
Hawaii Individual Income Tax Statistics

Tax Year 2019

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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 2019. 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 the studies were discontinued for tax years 2006 through 2011 owing to budgetary cutbacks. 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 2019. 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). The data are from individual income tax returns (Forms N-11 and N-15) filed for tax year 2019 which were received by March 31, 2021 and processed by April 7, 2021.

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 maintain taxpayer confidentiality, the Department does not disclose tabulations containing data for 5 or fewer returns at the state level, 10 or fewer returns below the state level and when an individual return represents a large percentage in a tabulation.

3. CONFORMITY WITH THE INTERNAL REVENUE CODE

Hawaii generally follows federal definitions for taxable income of individuals. However, there are differences between the income tax laws of Hawaii and the Internal Revenue Code (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 2019, the first \$6,735 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 (ERS), 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 exemptions due to the 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 2019. Hawaii also allowed an extra personal exemption for taxpayers who were at least 65 years of age and an exemption of \$7,000 for a person who was 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. In tax year 2019, the federal standard deduction amounts were \$24,400 for married couples filing a joint tax return, \$12,200 for single individuals and married couples filing separate tax returns, and \$18,350 for a head of household, with an additional standard deduction of \$1,300 for taxpayers 65 and older or blind (\$1,650 if the taxpayer was single and not a surviving spouse). Hawaii's standard deductions for

2019 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. 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.

Table 1
Differences between Federal and Hawaii Standard Deductions and Exemptions
by Filing Status in 2019

Filing Status	Federal	Hawaii
Standard Deduction		
Married Filing Jointly	\$24,400	\$4,400
Single	\$12,200	\$2,200
Married Filing Separately	\$12,200	\$2,200
Head of Household	\$18,350	\$3,212
Qualifying Widow(er)	\$24,400	\$4,400
Personal or Dependent Exemption Multiplier	Suspended in '18	\$1,144 ¹

¹ 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 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 selectively, but mainly in the form the provisions existed in prior to the TCJA. For example, Act 27, Session Laws of Hawaii (SLH) 2018 does not adopt the federal provision that limits the deduction for state and local taxes to \$10,000 (\$5,000 for a married taxpayer filing a separate return) for tax years 2018 through 2025 but does adopt the federal provision that foreign real property taxes cannot be deducted for tax years 2018 through 2025.¹

¹ If Hawaii taxpayers claim a credit for income taxes paid to other states and countries, they cannot also claim those amounts as an itemized deduction for state and foreign income taxes paid to another state or foreign country.

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 2019:

Act 27, SLH 2018

Selectively conformed Hawaii income tax laws to the Internal Revenue Code as of February 9, 2018 with an effective date of June 7, 2018.

Alimony received is no longer included in the income of the payee and alimony payments are no longer deductible by the payor for divorce decrees, separation agreements, and certain modifications executed after December 31, 2018.

All taxpayers are subject to the 10% threshold for the itemized deduction for medical expenses, effective for taxable years beginning after December 31, 2018.

Increased the adjusted gross income limitation on cash contributions to 60% for contributions made in tax years 2018 through 2025.

Limited the net operating loss (NOL) deduction to 80% of taxable income for NOLs arising in tax years beginning after 2017, and eliminated NOL carrybacks (except for farming NOLs which are permitted a two-year carryback), and allowed unused NOLs to be carried forward indefinitely for NOLs arising in tax years ending after 2017.

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 756,209 Hawaii individual income tax returns for tax year 2019, marking an increase from the previous year. Table 2 provides a comparison of selected items for all tax returns in 2019 versus 2018.

Table 2
Comparison of Selected Items for All Tax Returns in 2019 versus 2018
(Dollar amounts are in millions)

	2019		2018		% Change	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Total Number of Tax Returns	756,209		739,352		2.3%	
Hawaii Total Income (+)	735,470	\$52,152	719,064	\$48,972	2.3%	6.5%
Hawaii Total Income (-)	20,739	-\$2,048	20,288	-\$1,836	2.2%	11.6%
Hawaii Total Income (Net)	756,209	\$50,104	739,352	\$47,136	2.3%	6.3%
Hawaii Adjusted Gross Income (+)	728,911	\$45,701	712,515	\$42,582	2.3%	7.3%
Hawaii Adjusted Gross Income (-)	27,298	-\$2,416	26,837	-\$2,082	1.7%	16.1%
Hawaii Adjusted Gross Income (Net)	756,209	\$43,285	739,352	\$40,500	2.3%	6.9%
Standard Deductions	329,514	\$852	319,584	\$831	3.1%	2.5%
Allowable Itemized Deductions	395,669	\$6,781	389,675	\$6,518	1.5%	4.0%
Total Allowable Deductions	725,183	\$7,632	709,259	\$7,349	2.2%	3.9%
Total Exemptions	682,081	\$1,655	665,570	\$1,633	2.5%	1.3%
Taxable Income	616,028	\$37,425	602,118	\$34,957	2.3%	7.1%
Tax Liability Before Credits	756,209	\$2,638	739,352	\$2,447	2.3%	7.8%
Tax Liability After Credits	756,209	\$2,456	739,352	\$2,275	2.3%	8.0%
Tax Withheld	557,085	\$2,014	545,268	\$1,914	2.2%	5.2%

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

Compared with tax year 2018, the total number of Hawaii individual income tax returns filed increased by 16,857 or 2.3% in 2019. The number of returns with positive Hawaii total income also increased by 2.3% while the total amount of positive Hawaii total income went up by \$3.2 billion or 6.5%. Similarly, the number of returns with positive Hawaii adjusted gross income (AGI) increased by 2.3% while the total amount of positive Hawaii AGI went up by \$3.1 billion or 7.3%. There were also more returns with negative Hawaii total income and AGI in 2019. Therefore, the net Hawaii total income increased by 6.3% while net Hawaii AGI went up by 6.9% in 2019.

Compared with tax year 2018, the total number of returns with allowable deductions went up by 15,924 or 2.2%, and the total number of returns with exemptions by 16,511 or 2.5% in tax year 2019 for all taxpayers. The dollar amounts of standard and allowable itemized deductions increased by 2.5% and 4.0%, respectively, and the dollar amount of total exemptions rose by 1.3%.

There were 13,910 or 2.3% more returns with taxable income and amount of taxable income increased by \$2.5 billion or 7.1% in 2019. Income tax liabilities increased by 7.8% before tax credits and 8.0% after credits, as will be discussed in detail in the following sections.

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

Most taxpayers filed their taxes in the City and County of Honolulu. Table 3 shows the number of state individual income tax returns filed by Hawaii residents and nonresidents for tax year 2019 versus 2018 by tax district.

Table 3
Comparison of Types and Number of Returns Filed
by Taxation District in 2019 versus 2018

Type of Return	TAXATION DISTRICT				
	STATE TOTAL	Oahu* (District 1)	Maui (District 2)	Hawaii (District 3)	Kauai (District 4)
All Returns					
2019 Share of Returns	100.0%	72.9%	10.8%	11.7%	4.7%
2019 No. of Returns	756,209	551,050	81,320	88,598	35,241
2018 No. of Returns	739,352	542,779	77,792	84,833	33,948
Difference (2019-2018)	16,857	8,271	3,528	3,765	1,293
% Change (2019-2018)	2.3%	1.5%	4.5%	4.4%	3.8%
Resident Returns (N-11)					
2019 Share of Returns	100.0%	69.4%	12.1%	13.2%	5.3%
2019 No. of Returns	651,977	452,766	78,920	86,037	34,254
2018 No. of Returns	637,209	446,277	75,494	82,432	33,006
Difference (2019-2018)	14,768	6,489	3,426	3,605	1,248
% Change (2019-2018)	2.3%	1.5%	4.5%	4.4%	3.8%
Nonresident Returns (N-15)					
2019 Share of Returns	100.0%	94.3%	2.3%	2.5%	0.9%
2019 No. of Returns	104,232	98,284	2,400	2,561	987
2018 No. of Returns	102,143	96,502	2,298	2,401	942
Difference (2019-2018)	2,089	1,782	102	160	45
% Change (2019-2018)	2.0%	1.8%	4.4%	6.7%	4.8%

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

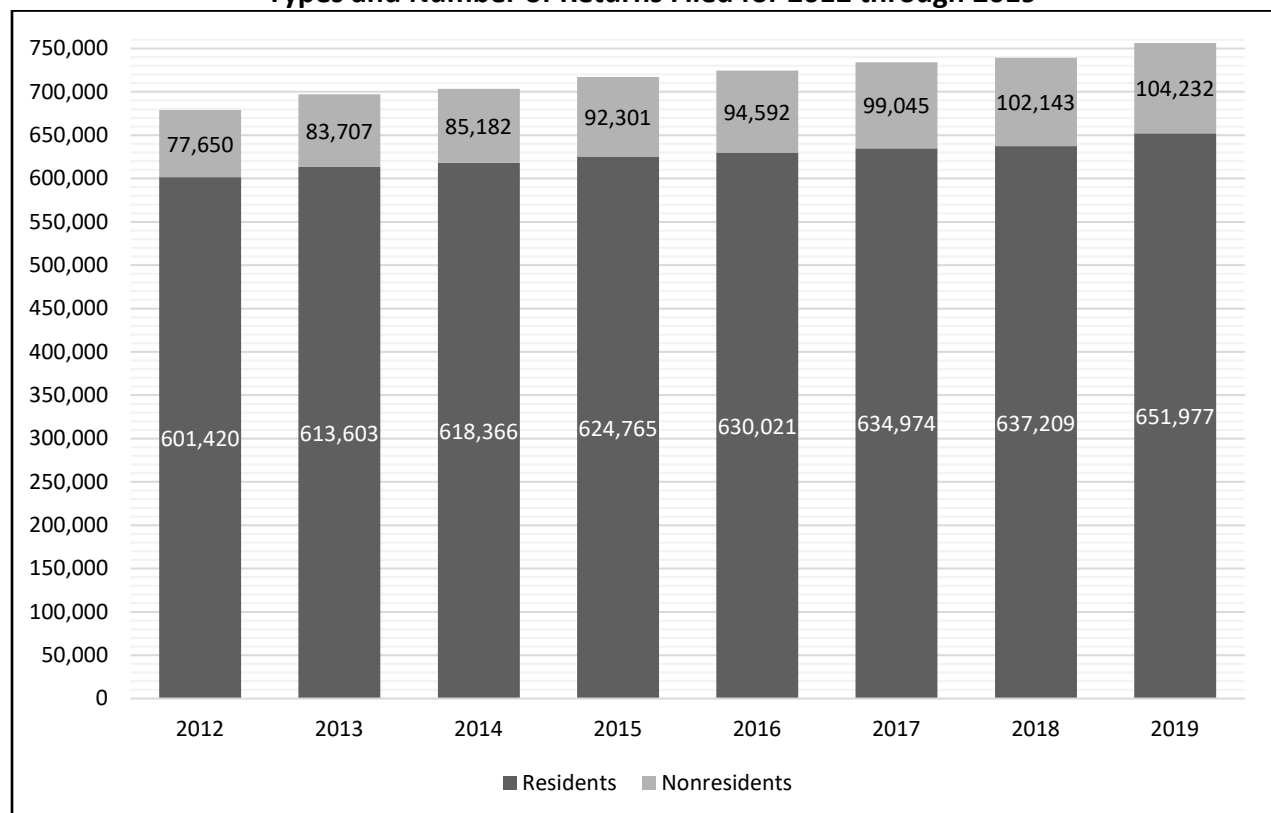
* The figures for Oahu include taxpayers with out-of-state or unidentified/misspecified zip codes.

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

Residents filed a total of 651,977 Hawaii individual income tax returns (Forms N-11) for tax year 2019, which was an increase of 14,768 returns or 2.3% over 2018. Of the resident tax returns, 69.4% were filed by taxpayers in Oahu (District 1), 12.1% by taxpayers in Maui (District 2), 13.2% by taxpayers in Hawaii (District 3), and 5.3% by taxpayers in Kauai (District 4).²

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.

Figure 1
Types and Number of Returns Filed for 2012 through 2019



² The figures for Oahu (District 1) include taxpayers with out-of-state or unidentified/misspecified zip codes.

Nonresidents filed a total of 104,232 Hawaii individual income tax returns, or approximately 13.8% of the total number of returns filed in 2019. This indicated an increase of 2,089 returns or 2.0% over 2018.

The total state individual income tax returns increased from 679,070 in 2012 to 756,209 in 2019 with an average yearly growth rate of 1.55%. Among which, resident returns increased from 601,420 in 2012 to 651,977 in 2019 (1.16% yearly increase); and nonresident returns increased from 77,650 in 2012 to 104,232 in 2019 (4.30% yearly increase). Figure 1 shows the number of Hawaii individual income tax returns filed by type for tax years 2012 through 2019.

Table 4
Types and Number of Returns Filed
by Filing Status of Taxpayer in 2019 versus 2018

Filing Status	All Returns		Residents		Nonresidents	
	No. of Returns	% of Total	No. of Returns	% of Total	No. of Returns	% of Total
2019						
Married Filing Jointly	270,793	35.8%	222,585	34.1%	48,208	46.3%
Single*	385,800	51.0%	342,855	52.6%	42,945	41.2%
Married Filing Separately	22,728	3.0%	15,650	2.4%	7,078	6.8%
Head of Household	74,710	9.9%	70,490	10.8%	4,220	4.0%
Qualifying Widow(er)	438	0.1%	397	0.1%	41	0.0%
Composite	1,740	0.2%	n/a	n/a	1,740	1.7%
TOTAL	756,209	100.0%	651,977	100.0%	104,232	100.0%
2018						
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%
TOTAL	739,352	100.0%	637,209	100.0%	102,143	100.0%
% Change: 2019-2018						
Married Filing Jointly	0.2%		0.2%		0.5%	
Single*	3.6%		3.7%		3.3%	
Married Filing Separately	8.2%		9.2%		6.2%	
Head of Household	1.4%		1.4%		1.8%	
Qualifying Widow(er)	-15.8%		-17.8%		10.8%	
Composite	-1.9%		n/a		-1.9%	
TOTAL	2.3%		2.3%		2.0%	

* 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. Table 4 shows the types and number of returns filed by filing status of the taxpayer in 2019 versus 2018.

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, 52.6% of residents claimed single status, followed by 34.1% joint filers; nonresidents, on the other hand, had 46.3% joint filers, followed by 41.2% single filers.

The percentage increase in single filers and married filing separately 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 rate in 2019.

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

For tax year 2019, resident taxpayers with 'Married Filing Jointly' status accounted for 60.5% of total positive Hawaii AGI, followed by 'Single' status (29.0%) and 'Head of Household' status (8.0%). Similar shares by filing status were reflected in total resident tax liability before and after tax credits as well. 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 2019.

Table 5A
Hawaii AGI and Tax Liability of Residents by Filing Status in 2019
(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	222,585	34.1%	\$25,735	60.5%	-\$552	65.1%	\$1,515	61.5%	\$1,417	61.8%
Single*	342,855	52.6%	\$12,344	29.0%	-\$249	29.4%	\$704	28.6%	\$664	28.9%
Married Fil. Separately	15,650	2.4%	\$1,041	2.4%	-\$26	3.1%	\$70	2.8%	\$63	2.8%
Head of Household	70,490	10.8%	\$3,412	8.0%	-\$20	2.3%	\$172	7.0%	\$149	6.5%
Qualifying Widow(er)	397	0.1%	\$18	0.0%	\$0	0.0%	\$1	0.0%	\$1	0.0%
TOTAL	651,977	100%	\$42,550	100%	-\$848	100%	\$2,462	100%	\$2,295	100%

* 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.

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 2018 and the percentage change of these figures between 2018 and 2019.

Table 5B
Hawaii AGI and Tax Liability of Residents by Filing Status in 2018
and Percentage Change between 2018 and 2019
(Dollar amounts are in millions)

Filing Status	2018 No. of Returns	2018 to 2019 % Change	2018 Hawaii AGI (+)	2018 to 2019 % Change	2018 Hawaii AGI (-)	2018 to 2019 % Change	Before Credits		After Credits	
							2018 Tax Liability	18-19 % Change	2018 Tax Liability	18-19 % Change
Married Filing Jointly	222,198	0.2%	\$23,847	7.9%	-\$421	31.2%	\$1,385	9.4%	\$1,300	9.1%
Single*	330,680	3.7%	\$11,671	5.8%	-\$248	0.7%	\$660	6.7%	\$624	6.3%
Married Fil. Separately	14,334	9.2%	\$942	10.6%	-\$26	0.6%	\$63	11.3%	\$57	10.7%
Head of Household	69,514	1.4%	\$3,203	6.5%	-\$24	-19.1%	\$158	9.1%	\$137	9.2%
Qualifying Widow(er)	483	-17.8%	\$17	7.8%	\$0	-26.0%	\$1	12.2%	\$1	15.2%
TOTAL	637,209	2.3%	\$39,679	7.2%	-\$719	17.8%	\$2,266	8.6%	\$2,118	8.3%

* 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 Hawaii Adjusted Gross Income (AGI) and tax liability of taxpayers continued to rise.

The positive Hawaii AGI of Hawaii residents for 2019 was \$42.6 billion, up by 7.2% over the \$39.7 billion for 2018. The tax liability of Hawaii residents for 2019 was \$2.5 billion before tax credits, up by 8.6% over the \$2.3 billion for 2018. Similarly, the tax liability of Hawaii residents for 2019 was \$2.3 billion after tax credits, up by 8.3% over the \$2.1 billion for 2018.³

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 2019.

³ Please see Appendix Table A-2 for more detailed data on resident tax returns by filing status broken down by Hawaii AGI class.

For tax year 2019, nonresident taxpayers with 'Married Filing Jointly' status accounted for 51.2% of total positive Hawaii AGI followed by 'Single' status (26.0%). 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 2019
(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	48,208	46.3%	\$1,613	51.2%	-\$1,068	68.1%	\$100	56.8%	\$92	56.7%
Single	42,945	41.2%	\$819	26.0%	-\$304	19.4%	\$49	27.8%	\$47	29.0%
Married Fil. Separately	7,078	6.8%	\$183	5.8%	-\$133	8.5%	\$14	8.1%	\$12	7.4%
Head of Household	4,220	4.0%	\$100	3.2%	-\$45	2.9%	\$5	2.9%	\$3	2.1%
Qualifying Widow(er)	41	0.0%	\$1	0.0%	-\$1	0.0%	\$0	0.0%	\$0	0.0%
Composite	1,740	1.7%	\$434	13.8%	-\$17	1.1%	\$8	4.4%	\$8	4.8%
TOTAL	104,232	100%	\$3,151	100%	-\$1,568	100%	\$176	100%	\$161	100%

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

The positive Hawaii AGI of Hawaii nonresidents for 2019 was \$3.2 billion, up by 8.5% over the \$2.9 billion for 2018. The tax liability of Hawaii nonresidents for 2019 was \$176 million before tax credits, down by -2.5% from the \$180 million for 2018. The tax liability of Hawaii nonresidents for 2019 was \$161 million after tax credits, up by 3.4% over the \$156 million for 2018.

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 2018 and the percentage change of these figures between 2018 and 2019.

Table 6B
Hawaii AGI and Tax Liability of Nonresidents by Filing Status in 2018
and Percentage Change between 2018 and 2019

(Dollar amounts are in millions)

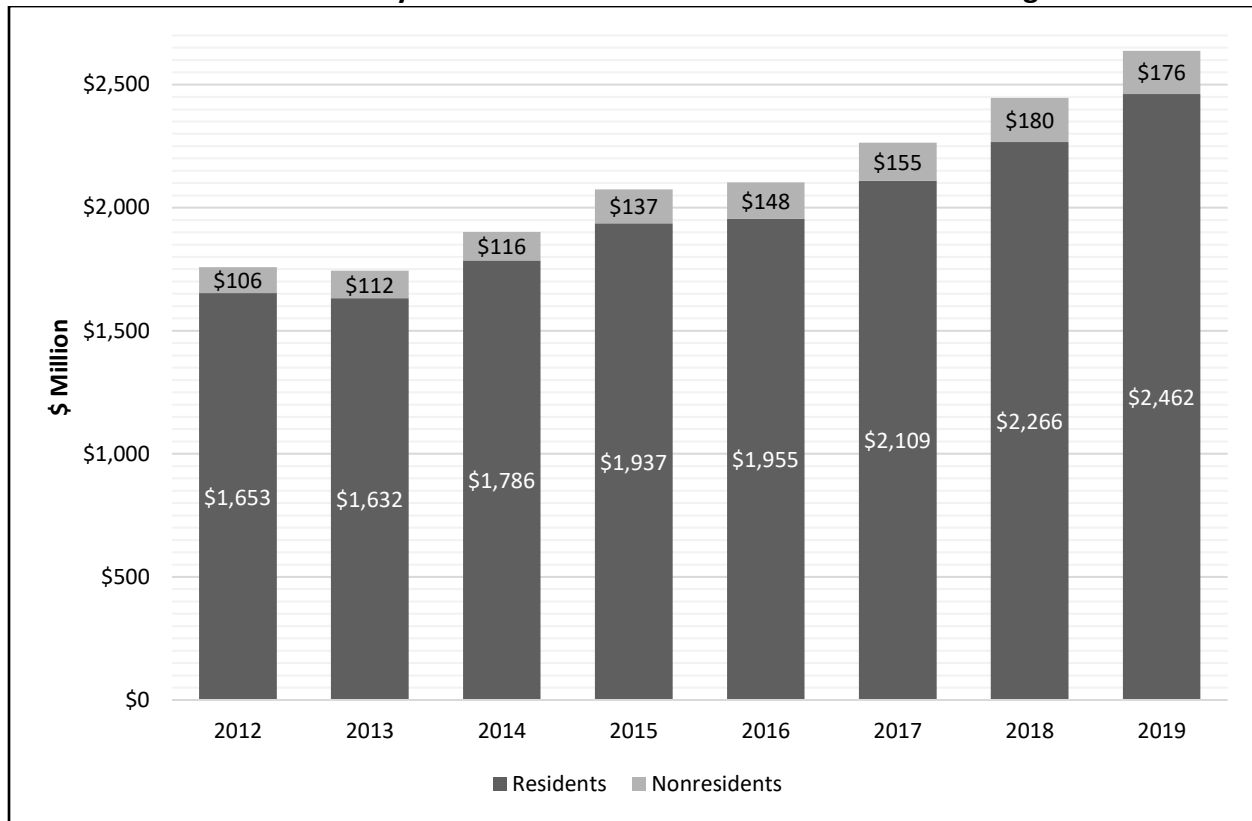
Filing Status	2018 No. of Returns	2018 to 2019 % Change	2018 Hawaii AGI (+)	2018 to 2019 % Change	2018 Hawaii AGI (-)	2018 to 2019 % Change	Before Credits		After Credits	
							2018 Tax Liability	18-19 % Change	2018 Tax Liability	18-19 % Change
Married Filing Jointly	47,966	0.5%	\$1,666	-3.2%	-\$980	9.1%	\$103	-2.7%	\$91	1.1%
Single	41,558	3.3%	\$803	2.0%	-\$248	22.5%	\$47	3.6%	\$41	13.0%
Married Fil. Separately	6,663	6.2%	\$194	-5.5%	-\$80	67.7%	\$15	-7.4%	\$13	-5.8%
Head of Household	4,146	1.8%	\$121	-17.5%	-\$44	2.4%	\$8	-32.7%	\$6	-43.7%
Qualifying Widow(er)	37	10.8%	\$0	194.9%	\$0	220.1%	\$0	283.3%	\$0	286.8%
Composite	1,773	-1.9%	\$118	269.4%	-\$11	57.2%	\$7	3.4%	\$6	39.4%
TOTAL	102,143	2.0%	\$2,903	8.5%	-\$1,362	15.1%	\$180	-2.5%	\$156	3.4%

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

The gross (before credits) tax liabilities of resident taxpayers have risen continually since 2013.

