOTAL</b>	<b>47,483</b>	<b>\$604 <sup>2</sup></b>	<b>\$30</b>	<b>\$630</b>	<b>\$25</b>	<b>\$521</b>	<b>5.8%</b>	<b>4.8%</b>
<b>ALL SINGLE<sup>1</sup> NONRESIDENT RETURNS</b>	<b>48,221</b>	<b>\$997 <sup>2</sup></b>	<b>\$63</b>	<b>\$1,297</b>	<b>\$54</b>	<b>\$1,122</b>	<b>7.0%</b>	<b>6.0%</b>
<b>Ratio of HI AGI&lt;\$150K to All Single (%)</b>	<b>98.5%</b>	<b>60.6%</b>	<b>47.9%</b>	<b>48.6%</b>	<b>45.7%</b>	<b>46.4%</b>	<b>82.7%</b>	<b>79.0%</b>

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

<sup>1</sup> Includes returns with Single and Married Filing Separately filing status. May also include returns with missing filing status.

<sup>2</sup> Excludes returns with negative Hawaii AGI in the summation.



**TABLE A-10 (CONTINUED)**  
**SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2018**

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
HEAD OF HOUSEHOLD (H/H) <sup>1</sup> NONRESIDENT RETURNS								
Loss	423	-\$44	\$0	\$0	-\$1	-\$2,621	n/a	n/a
Equal to \$0	471	\$0	\$0	\$0	\$0	-\$105	n/a	n/a
\$1 to under \$1,000	167	\$0	\$0	\$4	\$0	-\$8	n/a	n/a
\$1,000 " \$5,000	578	\$2	\$0.0	\$26	\$0.0	-\$3	1.4%	-0.2%
\$5,000 " \$10,000	595	\$4	\$0.1	\$101	\$0.0	\$40	2.1%	0.8%
\$10,000 " \$15,000	426	\$5	\$0	\$266	\$0.1	\$154	3.0%	1.8%
\$15,000 " \$20,000	348	\$6	\$0	\$504	\$0.1	\$256	3.8%	2.0%
\$20,000 " \$30,000	428	\$10	\$0	\$872	\$0.3	\$687	4.6%	3.6%
\$30,000 " \$40,000	223	\$8	\$0	\$1,557	\$0.3	\$1,456	5.3%	5.0%
\$40,000 " \$50,000	156	\$7	\$0	\$2,146	\$0.3	\$2,041	5.8%	5.5%
\$50,000 " \$60,000	85	\$5	\$0	\$2,865	\$0.2	\$2,802	6.1%	6.0%
\$60,000 " \$75,000	67	\$4	\$0	\$3,677	\$0.2	\$3,636	6.4%	6.3%
\$75,000 " \$100,000	75	\$6	\$0	\$5,113	\$0.4	\$5,021	6.8%	6.6%
\$100,000 " \$125,000	46	\$5	\$0	\$7,023	\$0.1	\$2,999	7.1%	3.0%
\$125,000 " \$150,000	26	\$4	\$0	\$8,698	\$0.2	\$8,674	7.2%	7.2%
TOTAL	4,114	\$67 <sup>2</sup>	\$3	\$691	\$1	\$286	5.3%	2.2%
ALL H/H <sup>1</sup> NONRESIDENT RETURNS	4,183	\$121 <sup>2</sup>	\$8	\$1,836	\$6	\$1,425	7.2%	5.6%
Ratio of HI AGI<\$150K to All H/H (%)	98.4%	55.1%	37.7%	37.6%	19.7%	20.1%	73.3%	39.1%

Notes: Details may not add to totals due to rounding. "n/a" denotes "not applicable".

<sup>1</sup> Includes returns with Head of Household and Qualifying Widow(er) filing status.

<sup>2</sup> Excludes returns with negative Hawaii AGI in the summation.

**TABLE A-11**  
**AMOUNTS OF ITEMIZED AND STANDARD DEDUCTIONS CLAIMED ON ALL RETURNS - 2012 THROUGH 2018**

(Dollar amounts are in millions)

Deduction Type	2012	2013	2014	2015	2016	2017	2018
Medical and Dental Expenses	\$552	\$536	\$548	\$564	\$600	\$615	\$665
Taxes	\$1,543	\$1,687	\$1,914	\$1,933	\$1,793	\$1,916	\$1,965
Interest Expense	\$2,488	\$2,457	\$2,566	\$2,418	\$2,253	\$2,663	\$2,322
Charitable Contributions	\$761	\$915	\$958	\$1,238	\$1,074	\$1,185	\$1,168
Casualty and Theft Losses	\$5	\$5	\$9	\$6	\$5	\$12	\$53
Miscellaneous Deductions	\$579	\$640	\$660	\$587	\$642	\$686	\$527
Total Itemized Deductions Reported	\$5,929	\$6,241	\$6,655	\$6,746	\$6,368	\$7,076	\$6,701
Less: Disallowed Itemized Deductions	\$763	\$697	\$925	\$990	\$152	\$182	\$183
Total Allowable Itemized Deductions	\$5,166	\$5,543	\$5,730	\$5,756	\$6,216	\$6,894	\$6,518
Total Standard Deductions	\$761	\$882	\$881	\$860	\$839	\$828	\$831
<b>TOTAL ALLOWABLE DEDUCTIONS</b>	<b>\$5,927</b>	<b>\$6,425</b>	<b>\$6,612</b>	<b>\$6,616</b>	<b>\$7,054</b>	<b>\$7,722</b>	<b>\$7,349</b>

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

**TABLE A-12**  
**RESIDENT HAWAII AGI, TAXABLE INCOME, TAX LIABILITY, AND DEDUCTIONS AND EXEMPTIONS CLAIMED BY TAX DISTRICT - 2018**  
(Dollar amounts are in millions)

	Oahu* (District 1)			Maui (District 2)			Hawaii (District 3)			Kauai (District 4)		
	Number	Amount	% of State	Number	Amount	% of State	Number	Amount	% of State	Number	Amount	% of State
Total Number of Tax Returns	446,277		70%	75,494		12%	82,432		13%	33,006		5%
Hawaii AGI (+)	438,716	\$29,089	73%	73,568	\$4,433	11%	79,897	\$4,210	11%	32,190	\$1,946	5%
Hawaii AGI (-)	7,561	-\$402	56%	1,926	-\$133	19%	2,535	-\$149	21%	816	-\$35	5%
Hawaii AGI (Net)	446,277	\$28,687	74%	75,494	\$4,300	11%	82,432	\$4,061	10%	33,006	\$1,911	5%
<u>Itemized Deductions:</u>												
Medical and Dental Expenses	57,372	\$471	73%	9,978	\$68	11%	11,656	\$80	12%	4,078	\$27	4%
Taxes	248,340	\$1,378	74%	41,612	\$198	11%	40,716	\$199	11%	17,537	\$88	5%
Interest Expense	114,493	\$1,552	74%	18,649	\$231	11%	21,888	\$211	10%	8,067	\$91	4%
Charitable Contributions	161,229	\$892	81%	26,983	\$87	8%	23,695	\$89	8%	10,320	\$36	3%
Casualty Losses & Misc. Ded.	69,620	\$376	69%	12,348	\$62	12%	10,589	\$82	15%	3,962	\$20	4%
Disallowed Itemized Ded.	24,755	\$137	79%	2,994	\$14	8%	2,561	\$15	9%	1,322	\$6	4%
Allowable Itemized Ded.	253,136	\$4,532	75%	42,397	\$633	10%	41,564	\$646	11%	17,815	\$255	4%
Standard Deductions	193,141	\$530	68%	33,097	\$92	12%	40,868	\$117	15%	15,191	\$42	5%
Total Allowable Deductions	446,277	\$5,062	74%	75,494	\$725	11%	82,432	\$763	11%	33,006	\$298	4%
Total Exemptions	421,558	\$1,093	69%	72,042	\$184	12%	79,655	\$214	14%	31,393	\$82	5%
Taxable Income	377,511	\$23,737	73%	64,251	\$3,626	11%	66,490	\$3,387	10%	27,980	\$1,608	5%
Tax Liability Before Credits	446,277	\$1,672	74%	75,494	\$250	11%	82,432	\$233	10%	33,006	\$112	5%
Tax Liability After Credits	446,277	\$1,575	74%	75,494	\$228	11%	82,432	\$214	10%	33,006	\$101	5%
Tax Withheld	352,013	\$1,362	75%	58,874	\$195	11%	60,028	\$179	10%	25,663	\$85	5%

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

\* The figures for Oahu include taxpayers with out-of-state or unidentified/misspecified zip codes..