Figure 2 shows the gross (before credits) tax liability of Hawaii resident and nonresident taxpayers for 2012 through 2019. The total state individual income gross tax liability increased from \$1.76 billion in 2012 to \$2.64 billion in 2019 with an average yearly growth rate of 5.96%. Among which, resident gross tax liability increased from \$1.65 billion in 2012 to \$2.46 billion in 2019 (5.86% yearly increase); and nonresident gross tax liability rose from \$106 million in 2012 to \$176 million in 2019 (7.53% yearly increase).

Figure 2
Gross Tax Liability of Residents and Nonresidents for 2012 through 2019



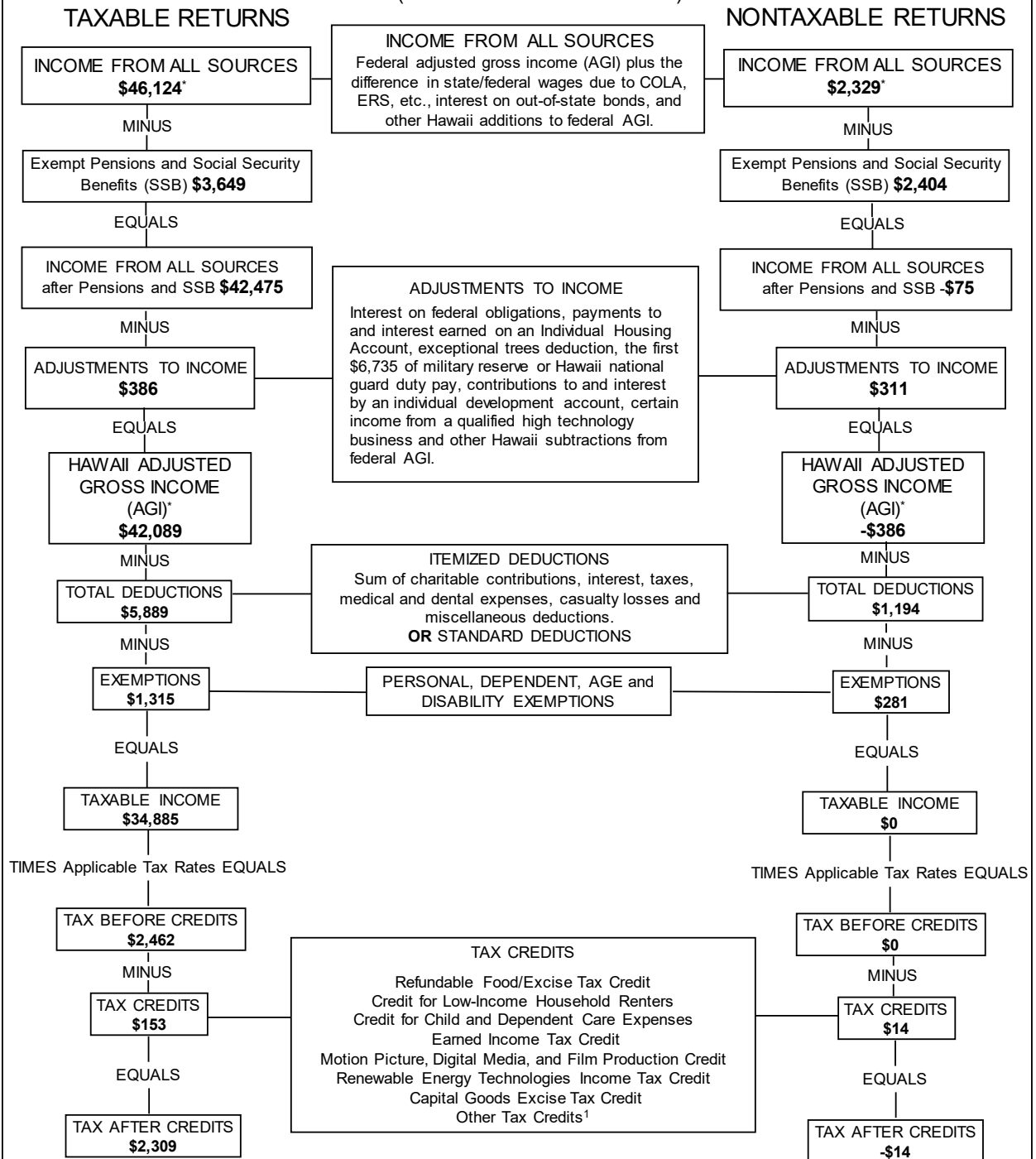
6. RESIDENT RETURN STATISTICS

6.1. RESIDENT INCOME AND ADJUSTMENTS

Hawaii AGI was lower than Federal AGI due to allowable Hawaii deductions, particularly those related to income deriving from Social Security and qualifying distributions from employer-funded pension plans. Figure 3 on the next page shows the major components of resident tax returns for tax year 2019.

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 in 2019
(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, organic foods production, income taxes paid to another state or foreign country, individual development accounts, high technology business investment, energy conservation, healthcare preceptor, hotel construction and remodeling, technology infrastructure, residential construction and remodeling, and other refundable credits.

Residents with taxable income reported an aggregate income of \$46.1 billion from all sources, an aggregate Hawaii AGI of \$42.1 billion, total deductions of \$5.9 billion, total exemptions of \$1.3 billion, total taxable income of \$34.9 billion, total tax liability before credits of \$2.5 billion, and total tax liability after credits of \$2.3 billion on their Hawaii income tax returns for 2019.

Residents with nontaxable income reported aggregate income of \$2.3 billion from all sources, aggregate Hawaii AGI of -\$386 million, total deductions of \$1.2 billion, total exemptions of \$281 million, total taxable income of \$0 by definition, total tax liability before credits of \$0, and total tax liability after credits of -\$14 million on their Hawaii income tax returns for 2019.

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 2019.

Table 7A
Differences Between Federal AGI and Hawaii AGI for Residents in 2019

(Dollar amounts are in millions)

	Taxable Returns		Nontaxable Returns	
	No. of Returns	Amount	No. of Returns	Amount
Federal AGI	548,905	\$45,023	103,072	\$1,993
<i>MINUS</i>				
Hawaii Subtractions from Federal AGI	129,241	\$4,036	54,883	\$2,716
Exempt Pensions Taxed Federally	65,036	\$2,304	48,849	\$1,887
Social Security Benefits Taxed Federally	72,702	\$1,345	35,243	\$518
Other Subtractions from Hawaii AGI ¹	50,750	\$386	11,008	\$311
<i>PLUS</i>				
Hawaii Additions to Federal AGI²	171,405	\$1,101	11,725	\$337
<i>EQUALS</i>				
Hawaii AGI	548,905	\$42,089	103,072	-\$386

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

¹ Includes the first \$6,735 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.

² 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.

Allowable Hawaii subtractions reduced Hawaii AGI by over \$6 billion relative to Federal AGI.
For residents in tax year 2019, Federal AGI was \$45 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 \$3.6 billion for residents with Hawaii taxable income and \$2.4 billion for residents without Hawaii taxable income. Items subtracted from Federal AGI in 2019 totaled \$6.8 billion whereas items added totaled only \$1.4 billion overall.

Table 7B shows the adjustments that residents made to their federal AGI to calculate their Hawaii AGI on Form N-11 in 2018 and the percentage change between 2018 and 2019.

Table 7B
Differences Between Federal AGI and Hawaii AGI for Residents in 2018
and Percentage Change between 2018 and 2019
(Dollar amounts are in millions)

	2018				% Change: 2018 - 2019			
	Taxable Returns		Nontaxable Ret.		Taxable Returns		Nontaxable Ret.	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Federal AGI	536,232	\$42,292	100,977	\$2,008	2.4%	6.5%	2.1%	-0.8%
<i>MINUS</i>								
HI Subtractions from Federal AGI	139,756	\$4,055	55,342	\$2,524	-7.5%	-0.5%	-0.8%	7.6%
Exempt Pensions Taxed Federally	63,779	\$2,212	49,399	\$1,794	2.0%	4.2%	-1.1%	5.1%
Social Security Benefits Taxed Fed.	69,889	\$1,239	34,713	\$484	4.0%	8.5%	1.5%	7.0%
Other Subtractions from Hawaii AGI ¹	67,093	\$604	11,365	\$246	-24.4%	-36.0%	-3.1%	26.5%
<i>PLUS</i>								
Hawaii Additions to Federal AGI²	147,458	\$986	11,063	\$252	16.2%	11.7%	6.0%	33.4%
<i>EQUALS</i>								
Hawaii AGI	536,232	\$39,223	100,977	-\$263	2.4%	7.3%	2.1%	46.6%

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

¹ Includes the first \$6,735 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.

² 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.

Reported AGI grew at a faster rate than the increase in the number of filers. While the number of taxable returns of resident taxpayers increased by 2.4% in 2019, their total Federal AGI rose by 6.5% and their total Hawaii AGI increased by 7.3%. Furthermore, while the number of

nontaxable returns of resident taxpayers increased by 2.1% in 2019, their total Federal AGI decreased by 0.8% and their total Hawaii AGI losses increased by 46.6%.

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 District¹ in 2019 versus 2018

Taxation District	Filing Status: All			Filing Status: Joint			Filing Status: Not Joint ²		
	2019	2018	% Ch.	2019	2018	% Ch.	2019	2018	% Ch.
All Resident Returns³									
Oahu	\$46,443	\$45,425	2.2%	\$99,103	\$95,912	3.3%	\$32,695	\$31,774	2.9%
Maui	\$42,470	\$41,427	2.5%	\$87,405	\$84,392	3.6%	\$31,674	\$30,826	2.8%
Hawaii	\$36,157	\$35,616	1.5%	\$74,264	\$72,792	2.0%	\$26,620	\$26,222	1.5%
Kauai	\$42,715	\$41,811	2.2%	\$88,188	\$85,577	3.1%	\$31,648	\$30,532	3.7%
STATE	\$44,031	\$43,222	1.9%	\$93,239	\$90,471	3.1%	\$31,634	\$30,762	2.8%
Taxable Resident Returns³									
Oahu	\$52,059	\$50,880	2.3%	\$107,315	\$104,120	3.1%	\$36,625	\$35,638	2.8%
Maui	\$47,430	\$46,402	2.2%	\$93,313	\$90,415	3.2%	\$35,793	\$34,730	3.1%
Hawaii	\$41,967	\$41,440	1.3%	\$83,545	\$82,032	1.8%	\$31,737	\$30,874	2.8%
Kauai	\$47,261	\$46,918	0.7%	\$95,137	\$92,104	3.3%	\$35,302	\$34,515	2.3%
STATE	\$49,632	\$48,642	2.0%	\$101,425	\$98,485	3.0%	\$35,700	\$34,742	2.8%

¹ Excludes returns without Hawaii zip codes.

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

³ Contains returns with negative Federal AGI values (losses).

Both federal and Hawaii median AGI of resident taxpayers continued to rise.

In 2019, the median federal AGI on all Hawaii resident returns with joint filing status and an identified Hawaii zip code was \$93,239, up by 3.1% over the \$90,471 figure for 2018. When only taxable resident returns with Hawaii addresses were considered, the median Federal AGI for joint filers in 2019 was \$101,425, up by 3.0% over the \$98,485 figure for 2018. 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.

Kaimuki to Hawaii Kai geographic area on Oahu reported the highest median income in Hawaii.

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: \$127,997 for joint filers, \$36,772 for non-joint filers, and \$59,001 for all filers in 2019. The lowest median Federal AGI for joint filers was in the Puna to Kau area on the Big Island with \$49,524 in 2019 and the lowest for non-joint filers was in Molokai with \$19,234 in 2019. The highest increase in median Federal AGI of joint filers from 2018 to 2019 was in the North Shore area on Oahu by 6.5% and the highest increase for non-joint filers was in the Waianae Coast area on Oahu by 6.1%.

The median income of joint filers is more than twice the median income of rest of the taxpayers as married filers tend to be in the higher earning years of their life-cycle.

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 District¹ in 2019 versus 2018

Taxation District	Filing Status: All			Filing Status: Joint			Filing Status: Not Joint ²		
	2019	2018	% Ch.	2019	2018	% Ch.	2019	2018	% Ch.
All Resident Returns³									
Oahu	\$37,916	\$37,206	1.9%	\$80,098	\$77,700	3.1%	\$28,286	\$27,367	3.4%
Maui	\$37,719	\$36,780	2.6%	\$75,126	\$72,155	4.1%	\$29,280	\$28,496	2.8%
Hawaii	\$30,332	\$29,941	1.3%	\$55,779	\$54,688	2.0%	\$23,384	\$22,995	1.7%
Kauai	\$37,140	\$36,019	3.1%	\$72,695	\$70,745	2.8%	\$28,597	\$27,599	3.6%
STATE	\$36,665	\$35,973	1.9%	\$75,386	\$73,196	3.0%	\$27,731	\$26,906	3.1%
Taxable Resident Returns									
Oahu	\$46,830	\$45,974	1.9%	\$93,876	\$91,118	3.0%	\$34,465	\$33,600	2.6%
Maui	\$44,658	\$43,669	2.3%	\$85,876	\$82,349	4.3%	\$34,625	\$33,675	2.8%
Hawaii	\$38,977	\$38,171	2.1%	\$71,783	\$71,022	1.1%	\$30,413	\$29,555	2.9%
Kauai	\$44,023	\$43,187	1.9%	\$84,979	\$82,242	3.3%	\$33,951	\$33,202	2.3%
STATE	\$45,138	\$44,345	1.8%	\$89,011	\$86,500	2.9%	\$33,897	\$33,010	2.7%

¹ Excludes returns without Hawaii zip codes.

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

³ 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 2019 was \$75,386 (as opposed to \$93,239 median Federal AGI), which was up by 3.0% over the \$73,196 figure for 2018.

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 2019 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 2019

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 state tax burden tends to increase relative to the federal tax burden because the state income tax brackets and the standard deduction amounts are not adjusted for inflation. 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.⁴ Each year the standard deduction rate is unchanged, the tax burden of the taxpayers utilizing standard deduction increases.

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

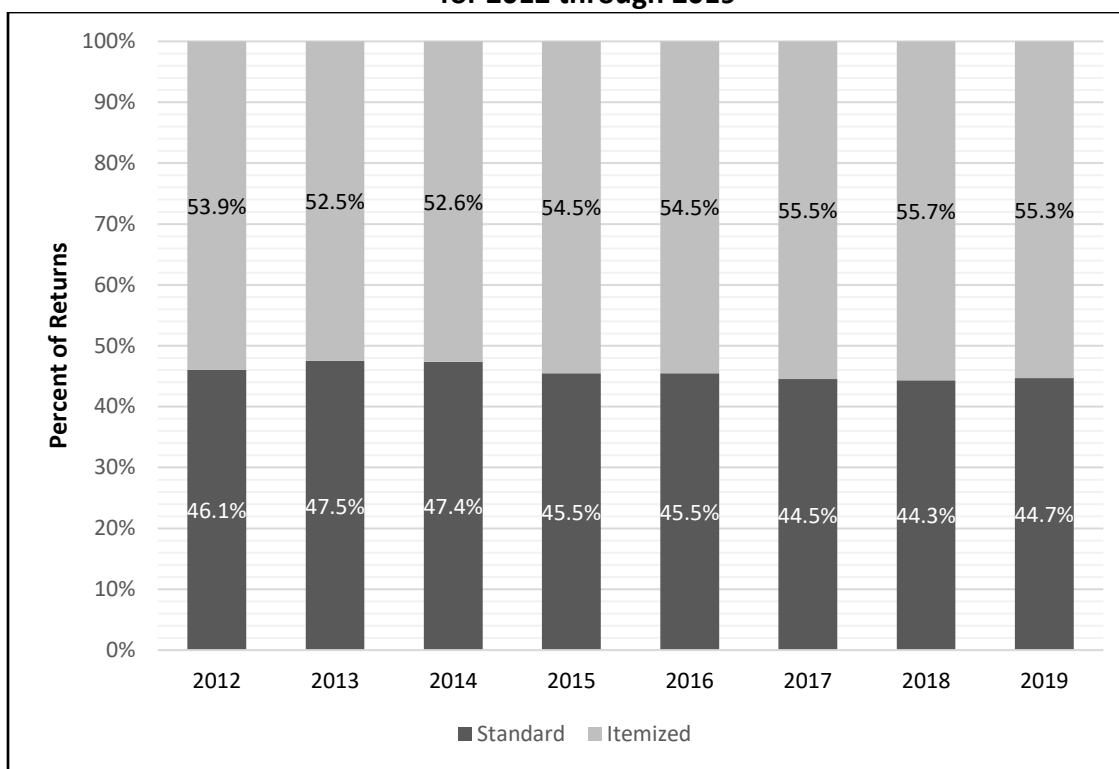
Filing Status	1982	1987	1989	2007	2013
Married Filing Jointly	\$1,000	\$1,700	\$1,900	\$4,000	\$4,400
Single	\$800	\$1,000	\$1,500	\$2,000	\$2,200
Married Filing Separately	\$500	\$850	\$950	\$2,000	\$2,200
Head of Household	\$800	\$1,500	\$1,650	\$2,920	\$3,212

⁴ Note that Hawaii did not adopt the federal provision that limited the itemized deduction for state and local taxes to \$10,000 effective tax year 2018 and a majority of the taxpayers in Hawaii utilize itemized deductions instead of standard deduction.

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.

As illustrated in Figure 4, the percentage of taxpayers using the standard deduction has steadily declined since 2013, which was the last time standard deduction amounts were raised, before rising slightly in 2019. The percentage went down from 47.5% in 2013 to 44.7% in 2019.

Figure 4
Percent of Resident Returns with Itemized versus Standard Deductions
for 2012 through 2019



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 10% 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 as well. There is 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).

Table 11A
Itemized and Standard Deductions Claimed by Residents in 2019

(Dollar amounts are in millions)

Deduction Type	No. of Returns	% of All Returns	Amount	% of Allowable Deductions
Medical and Dental Expenses	72,996	11.2%	\$602	8.5%
Taxes	354,236	54.3%	\$1,959	27.7%
Interest Expense	163,650	25.1%	\$2,092	29.5%
Charitable Contributions	216,035	33.1%	\$1,364	19.3%
Casualty and Theft Losses	140	0.0%	\$4	0.1%
Miscellaneous Deductions	95,627	14.7%	\$479	6.8%
Total Itemized Deductions Reported	360,477	55.3%	\$6,499	91.8%
Less: Disallowed Itemized Deductions	34,037	5.2%	\$218	3.1%
Total Allowable Itemized Deductions	360,477	55.3%	\$6,281	88.7%
Total Standard Deductions	291,500	44.7%	\$802	11.3%
TOTAL ALLOWABLE DEDUCTIONS	651,977	100.0%	\$7,083	100.0%

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

Table 11B
Itemized and Standard Deductions Claimed by Residents in 2018
and Percentage Change between 2018 and 2019

(Dollar amounts are in millions)

Deduction Type	2018		% Change: 2018-2019	
	No. of Returns	Amount	No. of Returns	Amount
Medical and Dental Expenses	83,084	\$646	-12.1%	-6.8%
Taxes	348,205	\$1,862	1.7%	5.2%
Interest Expense	163,097	\$2,085	0.3%	0.3%
Charitable Contributions	222,227	\$1,103	-2.8%	23.6%
Casualty and Theft Losses	470	\$41	-70.2%	-91.2%
Miscellaneous Deductions	96,211	\$500	-0.6%	-4.3%
Total Itemized Deductions Reported	354,912	\$6,238	1.6%	4.2%
Less: Disallowed Itemized Deductions	31,630	\$172	7.6%	26.6%
Total Allowable Itemized Deductions	354,912	\$6,066	1.6%	3.6%
Total Standard Deductions	282,297	\$782	3.3%	2.6%
TOTAL ALLOWABLE DEDUCTIONS	637,209	\$6,848	2.3%	3.4%

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

The most-commonly-claimed itemized deduction category is taxes paid and the highest amount claimed is for interest expenses.

The itemized and standard deductions data for residents are summarized in Table 11A for tax year 2019 on the next page. Similarly, Table 11B has data for 2018 in comparison with the 2019 figures.⁵

Taxes paid continued to be the most-commonly-claimed deduction, followed by charitable contributions. The highest amount claimed, however, was for interest deductions: \$2.1 billion in 2019, up by 0.3% compared to 2018. Smaller numbers of taxpayers qualified for the deductions for medical and dental expenses, casualty and theft losses, and certain miscellaneous expenses.

6.3. RESIDENT PERSONAL EXEMPTIONS

Table 12 provides summary information on personal exemptions claimed by residents in 2019 versus 2018.

Table 12
Exemptions Claimed by Residents in 2019 versus 2018

	2019	2018	% Change
Total Number of Tax Returns	651,977	637,209	2.3%
Number of Tax Returns with Exemptions	620,116	604,649	2.6%
Number of Total Exemptions	1,371,105	1,351,034	1.5%
Number of Regular Exemptions	1,160,917	1,146,455	1.3%
Regular Exemptions per Return	1.78	1.80	-1.0%
Number of Age Exemptions	205,554	199,740	2.9%
Age Exemptions per Return	0.32	0.31	0.6%
Number of Disability Exemptions	4,634	4,839	-4.2%
Disability Exemptions per Return	0.01	0.01	-6.4%
Number of Returns with Dependents	181,109	181,651	-0.3%
Ratio of Returns with Dependents	0.3	0.3	-2.6%
Number of Dependents	322,104	323,975	-0.6%
Avg. No. of Dependents in Returns with Dependents	1.78	1.78	-0.3%
Dependents per Return - All	0.49	0.51	-2.8%
Total Exemption Amount (\$ Million)	\$1,596	\$1,574	1.4%

⁵ Appendix Table A-4 shows the types and amounts of deductions claimed by residents by Hawaii AGI class and by nonresidents overall in 2019. Appendix Table A-11 provides the amount of itemized and standard deductions claimed on all returns for 2012 through 2019. Appendix Table A-12 contains information on the types and amounts of deductions claimed by residents broken down by taxation district in 2019.

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 2019. 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.

Personal exemptions per return and number of dependents claimed continued to decline whereas age exemptions rose reflecting Hawaii's aging population.

For tax year 2019, resident taxpayers reported a total of 1.37 million exemptions (including the age and disability exemptions) on 620,116 Hawaii state income tax returns or on 95.1% of total number of resident returns, for an average of 2.1 exemptions per return. The total amount of exemptions claimed by residents was \$1.6 billion. In 2019, there were 0.32 age exemptions, 0.01 disability exemptions, and 0.49 dependents per resident return. On the returns that reported dependents, the average number of dependents was 1.78.⁶

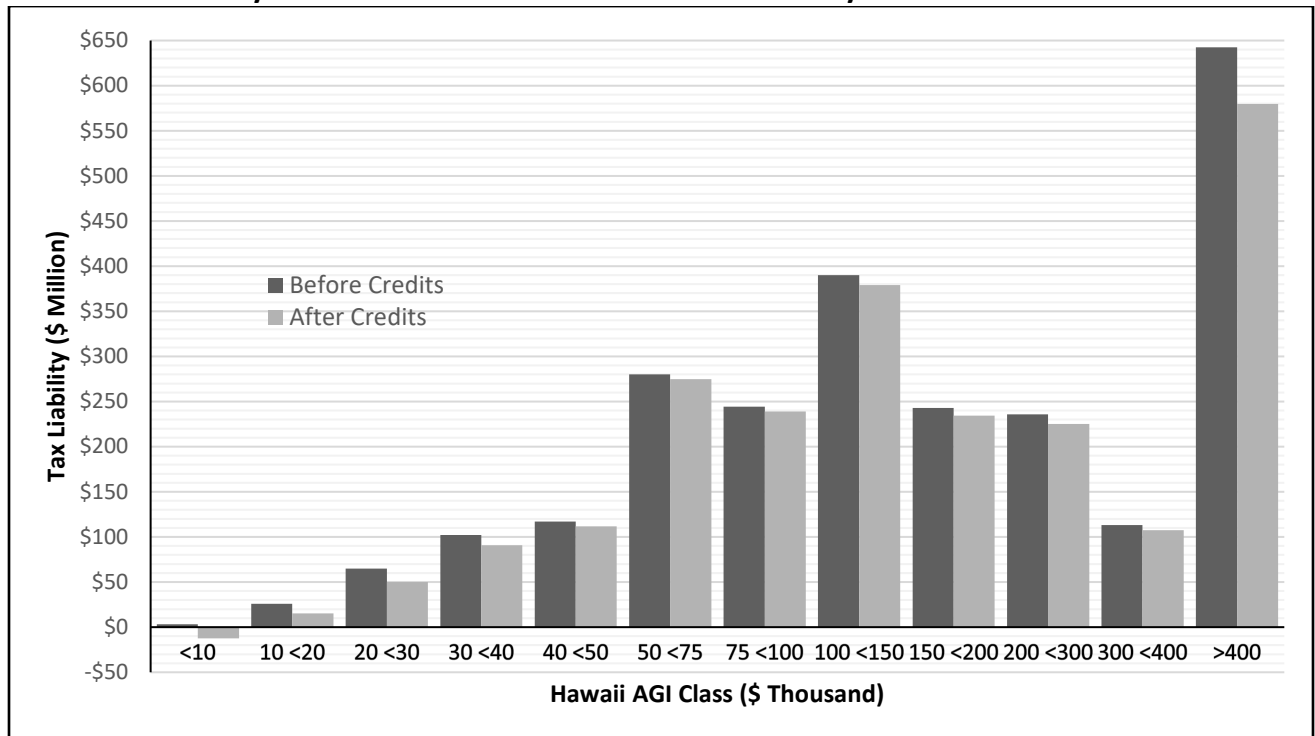
6.4. RESIDENT TAX LIABILITY BY INCOME CLASS

Filers with Hawaii AGI over \$400,000 carried 25.3% of the tax burden but only represented 0.9% of the resident taxpayers.

Figure 5 shows resident tax liability distribution by Hawaii AGI class. In 2019, residents with \$100,000 or more in Hawaii AGI represented 16.3% of all resident returns and paid \$1.63 billion or 66% of the total taxes before tax credits and \$1.53 billion or 66.5% of the total taxes after tax credits. Residents with \$200,000 or more in Hawaii AGI represented 3.9% of all resident returns and paid \$992 million or 40.3% of the total taxes before tax credits and \$912 million or 39.8% of the total taxes after tax credits.

⁶ The number, type, and amount of the exemptions claimed by residents is further broken down by Hawaii AGI class 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.

Figure 5
Tax Liability of Residents Before and After Tax Credits by Hawaii AGI Class in 2019



The lowest income classes have on average negative tax liabilities due to targeted credits. Table 13A shows the tax liability of residents before and after tax credits by Hawaii AGI class in 2019 and Table 13B shows the change in the resident tax liabilities between 2018 and 2019. The income class for Hawaii AGI under \$10,000 (including tax returns showing losses) contained the most returns representing 20.9% of total resident returns with an average \$24 tax liability before credits and an average -\$92 tax liability after credits per return. Part of the explanation for this Hawaii AGI group representing the largest share is that Hawaii does not tax Social Security benefits and certain employer-provided pensions. 44,755 resident taxpayers out of the 135,980 in this Hawaii AGI class (or 32.9%) and 147,140 resident taxpayers overall (or 22.3%) obtain social security and/or pension income that is not taxed.

Most taxpayers are distributed around the middle of the income distribution. The Hawaii AGI class of \$50,000 to under \$75,000 contained the second highest number of returns representing 13.7% of total resident returns with an average \$3,127 tax liability before credits and an average \$3,069 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 2019

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			135,980	20.9%	\$3	0.1%	\$24	-\$13	-0.5%	-\$92
\$10,000 to under \$20,000			74,391	11.4%	\$26	1.0%	\$346	\$15	0.7%	\$203
\$20,000 "			71,244	10.9%	\$65	2.6%	\$909	\$50	2.2%	\$702
\$30,000 "			66,988	10.3%	\$102	4.2%	\$1,526	\$91	4.0%	\$1,356
\$40,000 "			54,732	8.4%	\$117	4.8%	\$2,141	\$112	4.9%	\$2,040
\$50,000 "			89,578	13.7%	\$280	11.4%	\$3,127	\$275	12.0%	\$3,069
\$75,000 "			52,904	8.1%	\$244	9.9%	\$4,615	\$239	10.4%	\$4,518
\$100,000 "			57,154	8.8%	\$390	15.8%	\$6,826	\$379	16.5%	\$6,633
\$150,000 "			23,748	3.6%	\$243	9.9%	\$10,228	\$234	10.2%	\$9,870
\$200,000 "			14,679	2.3%	\$236	9.6%	\$16,069	\$225	9.8%	\$15,327
\$300,000 "			4,539	0.7%	\$113	4.6%	\$24,954	\$107	4.7%	\$23,637
\$400,000 and over			6,040	0.9%	\$642	26.1%	\$106,372	\$580	25.3%	\$95,995
TOTAL			651,977	100%	\$2,462	100%	\$3,776	\$2,295	100%	\$3,519

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

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 \$30,000 and between \$150,000 and \$400,000 in 2019 as compared with 2018. However, average tax liabilities increased for all other Hawaii AGI classes before and after credits.⁷

⁷ 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 2019. 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.

Table 13B
Change in Tax Liability of Residents Before and After Tax Credits
by Hawaii Adjusted Gross Income (AGI) Class in 2019 versus 2018

Hawaii AGI Class			2018 Number of Returns	% Change between 2018 and 2019				
				No. of Returns	Before Credits		After Credits	
					Amount (\$ Mil)	Average (\$)	Amount (\$ Mil)	Average (\$)
Less	than	\$10,000	132,800	2.4%	1.0%	-1.4%	12.4%	9.8%
\$10,000	to under	\$20,000	74,744	-0.5%	-0.3%	0.2%	-2.8%	-2.4%
\$20,000	"	\$30,000	71,686	-0.6%	0.0%	0.7%	-1.8%	-1.2%
\$30,000	"	\$40,000	65,906	1.6%	2.7%	1.0%	1.6%	0.0%
\$40,000	"	\$50,000	53,808	1.7%	2.7%	1.0%	2.2%	0.5%
\$50,000	"	\$75,000	85,648	4.6%	5.8%	1.2%	5.6%	0.9%
\$75,000	"	\$100,000	51,707	2.3%	3.3%	0.9%	3.2%	0.9%
\$100,000	"	\$150,000	55,080	3.8%	4.5%	0.7%	4.1%	0.3%
\$150,000	"	\$200,000	22,282	6.6%	6.9%	0.3%	6.5%	-0.1%
\$200,000	"	\$300,000	13,471	9.0%	9.0%	0.1%	8.1%	-0.8%
\$300,000	"	\$400,000	4,185	8.5%	8.7%	0.2%	8.2%	-0.3%
\$400,000	and	over	5,892	2.5%	19.7%	16.8%	20.6%	17.7%
TOTAL			637,209	2.3%	8.6%	6.2%	8.3%	5.9%

6.5. RESIDENT TAXABLE INCOME AND TAX LIABILITY

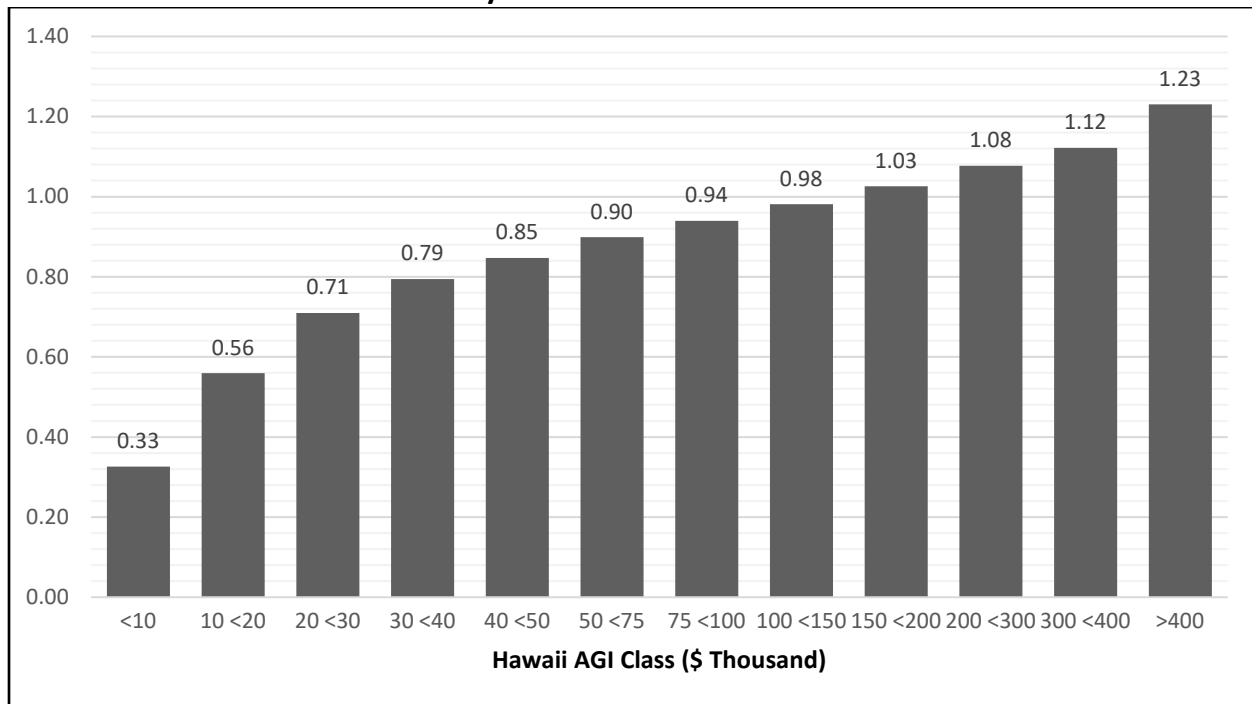
Of the tax returns filed by residents, 15.8% had no taxable income in 2019. Residents with taxable income reported total tax liabilities for 2019 of \$2.46 billion before tax credits and \$2.3 billion after tax credits.⁸

Higher income groups carry a relatively higher individual income tax burden in Hawaii.

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 2019. More specifically, the ratio is the share of the gross tax liability for a given income bracket in total resident gross tax liability divided by the share of the taxable income for the same income bracket in total resident taxable income. A score of '1' would suggest that the share of gross tax liability for a Hawaii AGI class in total is the same as their share of taxable income in total.

⁸ Please refer to Appendix Table A-1 for more details.

Figure 6
Ratio of the Share of Gross Tax Liability to Share of Taxable Income of Residents
by Hawaii AGI Class in 2019



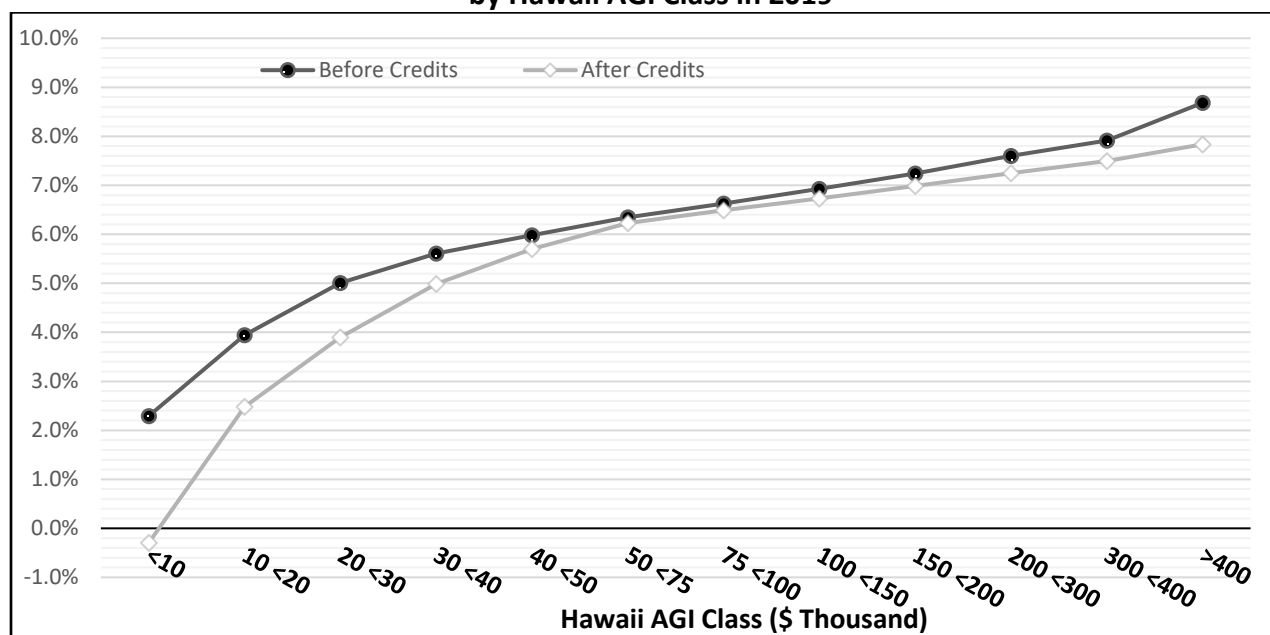
For tax year 2019, the ratio was positively correlated with income and it ranged from 0.33 for Hawaii AGI Class of less than \$10,000 to 1.23 for Hawaii AGI Class of \$400,000 and over. The ratio exceeded '1' for all Hawaii AGI classes above \$150,000 suggesting that the shares of gross tax liabilities of higher-income taxpayers in total were higher than their shares of taxable income in total. For instance, the share of gross tax liabilities of taxpayers with Hawaii AGI of \$400,000 or more in total resident tax liability was 23% larger than their share of taxable income in total resident taxable income.

Non-High-Income groups, while much higher in number, pay a lower percentage of the tax burden. Residents with Hawaii AGI under \$150,000 filed 92.5% of the total number of resident returns but represented 59.0% of the total nonnegative Hawaii AGI, 49.9% of total resident tax liability before credits and 50.0% of total resident tax liability after credits.⁹

⁹ Appendix Table A-9 has detailed data on tax liabilities and effective tax rates of residents by Hawaii AGI class and filing status with a specific focus on the lower end of the income distribution.

Figure 7 shows the average effective tax rates on taxable income of residents by Hawaii AGI class in 2019. Average effective tax rate on taxable income is computed as the total tax liability divided by total taxable income of an income class, before or after tax credits.

Figure 7
Average Effective Tax Rates on Taxable Income of Residents
by Hawaii AGI Class in 2019



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. 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 2.6 percentage points from positive 2.3% to negative 0.3%.

Is Hawaii's individual income tax structure progressive?

Calculating Marginal Tax Rates -- 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. In contrast, *average effective tax rates* are obtained by dividing the total tax liability of taxpayers in each tax bracket by their total taxable income.

Calculating Tax Progressivity -- The regressivity and progressivity of a tax system refers to the relationship between average effective tax rates and income. In a regressive tax system, the lower income taxpayers face a higher effective tax rate than higher income taxpayers. In a progressive tax system, lower income taxpayers face a lower effective tax rate than higher income taxpayers. A neutral tax system is when all taxpayers face the same effective tax rate. Note that higher income taxpayers may pay more taxes in absolute terms in a regressive or neutral tax system. Since the effective tax rate is applied against the total income, higher individuals will usually pay more in absolute dollars even if the effective tax rate is the same or less than lower income groups because the effective tax rate is being multiplied by a larger income figure.

Hawaii's individual income tax is progressive. Figure 7 shows that, in Hawaii, the average effective tax rate rises with income, both before and after tax credits, indicating that Hawaii's individual income tax is progressive. The effective tax rate after credits is -0.3% for the lowest income tier and reaches 7.8% for taxpayers with Hawaii AGI over \$400,000.

Hawaii has twelve tax brackets (from 1.4% to 11%) as compared with only seven brackets at the federal level with much higher rates of 10%, 12%, 22%, 24%, 32%, 35% and 37%.

Tables 14A through 14C show the marginal tax rates for each filing status by taxable income brackets in 2019 along with the corresponding average effective tax rates before and after tax credits.

Hawaii has a progressive tax structure that is based on tax brackets that impose a higher marginal rate on higher incomes. A taxpayer's average effective tax rate is less than the person's marginal tax rate.

For example, a single taxpayer with a taxable income of \$4,000 is taxed at 1.4% on their first \$2,400 of taxable income plus 3.2% on the \$1,600 of their additional income over \$2,400, for a total of approximately \$86. Therefore, the average effective tax rate is 2.15% ($\$86/\$4,000$) while the marginal tax rate is 3.2% for this taxpayer.

Table 14A
Marginal and Average Effective Tax Rates
for Residents by Taxable Income in 2019
(Filing Status: Single and Married Filing Separately)

Taxable Income				Number of Returns	Marginal Tax Rate	Average Effective Tax Rate	
						Before Credits	After Credits
Not over	\$2,400			84,827	1.40%	1.42%	-32.23%
Over	\$2,400	to	\$4,800	16,703	3.20%	2.01%	0.05%
Over	\$4,800	to	\$9,600	28,421	5.50%	3.35%	2.04%
Over	\$9,600	to	\$14,400	23,917	6.40%	4.39%	3.60%
Over	\$14,400	to	\$19,200	22,917	6.80%	5.03%	4.47%
Over	\$19,200	to	\$24,000	22,643	7.20%	5.47%	5.07%
Over	\$24,000	to	\$36,000	52,433	7.60%	6.02%	5.90%
Over	\$36,000	to	\$48,000	39,242	7.90%	6.51%	6.46%
Over	\$48,000	to	\$150,000	62,051	8.25%	7.19%	7.08%
Over	\$150,000	to	\$175,000	1,375	9.00%	7.74%	7.47%
Over	\$175,000	to	\$200,000	831	10.00%	7.89%	7.51%
	Over		\$200,000	3,145	11.00%	9.18%	7.98%
TOTAL				358,505		6.92%	6.50%

Table 14B
Marginal and Average Effective Tax Rates
for Residents by Taxable Income in 2019
(Filing Status: Married Filing Jointly and Qualifying Widow(er))

Taxable Income				Number of Returns	Marginal Tax Rate	Average Effective Tax Rate	
						Before Credits	After Credits
Not over	\$4,800			39,105	1.40%	1.47%	-52.72%
Over	\$4,800	to	\$9,600	6,362	3.20%	2.00%	-0.81%
Over	\$9,600	to	\$19,200	13,038	5.50%	3.38%	1.71%
Over	\$19,200	to	\$28,800	13,585	6.40%	4.40%	3.08%
Over	\$28,800	to	\$38,400	13,432	6.80%	5.03%	4.37%
Over	\$38,400	to	\$48,000	13,282	7.20%	5.47%	5.21%
Over	\$48,000	to	\$72,000	32,610	7.60%	6.03%	5.85%
Over	\$72,000	to	\$96,000	29,209	7.90%	6.51%	6.32%
Over	\$96,000	to	\$300,000	55,159	8.25%	7.21%	6.94%
Over	\$300,000	to	\$350,000	1,818	9.00%	7.74%	7.36%
Over	\$350,000	to	\$400,000	1,180	10.00%	7.93%	7.56%
	Over		\$400,000	4,202	11.00%	8.54%	7.81%
TOTAL				222,982		7.23%	6.76%

Table 14C
Marginal and Average Effective Tax Rates
for Residents by Taxable Income in 2019
(Filing Status: Head of Household)

Taxable Income				Number of Returns	Marginal Tax Rate	Average Effective Tax Rate	
						Before Credits	After Credits
Not over	\$3,600			6,694	1.40%	1.40%	-38.38%
Over	\$3,600	to	\$7,200	3,242	3.20%	2.00%	-2.86%
Over	\$7,200	to	\$14,400	7,048	5.50%	3.39%	-0.02%
Over	\$14,400	to	\$21,600	8,241	6.40%	4.41%	1.03%
Over	\$21,600	to	\$28,800	9,465	6.80%	5.03%	2.82%
Over	\$28,800	to	\$36,000	8,402	7.20%	5.46%	4.44%
Over	\$36,000	to	\$54,000	13,713	7.60%	6.00%	5.74%
Over	\$54,000	to	\$72,000	6,651	7.90%	6.49%	6.36%
Over	\$72,000	to	\$225,000	6,587	8.25%	7.12%	6.95%
Over	\$225,000	to	\$262,500	113	9.00%	7.75%	7.17%
Over	\$262,500	to	\$300,000	78	10.00%	7.93%	7.63%
		Over	\$300,000	256	11.00%	8.79%	8.15%
TOTAL				70,490		6.30%	5.45%

The average effective tax rate reaches a maximum of 9.3% before credits and 8.4% after credits for the \$750 thousand to under \$1 million Hawaii AGI class. However, for the \$1 million and above income class the average effective tax rate comes down to 8.7% before credits and 7.5% after credits. The reason for this drop is that Hawaii taxes net long-term capital gains at 7.25% and the highest income groups are more likely to utilize it.¹⁰

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 104,232

¹⁰ Please refer to Appendix Table A-8 which has detailed data on tax liabilities and effective tax rates based on taxable income and Hawaii AGI for an extended number of Hawaii AGI classes.

Hawaii individual income tax returns, or approximately 14% of the total number of returns filed in 2019. This indicated an increase of 2,089 returns or 2% over 2018.

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

Table 15 shows Hawaii sources of income reported by Hawaii nonresident taxpayers in tax years 2018 and 2019. Hawaii nonresidents reported \$1.64 billion in total income net of losses from Hawaii sources in 2019, an increase of 3.4% over the \$1.58 billion in total net income in 2018. Salaries and wages totaled \$1.3 billion, accounting for 78.5% of the total net income. Capital and Supplemental Gains/Losses were \$753 million and nonresidents reported \$816 million in losses from Hawaii sources in the other income category in 2019.¹¹

Table 15
Hawaii Sources of Income Reported by Nonresident Taxpayers in 2019 versus 2018
(Dollar amounts are in millions)

	2019	2018	Difference	
			Amount	% Change
TOTAL	\$1,638	\$1,584	\$53	3.4%
Salaries and Wages	\$1,286	\$1,284	\$1	0.1%
Interest Income	\$32	\$26	\$6	24.3%
Ordinary Dividends	\$29	\$24	\$5	21.5%
Business Income	\$54	\$44	\$11	24.8%
Capital and Supplemental Gains/Losses	\$753	\$878	-\$124	-14.1%
Pensions and Annuities	\$29	\$31	-\$2	-6.2%
Rents, Partnerships, Estates, etc.	\$264	\$345	-\$80	-23.3%
Unemployment Compensation	\$6	\$6	\$0	-3.5%
All Other Sources	-\$816	-\$1,053	\$236	22.4%

Table 16 shows the total (worldwide) AGI, Hawaii AGI and Hawaii taxable income of nonresidents, by total AGI class in 2019. Of the 104,232 tax returns filed by nonresidents, 35.6% had no Hawaii taxable income and the total nonresident taxable income reported was \$2.54 billion in 2019.

The total (worldwide) net AGI of the nonresidents was \$93.7 billion, which is more than double the total net Hawaii AGI of all residents in 2019.