**TABLE A-13**  
**SELECTED DATA FROM RESIDENT TAX RETURNS BY GEOGRAPHIC AREA - 2018**

GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				Percentage of Returns With		
		Amount (Million \$)	Median (\$)	Before Credits		After Credits*		(+ Tax Liability)		Itemized Deductions
				Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)	Before Credits	After Credits	
Downtown & Nuuanu	55,884	\$3,431	\$33,631	\$213	\$1,402	\$200	\$1,262	81.4%	72.5%	51.5%
Kaimuki to Hawaii Kai	48,417	\$4,435	\$43,553	\$295	\$2,006	\$275	\$1,903	83.3%	77.5%	64.8%
Makiki to Waikiki	50,645	\$3,103	\$37,301	\$192	\$1,721	\$182	\$1,652	84.1%	77.0%	55.7%
Airport, Kalihi	37,381	\$1,758	\$32,925	\$93	\$1,352	\$88	\$1,207	86.1%	76.1%	50.6%
Aiea, Pearl City	36,464	\$2,026	\$36,968	\$112	\$1,593	\$107	\$1,462	81.8%	75.4%	61.7%
Waipahu	34,708	\$1,702	\$35,614	\$86	\$1,497	\$82	\$1,365	86.1%	77.8%	55.2%
Kapolei, Ewa	47,867	\$2,886	\$42,794	\$150	\$1,909	\$143	\$1,820	88.3%	81.1%	60.9%
Wahiawa, Mililani	35,094	\$2,126	\$40,284	\$115	\$1,791	\$111	\$1,692	84.4%	77.6%	61.6%
Waianae Coast	18,688	\$759	\$29,003	\$37	\$1,111	\$34	\$867	84.4%	69.6%	43.4%
Kailua, Kaneohe	47,376	\$3,353	\$40,843	\$202	\$1,816	\$191	\$1,717	83.0%	76.8%	62.7%
Oahu North Shore	11,930	\$607	\$31,210	\$34	\$1,215	\$31	\$1,030	84.7%	74.3%	51.1%
<b>OAHU TOTAL</b>	<b>424,454</b>	<b>\$26,184</b>	<b>\$37,206</b>	<b>\$1,530</b>	<b>\$1,614</b>	<b>\$1,444</b>	<b>\$1,489</b>	<b>84.2%</b>	<b>76.4%</b>	<b>57.4%</b>
Wailuku, Kahului	29,110	\$1,592	\$36,814	\$88	\$1,611	\$82	\$1,477	86.4%	78.0%	55.3%
Kihei	12,138	\$754	\$39,069	\$45	\$1,688	\$41	\$1,545	85.2%	77.6%	60.6%
Lahaina	11,044	\$642	\$41,048	\$37	\$1,885	\$34	\$1,818	89.0%	82.3%	58.5%
Rural Maui	18,873	\$1,130	\$33,987	\$70	\$1,379	\$63	\$1,185	82.2%	72.6%	55.7%
Molokai	2,821	\$106	\$22,612	\$5	\$657	\$5	\$308	73.8%	59.2%	41.3%
Lanai	1,508	\$75	\$40,024	\$4	\$1,872	\$4	\$1,854	83.8%	78.0%	54.3%
<b>MAUI COUNTY TOTAL</b>	<b>75,494</b>	<b>\$4,300</b>	<b>\$36,780</b>	<b>\$250</b>	<b>\$1,576</b>	<b>\$228</b>	<b>\$1,436</b>	<b>85.0%</b>	<b>76.5%</b>	<b>56.2%</b>
Hilo	24,063	\$1,137	\$28,817	\$62	\$1,075	\$58	\$864	80.4%	68.8%	49.2%
Hamakua Coast	5,907	\$245	\$28,850	\$13	\$1,077	\$12	\$837	78.8%	67.0%	49.0%
Kohala	11,364	\$841	\$38,561	\$56	\$1,657	\$52	\$1,527	83.6%	74.8%	61.3%
Kona	23,265	\$1,243	\$33,670	\$73	\$1,356	\$66	\$1,182	83.8%	73.1%	53.2%
Puna-Ka'u	17,831	\$594	\$22,029	\$29	\$635	\$26	\$348	75.2%	60.0%	42.0%
<b>HAWAII COUNTY TOTAL</b>	<b>82,430</b>	<b>\$4,061</b>	<b>\$29,941</b>	<b>\$233</b>	<b>\$1,114</b>	<b>\$214</b>	<b>\$901</b>	<b>80.6%</b>	<b>68.8%</b>	<b>50.4%</b>
Lihue	8,754	\$494	\$36,362	\$29	\$1,611	\$27	\$1,470	85.6%	77.6%	52.6%
North Kauai	13,079	\$770	\$34,361	\$46	\$1,409	\$40	\$1,247	83.9%	74.3%	53.6%
Koloa-Poipu	2,497	\$173	\$39,300	\$11	\$1,736	\$10	\$1,626	85.5%	77.3%	56.7%
West Kauai	8,676	\$474	\$37,636	\$26	\$1,675	\$25	\$1,551	84.7%	76.8%	55.1%
<b>KAUAI COUNTY TOTAL</b>	<b>33,006</b>	<b>\$1,911</b>	<b>\$36,019</b>	<b>\$112</b>	<b>\$1,561</b>	<b>\$101</b>	<b>\$1,404</b>	<b>84.7%</b>	<b>76.0%</b>	<b>54.0%</b>
<b>TOTAL - HAWAII ADDRESSES</b>	<b>615,384</b>	<b>\$36,456</b>	<b>\$35,973</b>	<b>\$2,125</b>	<b>\$1,529</b>	<b>\$1,988</b>	<b>\$1,388</b>	<b>83.8%</b>	<b>75.4%</b>	<b>56.1%</b>
Other/Unidentified	21,825	\$2,504	\$31,141	\$142	\$1,333	\$131	\$1,196	89.8%	81.1%	43.6%
<b>TOTAL - ALL RES. RETURNS</b>	<b>637,209</b>	<b>\$38,960</b>	<b>\$35,773</b>	<b>\$2,266</b>	<b>\$1,519</b>	<b>\$2,118</b>	<b>\$1,379</b>	<b>84.0%</b>	<b>75.6%</b>	<b>55.7%</b>

\* Contains negative values.