The largest number of taxable nonresident tax returns were in the \$50,000 to \$75,000 total AGI class representing 7.1% of total nonresident returns. The \$400,000 and over total AGI class was

¹¹ The “other income” category losses are mainly Net Operating Loss (NOL) carryforward amounts of nonresident taxpayers.

the fourth highest denoting 6.5% of the total number of returns but it accounted for 63.5% of the aggregate nonresident total AGI and 40.8% of nonresident taxable income.¹²

Table 16
Selected Nonresident Income Data
by Total (Worldwide) Adjusted Gross Income Class in 2019
(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
TAXABLE NONRESIDENT RETURNS										
Loss			355	0.3%	-\$1,292	-1.9%	\$31	1.0%	\$24	1.0%
\$0 to under \$10,000			5,641	5.4%	\$36	0.1%	\$25	0.8%	\$14	0.5%
\$10,000 "		\$20,000	7,402	7.1%	\$110	0.2%	\$63	2.0%	\$47	1.8%
\$20,000 "		\$30,000	6,557	6.3%	\$163	0.2%	\$85	2.7%	\$69	2.7%
\$30,000 "		\$40,000	5,234	5.0%	\$182	0.3%	\$85	2.7%	\$72	2.8%
\$40,000 "		\$50,000	3,961	3.8%	\$178	0.3%	\$75	2.4%	\$64	2.5%
\$50,000 "		\$75,000	7,415	7.1%	\$457	0.7%	\$176	5.7%	\$150	5.9%
\$75,000 "		\$100,000	5,328	5.1%	\$464	0.7%	\$164	5.2%	\$138	5.4%
\$100,000 "		\$150,000	7,071	6.8%	\$868	1.3%	\$286	9.2%	\$249	9.8%
\$150,000 "		\$200,000	4,114	3.9%	\$710	1.1%	\$203	6.5%	\$177	7.0%
\$200,000 "		\$300,000	3,986	3.8%	\$969	1.4%	\$255	8.2%	\$235	9.3%
\$300,000 "		\$400,000	2,020	1.9%	\$697	1.0%	\$160	5.1%	\$150	5.9%
\$400,000 and over			6,803	6.5%	\$42,678	63.5%	\$1,076	34.5%	\$1,037	40.8%
Taxable Composite Returns*			1,236	1.2%	\$20,942	31.2%	\$433	13.9%	\$115	4.5%
TOTAL TAXABLE RETURNS*			67,123	64.4%	\$67,162	100.0%	\$3,119	100.0%	\$2,540	100%
NONTAXABLE NONRESIDENT RETURNS*										
Loss			2,801	2.7%	-\$3,592	N/A	-\$480	N/A	\$0	0.0%
\$0 to under \$5,000			5,064	4.9%	\$4	N/A	-\$1	N/A	\$0	0.0%
\$5,000 to under \$10,000			792	0.8%	\$6	N/A	-\$3	N/A	\$0	0.0%
\$10,000 and over			27,948	26.8%	\$28,518	N/A	-\$1,037	N/A	\$0	0.0%
Nontaxable Composite Returns			504	0.5%	\$1,644	N/A	-\$16	N/A	\$0	0.0%
TOTAL NONTAXABLE RETURNS			37,109	35.6%	\$26,581	N/A	-\$1,537	N/A	\$0	0.0%
TOTAL - ALL NONRES.RETURNS*			104,232	100%	\$93,743	N/A	\$1,582	N/A	\$2,540	100%

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

* Contains sums of both positive and negative values.

¹² 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 shows the Hawaii AGI of nonresidents in 2019 versus 2018 by total AGI class. The number of taxable nonresident returns filed was 67,123 in 2019, an increase of 1.9% over the 65,886 filed for tax year 2018. Total Hawaii AGI reported on taxable nonresident returns amounted to \$3.12 billion for tax year 2019, up by 8.7% over the \$2.87 billion for tax year 2018.

Table 17
Nonresident Hawaii AGI
by Total (Worldwide) Adjusted Gross Income Class in 2019 versus 2018
(Dollar amounts are in millions)

Total AGI Class	2019		2018		Difference: 2018-2019			
	No. of Returns	Hawaii AGI	No. of Returns	Hawaii AGI	No. of Returns	% Change	Hawaii AGI	% Change
TAXABLE NONRESIDENT RETURNS								
Loss	355	\$31	242	\$21	113	46.7%	\$10	47.3%
\$0 to under \$10,000	5,641	\$25	5,600	\$24	41	0.7%	\$0	1.5%
\$10,000 " \$20,000	7,402	\$63.4	7,535	\$64.9	-133	-1.8%	-\$1.5	-2.4%
\$20,000 " \$30,000	6,557	\$85	6,424	\$83	133	2.1%	\$1	1.7%
\$30,000 " \$40,000	5,234	\$85	5,025	\$79	209	4.2%	\$6	7.6%
\$40,000 " \$50,000	3,961	\$75	3,921	\$75	40	1.0%	\$0	-0.5%
\$50,000 " \$75,000	7,415	\$176	7,327	\$178	88	1.2%	-\$1	-0.8%
\$75,000 " \$100,000	5,328	\$164	5,168	\$159	160	3.1%	\$5	2.9%
\$100,000 " \$150,000	7,071	\$286	6,978	\$278	93	1.3%	\$9	3.1%
\$150,000 " \$200,000	4,114	\$203	3,970	\$203	144	3.6%	\$1	0.3%
\$200,000 " \$300,000	3,986	\$255	3,928	\$246	58	1.5%	\$10	3.9%
\$300,000 " \$400,000	2,020	\$160	1,926	\$157	94	4.9%	\$3	2.0%
\$400,000 and over	6,803	\$1,076	6,580	\$1,186	223	3.4%	-\$109	-9.2%
Taxable Composite Returns*	1,236	\$433	1,262	\$116	-26	-2.1%	\$318	274.8%
TOTAL TAXABLE RETURNS*	67,123	\$3,119	65,886	\$2,870	1237	1.9%	\$249	8.7%
NONTAXABLE NONRESIDENT RETURNS*								
Loss	2,801	-\$480	2,576	-\$337	225	8.7%	-\$143	-42.5%
\$0 to under \$5,000	5,064	-\$1.5	4,882	-\$1.3	182	3.7%	-\$0.1	-9.7%
\$5,000 to under \$10,000	792	-\$3.1	873	-\$2.3	-81	-9.3%	-\$0.8	-35.4%
\$10,000 and over	27,948	-\$1,037	27,415	-\$980	533	1.9%	-\$56	-5.7%
Nontaxable Composite Returns	504	-\$16	511	-\$9	-7	-1.4%	-\$7	-80.9%
TOTAL NONTAXABLE RETURNS	37,109	-\$1,537	36,257	-\$1,330	852	2.3%	-\$207	-15.6%
TOTAL - ALL NONRES.RETURNS*	104,232	\$1,582	102,143	\$1,540	2089	2.0%	\$42	2.7%

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 2019, 38,014 nonresident tax returns used the standard deduction and 35,192 nonresident tax returns had allowable itemized deductions. Of the \$508.2 million of prorated itemized deductions claimed by nonresidents, \$8.7 million was not allowed, while prorated standard deductions amounted to \$49 million. The allowable itemized deductions plus the standard deductions totaled \$549 million.

As shown in Appendix Table A-3 broken down by Hawaii AGI class, in tax year 2019, nonresidents claimed a total of 193,764 personal exemptions and their prorated exemptions totaled \$59.3 million.¹³

7.3. NONRESIDENT TAX LIABILITY

The total Hawaii tax liability of nonresidents before tax credits was \$176 million, of which \$85 million (48.6%) was owed by nonresidents with total AGI of \$400,000 or more.

Table 18A shows the tax liability of nonresidents before and after tax credits by total (worldwide) AGI class in 2019. Nonresidents had total Hawaii tax liability after tax credits of \$161 million, including negative amounts of tax owed by nonresidents with nontaxable returns. The average tax liability before tax credits was \$1,687 and the average net tax liability after tax credits was \$1,549 for each nonresident return.

Table 18B shows the change in tax liability of nonresidents before and after tax credits by total (worldwide) AGI class in 2019 versus 2018. The average tax liability for each nonresident return decreased by 4.4% before tax credits and increased by 1.3% after tax credits in 2019 as compared with 2018.

¹³ 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. The number of returns filed by number of regular and age exemptions claimed for nonresidents appear in Appendix Table A-6.

Table 18A
Tax Liability of Nonresidents Before and After Tax Credits
by Total (Worldwide) Adjusted Gross Income (AGI) Class in 2019

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	14,653	14.1%	\$2	1.3%	\$158	\$1	0.8%	\$89
\$10,000 to under \$20,000	8,766	8.4%	\$2	0.9%	\$190	\$1.4	0.9%	\$163
\$20,000 " \$30,000	8,022	7.7%	\$3	1.8%	\$387	\$3	1.7%	\$351
\$30,000 " \$40,000	6,612	6.3%	\$4	2.0%	\$536	\$3	2.0%	\$482
\$40,000 " \$50,000	5,181	5.0%	\$3	1.8%	\$624	\$3	1.9%	\$584
\$50,000 " \$75,000	10,481	10.1%	\$8	4.6%	\$775	\$8	4.8%	\$735
\$75,000 " \$100,000	7,937	7.6%	\$8	4.5%	\$994	\$7	4.6%	\$938
\$100,000 " \$150,000	10,909	10.5%	\$15	8.7%	\$1,395	\$15	9.0%	\$1,334
\$150,000 " \$200,000	6,705	6.4%	\$11	6.4%	\$1,680	\$11	6.7%	\$1,614
\$200,000 " \$300,000	6,966	6.7%	\$16	9.0%	\$2,278	\$15	9.3%	\$2,159
\$300,000 " \$400,000	3,699	3.5%	\$11	6.0%	\$2,848	\$9	5.8%	\$2,530
\$400,000 and over	12,561	12.1%	\$85	48.6%	\$6,795	\$77	47.8%	\$6,140
Composite Returns	1,740	1.7%	\$8	4.4%	\$4,423	\$8	4.8%	\$4,421
TOTAL NONRESIDENT	104,232	100%	\$176	100%	\$1,687	\$161	100%	\$1,549

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

Table 18B
Change in Tax Liability of Nonresidents Before and After Tax Credits
by Total Adjusted Gross Income (AGI) Class in 2019 versus 2018

Total AGI Class	2018 Number of Returns	% Change between 2018 and 2019					
		No. of Returns	Before Credits		After Credits		
			Amount (\$ Mil)	Average (\$)	Amount (\$ Mil)	Average (\$)	
Less than \$10,000	14,173	3.4%	67.4%	61.9%	-343.1%	-335.1%	
\$10,000 to under \$20,000	8,900	-1.5%	-1.6%	-0.1%	249.7%	255.1%	
\$20,000 " \$30,000	7,935	1.1%	3.5%	2.3%	3.9%	2.8%	
\$30,000 " \$40,000	6,367	3.8%	10.5%	6.4%	5.6%	1.7%	
\$40,000 " \$50,000	5,184	-0.1%	0.6%	0.7%	-1.1%	-1.1%	
\$50,000 " \$75,000	10,265	2.1%	0.2%	-1.9%	-1.5%	-3.5%	
\$75,000 " \$100,000	7,732	2.7%	3.5%	0.9%	55.9%	51.8%	
\$100,000 " \$150,000	10,674	2.2%	4.8%	2.5%	4.4%	2.2%	
\$150,000 " \$200,000	6,421	4.4%	0.6%	-3.7%	0.6%	-3.7%	
\$200,000 " \$300,000	6,946	0.3%	4.4%	4.1%	2.8%	2.5%	
\$300,000 " \$400,000	3,512	5.3%	1.5%	-3.6%	-4.7%	-9.5%	
\$400,000 and over	12,261	2.4%	-8.5%	-10.7%	-3.9%	-6.2%	
Composite Returns	1,773	-1.9%	3.4%	5.3%	39.4%	42.0%	
TOTAL NONRESIDENT	102,143	2.0%	-2.5%	-4.4%	3.4%	1.3%	

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 2019 are shown in Table 19. A total of 205,554 age exemptions were claimed on 154,355 resident tax returns with a total age exemption amount of \$235 million in 2019. The tax returns with the age exemption showed total net Hawaii AGI of \$7.4 billion and total taxable income of \$6.2 billion. Around 57% of tax returns claiming an age exemption reported Hawaii taxable income. Income taxes paid on the returns totaled \$458 million before tax credits and \$404 million after tax credits. The tax returns showed a total of \$168 million in standard deductions and a total of \$1.9 billion in itemized deductions.

Age exemptions continued to rise in line with Hawaii's aging population trend.

Resident tax returns that included an age exemption showed \$3.35 billion in pension income that was exempt from Hawaii income tax and an additional \$1.75 billion in exempt Social Security benefits in 2019. Overall, the tax returns averaged \$48,139 in net Hawaii AGI per return and \$2,615 per return in tax liability after tax credits.

Table 19
Selected Data from Resident Tax Returns with At Least One Age Exemption in 2019
(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	87,653	66,702	154,355
Number of Taxpayers with Self Age Exemption	82,768	65,426	148,194
Number of Taxpayers with Spousal Age Exemption	33,866	23,494	57,360
Total Age Exemptions	116,634	88,920	205,554
Total Age Exemption Amount	\$133	\$102	\$235
Hawaii AGI*	\$7,663	-\$233	\$7,431
Standard Deductions	\$84	\$84	\$168
Itemized Deductions	\$1,104	\$768	\$1,872
Taxable Income	\$6,172	\$0	\$6,172
Tax Liability Before Credits	\$458	\$0	\$458
Tax Liability After Credits	\$411	-\$8	\$404

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.

Disability exemption claims declined in 2019.

Selected data from resident tax returns with at least one disability exemption in 2019 are shown in Table 20. In 2019, 4,518 resident tax returns were filed with at least one special exemption for disability and the total disability exemption amount was \$32 million. The additional disability exemption amount as compared with taking personal exemptions only, that is the above regular exemption amount, was \$23 million. These tax returns showed net Hawaii AGI of \$195 million, Hawaii taxable income of \$125 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 \$68 million. Overall, the tax returns averaged \$43,062 in net Hawaii AGI per return and \$1,618 per return in tax liability after tax credits.

Table 20
Selected Data from Resident Tax Returns with Disabilities in 2019

(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	2,580	1,938	4,518
Number of Taxpayers with Self Disability	1,678	1,571	3,249
Number of Taxpayers with Spousal Disability	951	434	1,385
Total Disability Exemptions	2,629	2,005	4,634
Total Disability Exemption Amount	\$18	\$14	\$32
Above Regular Exemption Amount*	\$13	\$10	\$23
Hawaii AGI**	\$181	\$14	\$195
Standard Deductions	\$3	\$2	\$5
Itemized Deductions	\$32	\$37	\$68
Taxable Income	\$125	\$0	\$125
Tax Liability Before Credits	\$8	\$0	\$8
Tax Liability After Credits	\$8	\$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 21, a total of 31,863 dependents filed tax returns for 2019 which was a decline of 2.1% from 2018. Dependent returns represented around 5% of the total number of resident returns in 2019. 31,499 or 98.9% of the resident tax returns by dependents were filed by those with single filing status. The net Hawaii AGI of dependent residents totaled \$286 million, a decrease of 3.1% from 2018 and their taxable income totaled \$222 million, a decrease of 2.9% compared to 2018. Their standard deductions totaled \$60 million, whereas their itemized deductions were \$8.3 million in total. Dependent returns had tax liability before tax credits of \$10.3 million and tax liability after tax credits of \$10 million. The decrease in dependent tax liabilities was around 4% in 2019 compared to 2018, which outpaced the decrease in their taxable income of 3%. Overall, the tax returns averaged \$8,959 in net Hawaii AGI per return and \$315 per return in tax liability after tax credits.

Table 21
Selected Data from Resident Dependent Tax Returns in 2019 versus 2018
(Dollar amounts are in millions)

	2019	2018	% Change
Number of Tax Returns	31,863	32,563	-2.1%
Hawaii AGI*	\$285.5	\$294.7	-3.1%
Standard Deductions	\$59.8	\$61.0	-2.0%
Itemized Deductions	\$8.3	\$9.1	-8.9%
Taxable Income	\$222.0	\$228.6	-2.9%
Tax Liability Before Credits	\$10.3	\$10.7	-3.9%
Tax Liability After Credits	\$10.0	\$10.5	-4.2%

* Contains sums of both positive and negative values.

11. STATISTICS ON NET LONG-TERM CAPITAL GAINS

Hawaii taxes net long-term capital gains at the 7.25% rate or the taxpayer's marginal tax rate on ordinary income, whichever is less. Income from long-term capital gains constitutes 11.5% of the total taxable income of all returns.

The capital gains are heavily concentrated in the high end of the income distribution especially for nonresidents. The higher the income of taxpayers the greater the share of capital gains in their taxable income.

Table 22 shows the distribution of net long-term capital gains by Hawaii AGI class for Hawaii residents and nonresidents in 2019.

Net long-term capital gains comprised 41.4% of the total taxable income of residents and 49.4% of the total taxable income of nonresidents with Hawaii AGI over \$400,000 in 2019. This partially explains why the average effective tax rates for this income group stay two to three percentage points below the marginal tax rate of 11% (please see Tables 14A, 14B, 14C, and A-8) while the rate on net long-term capital gains is set at 7.25%.

Table 22
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	53	\$0.2	36	\$4.1	0.2%	4.5%
\$10,000 to under \$20,000	26	\$0.1	25	\$1.2	0.0%	0.8%
\$20,000 " \$30,000	349	\$0.3	75	\$0.5	0.03%	0.3%
\$30,000 " \$40,000	1,852	\$4.4	158	\$1.6	0.2%	1.2%
\$40,000 " \$50,000	2,258	\$8.3	121	\$1.2	0.4%	1.2%
\$50,000 " \$75,000	6,694	\$34.6	525	\$7.9	0.8%	3.7%
\$75,000 " \$100,000	6,458	\$49.3	432	\$11.5	1.3%	6.7%
\$100,000 " \$150,000	9,931	\$118.1	588	\$31.9	2.1%	13.5%
\$150,000 " \$200,000	6,101	\$115.6	334	\$29.9	3.4%	20.9%
\$200,000 " \$300,000	5,209	\$195.8	456	\$68.8	6.3%	34.1%
\$300,000 " \$400,000	2,026	\$147.8	184	\$42.0	10.3%	34.7%
\$400,000 and over	3,307	\$3,066.8	365	\$355.7	41.4%	49.4%
Composite Returns	n/a	n/a	20	\$11.2	n/a	9.8%
TOTAL	44,264	\$3,741	3,319	\$567	10.7%	22.3%

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

APPENDIX

STATISTICAL TABLES

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TABLE A-1
SELECTED DATA FROM RESIDENT TAX RETURNS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2019
(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
TAXABLE RETURNS										
\$0 to under \$10,000	45,777	7.0%	\$292	0.7%	\$139	0.4%	\$3	0.1%	-\$0.4	-0.02%
\$10,000 "	66,784	10.2%	\$996	2.4%	\$652	1.9%	\$26	1.0%	\$16.2	0.7%
\$20,000 "	68,491	10.5%	\$1,714	4.1%	\$1,293	3.7%	\$65	2.6%	\$50.4	2.2%
\$30,000 "	65,882	10.1%	\$2,298	5.5%	\$1,823	5.2%	\$102	4.2%	\$91.0	4.0%
\$40,000 "	54,155	8.3%	\$2,425	5.8%	\$1,959	5.6%	\$117	4.8%	\$111.7	4.9%
\$50,000 "	89,072	13.7%	\$5,447	12.9%	\$4,414	12.7%	\$280	11.4%	\$275.0	12.0%
\$75,000 "	52,748	8.1%	\$4,571	10.9%	\$3,683	10.6%	\$244	9.9%	\$239.0	10.4%
\$100,000 "	57,045	8.7%	\$6,915	16.4%	\$5,633	16.1%	\$390	15.8%	\$379.1	16.5%
\$150,000 "	23,716	3.6%	\$4,069	9.7%	\$3,354	9.6%	\$243	9.9%	\$234.4	10.2%
\$200,000 "	14,668	2.2%	\$3,484	8.3%	\$3,104	8.9%	\$236	9.6%	\$225.0	9.8%
\$300,000 "	4,535	0.7%	\$1,558	3.7%	\$1,431	4.1%	\$113	4.6%	\$107.3	4.7%
\$400,000 and over	6,032	0.9%	\$8,319	19.8%	\$7,399	21.2%	\$642	26.1%	\$579.8	25.3%
TOTAL RESIDENT TAXABLE	548,905	84.2%	\$42,089	100.0%	\$34,885	100.0%	\$2,462	100.0%	\$2,309	100.6%
NONTAXABLE RETURNS										
Loss	13,182	2.0%	-\$848		NOT APPLICABLE				-\$2.8	-0.1%
\$0 to under \$5,000	66,513	10.2%	\$74						-\$7.7	-0.3%
\$5,000 to under \$10,000	10,508	1.6%	\$75						-\$1.6	-0.1%
\$10,000 and over	12,869	2.0%	\$312						-\$1.8	-0.1%
TOTAL RESIDENT NONTAXABLE	103,072	15.8%	-\$386 ¹						-\$14.0	-0.6%
TOTAL - ALL RESIDENT RETURNS	651,977	100.0%	\$41,702 ¹		\$34,885	100.0%	\$2,462	100.0%	\$2,295	100.0%

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

¹ Includes returns with negative Hawaii AGI.

TABLE A-2
SELECTED DATA FROM RESIDENT TAX RETURNS BY FILING STATUS AND HAWAII AGI CLASS - 2019
(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	1,094	0.5%	42,538	11.9%	2,145	3.0%	\$10	\$265	\$17
\$10,000 " \$20,000	8,980	4.0%	48,963	13.7%	8,841	12.5%	\$138	\$725	\$134
\$20,000 " \$30,000	11,738	5.3%	45,672	12.7%	11,081	15.6%	\$295	\$1,141	\$279
\$30,000 " \$40,000	13,058	5.9%	40,643	11.3%	12,181	17.2%	\$457	\$1,416	\$425
\$40,000 " \$50,000	13,035	5.9%	31,942	8.9%	9,178	12.9%	\$586	\$1,429	\$410
\$50,000 " \$75,000	30,802	13.8%	45,544	12.7%	12,726	18.0%	\$1,921	\$2,753	\$772
\$75,000 " \$100,000	29,073	13.1%	18,388	5.1%	5,287	7.5%	\$2,537	\$1,579	\$454
\$100,000 " \$150,000	41,245	18.5%	12,193	3.4%	3,607	5.1%	\$5,045	\$1,443	\$428
\$150,000 " \$200,000	20,133	9.0%	2,907	0.8%	676	1.0%	\$3,458	\$497	\$114
\$200,000 " \$300,000	12,298	5.5%	1,964	0.5%	406	0.6%	\$2,916	\$471	\$97
\$300,000 " \$400,000	3,680	1.7%	735	0.2%	120	0.2%	\$1,264	\$252	\$41
\$400,000 and over	4,824	2.2%	1,031	0.3%	177	0.2%	\$6,862	\$1,221	\$237
TOTAL RESIDENT TAXABLE	189,960	85.3%	292,520	81.6%	66,425	93.7%	\$25,489	\$13,192	\$3,409
NONTAXABLE RETURNS									
Loss	4,765	2.1%	7,931	2.2%	486	0.7%	-\$552	-\$275	-\$20
\$0 to under \$5,000	14,423	6.5%	49,413	13.8%	2,677	3.8%	\$19	\$50	\$5
\$5,000 to under \$10,000	5,575	2.5%	4,145	1.2%	788	1.1%	\$40	\$30	\$5
\$10,000 and over	7,862	3.5%	4,496	1.3%	511	0.7%	\$187	\$114	\$12
TOTAL RESIDENT NONTAXABLE	32,625	14.7%	65,985	18.4%	4,462	6.3%	-\$306 ¹	-\$82 ¹	\$2 ¹
TOTAL - ALL RESIDENT RETURNS	222,585	100.0%	358,505	100.0%	70,887	100.0%	\$25,183 ¹	\$13,109 ¹	\$3,411 ¹

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.

¹ Includes returns with negative Hawaii AGI.