**TABLE A-14**  
**SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2018**

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax Liability	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
	<b>OAHU</b>									
96801	Downtown & Nuuanu	67	\$7	\$55,249	\$0.4	\$3,220	\$0.3	\$3,137	77.6%	71.6%
96802	Downtown & Nuuanu	348	\$21	\$38,819	\$1.0	\$573	\$0.9	\$526	88.2%	82.8%
96803	Downtown & Nuuanu	61	\$7	\$76,412	\$0.4	\$3,963	\$0.4	\$3,701	90.2%	85.2%
96804	Downtown & Nuuanu	85	\$7	\$59,391	\$0.4	\$3,451	\$0.4	\$3,307	96.5%	90.6%
96805	Downtown & Nuuanu	67	\$9	\$56,909	\$0.6	\$2,999	\$0.6	\$2,820	83.6%	82.1%
96806	Downtown & Nuuanu	78	\$8	\$48,042	\$0.6	\$2,500	\$0.5	\$2,500	88.5%	84.6%
96807	Downtown & Nuuanu	386	\$9	\$0	\$0.6	\$0	\$0.5	-\$110	18.7%	17.4%
96808	Downtown & Nuuanu	98	\$7	\$28,460	\$0.5	\$1,105	\$0.4	\$945	76.5%	67.3%
96809	Downtown & Nuuanu	71	\$4	\$56,420	\$0.3	\$2,892	\$0.3	\$2,892	88.7%	78.9%
96810	Downtown & Nuuanu	69	\$4	\$42,897	\$0.2	\$1,782	\$0.2	\$1,692	76.8%	73.9%
96811	Downtown & Nuuanu	62	\$5	\$25,164	\$0.3	\$49	\$0.2	\$0	51.6%	45.2%
96812	Downtown & Nuuanu	221	\$15	\$42,609	\$0.9	\$2,093	\$0.9	\$2,093	84.2%	80.5%
96813	Downtown & Nuuanu	13,804	\$1,031	\$42,000	\$67.4	\$1,990	\$63.3	\$1,918	82.3%	75.8%
96814	Downtown & Nuuanu	11,590	\$846	\$39,278	\$55.5	\$1,831	\$52.6	\$1,773	84.4%	77.0%
96817	Downtown & Nuuanu	28,141	\$1,372	\$28,235	\$78.5	\$1,061	\$73.3	\$874	80.3%	69.2%
96820	Downtown & Nuuanu	736	\$79	\$52,147	\$5.9	\$2,678	\$5.4	\$2,634	86.7%	82.1%
96816	Kaimuki to Hawaii Kai	24,875	\$1,880	\$38,352	\$121.4	\$1,736	\$113.1	\$1,652	83.8%	76.9%
96821	Kaimuki to Hawaii Kai	9,144	\$1,221	\$52,399	\$88.2	\$2,395	\$81.7	\$2,257	82.3%	77.4%
96824	Kaimuki to Hawaii Kai	357	\$35	\$49,114	\$2.3	\$2,323	\$2.0	\$2,238	86.6%	81.0%
96825	Kaimuki to Hawaii Kai	14,041	\$1,300	\$52,342	\$82.6	\$2,442	\$77.9	\$2,333	82.9%	78.5%
96815	Makiki to Waikiki	12,753	\$820	\$39,033	\$51.9	\$1,842	\$48.4	\$1,777	83.8%	77.3%
96822	Makiki to Waikiki	19,826	\$1,396	\$40,310	\$88.5	\$1,885	\$84.7	\$1,816	85.0%	78.6%
96823	Makiki to Waikiki	924	\$63	\$45,366	\$4.1	\$2,413	\$3.9	\$2,240	85.3%	79.3%
96826	Makiki to Waikiki	14,816	\$668	\$32,090	\$37.1	\$1,394	\$35.6	\$1,265	83.3%	74.4%
96828	Makiki to Waikiki	551	\$35	\$44,517	\$2.0	\$2,078	\$1.9	\$2,059	82.9%	77.1%
96830	Makiki to Waikiki	730	\$52	\$34,575	\$3.5	\$1,597	\$3.4	\$1,425	78.5%	71.5%
96836	Makiki to Waikiki	134	\$8	\$40,131	\$0.5	\$1,982	\$0.5	\$1,925	82.8%	78.4%
96837	Makiki to Waikiki	383	\$18	\$35,436	\$1.2	\$1,557	\$1.1	\$1,485	83.8%	76.5%
96839	Makiki to Waikiki	456	\$42	\$59,049	\$2.7	\$2,962	\$2.6	\$2,832	88.8%	84.0%
96848	Makiki to Waikiki	72	\$2	\$17,249	\$0.1	\$642	\$0.1	\$572	91.7%	76.4%

\* Contains negative values.

**TABLE A-14 (CONTINUED)**  
**SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2018**

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+)	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Tax Liability	
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)	Before Credits	After Credits
	<b>OAHU (CONT.)</b>									
96818	Airport, Kalihi	14,965	\$787	\$37,752	\$43.0	\$1,664	\$41.1	\$1,573	85.7%	78.4%
96819	Airport, Kalihi	22,416	\$971	\$30,325	\$50.5	\$1,200	\$47.0	\$1,033	86.4%	74.5%
96701	Aiea, Pearl City	19,217	\$1,179	\$39,450	\$67.7	\$1,774	\$65.0	\$1,701	83.2%	77.0%
96782	Aiea, Pearl City	17,247	\$847	\$34,233	\$44.3	\$1,402	\$42.3	\$1,264	80.2%	73.6%
96797	Waipahu	34,708	\$1,702	\$35,614	\$86.3	\$1,497	\$82.0	\$1,365	86.1%	77.8%
96706	Kapolei, Ewa	29,773	\$1,719.3	\$41,699	\$87.5	\$1,838	\$83.2	\$1,730	88.3%	80.9%
96707	Kapolei, Ewa	17,783	\$1,144	\$44,870	\$61.5	\$2,036	\$58.5	\$1,953	88.3%	81.3%
96709	Kapolei, Ewa	311	\$23	\$51,437	\$1.3	\$2,525	\$1.2	\$2,477	91.3%	87.8%
96759	Wahiawa, Mililani	204	\$8	\$27,103	\$0.4	\$1,002	\$0.4	\$712	88.2%	65.7%
96786	Wahiawa, Mililani	10,851	\$466	\$30,834	\$23.4	\$1,218	\$21.9	\$1,035	83.5%	72.5%
96789	Wahiawa, Mililani	24,039	\$1,651	\$47,567	\$91.4	\$2,222	\$88.2	\$2,143	84.8%	80.0%
96792	Waianae Coast	18,688	\$759	\$29,003	\$37.2	\$1,111	\$34.0	\$867	84.4%	69.6%
96734	Kailua, Kaneohe	17,729	\$1,528	\$45,388	\$97.9	\$2,039	\$92.0	\$1,926	83.0%	77.3%
96744	Kailua, Kaneohe	25,076	\$1,622	\$40,738	\$93.3	\$1,827	\$88.7	\$1,740	82.9%	76.9%
96795	Kailua, Kaneohe	4,571	\$203	\$31,336	\$11.1	\$1,291	\$10.4	\$1,128	83.9%	74.1%
96712	Oahu North Shore	3,007	\$171	\$34,402	\$10.8	\$1,416	\$10.1	\$1,285	84.6%	75.7%
96717	Oahu North Shore	1,719	\$80	\$33,661	\$4.1	\$1,389	\$3.8	\$1,205	86.9%	76.0%
96730	Oahu North Shore	631	\$41	\$40,470	\$2.4	\$1,812	\$2.3	\$1,746	82.6%	75.4%
96731	Oahu North Shore	1,206	\$65	\$34,502	\$3.5	\$1,439	\$2.9	\$1,244	85.2%	73.5%
96762	Oahu North Shore	2,058	\$86	\$14,880	\$4.2	\$337	\$3.8	\$196	88.3%	71.2%
96791	Oahu North Shore	3,309	\$164	\$33,365	\$8.8	\$1,395	\$8.3	\$1,231	81.8%	74.1%
	<b>MAUI COUNTY</b>									
96732	Wailuku, Kahului	12,094	\$563	\$34,253	\$29.4	\$1,474	\$27.3	\$1,309	86.1%	77.3%
96733	Wailuku, Kahului	1,801	\$116	\$41,393	\$7.0	\$1,968	\$6.6	\$1,888	88.2%	81.1%
96784	Wailuku, Kahului	508	\$29	\$38,689	\$1.8	\$1,635	\$1.7	\$1,562	85.6%	76.2%
96793	Wailuku, Kahului	14,707	\$885	\$38,776	\$50.1	\$1,701	\$46.5	\$1,599	86.4%	78.2%
96753	Kihei	12,138	\$754	\$39,069	\$45.4	\$1,688	\$40.5	\$1,545	85.2%	77.6%
96761	Lahaina	10,435	\$607	\$41,120	\$34.7	\$1,895	\$31.8	\$1,823	89.0%	82.3%
96767	Lahaina	609	\$35	\$38,957	\$2.1	\$1,787	\$2.0	\$1,725	88.0%	82.8%

\* Contains negative values.