TABLE A-2 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY FILING STATUS AND HAWAII AGI CLASS - 2019
(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**
TAXABLE RETURNS									
\$0 to under \$10,000	\$1	\$133	\$5	\$0.02	\$3	\$0.1	-\$0.2	\$0.3	-\$0.5
\$10,000 " \$20,000	\$53	\$523	\$76	\$1.1	\$22	\$2	-\$0.8	\$18	-\$0.6
\$20,000 " \$30,000	\$163	\$928	\$202	\$6	\$50	\$9	\$2	\$46	\$2
\$30,000 " \$40,000	\$291	\$1,198	\$334	\$13	\$72	\$17	\$8	\$71	\$12
\$40,000 " \$50,000	\$405	\$1,221	\$333	\$20	\$78	\$19	\$17	\$77	\$17
\$50,000 " \$75,000	\$1,443	\$2,340	\$631	\$82	\$159	\$39	\$79	\$158	\$38
\$75,000 " \$100,000	\$1,987	\$1,328	\$368	\$124	\$96	\$25	\$121	\$94	\$24
\$100,000 " \$150,000	\$4,011	\$1,276	\$346	\$270	\$96	\$24	\$262	\$94	\$24
\$150,000 " \$200,000	\$2,810	\$444	\$100	\$201	\$34	\$7	\$194	\$33	\$7
\$200,000 " \$300,000	\$2,585	\$431	\$88	\$194	\$35	\$7	\$185	\$33	\$6
\$300,000 " \$400,000	\$1,159	\$234	\$38	\$90	\$20	\$3	\$85	\$19	\$3
\$400,000 and over	\$6,046	\$1,126	\$227	\$515	\$107	\$20	\$471	\$90	\$19
TOTAL RESIDENT TAXABLE	\$20,954	\$11,183	\$2,749	\$1,515	\$774	\$173	\$1,424	\$734	\$151
NONTAXABLE RETURNS									
Loss	NOT APPLICABLE						-\$1.6	-\$1.1	-\$0.1
\$0 to under \$5,000							-\$2.6	-\$4.4	-\$0.7
\$5,000 to under \$10,000							-\$1.0	-\$0.4	-\$0.3
\$10,000 and over							-\$1.4	-\$0.3	-\$0.1
TOTAL RESIDENT NONTAXABLE							-\$6.6	-\$6.2	-\$1.1
TOTAL - ALL RESIDENT RETURNS	\$20,954	\$11,183	\$2,749	\$1,515	\$774	\$173	\$1,417	\$727	\$150

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 - 2019
(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
TAXABLE RETURNS								
\$0 to under \$10,000	27,921	26.8%	\$14,293	21.3%	\$119	3.8%	\$8.4	\$19
\$10,000 " \$20,000	12,667	12.2%	\$4,203	6.3%	\$182	5.8%	\$10.2	\$22
\$20,000 " \$30,000	7,001	6.7%	\$5,625	8.4%	\$172	5.5%	\$7.3	\$19
\$30,000 " \$40,000	4,316	4.1%	\$1,665	2.5%	\$149	4.8%	\$5.2	\$16
\$40,000 " \$50,000	2,702	2.6%	\$1,851	2.8%	\$121	3.9%	\$3.7	\$14
\$50,000 " \$75,000	4,031	3.9%	\$2,025	3.0%	\$246	7.9%	\$6.0	\$25
\$75,000 " \$100,000	2,265	2.2%	\$1,889	2.8%	\$195	6.3%	\$4.0	\$20
\$100,000 " \$150,000	2,159	2.1%	\$2,253	3.4%	\$261	8.4%	\$4.1	\$22
\$150,000 " \$200,000	905	0.9%	\$2,228	3.3%	\$155	5.0%	\$1.8	\$10
\$200,000 " \$300,000	883	0.8%	\$1,037	1.5%	\$214	6.9%	\$1.8	\$10
\$300,000 " \$400,000	364	0.3%	\$1,703	2.5%	\$126	4.0%	\$0.8	\$4
\$400,000 and over	673	0.6%	\$7,448	11.1%	\$746	23.9%	\$1.3	\$25
Taxable Composite Returns	1,236	1.2%	\$20,942	31.2%	\$433	13.9%	n/a	n/a
TOTAL TAXABLE	67,123	64.4%	\$67,162 ¹	100.0%	\$3,119	100.0%	\$54.6	\$206
NONTAXABLE RETURNS								
Loss	13,929	13.4%	\$14,960		-\$1,551		\$0.0	\$86
\$0 to under \$5,000	21,510	20.6%	\$9,382		\$5		\$3.0	\$155
\$5,000 to under \$10,000	535	0.5%	\$169		\$4		\$0.8	\$17
\$10,000 and over	631	0.6%	\$426		\$22		\$0.8	\$85
Nontaxable Composite Returns	504	0.5%	\$1,644		-\$16		n/a	n/a
TOTAL NONTAXABLE	37,109	35.6%	\$26,581 ¹		-\$1,537 ¹		\$4.6	\$343
TOTAL - NONRESIDENT RETURNS	104,232	100.0%	\$93,743 ¹		\$1,582 ¹		\$59.3	\$549

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

¹ Includes returns with negative AGI.

TABLE A-3 (CONTINUED)
SELECTED DATA FROM NONRESIDENT TAX RETURNS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2019
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Exemptions		Exemptions per Return		Taxable Income		Tax Liability			
	Regular	Age	Regular	Age	Amount	% of total	Before Credits		After Credits	
							Amount	% of total	Amount	% of total
TAXABLE RETURNS										
\$0 to under \$10,000	45,452	5,217	1.6	0.2	\$92	3.6%	\$2	1.2%	\$1	0.8%
\$10,000 " \$20,000	21,657	2,443	1.7	0.2	\$150	5.9%	\$6	3.3%	\$5	3.2%
\$20,000 " \$30,000	12,841	1,205	1.8	0.2	\$145	5.7%	\$7	4.1%	\$5	3.4%
\$30,000 " \$40,000	8,545	763	2.0	0.2	\$127	5.0%	\$7	3.9%	\$7	4.1%
\$40,000 " \$50,000	5,626	512	2.1	0.2	\$104	4.1%	\$6	3.4%	\$6	3.5%
\$50,000 " \$75,000	8,837	845	2.2	0.2	\$214	8.4%	\$13	7.6%	\$13	7.8%
\$75,000 " \$100,000	5,217	608	2.3	0.3	\$171	6.8%	\$11	6.5%	\$11	6.7%
\$100,000 " \$150,000	5,094	651	2.4	0.3	\$235	9.3%	\$16	9.4%	\$16	9.8%
\$150,000 " \$200,000	2,078	385	2.3	0.4	\$143	5.6%	\$10	5.9%	\$10	6.2%
\$200,000 " \$300,000	2,025	493	2.3	0.6	\$202	8.0%	\$15	8.6%	\$15	9.0%
\$300,000 " \$400,000	817	222	2.2	0.6	\$121	4.8%	\$9	5.3%	\$9	5.5%
\$400,000 and over	1,506	483	2.2	0.7	\$720	28.4%	\$64	36.4%	\$62	38.2%
Taxable Composite Returns	n/a	n/a	n/a	n/a	\$115	4.5%	\$8	4.4%	\$8	4.8%
TOTAL TAXABLE	119,695	13,827	1.8	0.2	\$2,540	100.0%	\$176	100.0%	\$166	102.9%
NONTAXABLE RETURNS										
Loss	28,947	8,933	2.1	0.6	NOT APPLICABLE				-\$3.5	-2.2%
\$0 to under \$5,000	42,324	7,069	2.0	0.3					-\$1.1	-0.7%
\$5,000 to under \$10,000	1,344	242	2.5	0.5					\$0.0	0.0%
\$10,000 and over	1,454	330	2.3	0.5					-\$0.1	0.0%
Nontaxable Composite Returns	n/a	n/a	n/a	n/a					\$0.0	0.0%
TOTAL NONTAXABLE	74,069	16,574	2.0	0.4					-\$4.7	-2.9%
TOTAL - NONRESIDENT RETURNS	193,764	30,401	1.9	0.3	\$2,540	100.0%	\$176	100.0%	\$161	100.0%

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 - 2019
(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
TAXABLE RESIDENT RETURNS										
\$0 to under \$10,000	1,491	\$3	2,274	\$3	317	\$1	1,252	\$2	840	\$1
\$10,000 " \$20,000	5,952	\$18	10,110	\$21	2,898	\$13	6,760	\$11	3,462	\$6
\$20,000 " \$30,000	5,962	\$25	15,335	\$40	5,127	\$34	10,757	\$20	5,429	\$15
\$30,000 " \$40,000	5,074	\$25	29,777	\$86	7,415	\$60	16,038	\$30	7,530	\$24
\$40,000 " \$50,000	3,826	\$20	38,221	\$131	8,874	\$78	17,827	\$33	8,110	\$28
\$50,000 " \$75,000	5,622	\$37	73,326	\$342	23,634	\$234	38,234	\$82	16,511	\$62
\$75,000 " \$100,000	2,679	\$22	48,899	\$318	22,802	\$260	29,405	\$71	12,013	\$53
\$100,000 " \$150,000	2,041	\$24	50,994	\$425	34,237	\$454	36,334	\$112	13,359	\$70
\$150,000 " \$200,000	595	\$10	21,889	\$255	17,313	\$267	17,360	\$65	5,350	\$36
\$200,000 " \$300,000	288	\$8	11,418	\$61	10,517	\$193	10,068	\$56	2,709	\$26
\$300,000 " \$400,000	74	\$3	3,393	\$18	3,146	\$68	3,020	\$26	694	\$11
\$400,000 and over	63	\$4	4,320	\$46	3,920	\$134	4,025	\$792	986	\$83
TOTAL RESIDENT TAXABLE	33,667	\$198	309,956	\$1,747	140,200	\$1,794	191,080	\$1,299	76,993	\$414
NONTAXABLE RESIDENT RETURNS										
Loss	6,011	\$48	6,942	\$32	3,866	\$72	613	\$3	3,292	\$11
\$0 to under \$5,000	16,976	\$115	17,541	\$64	8,161	\$71	9,718	\$10	6,953	\$7
\$5,000 to under \$10,000	6,457	\$50	7,367	\$21	3,585	\$30	5,207	\$11	3,299	\$6
\$10,000 and over	9,885	\$192	12,430	\$96	7,838	\$124	9,417	\$42	5,178	\$45
TOTAL RESIDENT NONTAXABLE	39,329	\$404	44,280	\$212	23,450	\$297	24,955	\$65	18,722	\$68
TOTAL - ALL RESIDENT RETURNS	72,996	\$602	354,236	\$1,959	163,650	\$2,092	216,035	\$1,364	95,715	\$482
TOTAL - ALL NONRESIDENT RETURNS	3,196	\$18	29,332	\$108	7,912	\$303	14,769	\$51	3,317	\$28
GRAND TOTAL - ALL RETURNS	76,192	\$621	383,568	\$2,067	171,562	\$2,395	230,804	\$1,415	99,032	\$510

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

TABLE A-4 (CONTINUED)
TYPES OF DEDUCTIONS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2019
(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
TAXABLE RESIDENT RETURNS								
\$0 to under \$10,000	-	-	2,445	\$9	43,332	\$97	45,777	\$107
\$10,000 " \$20,000	-	-	10,376	\$69	56,408	\$147	66,784	\$215
\$20,000 " \$30,000	-	-	15,490	\$134	53,001	\$142	68,491	\$276
\$30,000 " \$40,000	-	-	29,931	\$224	35,951	\$104	65,882	\$329
\$40,000 " \$50,000	-	-	38,324	\$289	15,831	\$54	54,155	\$343
\$50,000 " \$75,000	-	-	73,547	\$757	15,525	\$58	89,072	\$815
\$75,000 " \$100,000	606	\$0.1	49,098	\$724	3,650	\$13	52,748	\$737
\$100,000 " \$150,000	658	\$1	51,973	\$1,084	5,072	\$13	57,045	\$1,097
\$150,000 " \$200,000	12,733	\$6	22,285	\$627	1,431	\$4	23,716	\$632
\$200,000 " \$300,000	11,958	\$25	11,966	\$318	2,702	\$10	14,668	\$328
\$300,000 " \$400,000	3,526	\$19	3,530	\$107	1,005	\$4	4,535	\$111
\$400,000 and over	4,511	\$167	4,524	\$893	1,508	\$6	6,032	\$899
TOTAL RESIDENT TAXABLE	33,992	\$218	313,489	\$5,234	235,416	\$655	548,905	\$5,889
NONTAXABLE RESIDENT RETURNS								
Loss	-	-	7,336	\$165	5,846	\$16	13,182	\$181
\$0 to under \$5,000	-	-	19,221	\$266	47,292	\$120	66,513	\$386
\$5,000 to under \$10,000	-	-	7,640	\$117	2,868	\$12	10,508	\$129
\$10,000 and over	45	\$0.3	12,791	\$498	78	\$0	12,869	\$498
TOTAL RESIDENT NONTAXABLE	45	\$0.3	46,988	\$1,047	56,084	\$148	103,072	\$1,194
TOTAL - ALL RESIDENT RETURNS	34,037	\$218	360,477	\$6,281	291,500	\$802	651,977	\$7,083
TOTAL - ALL NONRESIDENT RETURNS	1,238	\$9	35,192	\$500	38,014	\$49	73,206	\$549
GRAND TOTAL - ALL RETURNS	35,275	\$227	395,669	\$6,781	329,514	\$852	725,183	\$7,632

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

TABLE A-5
EXEMPTIONS CLAIMED BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2019
(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	
TAXABLE RESIDENT RETURNS										
\$0 to under \$10,000	45,777	34,977	4,958	5,729	40,717	0.8	0.1	0.1	0.9	\$47
\$10,000 " \$20,000	66,784	94,421	25,699	16,298	111,002	1.4	0.4	0.2	1.7	\$129
\$20,000 " \$30,000	68,491	109,106	30,983	16,018	125,488	1.6	0.5	0.2	1.8	\$146
\$30,000 " \$40,000	65,882	111,656	33,645	13,550	125,597	1.7	0.5	0.2	1.9	\$146
\$40,000 " \$50,000	54,155	94,017	27,268	11,294	105,637	1.7	0.5	0.2	2.0	\$123
\$50,000 " \$75,000	89,072	168,110	48,796	18,513	187,155	1.9	0.5	0.2	2.1	\$217
\$75,000 " \$100,000	52,748	119,514	37,988	10,749	130,533	2.3	0.7	0.2	2.5	\$151
\$100,000 " \$150,000	57,045	148,768	50,720	10,956	159,968	2.6	0.9	0.2	2.8	\$184
\$150,000 " \$200,000	23,716	67,500	23,751	4,813	72,410	2.8	1.0	0.2	3.1	\$83
\$200,000 " \$300,000	14,668	40,696	13,785	4,119	44,871	2.8	0.9	0.3	3.1	\$52
\$300,000 " \$400,000	4,535	12,129	3,941	1,705	13,855	2.7	0.9	0.4	3.1	\$16
\$400,000 and over	6,032	15,575	4,750	2,890	18,499	2.6	0.8	0.5	3.1	\$21
TOTAL RESIDENT TAXABLE	548,905	1,016,469	306,284	116,634	1,135,732	1.9	0.6	0.2	2.1	\$1,315
NONTAXABLE RESIDENT RETURNS										
Loss	13,182	19,447	1,921	10,687	30,340	1.5	0.1	0.8	2.3	\$36
\$0 to under \$5,000	66,513	82,708	7,457	51,519	135,077	1.2	0.1	0.8	2.0	\$160
\$5,000 to under \$10,000	10,508	19,002	3,263	11,757	31,099	1.8	0.3	1.1	3.0	\$38
\$10,000 and over	12,869	23,291	3,179	14,957	38,857	1.8	0.2	1.2	3.0	\$48
TOTAL RESIDENT NONTAXABLE	103,072	144,448	15,820	88,920	235,373	1.4	0.2	0.9	2.3	\$281
TOTAL - ALL RESIDENT RETURNS	651,977	1,160,917	322,104	205,554	1,371,105	1.8	0.5	0.3	2.1	\$1,596
TOTAL - ALL NONRESIDENT RETURNS	104,232	193,764	47,390	30,401	224,287	1.9	0.5	0.3	2.2	\$59
GRAND TOTAL - ALL RETURNS	756,209	1,354,681	369,494	235,955	1,595,392	1.8	0.5	0.3	2.1	\$1,655

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 - 2019
(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
RESIDENT RETURNS									
Loss	12,943	7,624	4,376	485	234	83	41	5,185	2,751
\$0 to under \$10,000	100,986	71,730	23,567	3,216	1,177	410	217	39,881	14,562
\$10,000 " \$20,000	67,527	41,593	16,503	5,229	2,488	945	465	12,612	6,498
\$20,000 " \$30,000	69,382	42,334	16,041	6,033	3,053	1,168	570	9,126	5,004
\$30,000 " \$40,000	66,359	38,937	15,726	6,182	3,278	1,391	731	6,963	3,903
\$40,000 " \$50,000	54,544	31,340	13,441	4,913	2,758	1,308	707	5,497	3,179
\$50,000 " \$75,000	89,425	44,936	25,122	9,285	5,867	2,677	1,412	8,864	5,053
\$75,000 " \$100,000	52,836	18,203	17,340	7,665	5,820	2,498	1,253	4,818	3,039
\$100,000 " \$150,000	57,128	12,139	20,217	10,017	9,446	3,691	1,578	4,859	3,097
\$150,000 " \$200,000	23,740	2,910	8,573	4,643	5,222	1,762	610	2,057	1,393
\$200,000 " \$300,000	14,674	1,931	5,477	2,755	3,257	952	284	1,582	1,274
\$300,000 " \$400,000	4,534	736	1,743	762	929	280	81	663	523
\$400,000 and over	6,038	1,023	2,609	863	1,056	358	118	1,049	923
TOTAL - ALL RESIDENT RETURNS	620,116	315,436	170,735	62,048	44,585	17,523	8,067	103,156	51,199
TOTAL - ALL NONRESIDENT RETURNS	98,029	44,359	31,227	9,079	8,680	3,352	1,291	12,161	9,120
GRAND TOTAL - ALL RETURNS	718,145	359,795	201,962	71,127	53,265	20,875	9,358	115,317	60,319

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 - 2019

(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
TAXABLE RESIDENT RETURNS								
\$0 to under \$10,000	34,610	\$9	674	\$0.3	4,441	\$0.2	40,472	\$10
\$10,000 " \$20,000	51,545	\$36	2,389	\$2	11,353	\$3	54,357	\$24
\$20,000 " \$30,000	58,748	\$76	3,584	\$4	10,597	\$5	56,891	\$34
\$30,000 " \$40,000	59,658	\$115	3,483	\$5	10,891	\$6	54,570	\$35
\$40,000 " \$50,000	49,710	\$128	3,261	\$6	9,937	\$7	43,997	\$30
\$50,000 " \$75,000	82,558	\$297	6,381	\$16	20,141	\$18	68,660	\$56
\$75,000 " \$100,000	49,327	\$251	4,812	\$17	13,952	\$17	38,670	\$46
\$100,000 " \$150,000	53,586	\$383	6,369	\$31	17,059	\$27	39,837	\$62
\$150,000 " \$200,000	22,063	\$222	4,043	\$28	7,071	\$20	16,579	\$35
\$200,000 " \$300,000	13,076	\$176	4,408	\$45	7,003	\$28	7,586	\$25
\$300,000 " \$400,000	3,851	\$69	2,189	\$35	2,377	\$17	2,125	\$12
\$400,000 and over	4,707	\$146	4,086	\$466	3,104	\$72	2,857	\$104
TOTAL RESIDENT TAXABLE	483,439	\$1,908	45,679	\$656	117,926	\$219	426,601	\$475
NONTAXABLE RESIDENT RETURNS								
Loss	2,256	\$3	700	\$3	-	-	9,832	\$10
\$0 to under \$5,000	14,026	\$2	673	\$0.9	-	-	52,734	\$10
\$5,000 to under \$10,000	3,029	\$1	457	\$0.9	-	-	7,152	\$4
\$10,000 and over	4,504	\$6	1,487	\$5	-	-	8,266	\$12
TOTAL RESIDENT NONTAXABLE	23,815	\$12	3,317	\$10	11	\$0	77,984	\$36
TOTAL - ALL RESIDENT RETURNS	507,254	\$1,920	48,996	\$666	117,937	\$219	504,585	\$510
TOTAL - ALL NONRESIDENT RETURNS	49,831	\$94	11,796	\$197	17,160	\$25	57,519	\$155
GRAND TOTAL - ALL RETURNS	557,085	\$2,014	60,792	\$863	135,097	\$244	562,104	\$665

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 2020 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 - 2019

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	13,182	\$0	\$0.0	-\$3	-\$214	n/a	n/a	n/a	n/a
\$0 to under \$10,000	122,798	\$3	\$0.0	-\$10	-\$79	2.3%	-7.0%	0.7%	-2.2%
\$10,000 "	74,391	\$26	\$346	\$15	\$203	3.9%	2.3%	2.3%	1.4%
\$20,000 "	71,244	\$65	\$909	\$50	\$702	5.0%	3.9%	3.6%	2.8%
\$30,000 "	66,988	\$102	\$1,526	\$91	\$1,356	5.6%	5.0%	4.4%	3.9%
\$40,000 "	54,732	\$117	\$2,141	\$112	\$2,040	6.0%	5.7%	4.8%	4.6%
\$50,000 "	89,578	\$280	\$3,127	\$275	\$3,069	6.3%	6.2%	5.1%	5.0%
\$75,000 "	52,904	\$244	\$4,615	\$239	\$4,518	6.6%	6.5%	5.3%	5.2%
\$100,000 "	57,154	\$390	\$6,826	\$379	\$6,633	6.9%	6.7%	5.6%	5.5%
\$150,000 "	23,748	\$243	\$10,228	\$234	\$9,870	7.2%	7.0%	6.0%	5.8%
\$200,000 "	14,679	\$236	\$16,069	\$225	\$15,327	7.6%	7.2%	6.8%	6.5%
\$300,000 "	4,539	\$113	\$24,954	\$107	\$23,637	7.9%	7.5%	7.3%	6.9%
\$400,000 "	2,040	\$70	\$34,115	\$65	\$32,029	8.3%	7.8%	7.7%	7.2%
\$500,000 "	2,084	\$103	\$49,401	\$96	\$46,207	8.8%	8.2%	8.2%	7.7%
\$750,000 "	753	\$57	\$75,396	\$52	\$68,429	9.3%	8.4%	8.8%	8.0%
\$1,000,000 and over	1,163	\$413	\$355,262	\$367	\$315,264	8.7%	7.7%	7.5%	6.6%
TOTAL - ALL RESIDENT RETURNS	651,977	\$2,462	\$3,776	\$2,295	\$3,519	7.1%	6.6%	5.8%	5.4%

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 - 2019

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 (\$)		
ALL FILING STATUS - RESIDENTS								
Loss	13,182	-\$848	\$0	\$0	-\$3	-\$214	n/a	n/a
Equal to \$0	17,822	\$0	\$0	\$0	-\$2	-\$127	n/a	n/a
\$1 to under \$1,000	22,490	\$7	\$0	\$0	-\$2	-\$104	n/a	n/a
\$1,000 " \$5,000	39,545	\$116	\$0.2	\$6	-\$3	-\$85	1.5%	-22.5%
\$5,000 " \$10,000	42,941	\$319	\$3	\$69	-\$2	-\$41	2.4%	-1.4%
\$10,000 " \$15,000	39,098	\$486	\$9	\$235	\$4	\$100	3.5%	1.5%
\$15,000 " \$20,000	35,293	\$618	\$17	\$469	\$11	\$317	4.2%	2.9%
\$20,000 " \$30,000	71,244	\$1,781	\$65	\$909	\$50	\$702	5.0%	3.9%
\$30,000 " \$40,000	66,988	\$2,336	\$102	\$1,526	\$91	\$1,356	5.6%	5.0%
\$40,000 " \$50,000	54,732	\$2,451	\$117	\$2,141	\$112	\$2,040	6.0%	5.7%
\$50,000 " \$60,000	43,174	\$2,364	\$119	\$2,758	\$117	\$2,708	6.2%	6.1%
\$60,000 " \$75,000	46,404	\$3,113	\$161	\$3,469	\$158	\$3,406	6.4%	6.3%
\$75,000 " \$100,000	52,904	\$4,584	\$244	\$4,615	\$239	\$4,518	6.6%	6.5%
\$100,000 " \$125,000	35,014	\$3,906	\$218	\$6,224	\$212	\$6,063	6.9%	6.7%
\$125,000 " \$150,000	22,140	\$3,022	\$172	\$7,778	\$167	\$7,536	7.0%	6.8%
TOTAL	602,971	\$25,103 ¹	\$1,227	\$2,036	\$1,148	\$1,904	6.3%	5.9%
ALL RESIDENT RETURNS	651,977	\$42,550 ¹	\$2,462	\$3,776	\$2,295	\$3,519	7.1%	6.6%
Ratio of HI AGI<\$150K to All Res (%)	92.5%	59.0%	49.9%	53.9%	50.0%	54.1%	88.7%	89.1%

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

¹ 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 - 2019

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 (\$)		
JOINT¹ RESIDENT RETURNS								
Loss	4,765	-\$552	\$0	\$0	-\$2	-\$343	n/a	n/a
Equal to \$0	3,323	\$0	\$0	\$0	-\$1	-\$204	n/a	n/a
\$1 to under \$1,000	4,886	\$1	\$0	\$0	-\$1	-\$171	n/a	n/a
\$1,000 "	6,217	\$18	\$0	\$0	-\$1	-\$176	n/a	n/a
\$5,000 "	6,666	\$50	\$0	\$3	-\$1	-\$185	n/a	n/a
\$10,000 "	6,889	\$86	\$0.2	\$36	-\$1	-\$160	1.6%	-7.1%
\$15,000 "	6,715	\$117	\$1	\$129	-\$0.5	-\$68	2.3%	-1.2%
\$20,000 "	13,522	\$338	\$6	\$418	\$2	\$126	3.5%	1.0%
\$30,000 "	13,742	\$481	\$13	\$924	\$8	\$607	4.4%	2.9%
\$40,000 "	13,374	\$601	\$20	\$1,503	\$17	\$1,293	5.0%	4.3%
\$50,000 "	12,691	\$698	\$27	\$2,144	\$26	\$2,050	5.4%	5.2%
\$60,000 "	18,370	\$1,239	\$54	\$2,964	\$53	\$2,879	5.8%	5.6%
\$75,000 "	29,158	\$2,545	\$124	\$4,252	\$121	\$4,139	6.2%	6.1%
\$100,000 "	23,937	\$2,678	\$140	\$5,846	\$136	\$5,673	6.6%	6.4%
\$125,000 "	17,368	\$2,374	\$130	\$7,486	\$126	\$7,245	6.9%	6.7%
TOTAL	181,623	\$11,227 ²	\$515	\$2,836	\$481	\$2,651	6.2%	5.8%
ALL JOINT¹ RESIDENT RETURNS	222,585	\$25,735 ²	\$1,515	\$6,806	\$1,417	\$6,368	7.2%	6.8%
Ratio of HI AGI<\$150K to All Joint (%)	81.6%	43.6%	34.0%	41.7%	34.0%	41.6%	85.3%	85.2%

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

¹ Includes returns with Married Filing Jointly filing status.

² 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 - 2019

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 (\$)		
SINGLE¹ RESIDENT RETURNS								
Loss	7,931	-\$275	\$0	\$0	-\$1	-\$135	n/a	n/a
Equal to \$0	13,982	\$0	\$0	\$0	-\$1	-\$105	n/a	n/a
\$1 to under \$1,000	16,965	\$5	\$0	\$0	-\$1	-\$81	n/a	n/a
\$1,000 " \$5,000	31,795	\$93	\$0.2	\$7	-\$2	-\$58	1.5%	-12.3%
\$5,000 " \$10,000	33,354	\$247	\$3	\$86	\$0.2	\$6	2.4%	0.2%
\$10,000 " \$15,000	27,750	\$344	\$8	\$300	\$6	\$203	3.8%	2.6%
\$15,000 " \$20,000	23,907	\$418	\$14	\$585	\$12	\$491	4.6%	3.9%
\$20,000 " \$30,000	46,525	\$1,161	\$50	\$1,077	\$46	\$989	5.4%	5.0%
\$30,000 " \$40,000	41,017	\$1,428	\$72	\$1,758	\$71	\$1,731	6.0%	5.9%
\$40,000 " \$50,000	32,155	\$1,439	\$78	\$2,430	\$77	\$2,409	6.4%	6.3%
\$50,000 " \$60,000	23,973	\$1,310	\$74	\$3,101	\$74	\$3,079	6.7%	6.6%
\$60,000 " \$75,000	21,792	\$1,456	\$85	\$3,900	\$84	\$3,858	6.9%	6.9%
\$75,000 " \$100,000	18,456	\$1,585	\$96	\$5,181	\$94	\$5,110	7.2%	7.1%
\$100,000 " \$125,000	8,559	\$948	\$62	\$7,268	\$61	\$7,135	7.5%	7.3%
\$125,000 " \$150,000	3,679	\$500	\$34	\$9,109	\$33	\$8,843	7.6%	7.4%
TOTAL	351,840	\$10,935²	\$577	\$1,638	\$552	\$1,569	6.4%	6.2%
ALL SINGLE¹ RESIDENT RETURNS	358,505	\$13,385²	\$774	\$2,159	\$727	\$2,029	6.9%	6.5%
Ratio of HI AGI<\$150K to All Single (%)	98.1%	81.7%	74.5%	75.9%	75.9%	77.3%	93.1%	94.9%

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

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

² 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 - 2019

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) ¹ RESIDENT RETURNS								
Loss	486	-\$20	\$0	\$0	\$0	-\$225	n/a	n/a
Equal to \$0	517	\$0	\$0	\$0	\$0	-\$226	n/a	n/a
\$1 to under \$1,000	639	\$0	\$0	\$0	\$0	-\$210	n/a	n/a
\$1,000 "	1,533	\$5	\$0	\$0	\$0	-\$277	n/a	n/a
\$5,000 "	2,921	\$23	\$0.1	\$23	-\$1	-\$251	1.5%	-15.9%
\$10,000 "	4,459	\$56	\$1	\$135	-\$1	-\$138	2.3%	-2.4%
\$15,000 "	4,671	\$82	\$2	\$363	-\$0.1	-\$19	3.4%	-0.2%
\$20,000 "	11,197	\$282	\$9	\$805	\$2	\$205	4.5%	1.1%
\$30,000 "	12,229	\$427	\$17	\$1,421	\$12	\$940	5.2%	3.4%
\$40,000 "	9,203	\$411	\$19	\$2,056	\$17	\$1,839	5.7%	5.1%
\$50,000 "	6,510	\$356	\$18	\$2,693	\$17	\$2,622	6.0%	5.9%
\$60,000 "	6,242	\$417	\$22	\$3,454	\$21	\$3,378	6.3%	6.2%
\$75,000 "	5,290	\$455	\$25	\$4,643	\$24	\$4,545	6.7%	6.5%
\$100,000 "	2,518	\$280	\$16	\$6,276	\$15	\$6,127	7.0%	6.8%
\$125,000 "	1,093	\$148	\$9	\$7,947	\$8	\$7,762	7.2%	7.1%
TOTAL	69,508	\$2,941 ²	\$136	\$1,954	\$115	\$1,649	5.9%	5.0%
ALL H/H ¹ RESIDENT RETURNS	70,887	\$3,431 ²	\$173	\$2,445	\$150	\$2,113	6.3%	5.4%
Ratio of HI AGI<\$150K to All H/H (%)	98.1%	85.7%	78.4%	79.9%	76.5%	78.0%	93.9%	91.6%

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

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

² 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 - 2019

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 (\$)		
ALL ¹ FILING STATUS - NONRESIDENTS								
Loss	13,929	-\$1,551	\$0	\$0	-\$3	-\$250	n/a	n/a
Equal to \$0	18,100	\$0	\$0	\$0	-\$1	-\$57	n/a	n/a
\$1 to under \$1,000	5,925	\$2	\$0.0	\$4	\$0.0	-\$8	1.4%	-2.9%
\$1,000 "	14,383	\$41	\$0.4	\$30	\$0.1	\$8	1.6%	0.4%
\$5,000 "	11,558	\$84	\$2	\$138	\$1	\$95	2.5%	1.8%
\$10,000 "	7,742	\$95	\$3	\$344	\$2	\$294	3.5%	3.0%
\$15,000 "	5,289	\$92	\$3	\$597	\$3	\$542	4.2%	3.9%
\$20,000 "	7,136	\$175	\$7	\$1,000	\$5	\$762	4.9%	3.7%
\$30,000 "	4,373	\$151	\$7	\$1,587	\$7	\$1,512	5.4%	5.2%
\$40,000 "	2,727	\$122	\$6	\$2,208	\$6	\$2,093	5.8%	5.5%
\$50,000 "	1,995	\$109	\$6	\$2,885	\$5	\$2,744	6.1%	5.8%
\$60,000 "	2,060	\$138	\$8	\$3,701	\$7	\$3,467	6.4%	6.0%
\$75,000 "	2,273	\$196	\$11	\$5,006	\$11	\$4,779	6.6%	6.3%
\$100,000 "	1,368	\$153	\$9	\$6,925	\$9	\$6,573	6.9%	6.6%
\$125,000 "	799	\$109	\$7	\$8,769	\$7	\$8,438	7.1%	6.8%
TOTAL	99,657	\$1,468 ²	\$69	\$694	\$59	\$590	5.6%	4.7%
ALL ¹ NONRESIDENT RETURNS	102,492	\$2,716 ²	\$168	\$1,640	\$154	\$1,501	6.9%	6.3%
Ratio of HI AGI<\$150K to All NR (%)	97.2%	54.1%	41.2%	42.3%	38.2%	39.3%	80.6%	74.8%

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

¹ Excludes returns with Composite filing status.

² 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 - 2019

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 (\$)		
JOINT¹ NONRESIDENT RETURNS								
Loss	8,818	-\$1,068	\$0	\$0	-\$2	-\$200	n/a	n/a
Equal to \$0	9,756	\$0	\$0	\$0	-\$1	-\$88	n/a	n/a
\$1 to under \$1,000	2,685	\$1	\$0.0	\$4	\$0.0	-\$15	1.4%	-5.5%
\$1,000 " \$5,000	4,811	\$14	\$0.1	\$29	-\$0.1	-\$19	1.4%	-0.9%
\$5,000 " \$10,000	3,818	\$28	\$0.4	\$100	\$0.2	\$49	1.9%	0.9%
\$10,000 " \$15,000	2,719	\$34	\$0.7	\$252	\$0	\$172	2.7%	1.8%
\$15,000 " \$20,000	1,987	\$35	\$1	\$450	\$1	\$371	3.4%	2.8%
\$20,000 " \$30,000	2,849	\$70	\$2	\$808	\$2	\$747	4.1%	3.8%
\$30,000 " \$40,000	2,082	\$72	\$3	\$1,332	\$3	\$1,243	4.8%	4.5%
\$40,000 " \$50,000	1,420	\$64	\$3	\$1,928	\$2	\$1,751	5.2%	4.8%
\$50,000 " \$60,000	1,108	\$61	\$3	\$2,588	\$3	\$2,400	5.6%	5.2%
\$60,000 " \$75,000	1,245	\$83	\$4	\$3,418	\$4	\$3,167	6.0%	5.5%
\$75,000 " \$100,000	1,485	\$128	\$7	\$4,730	\$7	\$4,467	6.3%	6.0%
\$100,000 " \$125,000	911	\$102	\$6	\$6,602	\$6	\$6,199	6.7%	6.3%
\$125,000 " \$150,000	547	\$75	\$5	\$8,455	\$5	\$8,252	7.0%	6.8%
TOTAL	46,241	\$766 ²	\$35	\$751	\$29	\$632	5.4%	4.6%
ALL JOINT¹ NONRESIDENT RETURNS	48,208	\$1,613 ²	\$100	\$2,070	\$92	\$1,900	6.9%	6.4%
Ratio of HI AGI<\$150K to All Joint (%)	95.9%	47.5%	34.8%	36.3%	31.9%	33.3%	78.5%	72.0%

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

¹ Includes returns with Married Filing Jointly filing status.

² 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 - 2019

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 (\$)		
SINGLE¹ NONRESIDENT RETURNS								
Loss	4,668	-\$437	\$0	\$0	-\$2	-\$363	n/a	n/a
Equal to \$0	7,868	\$0	\$0	\$0	\$0	-\$17	n/a	n/a
\$1 to under \$1,000	3,031	\$1	\$0	\$4	\$0	-\$1	n/a	n/a
\$1,000 "	8,989	\$26	\$0.3	\$31	\$0	\$25	1.7%	1.4%
\$5,000 "	7,168	\$52	\$1	\$161	\$1	\$124	2.9%	2.2%
\$10,000 "	4,576	\$56	\$2	\$406	\$2	\$380	4.1%	3.8%
\$15,000 "	2,966	\$52	\$2	\$706	\$2	\$684	4.8%	4.7%
\$20,000 "	3,870	\$94	\$4	\$1,152	\$4	\$1,121	5.5%	5.3%
\$30,000 "	2,073	\$72	\$4	\$1,848	\$4	\$1,808	6.1%	5.9%
\$40,000 "	1,165	\$52	\$3	\$2,557	\$3	\$2,513	6.4%	6.3%
\$50,000 "	788	\$43	\$3	\$3,310	\$3	\$3,229	6.7%	6.6%
\$60,000 "	739	\$49	\$3	\$4,187	\$3	\$3,965	7.0%	6.6%
\$75,000 "	686	\$59	\$4	\$5,622	\$4	\$5,440	7.2%	7.0%
\$100,000 "	410	\$46	\$3	\$7,666	\$3	\$7,423	7.4%	7.1%
\$125,000 "	225	\$31	\$2	\$9,482	\$2	\$8,948	7.4%	7.0%
TOTAL	49,222	\$633 ²	\$32	\$640	\$28	\$575	5.8%	5.2%
ALL SINGLE¹ NONRESIDENT RETURNS	50,023	\$1,002 ²	\$63	\$1,261	\$59	\$1,175	7.0%	6.5%
Ratio of HI AGI<\$150K to All Single (%)	98.4%	63.1%	50.0%	50.7%	48.2%	48.9%	82.7%	79.8%

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

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

² 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 - 2019

Hawaii AGI CLASS	Number of Hawaii AGI Returns (\$ million)		Tax Liability				Average Effective	
			Before Credits		After Credits		Tax Rates (%)	
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)	Before Credits	After Credits
HEAD OF HOUSEHOLD (H/H) ¹ NONRESIDENT RETURNS								
Loss	443	-\$46	\$0.0	\$0	\$0.0	-\$41	n/a	n/a
Equal to \$0	476	\$0	\$0.0	\$0	\$0.0	-\$85	n/a	n/a
\$1 to under \$1,000	209	\$0	\$0.0	\$4	\$0.0	-\$15	n/a	n/a
\$1,000 "	583	\$2	\$0.0	\$26	\$0.0	-\$29	1.4%	-1.6%
\$5,000 "	572	\$4	\$0.1	\$103	\$0.0	\$51	2.1%	1.0%
\$10,000 "	447	\$6	\$0.1	\$267	\$0.1	\$149	3.0%	1.7%
\$15,000 "	336	\$6	\$0.2	\$492	\$0.1	\$299	3.8%	2.3%
\$20,000 "	417	\$10	\$0.4	\$893	-\$1.0	-\$2,461	4.6%	-12.7%
\$30,000 "	218	\$7	\$0.3	\$1,531	\$0.3	\$1,276	5.3%	4.4%
\$40,000 "	142	\$6	\$0.3	\$2,146	\$0.3	\$2,059	5.8%	5.5%
\$50,000 "	99	\$5	\$0.3	\$2,827	\$0.3	\$2,736	6.1%	5.9%
\$60,000 "	76	\$5	\$0.3	\$3,602	\$0.3	\$3,535	6.4%	6.3%
\$75,000 "	102	\$9	\$0.5	\$4,888	\$0.5	\$4,876	6.7%	6.7%
\$100,000 "	47	\$5	\$0.3	\$6,729	\$0.3	\$6,402	7.0%	6.7%
\$125,000 "	27	\$4	\$0.2	\$9,182	\$0.2	\$7,952	7.3%	6.3%
TOTAL	4,194	\$70 ²	\$3	\$712	\$1	\$290	5.3%	2.2%
ALL H/H ¹ NONRESIDENT RETURNS	4,261	\$101 ²	\$5	\$1,225	\$3	\$800	6.4%	4.2%
Ratio of HI AGI<\$150K to All H/H (%)	98.4%	68.9%	58.2%	58.1%	35.6%	36.2%	83.2%	51.7%

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

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

² Excludes returns with negative Hawaii AGI in the summation.

TABLE A-11
AMOUNTS OF ITEMIZED AND STANDARD DEDUCTIONS CLAIMED ON ALL RETURNS - 2012 THROUGH 2019
(Dollar amounts are in millions)

Deduction Type	2012	2013	2014	2015	2016	2017	2018	2019
Medical and Dental Expenses	\$552	\$536	\$548	\$564	\$600	\$615	\$665	\$621
Taxes	\$1,543	\$1,687	\$1,914	\$1,933	\$1,793	\$1,916	\$1,965	\$2,067
Interest Expense	\$2,488	\$2,457	\$2,566	\$2,418	\$2,253	\$2,663	\$2,322	\$2,395
Charitable Contributions	\$761	\$915	\$958	\$1,238	\$1,074	\$1,185	\$1,168	\$1,415
Casualty and Theft Losses	\$5	\$5	\$9	\$6	\$5	\$12	\$53	\$4
Miscellaneous Deductions	\$579	\$640	\$660	\$587	\$642	\$686	\$527	\$506
Total Itemized Deductions Reported	\$5,929	\$6,241	\$6,655	\$6,746	\$6,368	\$7,076	\$6,701	\$7,007
Less: Disallowed Itemized Deductions	\$763	\$697	\$925	\$990	\$152	\$182	\$183	\$227
Total Allowable Itemized Deductions	\$5,166	\$5,543	\$5,730	\$5,756	\$6,216	\$6,894	\$6,518	\$6,781
Total Standard Deductions	\$761	\$882	\$881	\$860	\$839	\$828	\$831	\$852
TOTAL ALLOWABLE DEDUCTIONS	\$5,927	\$6,425	\$6,612	\$6,616	\$7,054	\$7,722	\$7,349	\$7,632

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 - 2019
(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	452,766		69%	78,920		12%	86,037		13%	34,254		5%
Hawaii AGI (+)	444,883	\$31,383	74%	77,020	\$4,709	11%	83,464	\$4,400	10%	33,428	\$2,059	5%
Hawaii AGI (-)	7,883	-\$470	55%	1,900	-\$145	17%	2,573	-\$136	16%	826	-\$96	11%
Hawaii AGI (Net)	452,766	\$30,913	74%	78,920	\$4,564	11%	86,037	\$4,263	10%	34,254	\$1,962	5%
<u>Itemized Deductions:</u>												
Medical and Dental Expenses	49,885	\$438	73%	8,881	\$63	10%	10,641	\$77	13%	3,589	\$24	4%
Taxes	250,913	\$1,418	72%	43,143	\$232	12%	41,975	\$214	11%	18,205	\$95	5%
Interest Expense	114,165	\$1,529	73%	19,044	\$245	12%	22,233	\$221	11%	8,208	\$97	5%
Charitable Contributions	156,559	\$1,137	83%	26,713	\$100	7%	22,673	\$92	7%	10,090	\$36	3%
Casualty Losses & Misc. Ded.	68,587	\$354	74%	12,821	\$59	12%	10,168	\$50	10%	4,139	\$20	4%
Disallowed Itemized Ded.	26,574	\$179	82%	3,291	\$16	7%	2,783	\$16	7%	1,389	\$6	3%
Allowable Itemized Ded.	255,356	\$4,697	75%	43,896	\$682	11%	42,753	\$637	10%	18,472	\$265	4%
Standard Deductions	197,410	\$539	67%	35,024	\$97	12%	43,284	\$123	15%	15,782	\$44	5%
Total Allowable Deductions	452,766	\$5,236	74%	78,920	\$779	11%	86,037	\$760	11%	34,254	\$309	4%
Total Exemptions	428,908	\$1,101	69%	75,456	\$190	12%	83,140	\$220	14%	32,612	\$84	5%
Taxable Income	383,137	\$25,753	74%	67,324	\$3,860	11%	69,218	\$3,564	10%	29,226	\$1,709	5%
Tax Liability Before Credits	452,766	\$1,829	74%	78,920	\$268	11%	86,037	\$245	10%	34,254	\$120	5%
Tax Liability After Credits	452,766	\$1,716	75%	78,920	\$247	11%	86,037	\$224	10%	34,254	\$108	5%
Tax Withheld	356,733	\$1,428	74%	61,555	\$211	11%	62,313	\$191	10%	26,653	\$90	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 - 2019

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	56,973	\$3,522	\$34,488	\$227	\$1,485	\$210	\$1,348	81.8%	72.5%	51.4%
Kaimuki to Hawaii Kai	49,533	\$4,557	\$43,904	\$305	\$2,014	\$282	\$1,899	83.2%	77.1%	64.0%
Makiki to Waikiki	51,793	\$3,288	\$38,011	\$206	\$1,778	\$196	\$1,713	84.2%	76.9%	54.8%
Airport, Kalihi	38,404	\$1,860	\$33,800	\$100	\$1,436	\$93	\$1,284	86.2%	75.8%	50.9%
Aiea, Pearl City	36,897	\$2,110	\$37,606	\$118	\$1,660	\$112	\$1,542	82.0%	75.3%	61.1%
Waipahu	35,324	\$1,778	\$36,443	\$92	\$1,569	\$87	\$1,426	86.4%	77.7%	55.2%
Kapolei, Ewa	49,834	\$3,113	\$43,810	\$166	\$1,987	\$158	\$1,880	88.3%	80.8%	60.8%
Wahiawa, Mililani	35,776	\$2,210	\$40,541	\$121	\$1,821	\$115	\$1,706	84.5%	77.4%	61.0%
Waianae Coast	19,205	\$806	\$30,401	\$40	\$1,222	\$37	\$966	84.4%	70.1%	44.3%
Kailua, Kaneohe	48,215	\$3,459	\$41,092	\$210	\$1,856	\$196	\$1,740	83.0%	76.6%	62.2%
Oahu North Shore	12,476	\$660	\$31,794	\$37	\$1,265	\$34	\$1,067	84.8%	73.8%	50.3%
OAHU TOTAL	434,430	\$27,364	\$37,916	\$1,622	\$1,679	\$1,521	\$1,565	84.3%	76.2%	57.0%
Wailuku, Kahului	30,055	\$1,653	\$38,096	\$91	\$1,714	\$85	\$1,610	86.5%	77.9%	55.3%
Kihei	12,857	\$805	\$39,529	\$49	\$1,740	\$45	\$1,607	85.2%	77.1%	59.8%
Lahaina	11,694	\$701	\$41,880	\$42	\$1,968	\$39	\$1,901	89.1%	82.0%	57.2%
Rural Maui	19,822	\$1,215	\$34,616	\$76	\$1,451	\$69	\$1,264	82.4%	72.4%	54.8%
Molokai	2,889	\$110	\$23,227	\$6	\$654	\$5	\$312	75.1%	58.6%	40.7%
Lanai	1,603	\$81	\$40,839	\$4	\$1,933	\$4	\$1,896	84.1%	78.5%	54.1%
MAUI COUNTY TOTAL	78,920	\$4,564	\$37,719	\$268	\$1,664	\$247	\$1,527	85.2%	76.3%	55.6%
Hilo	25,014	\$1,174	\$29,193	\$65	\$1,125	\$60	\$879	80.0%	68.4%	48.6%
Hamakua Coast	6,077	\$270	\$29,512	\$15	\$1,100	\$14	\$857	78.5%	66.7%	49.9%
Kohala	11,839	\$886	\$39,532	\$59	\$1,712	\$54	\$1,576	82.9%	74.4%	60.1%
Kona	24,425	\$1,319	\$34,169	\$76	\$1,405	\$69	\$1,220	83.8%	72.8%	52.6%
Puna-Ka'u	18,682	\$614	\$22,136	\$30	\$654	\$27	\$348	75.3%	59.6%	40.7%
HAWAII COUNTY TOTAL	86,037	\$4,263	\$30,332	\$245	\$1,153	\$224	\$925	80.3%	68.5%	49.7%
Lihue	9,083	\$462	\$37,987	\$30	\$1,697	\$28	\$1,581	86.1%	78.4%	53.1%
North Kauai	13,617	\$832	\$35,143	\$52	\$1,478	\$44	\$1,291	84.8%	74.6%	53.1%
Koloa-Poipu	2,638	\$175	\$39,473	\$11	\$1,758	\$10	\$1,666	85.9%	77.0%	56.1%
West Kauai	8,916	\$494	\$38,739	\$28	\$1,759	\$26	\$1,634	84.7%	76.8%	55.4%
KAUAI COUNTY TOTAL	34,254	\$1,962	\$37,140	\$120	\$1,627	\$108	\$1,475	85.2%	76.4%	53.9%
TOTAL - HAWAII ADDRESSES	633,641	\$38,153	\$36,665	\$2,255	\$1,593	\$2,099	\$1,447	83.9%	75.2%	55.7%
Other/Unidentified	18,336	\$3,549	\$30,022	\$207	\$1,256	\$195	\$1,115	88.7%	78.5%	41.0%
TOTAL - ALL RES. RETURNS	651,977	\$41,702	\$36,435	\$2,462	\$1,580	\$2,295	\$1,434	84.1%	75.3%	55.3%

* Contains negative values.