**TABLE A-14 (CONTINUED)**  
**SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2018**

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+)	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Tax Liability	
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)	Before Credits	After Credits
	<b>MAUI COUNTY (CONT.)</b>									
96708	Rural Maui	3,817	\$209	\$30,145	\$13.4	\$1,160	\$11.8	\$955	80.9%	69.2%
96713	Rural Maui	827	\$41	\$25,484	\$2.8	\$963	\$1.8	\$662	78.7%	65.4%
96768	Rural Maui	7,955	\$431	\$35,459	\$25.4	\$1,493	\$23.6	\$1,343	83.4%	74.8%
96779	Rural Maui	1,820	\$136	\$32,487	\$9.6	\$1,319	\$8.5	\$1,109	82.4%	73.0%
96788	Rural Maui	725	\$39	\$37,219	\$2.1	\$1,561	\$2.0	\$1,407	82.2%	73.2%
96790	Rural Maui	3,729	\$274	\$37,965	\$17.3	\$1,504	\$15.6	\$1,277	81.4%	72.9%
96729	Molokai	441	\$13	\$21,743	\$0.6	\$651	\$0.5	\$406	75.5%	60.3%
96742	Molokai	29	\$1	\$41,600	\$0.1	\$2,055	\$0.1	\$2,055	79.3%	75.9%
96748	Molokai	1,888	\$73	\$22,547	\$3.8	\$659	\$3.5	\$298	73.2%	59.0%
96757	Molokai	282	\$11	\$30,936	\$0.5	\$907	\$0.5	\$577	77.3%	64.5%
96770	Molokai	181	\$8	\$16,933	\$0.5	\$331	\$0.4	\$0	69.1%	48.6%
96763	Lanai	1,508	\$75	\$40,024	\$4.0	\$1,872	\$3.8	\$1,854	83.8%	78.0%
	<b>HAWAII COUNTY</b>									
96720	Hilo	22,538	\$1,070	\$28,812	\$58.5	\$1,071	\$54.7	\$864	80.2%	68.9%
96721	Hilo	1,525	\$67	\$29,040	\$3.5	\$1,100	\$3.2	\$864	82.6%	67.5%
96710	Hamakua Coast	210	\$11	\$22,715	\$0.7	\$609	\$0.6	\$241	71.9%	61.0%
96727	Hamakua Coast	2,279	\$96	\$32,566	\$4.8	\$1,327	\$4.5	\$1,160	81.2%	71.2%
96728	Hamakua Coast	275	\$12	\$26,433	\$0.6	\$992	\$0.6	\$760	77.8%	66.9%
96764	Hamakua Coast	379	\$15	\$29,583	\$0.8	\$933	\$0.7	\$651	78.1%	63.6%
96773	Hamakua Coast	95	\$5	\$25,587	\$0.2	\$392	\$0.2	\$161	71.6%	57.9%
96774	Hamakua Coast	75	\$3	\$29,977	\$0.1	\$1,150	\$0.1	\$768	72.0%	60.0%
96776	Hamakua Coast	556	\$23	\$29,622	\$1.2	\$1,097	\$1.0	\$831	79.0%	66.7%
96780	Hamakua Coast	236	\$8	\$27,797	\$0.4	\$1,007	\$0.4	\$834	75.8%	66.1%
96781	Hamakua Coast	827	\$32	\$27,666	\$1.6	\$1,017	\$1.5	\$816	80.2%	68.2%
96783	Hamakua Coast	975	\$40	\$23,438	\$2.1	\$725	\$1.9	\$426	75.8%	60.8%
96719	Kohala	788	\$43	\$32,674	\$2.2	\$1,293	\$1.8	\$1,088	80.7%	70.1%
96738	Kohala	3,143	\$185	\$42,188	\$10.0	\$1,861	\$9.4	\$1,786	85.8%	77.2%
96743	Kohala	5,765	\$544	\$39,634	\$40.0	\$1,706	\$37.4	\$1,584	83.6%	75.1%
96755	Kohala	1,668	\$70	\$32,616	\$3.7	\$1,331	\$3.4	\$1,189	80.5%	71.3%

\* Contains negative values.

**TABLE A-14 (CONTINUED)**  
**SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2018**

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax Liability	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
	<b>HAWAII COUNTY (CONT.)</b>									
96704	Kona	2,195	\$82	\$27,007	\$4.7	\$884	\$4.3	\$648	78.1%	65.0%
96725	Kona	1,441	\$81	\$34,100	\$4.7	\$1,423	\$4.1	\$1,235	85.0%	74.7%
96726	Kona	487	\$16	\$24,567	\$0.9	\$691	\$0.8	\$444	78.6%	61.8%
96739	Kona	474	\$27	\$35,659	\$1.6	\$1,634	\$1.5	\$1,492	84.4%	74.1%
96740	Kona	12,930	\$738	\$34,537	\$44.0	\$1,391	\$39.8	\$1,218	84.2%	74.0%
96745	Kona	3,162	\$185	\$37,995	\$11.0	\$1,696	\$10.2	\$1,603	86.3%	77.3%
96750	Kona	2,576	\$114	\$30,845	\$6.1	\$1,222	\$5.7	\$1,002	83.8%	71.5%
96718	Puna-Ka'u	162	\$9	\$37,188	\$0.5	\$1,479	\$0.5	\$1,224	76.5%	67.3%
96737	Puna-Ka'u	899	\$24	\$16,386	\$1.1	\$276	\$0.9	\$44	72.5%	51.4%
96749	Puna-Ka'u	6,565	\$250	\$25,157	\$12.6	\$811	\$11.5	\$568	78.1%	64.4%
96760	Puna-Ka'u	1,285	\$45	\$23,847	\$2.3	\$709	\$2.0	\$456	77.3%	62.6%
96771	Puna-Ka'u	1,602	\$49	\$19,902	\$2.4	\$560	\$2.1	\$252	74.3%	58.1%
96772	Puna-Ka'u	932	\$29	\$23,277	\$1.4	\$675	\$1.2	\$405	73.6%	59.1%
96777	Puna-Ka'u	682	\$20	\$24,435	\$0.9	\$897	\$0.8	\$633	78.3%	66.7%
96778	Puna-Ka'u	4,620	\$128	\$18,078	\$6.0	\$415	\$5.1	\$113	71.9%	54.0%
96785	Puna-Ka'u	1,084	\$39	\$24,134	\$1.9	\$644	\$1.8	\$457	72.9%	61.2%
	<b>KAUAI COUNTY</b>									
96715	Lihue	133	\$5	\$33,923	\$0.3	\$1,440	\$0.3	\$1,254	85.7%	80.5%
96766	Lihue	8,621	\$489	\$36,402	\$28.8	\$1,611	\$26.9	\$1,471	85.6%	77.5%
96703	North Kauai	977	\$46	\$30,481	\$2.5	\$1,279	\$2.3	\$1,088	84.0%	72.0%
96714	North Kauai	837	\$62	\$30,162	\$3.9	\$1,042	\$3.5	\$846	80.3%	68.2%
96722	North Kauai	929	\$83	\$36,101	\$5.6	\$1,356	\$4.8	\$1,200	81.2%	72.4%
96746	North Kauai	8,304	\$413	\$34,902	\$22.6	\$1,461	\$21.2	\$1,309	84.4%	75.2%
96751	North Kauai	228	\$11	\$29,067	\$0.6	\$1,157	\$0.6	\$951	83.8%	75.0%
96754	North Kauai	1,804	\$155	\$36,122	\$10.3	\$1,516	\$7.2	\$1,297	84.4%	74.9%
96756	Koloa-Poipu	2,497	\$173	\$39,300	\$10.7	\$1,736	\$9.9	\$1,626	85.5%	77.3%
96705	West Kauai	1,293	\$72	\$37,522	\$4.2	\$1,715	\$4.1	\$1,563	84.8%	77.9%
96716	West Kauai	1,095	\$55	\$39,052	\$3.0	\$1,778	\$2.8	\$1,668	86.1%	79.3%
96741	West Kauai	2,363	\$153	\$39,440	\$8.8	\$1,759	\$7.9	\$1,630	84.7%	77.4%
96747	West Kauai	371	\$15	\$35,857	\$0.8	\$1,618	\$0.7	\$1,607	90.6%	83.6%
96752	West Kauai	1,272	\$64	\$36,703	\$3.4	\$1,579	\$3.2	\$1,431	83.3%	74.5%
96765	West Kauai	1,012	\$55	\$39,197	\$3.1	\$1,800	\$2.9	\$1,610	85.1%	77.3%
96769	West Kauai	233	\$10	\$33,786	\$0.5	\$1,432	\$0.5	\$1,282	86.3%	73.0%
96796	West Kauai	1,037	\$49.1	\$34,735	\$2.6	\$1,474	\$2.5	\$1,318	81.9%	72.1%

\* Contains negative values.