TABLE A-14
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2019

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
	OAHU									
96801	Downtown & Nuuanu	55	\$5	\$61,224	\$0.3	\$3,521	\$0.3	\$3,521	81.8%	78.2%
96802	Downtown & Nuuanu	329	\$22	\$38,385	\$1.1	\$571	\$1.1	\$552	88.4%	81.8%
96803	Downtown & Nuuanu	60	\$6	\$70,118	\$0.4	\$3,940	\$0.3	\$3,098	96.7%	90.0%
96804	Downtown & Nuuanu	78	\$7	\$67,593	\$0.5	\$4,229	\$0.5	\$4,229	93.6%	92.3%
96805	Downtown & Nuuanu	63	\$7	\$55,754	\$0.5	\$2,754	\$0.5	\$2,754	85.7%	79.4%
96806	Downtown & Nuuanu	69	\$5	\$59,506	\$0.3	\$2,758	\$0.3	\$2,758	82.6%	79.7%
96807	Downtown & Nuuanu	378	\$8	\$0	\$0.5	\$0	\$0.5	-\$110	18.8%	17.7%
96808	Downtown & Nuuanu	90	\$9	\$36,921	\$0.6	\$1,668	\$0.6	\$1,274	83.3%	74.4%
96809	Downtown & Nuuanu	73	\$5	\$62,441	\$0.3	\$3,078	\$0.3	\$2,536	87.7%	84.9%
96810	Downtown & Nuuanu	57	\$4	\$49,592	\$0.2	\$2,687	\$0.2	\$2,687	71.9%	68.4%
96811	Downtown & Nuuanu	54	\$4	\$40,969	\$0.2	\$478	\$0.2	\$133	63.0%	55.6%
96812	Downtown & Nuuanu	201	\$14	\$49,292	\$0.9	\$2,521	\$0.9	\$2,480	83.6%	80.6%
96813	Downtown & Nuuanu	14,094	\$1,025	\$42,865	\$73.8	\$2,061	\$66.4	\$1,980	83.0%	76.0%
96814	Downtown & Nuuanu	12,207	\$905	\$40,183	\$59.7	\$1,871	\$56.8	\$1,823	84.7%	76.9%
96817	Downtown & Nuuanu	28,457	\$1,421	\$29,108	\$82.0	\$1,132	\$76.0	\$942	80.7%	69.1%
96820	Downtown & Nuuanu	708	\$74	\$53,690	\$5.3	\$2,768	\$4.8	\$2,743	84.7%	81.6%
96816	Kaimuki to Hawaii Kai	25,578	\$1,895	\$38,462	\$122.3	\$1,766	\$112.4	\$1,654	83.8%	76.3%
96821	Kaimuki to Hawaii Kai	9,241	\$1,311	\$52,380	\$95.9	\$2,461	\$89.6	\$2,291	82.3%	77.7%
96824	Kaimuki to Hawaii Kai	343	\$38	\$54,536	\$2.7	\$2,691	\$2.4	\$2,596	87.2%	81.0%
96825	Kaimuki to Hawaii Kai	14,371	\$1,313	\$51,745	\$83.9	\$2,410	\$78.2	\$2,268	82.5%	77.9%
96815	Makiki to Waikiki	13,374	\$932	\$39,132	\$60.7	\$1,839	\$57.1	\$1,785	84.4%	77.4%
96822	Makiki to Waikiki	20,090	\$1,417	\$41,340	\$90.6	\$1,983	\$86.7	\$1,915	84.9%	78.4%
96823	Makiki to Waikiki	890	\$70	\$45,727	\$4.8	\$2,378	\$4.4	\$2,305	83.7%	78.2%
96826	Makiki to Waikiki	15,174	\$719	\$32,958	\$40.5	\$1,466	\$38.8	\$1,352	83.2%	74.2%
96828	Makiki to Waikiki	549	\$34	\$44,935	\$2.1	\$2,383	\$1.9	\$2,245	84.9%	78.3%
96830	Makiki to Waikiki	718	\$42	\$34,886	\$2.7	\$1,556	\$2.5	\$1,476	79.7%	73.0%
96836	Makiki to Waikiki	125	\$7	\$43,638	\$0.5	\$2,331	\$0.4	\$2,253	82.4%	75.2%
96837	Makiki to Waikiki	378	\$22	\$40,050	\$1.4	\$1,999	\$1.4	\$1,867	83.1%	75.4%
96839	Makiki to Waikiki	425	\$43	\$56,982	\$2.9	\$2,987	\$2.7	\$2,933	87.5%	83.8%
96848	Makiki to Waikiki	70	\$1	\$19,313	\$0.1	\$779	\$0.1	\$708	92.9%	80.0%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2019

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
	OAHU (CONT.)									
96818	Airport, Kalihi	15,388	\$841	\$39,029	\$46.6	\$1,755	\$44.5	\$1,667	85.7%	78.5%
96819	Airport, Kalihi	23,016	\$1,020	\$31,309	\$53.3	\$1,283	\$48.9	\$1,095	86.5%	74.0%
96701	Aiea, Pearl City	19,466	\$1,221	\$40,153	\$70.5	\$1,831	\$66.7	\$1,727	83.6%	77.2%
96782	Aiea, Pearl City	17,431	\$889	\$34,930	\$47.3	\$1,486	\$45.0	\$1,326	80.2%	73.3%
96797	Waipahu	35,324	\$1,778	\$36,443	\$91.6	\$1,569	\$86.8	\$1,426	86.4%	77.7%
96706	Kapolei, Ewa	31,256	\$1,895.5	\$42,758	\$99.7	\$1,905	\$94.4	\$1,793	88.3%	80.7%
96707	Kapolei, Ewa	18,268	\$1,195	\$45,624	\$65.3	\$2,114	\$62.2	\$2,025	88.1%	81.0%
96709	Kapolei, Ewa	310	\$22	\$53,644	\$1.2	\$2,618	\$1.2	\$2,610	91.0%	85.2%
96759	Wahiawa, Mililani	207	\$8	\$28,341	\$0.4	\$1,034	\$0.3	\$712	88.4%	66.7%
96786	Wahiawa, Mililani	11,106	\$493	\$31,580	\$25.0	\$1,286	\$23.4	\$1,099	83.9%	73.5%
96789	Wahiawa, Mililani	24,463	\$1,710	\$47,929	\$95.7	\$2,234	\$91.4	\$2,129	84.7%	79.2%
96792	Waianae Coast	19,205	\$806	\$30,401	\$40.3	\$1,222	\$36.8	\$966	84.4%	70.1%
96734	Kailua, Kaneohe	18,183	\$1,557	\$45,299	\$100.1	\$2,018	\$91.5	\$1,903	82.7%	76.9%
96744	Kailua, Kaneohe	25,357	\$1,683	\$41,090	\$98.2	\$1,874	\$93.4	\$1,770	83.1%	76.9%
96795	Kailua, Kaneohe	4,675	\$220	\$32,121	\$12.1	\$1,367	\$11.3	\$1,186	84.0%	73.9%
96712	Oahu North Shore	3,168	\$194	\$33,415	\$12.4	\$1,422	\$11.3	\$1,253	83.1%	74.0%
96717	Oahu North Shore	1,800	\$89	\$34,612	\$4.5	\$1,463	\$4.2	\$1,285	87.6%	76.0%
96730	Oahu North Shore	673	\$45	\$42,737	\$2.6	\$2,011	\$2.6	\$1,969	82.9%	76.8%
96731	Oahu North Shore	1,238	\$64	\$36,632	\$3.4	\$1,522	\$3.1	\$1,340	85.2%	74.5%
96762	Oahu North Shore	2,166	\$93	\$15,478	\$4.6	\$392	\$4.2	\$227	89.2%	70.9%
96791	Oahu North Shore	3,431	\$175	\$33,373	\$9.6	\$1,392	\$9.0	\$1,225	82.3%	73.5%
	MAUI COUNTY									
96732	Wailuku, Kahului	12,535	\$606	\$35,828	\$32.1	\$1,607	\$29.9	\$1,466	86.6%	78.0%
96733	Wailuku, Kahului	1,795	\$124	\$43,010	\$7.6	\$2,043	\$7.0	\$1,987	88.9%	81.8%
96784	Wailuku, Kahului	486	\$28	\$38,901	\$1.7	\$1,700	\$1.6	\$1,635	86.0%	78.0%
96793	Wailuku, Kahului	15,239	\$896	\$39,653	\$50.1	\$1,787	\$46.4	\$1,674	86.0%	77.4%
96753	Kihei	12,857	\$805	\$39,529	\$49.0	\$1,740	\$45.0	\$1,607	85.2%	77.1%
96761	Lahaina	11,072	\$670	\$42,000	\$39.7	\$1,977	\$36.5	\$1,907	89.2%	82.1%
96767	Lahaina	622	\$31	\$40,204	\$2.1	\$1,879	\$2.0	\$1,765	86.8%	79.9%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2019

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
	MAUI COUNTY (CONT.)									
96708	Rural Maui	4,133	\$225	\$29,989	\$14.4	\$1,165	\$13.0	\$955	81.4%	68.7%
96713	Rural Maui	881	\$42	\$26,019	\$2.6	\$901	\$1.8	\$621	80.5%	64.8%
96768	Rural Maui	8,246	\$457	\$36,479	\$26.7	\$1,599	\$24.7	\$1,438	83.2%	74.1%
96779	Rural Maui	1,861	\$148	\$34,820	\$10.4	\$1,527	\$9.7	\$1,360	83.4%	74.2%
96788	Rural Maui	761	\$41	\$37,179	\$2.2	\$1,586	\$2.1	\$1,322	83.2%	73.7%
96790	Rural Maui	3,940	\$301	\$38,627	\$19.3	\$1,624	\$17.6	\$1,416	81.6%	73.5%
96729	Molokai	448	\$15	\$23,636	\$0.7	\$697	\$0.6	\$431	78.1%	62.3%
96742	Molokai	25	\$1	\$49,384	\$0.1	\$2,884	\$0.1	\$2,884	88.0%	88.0%
96748	Molokai	1,972	\$76	\$23,277	\$4.1	\$654	\$3.7	\$288	74.5%	57.8%
96757	Molokai	262	\$11	\$28,174	\$0.5	\$898	\$0.5	\$559	77.9%	65.6%
96770	Molokai	182	\$6	\$14,790	\$0.3	\$187	\$0.3	\$0	68.1%	44.5%
96763	Lanai	1,603	\$81	\$40,839	\$4.4	\$1,933	\$4.1	\$1,896	84.1%	78.5%
	HAWAII COUNTY									
96720	Hilo	23,372	\$1,100	\$29,050	\$60.7	\$1,115	\$56.5	\$870	79.8%	68.3%
96721	Hilo	1,642	\$74	\$30,845	\$4.0	\$1,205	\$3.6	\$1,007	83.2%	70.2%
96710	Hamakua Coast	213	\$11	\$25,572	\$0.7	\$501	\$0.5	\$348	75.1%	62.0%
96727	Hamakua Coast	2,339	\$101	\$32,672	\$5.2	\$1,287	\$4.8	\$1,085	80.6%	70.1%
96728	Hamakua Coast	306	\$13	\$25,372	\$0.7	\$816	\$0.7	\$569	75.2%	65.7%
96764	Hamakua Coast	398	\$17	\$31,112	\$0.9	\$1,183	\$0.8	\$1,027	79.4%	66.3%
96773	Hamakua Coast	103	\$6	\$27,143	\$0.3	\$969	\$0.3	\$507	71.8%	60.2%
96774	Hamakua Coast	66	\$3	\$34,895	\$0.2	\$1,359	\$0.1	\$1,003	75.8%	63.6%
96776	Hamakua Coast	566	\$22	\$29,013	\$1.1	\$1,051	\$1.0	\$707	77.6%	65.2%
96780	Hamakua Coast	245	\$10	\$29,334	\$0.5	\$1,129	\$0.4	\$884	74.7%	63.3%
96781	Hamakua Coast	846	\$46	\$28,971	\$3.1	\$1,069	\$2.9	\$866	80.0%	70.1%
96783	Hamakua Coast	995	\$41	\$24,046	\$2.1	\$730	\$1.9	\$478	75.9%	59.9%
96719	Kohala	834	\$41	\$33,907	\$2.2	\$1,322	\$1.8	\$1,098	81.1%	70.6%
96738	Kohala	3,329	\$207	\$42,015	\$11.5	\$1,918	\$10.5	\$1,801	84.6%	76.3%
96743	Kohala	5,960	\$563	\$40,982	\$41.3	\$1,784	\$38.3	\$1,663	83.3%	74.9%
96755	Kohala	1,716	\$75	\$33,845	\$4.2	\$1,350	\$3.7	\$1,193	79.3%	71.3%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2019

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
	HAWAII COUNTY (CONT.)									
96704	Kona	2,356	\$98	\$28,431	\$5.3	\$1,013	\$4.7	\$788	77.7%	65.4%
96725	Kona	1,521	\$92	\$34,221	\$5.4	\$1,486	\$4.9	\$1,301	85.3%	75.3%
96726	Kona	525	\$18	\$21,612	\$1.0	\$585	\$0.9	\$123	75.6%	55.2%
96739	Kona	455	\$24	\$35,391	\$1.4	\$1,633	\$1.3	\$1,450	84.8%	74.7%
96740	Kona	13,683	\$772	\$35,004	\$43.7	\$1,426	\$39.9	\$1,244	84.5%	73.6%
96745	Kona	3,178	\$196	\$39,102	\$12.4	\$1,794	\$11.2	\$1,696	85.9%	77.4%
96750	Kona	2,707	\$120	\$31,491	\$6.5	\$1,247	\$6.1	\$1,039	83.8%	72.0%
96718	Puna-Ka'u	179	\$8	\$28,671	\$0.4	\$976	\$0.4	\$768	72.1%	61.5%
96737	Puna-Ka'u	940	\$24	\$15,896	\$1.1	\$261	\$0.9	\$13	69.6%	50.9%
96749	Puna-Ka'u	6,790	\$255	\$25,516	\$12.9	\$896	\$11.6	\$603	79.1%	65.1%
96760	Puna-Ka'u	1,339	\$49	\$24,053	\$2.5	\$769	\$2.2	\$411	76.4%	61.2%
96771	Puna-Ka'u	1,699	\$53	\$19,057	\$2.6	\$519	\$2.3	\$230	73.6%	57.6%
96772	Puna-Ka'u	937	\$28	\$22,858	\$1.3	\$664	\$1.1	\$374	71.4%	58.6%
96777	Puna-Ka'u	703	\$21	\$25,277	\$1.0	\$970	\$0.9	\$631	78.2%	64.3%
96778	Puna-Ka'u	4,951	\$133	\$18,453	\$6.5	\$451	\$5.5	\$81	72.2%	53.6%
96785	Puna-Ka'u	1,144	\$43	\$23,219	\$2.1	\$623	\$2.0	\$400	73.1%	59.9%
	KAUAI COUNTY									
96715	Lihue	144	\$6	\$32,861	\$0.3	\$1,446	\$0.3	\$1,293	81.3%	75.0%
96766	Lihue	8,939	\$457	\$38,077	\$30.2	\$1,702	\$28.2	\$1,584	86.2%	78.5%
96703	North Kauai	1,032	\$54	\$30,670	\$3.3	\$1,268	\$2.9	\$1,043	84.1%	70.6%
96714	North Kauai	893	\$92	\$28,820	\$6.8	\$1,035	\$5.4	\$870	83.5%	70.1%
96722	North Kauai	958	\$74	\$37,203	\$4.8	\$1,453	\$4.0	\$1,197	81.6%	72.7%
96746	North Kauai	8,573	\$464	\$36,144	\$27.3	\$1,550	\$24.1	\$1,381	85.3%	76.0%
96751	North Kauai	225	\$9	\$32,250	\$0.5	\$1,291	\$0.5	\$1,121	81.3%	70.2%
96754	North Kauai	1,936	\$138	\$35,437	\$9.0	\$1,482	\$7.4	\$1,318	85.5%	74.4%
96756	Koloa-Poipu	2,638	\$175	\$39,473	\$10.7	\$1,758	\$9.8	\$1,666	85.9%	77.0%
96705	West Kauai	1,304	\$77	\$40,546	\$4.6	\$1,835	\$4.4	\$1,726	85.4%	78.7%
96716	West Kauai	1,090	\$58	\$39,562	\$3.2	\$1,878	\$3.0	\$1,767	86.0%	79.3%
96741	West Kauai	2,520	\$165	\$40,289	\$9.5	\$1,882	\$8.6	\$1,766	84.8%	77.3%
96747	West Kauai	373	\$16	\$37,233	\$0.8	\$1,597	\$0.8	\$1,535	90.1%	82.8%
96752	West Kauai	1,309	\$61	\$35,088	\$3.2	\$1,557	\$3.0	\$1,379	83.0%	72.8%
96765	West Kauai	1,056	\$58	\$39,618	\$3.3	\$1,788	\$3.1	\$1,662	84.0%	76.3%
96769	West Kauai	239	\$10	\$34,224	\$0.5	\$1,436	\$0.5	\$1,311	88.7%	76.2%
96796	West Kauai	1,025	\$48.9	\$36,006	\$2.6	\$1,622	\$2.5	\$1,396	82.1%	74.0%

* Contains negative values.

TABLE A-15
MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND GEOGRAPHIC AREA IN 2019 VERSUS 2018

GEOGRAPHIC AREA	2019						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	56,973	\$40,431	17,086	\$83,020	39,887	\$31,717	55,884	\$39,423	16,987	\$79,668	38,897	\$30,682
Kaimuki to Hawaii Kai	49,533	\$59,001	19,076	\$127,997	30,457	\$36,772	48,417	\$58,497	18,966	\$125,853	29,451	\$36,168
Makiki to Waikiki	51,793	\$45,476	14,376	\$93,219	37,417	\$36,330	50,645	\$44,935	14,406	\$90,507	36,239	\$35,527
Airport, Kalihi	38,404	\$38,690	12,329	\$77,529	26,075	\$29,613	37,381	\$37,475	12,218	\$73,786	25,163	\$28,550
Aiea, Pearl City	36,897	\$51,277	13,115	\$103,752	23,782	\$35,935	36,464	\$49,967	13,072	\$101,263	23,392	\$35,114
Waipahu	35,324	\$41,898	12,652	\$83,558	22,672	\$30,303	34,708	\$40,686	12,677	\$79,860	22,031	\$29,290
Kapolei, Ewa	49,834	\$49,437	19,480	\$101,382	30,354	\$32,326	47,867	\$48,332	19,154	\$98,176	28,713	\$31,261
Wahiawa, Mililani	35,776	\$53,094	13,977	\$110,634	21,799	\$33,103	35,094	\$52,418	14,014	\$107,292	21,080	\$32,272
Waianae Coast	19,205	\$33,441	5,616	\$74,008	13,589	\$26,319	18,688	\$32,093	5,605	\$71,169	13,083	\$24,803
Kailua, Kaneohe	48,215	\$55,356	18,015	\$117,615	30,200	\$35,041	47,376	\$54,343	18,063	\$114,911	29,313	\$34,245
Oahu North Shore	12,476	\$37,401	4,430	\$83,553	8,046	\$24,908	11,930	\$36,795	4,373	\$78,445	7,557	\$24,174
OAHU TOTAL	434,430	\$46,443	150,152	\$99,103	284,278	\$32,695	424,454	\$45,425	149,535	\$95,912	274,919	\$31,774
Wailuku, Kahului	30,055	\$42,686	9,953	\$88,499	20,102	\$31,961	29,110	\$41,195	9,799	\$85,515	19,311	\$30,805
Kihei	12,857	\$44,710	4,292	\$90,098	8,565	\$33,297	12,138	\$44,708	4,186	\$87,021	7,952	\$32,802
Lahaina	11,694	\$44,857	3,519	\$87,195	8,175	\$36,009	11,044	\$43,831	3,449	\$84,581	7,595	\$34,919
Rural Maui	19,822	\$40,895	6,577	\$88,489	13,245	\$28,649	18,873	\$39,743	6,450	\$86,095	12,423	\$28,163
Molokai	2,889	\$28,686	1,043	\$56,525	1,846	\$19,234	2,821	\$28,343	1,041	\$53,498	1,780	\$18,892
Lanai	1,603	\$44,739	569	\$85,754	1,034	\$33,457	1,508	\$44,416	567	\$81,145	941	\$33,215
MAUI COUNTY TOTAL	78,920	\$42,470	25,953	\$87,405	52,967	\$31,674	75,494	\$41,427	25,492	\$84,392	50,002	\$30,826
Hilo	25,014	\$36,707	8,060	\$85,589	16,954	\$26,208	24,063	\$36,108	8,006	\$83,714	16,057	\$25,712
Hamakua Coast	6,077	\$35,012	2,166	\$66,007	3,911	\$26,040	5,907	\$33,786	2,163	\$65,075	3,744	\$25,858
Kohala	11,839	\$45,685	4,435	\$91,311	7,404	\$32,740	11,364	\$45,066	4,363	\$86,990	7,001	\$32,817
Kona	24,425	\$39,139	8,639	\$76,858	15,786	\$29,761	23,265	\$38,735	8,483	\$76,474	14,782	\$29,047
Puna-Ka'u	18,682	\$26,886	6,518	\$49,524	12,164	\$20,446	17,831	\$26,816	6,446	\$49,168	11,385	\$20,108
HAWAII COUNTY TOTAL	86,037	\$36,157	29,818	\$74,264	56,219	\$26,620	82,430	\$35,616	29,461	\$72,792	52,969	\$26,222
Lihue	9,083	\$43,404	2,914	\$89,032	6,169	\$33,061	8,754	\$41,613	2,826	\$86,746	5,928	\$31,496
North Kauai	13,617	\$40,193	4,529	\$82,420	9,088	\$29,683	13,079	\$39,583	4,526	\$80,852	8,553	\$28,937
Koloa-Poipu	2,638	\$45,352	914	\$93,455	1,724	\$33,782	2,497	\$44,798	879	\$94,100	1,618	\$32,878
West Kauai	8,916	\$45,293	3,268	\$91,541	5,648	\$32,181	8,676	\$44,541	3,246	\$87,979	5,430	\$31,027
KAUAI COUNTY TOTAL	34,254	\$42,715	11,625	\$88,188	22,629	\$31,648	33,006	\$41,811	11,477	\$85,577	21,529	\$30,532
TOTAL - HAWAII ADDRESSES	633,641	\$44,031	217,548	\$93,239	416,093	\$31,634	615,384	\$43,222	215,965	\$90,471	399,419	\$30,762
Other/Unidentified	18,336	\$32,674	5,037	\$74,321	13,299	\$25,908	21,825	\$33,852	6,233	\$75,294	15,592	\$26,686
TOTAL - ALL RES. RETURNS	651,977	\$43,657	222,585	\$92,884	429,392	\$31,406	637,209	\$42,835	222,198	\$90,111	415,011	\$30,558