**TABLE A-15**  
**MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND GEOGRAPHIC AREA IN 2017 AND 2018**

GEOGRAPHIC AREA	2018						2017					
	Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
Downtown & Nuuanu	55,884	\$39,423	16,987	\$79,668	38,897	\$30,682	54,767	\$37,448	16,743	\$76,575	38,024	\$29,153
Kaimuki to Hawaii Kai	48,417	\$58,497	18,966	\$125,853	29,451	\$36,168	47,726	\$56,570	18,838	\$120,853	28,888	\$34,719
Makiki to Waikiki	50,645	\$44,935	14,406	\$90,507	36,239	\$35,527	49,379	\$42,742	14,084	\$86,323	35,295	\$33,663
Airport, Kalihi	37,381	\$37,475	12,218	\$73,786	25,163	\$28,550	36,367	\$36,053	12,045	\$71,085	24,322	\$27,064
Aiea, Pearl City	36,464	\$49,967	13,072	\$101,263	23,392	\$35,114	36,112	\$48,287	13,067	\$97,340	23,045	\$33,606
Waipahu	34,708	\$40,686	12,677	\$79,860	22,031	\$29,290	34,318	\$39,124	12,556	\$77,098	21,762	\$27,590
Kapolei, Ewa	47,867	\$48,332	19,154	\$98,176	28,713	\$31,261	46,623	\$46,591	18,641	\$93,942	27,982	\$29,874
Wahiawa, Mililani	35,094	\$52,418	14,014	\$107,292	21,080	\$32,272	34,565	\$50,220	13,782	\$104,483	20,783	\$30,609
Waianae Coast	18,688	\$32,093	5,605	\$71,169	13,083	\$24,803	18,603	\$30,161	5,616	\$67,512	12,987	\$23,051
Kailua, Kaneohe	47,376	\$54,343	18,063	\$114,911	29,313	\$34,245	46,576	\$52,410	17,837	\$110,704	28,739	\$32,466
Oahu North Shore	11,930	\$36,795	4,373	\$78,445	7,557	\$24,174	11,434	\$36,022	4,229	\$77,765	7,205	\$23,514
<b>OAHU TOTAL</b>	<b>424,454</b>	<b>\$45,425</b>	<b>149,535</b>	<b>\$95,912</b>	<b>274,919</b>	<b>\$31,774</b>	<b>416,470</b>	<b>\$43,697</b>	<b>147,438</b>	<b>\$92,551</b>	<b>269,032</b>	<b>\$30,154</b>
Wailuku, Kahului	29,110	\$41,195	9,799	\$85,515	19,311	\$30,805	28,606	\$40,400	9,652	\$83,049	18,954	\$29,603
Kihei	12,138	\$44,708	4,186	\$87,021	7,952	\$32,802	11,470	\$41,552	3,945	\$81,867	7,525	\$30,905
Lahaina	11,044	\$43,831	3,449	\$84,581	7,595	\$34,919	10,631	\$41,791	3,358	\$78,810	7,273	\$33,144
Rural Maui	18,873	\$39,743	6,450	\$86,095	12,423	\$28,163	18,214	\$38,365	6,350	\$84,420	11,864	\$27,154
Molokai	2,821	\$28,343	1,041	\$53,498	1,780	\$18,892	2,850	\$25,753	1,034	\$52,533	1,816	\$17,451
Lanai	1,508	\$44,416	567	\$81,145	941	\$33,215	1,458	\$40,819	561	\$73,389	897	\$31,668
<b>MAUI COUNTY TOTAL</b>	<b>75,494</b>	<b>\$41,427</b>	<b>25,492</b>	<b>\$84,392</b>	<b>50,002</b>	<b>\$30,826</b>	<b>73,229</b>	<b>\$39,800</b>	<b>24,900</b>	<b>\$81,314</b>	<b>48,329</b>	<b>\$29,362</b>
Hilo	24,063	\$36,108	8,006	\$83,714	16,057	\$25,712	23,679	\$34,714	7,969	\$80,223	15,710	\$24,232
Hamakua Coast	5,907	\$33,786	2,163	\$65,075	3,744	\$25,858	5,798	\$32,916	2,144	\$62,698	3,654	\$24,567
Kohala	11,364	\$45,066	4,363	\$86,990	7,001	\$32,817	11,010	\$43,567	4,226	\$84,209	6,784	\$31,196
Kona	23,265	\$38,735	8,483	\$76,474	14,782	\$29,047	22,424	\$37,042	8,145	\$72,695	14,279	\$27,816
Puna-Ka'u	17,831	\$26,816	6,446	\$49,168	11,385	\$20,108	17,320	\$26,042	6,345	\$48,567	10,975	\$19,682
<b>HAWAII COUNTY TOTAL</b>	<b>82,430</b>	<b>\$35,616</b>	<b>29,461</b>	<b>\$72,792</b>	<b>52,969</b>	<b>\$26,222</b>	<b>80,231</b>	<b>\$34,300</b>	<b>28,829</b>	<b>\$69,806</b>	<b>51,402</b>	<b>\$24,906</b>
Lihue	8,754	\$41,613	2,826	\$86,746	5,928	\$31,496	8,484	\$39,973	2,803	\$82,023	5,681	\$29,146
North Kauai	13,079	\$39,583	4,526	\$80,852	8,553	\$28,937	12,574	\$38,040	4,450	\$74,992	8,124	\$28,008
Koloa-Poipu	2,497	\$44,798	879	\$94,100	1,618	\$32,878	2,427	\$40,852	845	\$85,049	1,582	\$30,033
West Kauai	8,676	\$44,541	3,246	\$87,979	5,430	\$31,027	8,522	\$42,153	3,220	\$84,460	5,302	\$28,979
<b>KAUAI COUNTY TOTAL</b>	<b>33,006</b>	<b>\$41,811</b>	<b>11,477</b>	<b>\$85,577</b>	<b>21,529</b>	<b>\$30,532</b>	<b>32,007</b>	<b>\$39,773</b>	<b>11,318</b>	<b>\$80,051</b>	<b>20,689</b>	<b>\$28,743</b>
<b>TOTAL - HAWAII ADDRESSES</b>	<b>615,384</b>	<b>\$43,222</b>	<b>215,965</b>	<b>\$90,471</b>	<b>399,419</b>	<b>\$30,762</b>	<b>601,937</b>	<b>\$41,492</b>	<b>212,485</b>	<b>\$87,119</b>	<b>389,452</b>	<b>\$29,221</b>
Other/Unidentified	21,825	\$33,852	6,233	\$75,294	15,592	\$26,686	33,037	\$35,058	9,765	\$78,736	23,272	\$26,495
<b>TOTAL - ALL RES. RETURNS</b>	<b>637,209</b>	<b>\$42,835</b>	<b>222,198</b>	<b>\$90,111</b>	<b>415,011</b>	<b>\$30,558</b>	<b>634,974</b>	<b>\$41,108</b>	<b>222,250</b>	<b>\$86,808</b>	<b>412,724</b>	<b>\$29,041</b>

Note: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

**TABLE A-15 (CONTINUED)**  
**MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND GEOGRAPHIC AREA IN 2017 AND 2018**