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 2019 VERSUS 2018

GEOGRAPHIC AREA	DIFFERENCE BETWEEN 2018 AND 2019						PERCENTAGE CHANGE BETWEEN 2018 AND 2019					
	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	1,089	\$1,008	99	\$3,352	990	\$1,035	1.9%	2.6%	0.6%	4.2%	2.5%	3.4%
Kaimuki to Hawaii Kai	1,116	\$504	110	\$2,144	1,006	\$604	2.3%	0.9%	0.6%	1.7%	3.4%	1.7%
Makiki to Waikiki	1,148	\$541	-30	\$2,712	1,178	\$803	2.3%	1.2%	-0.2%	3.0%	3.3%	2.3%
Airport, Kalihi	1,023	\$1,215	111	\$3,744	912	\$1,063	2.7%	3.2%	0.9%	5.1%	3.6%	3.7%
Aiea, Pearl City	433	\$1,310	43	\$2,490	390	\$821	1.2%	2.6%	0.3%	2.5%	1.7%	2.3%
Waipahu	616	\$1,212	-25	\$3,698	641	\$1,013	1.8%	3.0%	-0.2%	4.6%	2.9%	3.5%
Kapolei, Ewa	1,967	\$1,105	326	\$3,206	1,641	\$1,065	4.1%	2.3%	1.7%	3.3%	5.7%	3.4%
Wahiawa, Mililani	682	\$676	-37	\$3,343	719	\$832	1.9%	1.3%	-0.3%	3.1%	3.4%	2.6%
Waianae Coast	517	\$1,349	11	\$2,839	506	\$1,516	2.8%	4.2%	0.2%	4.0%	3.9%	6.1%
Kailua, Kaneohe	839	\$1,013	-48	\$2,704	887	\$796	1.8%	1.9%	-0.3%	2.4%	3.0%	2.3%
Oahu North Shore	546	\$607	57	\$5,108	489	\$734	4.6%	1.6%	1.3%	6.5%	6.5%	3.0%
OAHU TOTAL	9,976	\$1,018	617	\$3,191	9,359	\$921	2.4%	2.2%	0.4%	3.3%	3.4%	2.9%
Wailuku, Kahului	945	\$1,491	154	\$2,984	791	\$1,156	3.2%	3.6%	1.6%	3.5%	4.1%	3.8%
Kihei	719	\$2	106	\$3,077	613	\$495	5.9%	0.0%	2.5%	3.5%	7.7%	1.5%
Lahaina	650	\$1,026	70	\$2,614	580	\$1,090	5.9%	2.3%	2.0%	3.1%	7.6%	3.1%
Rural Maui	949	\$1,152	127	\$2,394	822	\$486	5.0%	2.9%	2.0%	2.8%	6.6%	1.7%
Molokai	68	\$343	2	\$3,027	66	\$342	2.4%	1.2%	0.2%	5.7%	3.7%	1.8%
Lanai	95	\$323	2	\$4,609	93	\$242	6.3%	0.7%	0.4%	5.7%	9.9%	0.7%
MAUI COUNTY TOTAL	3,426	\$1,043	461	\$3,013	2,965	\$849	4.5%	2.5%	1.8%	3.6%	5.9%	2.8%
Hilo	951	\$599	54	\$1,875	897	\$496	4.0%	1.7%	0.7%	2.2%	5.6%	1.9%
Hamakua Coast	170	\$1,226	3	\$932	167	\$182	2.9%	3.6%	0.1%	1.4%	4.5%	0.7%
Kohala	475	\$619	72	\$4,321	403	-\$77	4.2%	1.4%	1.7%	5.0%	5.8%	-0.2%
Kona	1,160	\$404	156	\$384	1,004	\$714	5.0%	1.0%	1.8%	0.5%	6.8%	2.5%
Puna-Ka'u	851	\$70	72	\$356	779	\$338	4.8%	0.3%	1.1%	0.7%	6.8%	1.7%
HAWAII COUNTY TOTAL	3,607	\$542	357	\$1,472	3,250	\$398	4.4%	1.5%	1.2%	2.0%	6.1%	1.5%
Lihue	329	\$1,792	88	\$2,287	241	\$1,565	3.8%	4.3%	3.1%	2.6%	4.1%	5.0%
North Kauai	538	\$610	3	\$1,568	535	\$746	4.1%	1.5%	0.1%	1.9%	6.3%	2.6%
Koloa-Poipu	141	\$554	35	-\$645	106	\$904	5.6%	1.2%	4.0%	-0.7%	6.6%	2.7%
West Kauai	240	\$752	22	\$3,562	218	\$1,154	2.8%	1.7%	0.7%	4.0%	4.0%	3.7%
KAUAI COUNTY TOTAL	1,248	\$904	148	\$2,611	1,100	\$1,116	3.8%	2.2%	1.3%	3.1%	5.1%	3.7%
TOTAL - HAWAII ADDRESSES	18,257	\$810	1,583	\$2,768	16,674	\$872	3.0%	1.9%	0.7%	3.1%	4.2%	2.8%
Other/Unknown	-3,489	-\$1,178	-1,196	-\$973	-2,293	-\$778	-16.0%	-3.5%	-19.2%	-1.3%	-14.7%	-2.9%
TOTAL - ALL RES. RETURNS	14,768	\$822	387	\$2,774	14,381	\$848	2.3%	1.9%	0.2%	3.1%	3.5%	2.8%

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 2019 VERSUS 2018

ZIP CODE	GEOGRAPHIC AREA	2019						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
	OAHU												
96801	Downtown & Nuuanu	55	\$74,405	s	s	s	s	67	\$62,500	s	s	s	s
96802	Downtown & Nuuanu	329	\$38,483	36	\$120,418	293	\$37,564	348	\$39,377	39	\$90,841	309	\$39,069
96803	Downtown & Nuuanu	60	\$76,156	s	s	s	s	61	\$79,873	s	s	s	s
96804	Downtown & Nuuanu	78	\$76,082	27	\$151,648	51	\$54,799	85	\$59,551	27	\$139,430	58	\$53,701
96805	Downtown & Nuuanu	63	\$66,496	s	s	s	s	67	\$64,835	s	s	s	s
96806	Downtown & Nuuanu	69	\$61,567	24	\$125,648	45	\$42,050	78	\$48,423	26	\$121,478	52	\$36,468
96807	Downtown & Nuuanu	378	\$0	30	\$119,620	348	\$0	386	\$0	34	\$127,138	352	\$0
96808	Downtown & Nuuanu	90	\$39,755	27	\$131,771	63	\$26,297	98	\$35,169	28	\$151,282	70	\$24,382
96809	Downtown & Nuuanu	73	\$63,108	s	s	s	s	71	\$60,518	s	s	s	s
96810	Downtown & Nuuanu	57	\$60,626	s	s	s	s	69	\$47,687	s	s	s	s
96811	Downtown & Nuuanu	54	\$75,675	s	s	s	s	62	\$50,588	s	s	s	s
96812	Downtown & Nuuanu	201	\$62,418	59	\$112,683	142	\$46,607	221	\$56,414	67	\$118,332	154	\$40,645
96813	Downtown & Nuuanu	14,094	\$50,351	4,060	\$106,400	10,034	\$38,275	13,804	\$49,335	4,035	\$104,233	9,769	\$37,283
96814	Downtown & Nuuanu	12,207	\$46,404	3,648	\$89,580	8,559	\$36,665	11,590	\$44,971	3,466	\$85,918	8,124	\$35,668
96817	Downtown & Nuuanu	28,457	\$34,031	8,855	\$68,589	19,602	\$27,189	28,141	\$33,232	8,938	\$66,171	19,203	\$26,089
96820	Downtown & Nuuanu	708	\$61,885	230	\$110,971	478	\$47,056	736	\$60,443	232	\$116,596	504	\$46,483
96816	Kaimuki to Hawaii Kai	25,578	\$48,738	8,379	\$109,220	17,199	\$34,621	24,875	\$47,986	8,300	\$106,942	16,575	\$34,375
96821	Kaimuki to Hawaii Kai	9,241	\$76,292	4,019	\$164,243	5,222	\$40,431	9,144	\$75,580	4,005	\$160,103	5,139	\$38,989
96824	Kaimuki to Hawaii Kai	343	\$60,386	105	\$154,767	238	\$43,567	357	\$55,901	108	\$139,377	249	\$38,121
96825	Kaimuki to Hawaii Kai	14,371	\$75,019	6,573	\$134,970	7,798	\$40,655	14,041	\$75,747	6,553	\$133,148	7,488	\$40,040
96815	Makiki to Waikiki	13,374	\$46,605	3,798	\$87,534	9,576	\$37,000	12,753	\$46,777	3,753	\$84,053	9,000	\$37,219
96822	Makiki to Waikiki	20,090	\$51,198	6,132	\$110,735	13,958	\$38,748	19,826	\$50,314	6,203	\$107,391	13,623	\$37,624
96823	Makiki to Waikiki	890	\$51,755	227	\$108,571	663	\$42,166	924	\$51,613	245	\$104,854	679	\$42,174
96826	Makiki to Waikiki	15,174	\$37,965	3,661	\$71,343	11,513	\$32,716	14,816	\$37,144	3,627	\$68,522	11,189	\$31,895
96828	Makiki to Waikiki	549	\$51,627	134	\$112,579	415	\$41,392	551	\$48,443	134	\$105,012	417	\$39,007
96830	Makiki to Waikiki	718	\$40,326	167	\$88,496	551	\$33,469	730	\$41,852	177	\$89,798	553	\$34,170
96836	Makiki to Waikiki	125	\$46,792	26	\$117,170	99	\$39,163	134	\$44,696	32	\$114,300	102	\$35,182
96837	Makiki to Waikiki	378	\$42,536	94	\$73,873	284	\$36,166	383	\$37,931	90	\$81,030	293	\$33,570
96839	Makiki to Waikiki	425	\$67,739	132	\$141,265	293	\$48,659	456	\$66,795	137	\$141,797	319	\$47,190
96848	Makiki to Waikiki	70	\$19,182	s	s	s	s	72	\$17,249	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 2019 VERSUS 2018

ZIP CODE	GEOGRAPHIC AREA	2019						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
	OAHU (CONT.)												
96818	Airport, Kalihi	15,388	\$46,870	5,270	\$89,115	10,118	\$34,251	14,965	\$44,962	5,183	\$85,173	9,782	\$33,145
96819	Airport, Kalihi	23,016	\$34,872	7,059	\$70,213	15,957	\$27,409	22,416	\$33,738	7,035	\$66,575	15,381	\$26,491
96701	Aiea, Pearl City	19,466	\$54,341	6,954	\$110,523	12,512	\$37,408	19,217	\$52,910	6,945	\$108,534	12,272	\$36,591
96782	Aiea, Pearl City	17,431	\$48,162	6,161	\$96,583	11,270	\$34,527	17,247	\$47,198	6,127	\$93,452	11,120	\$33,629
96797	Waipahu	35,324	\$41,898	12,652	\$83,558	22,672	\$30,303	34,708	\$40,686	12,677	\$79,860	22,031	\$29,290
96706	Kapolei, Ewa	31,256	\$47,561	12,175	\$98,041	19,081	\$31,601	29,773	\$46,476	11,889	\$94,472	17,884	\$30,507
96707	Kapolei, Ewa	18,268	\$52,803	7,183	\$108,046	11,085	\$33,537	17,783	\$51,874	7,146	\$105,270	10,637	\$32,479
96709	Kapolei, Ewa	310	\$57,578	122	\$102,906	188	\$42,081	311	\$56,302	119	\$114,531	192	\$39,647
96759	Wahiawa, Mililani	207	\$28,419	78	\$47,380	129	\$23,421	204	\$27,541	87	\$46,743	117	\$24,887
96786	Wahiawa, Mililani	11,106	\$36,808	3,423	\$77,072	7,683	\$28,408	10,851	\$36,268	3,449	\$73,607	7,402	\$27,746
96789	Wahiawa, Mililani	24,463	\$64,455	10,476	\$121,397	13,987	\$36,741	24,039	\$63,519	10,478	\$118,246	13,561	\$36,004
96792	Waianae Coast	19,205	\$33,441	5,616	\$74,008	13,589	\$26,319	18,688	\$32,093	5,605	\$71,169	13,083	\$24,803
96734	Kailua, Kaneohe	18,183	\$61,853	7,236	\$132,038	10,947	\$36,039	17,729	\$61,711	7,206	\$130,066	10,523	\$35,568
96744	Kailua, Kaneohe	25,357	\$56,181	9,469	\$114,733	15,888	\$36,186	25,076	\$55,029	9,533	\$112,285	15,543	\$35,107
96795	Kailua, Kaneohe	4,675	\$36,876	1,310	\$79,990	3,365	\$28,713	4,571	\$36,298	1,324	\$73,589	3,247	\$28,096
96712	Oahu North Shore	3,168	\$40,436	1,087	\$91,158	2,081	\$27,839	3,007	\$40,940	1,080	\$84,097	1,927	\$28,170
96717	Oahu North Shore	1,800	\$38,639	642	\$76,944	1,158	\$28,134	1,719	\$37,823	637	\$75,554	1,082	\$26,769
96730	Oahu North Shore	673	\$53,185	273	\$110,728	400	\$33,070	631	\$48,892	252	\$99,021	379	\$33,378
96731	Oahu North Shore	1,238	\$40,721	502	\$75,561	736	\$29,264	1,206	\$39,045	506	\$74,603	700	\$25,367
96762	Oahu North Shore	2,166	\$17,974	784	\$73,847	1,382	\$11,195	2,058	\$17,179	738	\$69,395	1,320	\$10,839
96791	Oahu North Shore	3,431	\$39,527	1,142	\$83,529	2,289	\$29,463	3,309	\$39,657	1,160	\$77,832	2,149	\$29,443
	MAUI COUNTY												
96732	Wailuku, Kahului	12,535	\$39,528	3,989	\$79,255	8,546	\$30,885	12,094	\$37,673	3,920	\$75,386	8,174	\$29,040
96733	Wailuku, Kahului	1,795	\$48,455	572	\$88,663	1,223	\$38,119	1,801	\$46,020	599	\$87,380	1,202	\$37,169
96784	Wailuku, Kahului	486	\$42,828	147	\$82,155	339	\$32,265	508	\$42,825	158	\$75,472	350	\$31,722
96793	Wailuku, Kahului	15,239	\$45,580	5,245	\$96,710	9,994	\$32,305	14,707	\$44,510	5,122	\$93,529	9,585	\$31,611
96753	Kihei	12,857	\$44,710	4,292	\$90,098	8,565	\$33,297	12,138	\$44,708	4,186	\$87,021	7,952	\$32,802
96761	Lahaina	11,072	\$44,931	3,343	\$87,700	7,729	\$36,025	10,435	\$43,932	3,282	\$84,439	7,153	\$34,831
96767	Lahaina	622	\$44,038	176	\$77,767	446	\$35,882	609	\$41,977	167	\$86,135	442	\$36,157

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 2019 VERSUS 2018

ZIP CODE	GEOGRAPHIC AREA	2019						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
	MAUI COUNTY (CONT.)												
96708	Rural Maui	4,133	\$34,697	1,256	\$77,919	2,877	\$24,498	3,817	\$34,550	1,222	\$76,965	2,595	\$24,417
96713	Rural Maui	881	\$29,005	253	\$60,365	628	\$23,816	827	\$30,216	263	\$58,794	564	\$23,992
96768	Rural Maui	8,246	\$43,082	2,761	\$91,410	5,485	\$30,921	7,955	\$41,568	2,705	\$88,208	5,250	\$29,819
96779	Rural Maui	1,861	\$38,501	506	\$81,005	1,355	\$29,608	1,820	\$34,779	500	\$78,622	1,320	\$27,332
96788	Rural Maui	761	\$43,288	240	\$92,883	521	\$31,847	725	\$43,756	242	\$93,575	483	\$32,442
96790	Rural Maui	3,940	\$48,267	1,561	\$98,321	2,379	\$29,550	3,729	\$47,597	1,518	\$96,404	2,211	\$30,333
96729	Molokai	448	\$28,857	166	\$48,498	282	\$19,556	441	\$27,895	163	\$44,252	278	\$18,096
96742	Molokai	25	\$49,195	s	s	s	s	29	\$47,151	s	s	s	s
96748	Molokai	1,972	\$28,436	678	\$60,388	1,294	\$19,682	1,888	\$28,070	677	\$56,068	1,211	\$19,768
96757	Molokai	262	\$36,621	117	\$58,870	145	\$18,386	282	\$34,147	123	\$53,144	159	\$19,535
96770	Molokai	182	\$21,506	79	\$38,928	103	\$12,588	181	\$22,544	73	\$41,065	108	\$16,108
96763	Lanai	1,603	\$44,739	569	\$85,754	1,034	\$33,457	1,508	\$44,416	567	\$81,145	941	\$33,215
	HAWAII COUNTY												
96720	Hilo	23,372	\$36,877	7,609	\$86,072	15,763	\$26,193	22,538	\$36,273	7,582	\$84,009	14,956	\$25,748
96721	Hilo	1,642	\$34,622	451	\$74,861	1,191	\$26,682	1,525	\$33,911	424	\$76,265	1,101	\$24,756
96710	Hamakua Coast	213	\$41,983	95	\$82,778	118	\$17,768	210	\$36,634	99	\$82,979	111	\$18,390
96727	Hamakua Coast	2,339	\$37,780	818	\$69,745	1,521	\$28,832	2,279	\$36,745	813	\$69,854	1,466	\$29,498
96728	Hamakua Coast	306	\$31,794	102	\$51,795	204	\$23,143	275	\$31,566	95	\$59,144	180	\$25,881
96764	Hamakua Coast	398	\$38,671	167	\$72,494	231	\$27,445	379	\$35,461	156	\$75,627	223	\$23,182
96773	Hamakua Coast	103	\$59,637	51	\$90,030	52	\$23,561	95	\$52,864	45	\$93,784	50	\$22,802
96774	Hamakua Coast	66	\$35,564	23	\$40,189	43	\$33,548	75	\$32,398	26	\$62,812	49	\$25,797
96776	Hamakua Coast	566	\$33,995	208	\$57,092	358	\$25,175	556	\$35,430	213	\$61,453	343	\$26,083
96780	Hamakua Coast	245	\$34,445	95	\$48,310	150	\$27,901	236	\$31,589	98	\$47,026	138	\$27,283
96781	Hamakua Coast	846	\$32,124	271	\$60,076	575	\$26,071	827	\$31,771	272	\$55,331	555	\$24,631
96783	Hamakua Coast	995	\$28,146	336	\$62,825	659	\$20,799	975	\$27,032	346	\$59,037	629	\$20,261
96719	Kohala	834	\$37,874	290	\$71,820	544	\$28,587	788	\$38,021	290	\$71,333	498	\$30,072
96738	Kohala	3,329	\$50,592	1,338	\$95,595	1,991	\$35,680	3,143	\$50,032	1,288	\$91,802	1,855	\$35,836
96743	Kohala	5,960	\$47,388	2,226	\$98,388	3,734	\$32,891	5,765	\$46,215	2,198	\$93,434	3,567	\$32,841
96755	Kohala	1,716	\$38,264	581	\$70,341	1,135	\$29,264	1,668	\$38,040	587	\$67,419	1,081	\$28,987

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 2019 VERSUS 2018

ZIP CODE	GEOGRAPHIC AREA	2019						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
	HAWAII COUNTY (CONT.)												
96704	Kona	2,356	\$34,964	852	\$69,968	1,504	\$26,014	2,195	\$33,585	818	\$65,535	1,377	\$24,192
96725	Kona	1,521	\$39,726	545	\$77,945	976	\$30,288	1,441	\$39,537	520	\$74,857	921	\$29,332
96726	Kona	525	\$27,137	174	\$47,421	351	\$20,247	487	\$27,143	171	\$41,909	316	\$22,693
96739	Kona	455	\$38,349	143	\$73,825	312	\$31,077	474	\$38,709	157	\$73,487	317	\$31,157
96740	Kona	13,683	\$40,560	4,960	\$81,065	8,723	\$29,883	12,930	\$40,233	4,827	\$80,060	8,103	\$29,596
96745	Kona	3,178	\$41,689	1,098	\$75,287	2,080	\$34,697	3,162	\$41,582	1,118	\$77,526	2,044	\$32,824
96750	Kona	2,707	\$35,475	867	\$72,412	1,840	\$27,626	2,576	\$34,776	872	\$73,550	1,704	\$27,132
96718	Puna-Ka'u	179	\$42,099	70	\$69,511	109	\$35,853	162	\$47,475	70	\$85,629	92	\$38,375
96737	Puna-Ka'u	940	\$20,283	333	\$34,890	607	\$16,559	899	\$20,615	323	\$34,298	576	\$17,751
96749	Puna-Ka'u	6,790	\$30,312	2,514	\$55,845	4,276	\$23,081	6,565	\$29,902	2,504	\$55,728	4,061	\$21,893
96760	Puna-Ka'u	1,339	\$29,870	513	\$58,884	826	\$20,468	1,285	\$29,375	497	\$60,412	788	\$20,698
96771	Puna-Ka'u	1,699	\$23,400	575	\$48,914	1,124	\$16,936	1,602	\$25,713	580	\$45,639	1,022	\$18,022
96772	Puna-Ka'u	937	\$28,962	366	\$47,955	571	\$23,057	932	\$27,924	352	\$48,026	580	\$22,763
96777	Puna-Ka'u	703	\$28,015	220	\$49,207	483	\$23,446	682	\$26,768	222	\$51,181	460	\$21,910
96778	Puna-Ka'u	4,951	\$22,155	1,496	\$39,907	3,455	\$16,991	4,620	\$22,257	1,471	\$38,916	3,149	\$17,220
96785	Puna-Ka'u	1,144	\$33,147	431	\$58,977	713	\$24,274	1,084	\$33,932	427	\$58,979	657	\$24,890
	KAUAI COUNTY												
96715	Lihue	144	\$35,466	38	\$74,511	106	\$29,187	133	\$37,244	39	\$73,369	94	\$30,808
96766	Lihue	8,939	\$43,489	2,876	\$89,276	6,063	\$33,128	8,621	\$41,675	2,787	\$87,019	5,834	\$31,512
96703	North Kauai	1,032	\$32,946	294	\$67,833	738	\$26,556	977	\$33,703	298	\$69,484	679	\$26,607
96714	North Kauai	893	\$32,388	263	\$79,660	630	\$22,222	837	\$32,175	275	\$74,508	562	\$23,273
96722	North Kauai	958	\$46,120	391	\$96,238	567	\$29,641	929	\$45,585	396	\$96,950	533	\$28,677
96746	North Kauai	8,573	\$42,007	2,874	\$83,754	5,699	\$31,323	8,304	\$40,724	2,838	\$82,151	5,466	\$30,211
96751	North Kauai	225	\$37,473	66	\$66,139	159	\$31,530	228	\$33,917	72	\$73,429	156	\$27,936
96754	North Kauai	1,936	\$39,186	641	\$79,557	1,295	\$28,053	1,804	\$40,395	647	\$80,366	1,157	\$28,032
96756	Koloa-Poipu	2,638	\$45,352	914	\$93,455	1,724	\$33,782	2,497	\$44,798	879	\$94,100	1,618	\$32,878
96705	West Kauai	1,304	\$45,328	500	\$90,300	804	\$32,152	1,293	\$43,167	489	\$87,825	804	\$29,429
96716	West Kauai	1,090	\$45,084	382	\$90,751	708	\$33,410	1,095	\$45,126	394	\$86,641	701	\$32,899
96741	West Kauai	2,520	\$49,635	1,004	\$104,569	1,516	\$31,989	2,363	\$49,405	964	\$100,001	1,399	\$30,865
96747	West Kauai	373	\$39,156	114	\$73,245	259	\$30,060	371	\$38,724	119	\$70,026	252	\$30,438
96752	West Kauai	1,309	\$41,678	454	\$76,287	855	\$29,538	1,272	\$43,318	454	\$77,882	818	\$30,702
96765	West Kauai	1,056	\$47,147	378	\$97,160	678	\$32,170	1,012	\$46,513	380	\$90,249	632	\$32,935
96769	West Kauai	239	\$36,098	84	\$44,663	155	\$31,556	233	\$34,183	81	\$48,119	152	\$30,716
96796	West Kauai	1,025	\$44,000	352	\$92,573	673	\$34,045	1,037	\$43,572	365	\$88,097	672	\$31,191

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