GEOGRAPHIC AREA	DIFFERENCE: 2017-2018						PERCENTAGE CHANGE: 2017-2018					
	Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
Downtown & Nuuanu	1,117	\$1,975	244	\$3,093	873	\$1,530	2.0%	5.3%	1.5%	4.0%	2.3%	5.2%
Kaimuki to Hawaii Kai	691	\$1,927	128	\$5,001	563	\$1,450	1.4%	3.4%	0.7%	4.1%	1.9%	4.2%
Makiki to Waikiki	1,266	\$2,193	322	\$4,185	944	\$1,864	2.6%	5.1%	2.3%	4.8%	2.7%	5.5%
Airport, Kalihi	1,014	\$1,422	173	\$2,701	841	\$1,487	2.8%	3.9%	1.4%	3.8%	3.5%	5.5%
Aiea, Pearl City	352	\$1,680	5	\$3,923	347	\$1,508	1.0%	3.5%	0.0%	4.0%	1.5%	4.5%
Waipahu	390	\$1,562	121	\$2,763	269	\$1,700	1.1%	4.0%	1.0%	3.6%	1.2%	6.2%
Kapolei, Ewa	1,244	\$1,741	513	\$4,234	731	\$1,388	2.7%	3.7%	2.8%	4.5%	2.6%	4.6%
Wahiawa, Mililani	529	\$2,198	232	\$2,809	297	\$1,663	1.5%	4.4%	1.7%	2.7%	1.4%	5.4%
Waianae Coast	85	\$1,932	-11	\$3,657	96	\$1,752	0.5%	6.4%	-0.2%	5.4%	0.7%	7.6%
Kailua, Kaneohe	800	\$1,933	226	\$4,207	574	\$1,779	1.7%	3.7%	1.3%	3.8%	2.0%	5.5%
Oahu North Shore	496	\$773	144	\$680	352	\$660	4.3%	2.1%	3.4%	0.9%	4.9%	2.8%
<b>OAHU TOTAL</b>	<b>7,984</b>	<b>\$1,728</b>	<b>2,097</b>	<b>\$3,362</b>	<b>5,887</b>	<b>\$1,621</b>	<b>1.9%</b>	<b>4.0%</b>	<b>1.4%</b>	<b>3.6%</b>	<b>2.2%</b>	<b>5.4%</b>
Wailuku, Kahului	504	\$796	147	\$2,467	357	\$1,202	1.8%	2.0%	1.5%	3.0%	1.9%	4.1%
Kihei	668	\$3,157	241	\$5,154	427	\$1,897	5.8%	7.6%	6.1%	6.3%	5.7%	6.1%
Lahaina	413	\$2,040	91	\$5,771	322	\$1,775	3.9%	4.9%	2.7%	7.3%	4.4%	5.4%
Rural Maui	659	\$1,378	100	\$1,675	559	\$1,009	3.6%	3.6%	1.6%	2.0%	4.7%	3.7%
Molokai	-29	\$2,590	7	\$965	-36	\$1,441	-1.0%	10.1%	0.7%	1.8%	-2.0%	8.3%
Lanai	50	\$3,597	6	\$7,756	44	\$1,547	3.4%	8.8%	1.1%	10.6%	4.9%	4.9%
<b>MAUI COUNTY TOTAL</b>	<b>2,265</b>	<b>\$1,627</b>	<b>592</b>	<b>\$3,078</b>	<b>1,673</b>	<b>\$1,464</b>	<b>3.1%</b>	<b>4.1%</b>	<b>2.4%</b>	<b>3.8%</b>	<b>3.5%</b>	<b>5.0%</b>
Hilo	384	\$1,394	37	\$3,491	347	\$1,481	1.6%	4.0%	0.5%	4.4%	2.2%	6.1%
Hamakua Coast	109	\$871	19	\$2,377	90	\$1,291	1.9%	2.6%	0.9%	3.8%	2.5%	5.3%
Kohala	354	\$1,499	137	\$2,782	217	\$1,621	3.2%	3.4%	3.2%	3.3%	3.2%	5.2%
Kona	841	\$1,693	338	\$3,779	503	\$1,231	3.8%	4.6%	4.1%	5.2%	3.5%	4.4%
Puna-Ka'u	511	\$774	101	\$601	410	\$426	3.0%	3.0%	1.6%	1.2%	3.7%	2.2%
<b>HAWAII COUNTY TOTAL</b>	<b>2,199</b>	<b>\$1,316</b>	<b>632</b>	<b>\$2,986</b>	<b>1,567</b>	<b>\$1,316</b>	<b>2.7%</b>	<b>3.8%</b>	<b>2.2%</b>	<b>4.3%</b>	<b>3.0%</b>	<b>5.3%</b>
Lihue	270	\$1,640	23	\$4,723	247	\$2,350	3.2%	4.1%	0.8%	5.8%	4.3%	8.1%
North Kauai	505	\$1,543	76	\$5,860	429	\$930	4.0%	4.1%	1.7%	7.8%	5.3%	3.3%
Koloa-Poipu	70	\$3,946	34	\$9,051	36	\$2,846	2.9%	9.7%	4.0%	10.6%	2.3%	9.5%
West Kauai	154	\$2,389	26	\$3,519	128	\$2,049	1.8%	5.7%	0.8%	4.2%	2.4%	7.1%
<b>KAUAI COUNTY TOTAL</b>	<b>999</b>	<b>\$2,038</b>	<b>159</b>	<b>\$5,527</b>	<b>840</b>	<b>\$1,789</b>	<b>3.1%</b>	<b>5.1%</b>	<b>1.4%</b>	<b>6.9%</b>	<b>4.1%</b>	<b>6.2%</b>
<b>TOTAL - HAWAII ADDRESSES</b>	<b>13,447</b>	<b>\$1,730</b>	<b>3,480</b>	<b>\$3,352</b>	<b>9,967</b>	<b>\$1,541</b>	<b>2.2%</b>	<b>4.2%</b>	<b>1.6%</b>	<b>3.8%</b>	<b>2.6%</b>	<b>5.3%</b>
Other/Unknown	-11,212	-\$1,206	-3,532	-\$3,442	-7,680	\$192	-33.9%	-3.4%	-36.2%	-4.4%	-33.0%	0.7%
<b>TOTAL - ALL RES. RETURNS</b>	<b>2,235</b>	<b>\$1,728</b>	<b>-52</b>	<b>\$3,303</b>	<b>2,287</b>	<b>\$1,517</b>	<b>0.4%</b>	<b>4.2%</b>	<b>0.0%</b>	<b>3.8%</b>	<b>0.6%</b>	<b>5.2%</b>

Note: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

**TABLE A-16**  
**MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND ZIP CODE IN 2017 AND 2018**

ZIP CODE	GEOGRAPHIC AREA	2018						2017					
		Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
		Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
	<b>OAHU</b>												
96801	Downtown & Nuuanu	67	\$62,500	s	s	s	s	64	\$67,522	s	s	s	s
96802	Downtown & Nuuanu	348	\$39,377	39	\$90,841	309	\$39,069	336	\$41,760	38	\$119,017	298	\$40,222
96803	Downtown & Nuuanu	61	\$79,873	s	s	s	s	60	\$75,757	s	s	s	s
96804	Downtown & Nuuanu	85	\$59,551	27	\$139,430	58	\$53,701	86	\$59,564	29	\$145,926	57	\$51,391
96805	Downtown & Nuuanu	67	\$64,835	s	s	s	s	65	\$63,430	s	s	s	s
96806	Downtown & Nuuanu	78	\$48,423	26	\$121,478	52	\$36,468	74	\$52,856	24	\$127,117	50	\$38,508
96807	Downtown & Nuuanu	386	\$0	34	\$127,138	352	\$0	385	\$0	37	\$110,578	348	\$0
96808	Downtown & Nuuanu	98	\$35,169	28	\$151,282	70	\$24,382	90	\$34,653	25	\$145,933	65	\$26,137
96809	Downtown & Nuuanu	71	\$60,518	s	s	s	s	70	\$54,357	s	s	s	s
96810	Downtown & Nuuanu	69	\$47,687	s	s	s	s	68	\$67,267	s	s	s	s
96811	Downtown & Nuuanu	62	\$50,588	s	s	s	s	79	\$57,935	s	s	s	s
96812	Downtown & Nuuanu	221	\$56,414	67	\$118,332	154	\$40,645	220	\$51,543	68	\$120,535	152	\$38,492
96813	Downtown & Nuuanu	13,804	\$49,335	4,035	\$104,233	9,769	\$37,283	13,502	\$46,850	3,933	\$100,202	9,569	\$35,853
96814	Downtown & Nuuanu	11,590	\$44,971	3,466	\$85,918	8,124	\$35,668	11,309	\$41,991	3,346	\$81,386	7,963	\$33,575
96817	Downtown & Nuuanu	28,141	\$33,232	8,938	\$66,171	19,203	\$26,089	27,643	\$31,509	8,912	\$62,893	18,731	\$24,758
96820	Downtown & Nuuanu	736	\$60,443	232	\$116,596	504	\$46,483	716	\$58,795	237	\$110,666	479	\$43,936
96816	Kaimuki to Hawaii Kai	24,875	\$47,986	8,300	\$106,942	16,575	\$34,375	24,438	\$46,968	8,215	\$103,057	16,223	\$32,683
96821	Kaimuki to Hawaii Kai	9,144	\$75,580	4,005	\$160,103	5,139	\$38,989	9,094	\$72,601	4,015	\$151,569	5,079	\$37,301
96824	Kaimuki to Hawaii Kai	357	\$55,901	108	\$139,377	249	\$38,121	349	\$57,498	107	\$139,079	242	\$39,152
96825	Kaimuki to Hawaii Kai	14,041	\$75,747	6,553	\$133,148	7,488	\$40,040	13,845	\$73,093	6,501	\$127,305	7,344	\$38,592
96815	Makiki to Waikiki	12,753	\$46,777	3,753	\$84,053	9,000	\$37,219	12,239	\$44,727	3,618	\$80,592	8,621	\$35,004
96822	Makiki to Waikiki	19,826	\$50,314	6,203	\$107,391	13,623	\$37,624	19,405	\$48,083	6,061	\$103,931	13,344	\$35,799
96823	Makiki to Waikiki	924	\$51,613	245	\$104,854	679	\$42,174	933	\$47,060	248	\$101,762	685	\$38,782
96826	Makiki to Waikiki	14,816	\$37,144	3,627	\$68,522	11,189	\$31,895	14,480	\$35,284	3,580	\$65,425	10,900	\$30,182
96828	Makiki to Waikiki	551	\$48,443	134	\$105,012	417	\$39,007	550	\$44,090	135	\$101,555	415	\$35,216
96830	Makiki to Waikiki	730	\$41,852	177	\$89,798	553	\$34,170	745	\$40,166	175	\$85,357	570	\$30,955
96836	Makiki to Waikiki	134	\$44,696	32	\$114,300	102	\$35,182	138	\$37,604	33	\$92,226	105	\$26,407
96837	Makiki to Waikiki	383	\$37,931	90	\$81,030	293	\$33,570	386	\$38,776	90	\$76,534	296	\$33,878
96839	Makiki to Waikiki	456	\$66,795	137	\$141,797	319	\$47,190	455	\$62,506	137	\$127,484	318	\$44,812
96848	Makiki to Waikiki	72	\$17,249	s	s	s	s	48	\$18,767	s	s	s	s

Notes: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

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

**TABLE A-16 (CONTINUED)**  
**MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND ZIP CODE IN 2017 AND 2018**

ZIP CODE	GEOGRAPHIC AREA	2018						2017					
		Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
		Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
	<b>OAHU (CONT.)</b>												
96818	Airport, Kalihi	14,965	\$44,962	5,183	\$85,173	9,782	\$33,145	14,518	\$43,397	5,074	\$81,606	9,444	\$31,674
96819	Airport, Kalihi	22,416	\$33,738	7,035	\$66,575	15,381	\$26,491	21,849	\$32,290	6,971	\$64,054	14,878	\$25,047
96701	Aiea, Pearl City	19,217	\$52,910	6,945	\$108,534	12,272	\$36,591	19,018	\$50,977	6,922	\$104,024	12,096	\$35,171
96782	Aiea, Pearl City	17,247	\$47,198	6,127	\$93,452	11,120	\$33,629	17,094	\$45,617	6,145	\$91,074	10,949	\$32,030
96797	Waipahu	34,708	\$40,686	12,677	\$79,860	22,031	\$29,290	34,318	\$39,124	12,556	\$77,098	21,762	\$27,590
96706	Kapolei, Ewa	29,773	\$46,476	11,889	\$94,472	17,884	\$30,507	28,996	\$44,735	11,537	\$90,455	17,459	\$29,242
96707	Kapolei, Ewa	17,783	\$51,874	7,146	\$105,270	10,637	\$32,479	17,314	\$49,923	6,979	\$100,795	10,335	\$31,068
96709	Kapolei, Ewa	311	\$56,302	119	\$114,531	192	\$39,647	313	\$52,624	125	\$99,240	188	\$35,457
96759	Wahiawa, Mililani	204	\$27,541	87	\$46,743	117	\$24,887	213	\$25,781	86	\$47,053	127	\$21,842
96786	Wahiawa, Mililani	10,851	\$36,268	3,449	\$73,607	7,402	\$27,746	10,701	\$34,585	3,379	\$70,825	7,322	\$26,047
96789	Wahiawa, Mililani	24,039	\$63,519	10,478	\$118,246	13,561	\$36,004	23,651	\$61,279	10,317	\$115,450	13,334	\$34,266
96792	Waianae Coast	18,688	\$32,093	5,605	\$71,169	13,083	\$24,803	18,603	\$30,161	5,616	\$67,512	12,987	\$23,051
96734	Kailua, Kaneohe	17,729	\$61,711	7,206	\$130,066	10,523	\$35,568	17,303	\$59,390	7,072	\$124,604	10,231	\$33,785
96744	Kailua, Kaneohe	25,076	\$55,029	9,533	\$112,285	15,543	\$35,107	24,785	\$52,847	9,439	\$108,232	15,346	\$33,261
96795	Kailua, Kaneohe	4,571	\$36,298	1,324	\$73,589	3,247	\$28,096	4,488	\$34,677	1,326	\$70,623	3,162	\$25,962
96712	Oahu North Shore	3,007	\$40,940	1,080	\$84,097	1,927	\$28,170	2,883	\$39,526	1,046	\$85,876	1,837	\$27,396
96717	Oahu North Shore	1,719	\$37,823	637	\$75,554	1,082	\$26,769	1,683	\$36,158	612	\$72,733	1,071	\$24,292
96730	Oahu North Shore	631	\$48,892	252	\$99,021	379	\$33,378	653	\$46,771	254	\$99,396	399	\$32,811
96731	Oahu North Shore	1,206	\$39,045	506	\$74,603	700	\$25,367	1,212	\$37,104	500	\$68,481	712	\$24,642
96762	Oahu North Shore	2,058	\$17,179	738	\$69,395	1,320	\$10,839	1,763	\$20,159	673	\$71,635	1,090	\$10,466
96791	Oahu North Shore	3,309	\$39,657	1,160	\$77,832	2,149	\$29,443	3,240	\$37,605	1,144	\$75,619	2,096	\$26,852
	<b>MAUI COUNTY</b>												
96732	Wailuku, Kahului	12,094	\$37,673	3,920	\$75,386	8,174	\$29,040	11,905	\$36,793	3,886	\$73,346	8,019	\$28,014
96733	Wailuku, Kahului	1,801	\$46,020	599	\$87,380	1,202	\$37,169	1,798	\$45,549	600	\$83,539	1,198	\$35,471
96784	Wailuku, Kahului	508	\$42,825	158	\$75,472	350	\$31,722	501	\$40,407	154	\$72,729	347	\$32,025
96793	Wailuku, Kahului	14,707	\$44,510	5,122	\$93,529	9,585	\$31,611	14,402	\$43,392	5,012	\$91,236	9,390	\$30,309
96753	Kihei	12,138	\$44,708	4,186	\$87,021	7,952	\$32,802	11,470	\$41,552	3,945	\$81,867	7,525	\$30,905
96761	Lahaina	10,435	\$43,932	3,282	\$84,439	7,153	\$34,831	10,030	\$41,861	3,194	\$79,084	6,836	\$32,967
96767	Lahaina	609	\$41,977	167	\$86,135	442	\$36,157	601	\$40,549	164	\$74,258	437	\$35,117

Notes: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

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**TABLE A-16 (CONTINUED)**  
**MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND ZIP CODE IN 2017 AND 2018**

ZIP CODE	GEOGRAPHIC AREA	2018						2017					
		Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
		Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
	<b>MAUI COUNTY (CONT.)</b>												
96708	Rural Maui	3,817	\$34,550	1,222	\$76,965	2,595	\$24,417	3,631	\$34,138	1,204	\$73,977	2,427	\$24,039
96713	Rural Maui	827	\$30,216	263	\$58,794	564	\$23,992	801	\$28,800	262	\$56,935	539	\$23,726
96768	Rural Maui	7,955	\$41,568	2,705	\$88,208	5,250	\$29,819	7,718	\$40,222	2,688	\$86,583	5,030	\$28,682
96779	Rural Maui	1,820	\$34,779	500	\$78,622	1,320	\$27,332	1,756	\$33,809	483	\$79,491	1,273	\$25,884
96788	Rural Maui	725	\$43,756	242	\$93,575	483	\$32,442	715	\$41,656	235	\$85,706	480	\$31,102
96790	Rural Maui	3,729	\$47,597	1,518	\$96,404	2,211	\$30,333	3,593	\$44,744	1,478	\$94,699	2,115	\$28,812
96729	Molokai	441	\$27,895	163	\$44,252	278	\$18,096	430	\$27,036	148	\$43,573	282	\$19,099
96742	Molokai	29	\$47,151	s	s	s	s	31	\$48,757	s	s	s	s
96748	Molokai	1,888	\$28,070	677	\$56,068	1,211	\$19,768	1,947	\$25,124	701	\$55,933	1,246	\$16,575
96757	Molokai	282	\$34,147	123	\$53,144	159	\$19,535	272	\$30,057	115	\$49,572	157	\$20,719
96770	Molokai	181	\$22,544	73	\$41,065	108	\$16,108	170	\$21,397	65	\$43,392	105	\$12,290
96763	Lanai	1,508	\$44,416	567	\$81,145	941	\$33,215	1,458	\$40,819	561	\$73,389	897	\$31,668
	<b>HAWAII COUNTY</b>												
96720	Hilo	22,538	\$36,273	7,582	\$84,009	14,956	\$25,748	22,194	\$34,898	7,558	\$80,640	14,636	\$24,326
96721	Hilo	1,525	\$33,911	424	\$76,265	1,101	\$24,756	1,485	\$30,591	411	\$72,529	1,074	\$23,647
96710	Hamakua Coast	210	\$36,634	99	\$82,979	111	\$18,390	202	\$34,766	93	\$69,888	109	\$17,798
96727	Hamakua Coast	2,279	\$36,745	813	\$69,854	1,466	\$29,498	2,258	\$35,767	823	\$70,526	1,435	\$27,620
96728	Hamakua Coast	275	\$31,566	95	\$59,144	180	\$25,881	270	\$29,180	91	\$50,010	179	\$24,783
96764	Hamakua Coast	379	\$35,461	156	\$75,627	223	\$23,182	371	\$33,898	148	\$70,993	223	\$22,452
96773	Hamakua Coast	95	\$52,864	45	\$93,784	50	\$22,802	89	\$49,038	44	\$85,602	45	\$18,508
96774	Hamakua Coast	75	\$32,398	26	\$62,812	49	\$25,797	81	\$22,395	27	\$48,731	54	\$13,910
96776	Hamakua Coast	556	\$35,430	213	\$61,453	343	\$26,083	558	\$34,209	211	\$55,281	347	\$26,598
96780	Hamakua Coast	236	\$31,589	98	\$47,026	138	\$27,283	225	\$31,291	97	\$54,775	128	\$25,397
96781	Hamakua Coast	827	\$31,771	272	\$55,331	555	\$24,631	790	\$31,234	271	\$54,607	519	\$24,762
96783	Hamakua Coast	975	\$27,032	346	\$59,037	629	\$20,261	954	\$27,138	339	\$53,053	615	\$21,286
96719	Kohala	788	\$38,021	290	\$71,333	498	\$30,072	746	\$36,975	269	\$74,051	477	\$28,506
96738	Kohala	3,143	\$50,032	1,288	\$91,802	1,855	\$35,836	2,973	\$48,629	1,210	\$88,167	1,763	\$35,404
96743	Kohala	5,765	\$46,215	2,198	\$93,434	3,567	\$32,841	5,654	\$44,020	2,172	\$89,512	3,482	\$29,923
96755	Kohala	1,668	\$38,040	587	\$67,419	1,081	\$28,987	1,637	\$37,536	575	\$62,734	1,062	\$28,992

Notes: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

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**TABLE A-16 (CONTINUED)**  
**MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND ZIP CODE IN 2017 AND 2018**

ZIP CODE	GEOGRAPHIC AREA	2018						2017					
		Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
		Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
	<b>HAWAII COUNTY (CONT.)</b>												
96704	Kona	2,195	\$33,585	818	\$65,535	1,377	\$24,192	2,142	\$31,932	817	\$61,589	1,325	\$22,482
96725	Kona	1,441	\$39,537	520	\$74,857	921	\$29,332	1,407	\$38,036	513	\$72,992	894	\$28,464
96726	Kona	487	\$27,143	171	\$41,909	316	\$22,693	486	\$22,970	168	\$39,319	318	\$19,030
96739	Kona	474	\$38,709	157	\$73,487	317	\$31,157	465	\$37,552	152	\$72,827	313	\$30,000
96740	Kona	12,930	\$40,233	4,827	\$80,060	8,103	\$29,596	12,282	\$38,510	4,568	\$75,727	7,714	\$28,174
96745	Kona	3,162	\$41,582	1,118	\$77,526	2,044	\$32,824	3,127	\$39,276	1,076	\$73,239	2,051	\$31,918
96750	Kona	2,576	\$34,776	872	\$73,550	1,704	\$27,132	2,515	\$33,293	851	\$70,473	1,664	\$25,928
96718	Puna-Ka'u	162	\$47,475	70	\$85,629	92	\$38,375	157	\$44,979	66	\$79,349	91	\$30,943
96737	Puna-Ka'u	899	\$20,615	323	\$34,298	576	\$17,751	883	\$19,311	325	\$32,347	558	\$14,697
96749	Puna-Ka'u	6,565	\$29,902	2,504	\$55,728	4,061	\$21,893	6,381	\$28,683	2,457	\$55,059	3,924	\$21,437
96760	Puna-Ka'u	1,285	\$29,375	497	\$60,412	788	\$20,698	1,293	\$28,769	486	\$52,866	807	\$20,589
96771	Puna-Ka'u	1,602	\$25,713	580	\$45,639	1,022	\$18,022	1,574	\$24,403	567	\$47,558	1,007	\$17,450
96772	Puna-Ka'u	932	\$27,924	352	\$48,026	580	\$22,763	886	\$26,804	347	\$48,426	539	\$21,120
96777	Puna-Ka'u	682	\$26,768	222	\$51,181	460	\$21,910	666	\$26,833	231	\$48,302	435	\$22,283
96778	Puna-Ka'u	4,620	\$22,257	1,471	\$38,916	3,149	\$17,220	4,410	\$21,368	1,443	\$36,741	2,967	\$16,777
96785	Puna-Ka'u	1,084	\$33,932	427	\$58,979	657	\$24,890	1,070	\$34,665	423	\$59,534	647	\$25,445
	<b>KAUAI COUNTY</b>												
96715	Lihue	133	\$37,244	39	\$73,369	94	\$30,808	129	\$34,556	39	\$68,590	90	\$26,978
96766	Lihue	8,621	\$41,675	2,787	\$87,019	5,834	\$31,512	8,355	\$40,060	2,764	\$82,320	5,591	\$29,167
96703	North Kauai	977	\$33,703	298	\$69,484	679	\$26,607	950	\$32,040	305	\$63,429	645	\$24,574
96714	North Kauai	837	\$32,175	275	\$74,508	562	\$23,273	837	\$30,997	258	\$68,583	579	\$22,367
96722	North Kauai	929	\$45,585	396	\$96,950	533	\$28,677	852	\$42,103	359	\$89,548	493	\$26,742
96746	North Kauai	8,304	\$40,724	2,838	\$82,151	5,466	\$30,211	8,004	\$39,320	2,823	\$75,871	5,181	\$29,256
96751	North Kauai	228	\$33,917	72	\$73,429	156	\$27,936	219	\$30,179	68	\$57,985	151	\$24,083
96754	North Kauai	1,804	\$40,395	647	\$80,366	1,157	\$28,032	1,712	\$39,296	637	\$76,871	1,075	\$27,246
96756	Koloa-Poipu	2,497	\$44,798	879	\$94,100	1,618	\$32,878	2,427	\$40,852	845	\$85,049	1,582	\$30,033
96705	West Kauai	1,293	\$43,167	489	\$87,825	804	\$29,429	1,260	\$41,626	491	\$84,470	769	\$27,459
96716	West Kauai	1,095	\$45,126	394	\$86,641	701	\$32,899	1,065	\$42,601	386	\$84,873	679	\$30,459
96741	West Kauai	2,363	\$49,405	964	\$100,001	1,399	\$30,865	2,293	\$47,342	947	\$94,453	1,346	\$29,770
96747	West Kauai	371	\$38,724	119	\$70,026	252	\$30,438	365	\$35,919	118	\$64,398	247	\$28,072
96752	West Kauai	1,272	\$43,318	454	\$77,882	818	\$30,702	1,273	\$38,763	444	\$73,567	829	\$27,948
96765	West Kauai	1,012	\$46,513	380	\$90,249	632	\$32,935	1,002	\$44,325	376	\$87,389	626	\$29,540
96769	West Kauai	233	\$34,183	81	\$48,119	152	\$30,716	244	\$32,754	88	\$48,174	156	\$29,317
96796	West Kauai	1,037	\$43,572	365	\$88,097	672	\$31,191	1,020	\$40,409	370	\$83,622	650	\$28,871

Notes: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

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