
Hawaii Individual Income Tax Statistics

Tax Year 2020

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TABLE OF CONTENTS

HAWAII INDIVIDUAL INCOME TAX STATISTICS – TAX YEAR 2020

	<u>Page</u>
1. INTRODUCTION	1
2. DATA SOURCE AND METHODOLOGY	1
3. CONFORMITY WITH THE INTERNAL REVENUE CODE	2
4. STATE INDIVIDUAL INCOME TAX LEGISLATION	4
5. GENERAL OVERVIEW OF RETURNS FILED	6
5.1. AT A GLANCE	6
5.2. NUMBER OF RETURNS BY TYPE, TAX DISTRICT, AND FILING STATUS	7
5.3. HAWAII AGI AND TAX LIABILITY BY TYPE AND FILING STATUS	11
6. RESIDENT RETURN STATISTICS	14
6.1. RESIDENT INCOME AND ADJUSTMENTS	14
6.2. RESIDENT STANDARD AND ITEMIZED DEDUCTIONS	20
6.3. RESIDENT PERSONAL EXEMPTIONS	23
6.4. RESIDENT TAX LIABILITY BY INCOME CLASS	25
6.5. RESIDENT TAXABLE INCOME AND TAX LIABILITY	27
7. NONRESIDENT RETURN STATISTICS	32
7.1. NONRESIDENT INCOME	32
7.2. NONRESIDENT DEDUCTIONS AND EXEMPTIONS	36
7.3. NONRESIDENT TAX LIABILITY	36
8. RESIDENT TAXPAYERS AGED 65 OR OLDER	38
9. RESIDENT TAXPAYERS WITH DISABILITIES	39

TABLE OF CONTENTS (CONTINUED)

	<u>Page</u>
10. DEPENDENT RESIDENT TAXPAYERS	40
11. STATISTICS ON NET LONG-TERM CAPITAL GAINS	41

APPENDIX – STATISTICAL TABLES

<u>TABLE</u>	<u>Page</u>
A-1 Selected Data from Resident Tax Returns by Hawaii Adjusted Gross Income (AGI) Class – 2020	44
A-2 Selected Data from Resident Tax Returns by Filing Status and Hawaii AGI Class – 2020	45
A-3 Selected Data from Nonresident Tax Returns by Hawaii Adjusted Gross Income (AGI) Class – 2020	47
A-4 Types of Deductions by Hawaii Adjusted Gross Income (AGI) Class – 2020	49
A-5 Exemptions Claimed by Hawaii Adjusted Gross Income (AGI) Class – 2020	51
A-6 Number of Returns Filed by Number of Exemptions Claimed and by Hawaii AGI Class – 2020	52
A-7 Tax Withheld, Payments of Declaration, Amounts Due, and Refunds and Amounts Credited by Hawaii AGI Class – 2020	53
A-8 Tax Liabilities and Effective Tax Rates for Residents Before and After Tax Credits by Hawaii AGI Class – 2020	54
A-9 Selected Data from Resident Tax Returns with Hawaii AGI under \$150,000 by Filing Status – 2020	55
A-10 Selected Data from Nonresident Tax Returns with Hawaii AGI under \$150,000 by Filing Status – 2020	59
A-11 Amounts of Itemized and Standard Deductions Claimed on All Returns – 2012 through 2020	63
A-12 Resident Hawaii AGI, Taxable Income, Tax Liability, and Deductions and Exemptions Claimed by Tax District – 2020	64
A-13 Selected Data from Resident Tax Returns by Geographic Area – 2020	65
A-14 Selected Data from Resident Tax Returns by Zip Code – 2020	66
A-15 Median Federal Adjusted Gross Income (AGI) of Residents by Filing Status and Geographic Area in 2020 versus 2019	70
A-16 Median Federal Adjusted Gross Income (AGI) of Residents by Filing Status and Zip Code in 2020 versus 2019	72

1. INTRODUCTION

This study examines statistics from Hawaii individual income tax returns filed by Hawaii resident and nonresident taxpayers for tax year 2020. 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 conducting 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 2020. 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 2020 which were received by March 31, 2022 and processed by April 21, 2022.

The data taken from the tax returns are items as reported by individuals before any adjustments from subsequent audits. However, 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 inspecting them against the images of the tax returns. Largest entries for each item were examined and figures

for total income, deductions, exemptions, and taxable income were made sure to be 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 2020, the first \$6,943 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 2020. 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 2020, the federal standard deduction amounts were \$24,800 for married couples filing a joint tax return, \$12,400 for single individuals and married couples filing separate tax returns, and \$18,650 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 2020 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 2020

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 *

* 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

Economic Impact Payments under federal COVID-19 relief programs are not considered gross income and are therefore not subject to both federal and Hawaii income taxes. Furthermore, the federal American Rescue Plan Act of 2021 (ARPA 2021) authorized individual taxpayers to exclude up to \$10,200 of unemployment compensation they

¹ If Hawaii taxpayers claim a tax 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.

received in tax year 2020 only at the federal level. However, Hawaii did not comply with this federal exclusion and continued to include unemployment compensation in gross income.

Further details of recent tax legislation regarding conformity with the IRC is discussed in the next section.

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 2020:

Act 89, SLH 2021

Act 89 amended Section 235-2.3(a), Hawaii Revised Statutes (HRS), to adopt several important federal provisions that were not direct amendments to IRC code sections. Specifically, the following tax sections of P.L. 116-260 (Consolidated Appropriations Act, 2021) were made operative for Hawaii income tax purposes:

- Section 276(b)(1) of Division N, which excludes forgiveness of subsequent Paycheck Protection Program loans from gross income;
- Section 277 of Division N, which excludes students' emergency financial aid grants from gross income;
- Section 278(b)(1), (c)(1), and (d)(1) of Division N, which exclude Economic Injury Disaster Grants, loan payments on certain small business loans, and certain small business grants from gross income;
- Section 213 of Division EE, which extends the increase in certain charitable contribution limits under section 2205 of the federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act);
- Sections 214, 301, 302, 304 of Division EE, which enact various disaster relief and retirement plan administration amendments; and
- The exclusion of the federal stimulus payments under section 272 of Division N from gross income.

Act 13, SLH 2020

Act 13 adopted the following provisions of the Federal CARES Act for Hawaii: (1) Exclusion from gross income of loans forgiven under the Paycheck Protection Program (PPP), (2) Increases to non-taxable loans from retirement plans, (3) Increases to certain charitable contributions limits, and (4) Exclusion from gross income of the amounts received as “recovery rebates” under the CARES Act (the stimulus payments).

However, if the expenses paid by the taxpayer entitle it to PPP loan forgiveness, and the taxpayer has a reasonable expectation of forgiveness, the deductions are not allowed on the Hawaii tax return, even if loan forgiveness is not expected until a future taxable year.

Act 13 also adopted the federal provision that allows a reduction in taxable income for taxpayers who do not itemize their deductions on their federal return for Hawaii. The adjustment reduces the federal AGI by up to \$300 for qualified cash gifts to public charities.

All taxpayers are subject to the 7.5% threshold for the itemized deductions for medical expenses, effective for taxable years beginning after December 31, 2018 and before January 1, 2021.

Act 27, SLH 2018

Act 27 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.

Act 27 also increased the adjusted gross income limitation on cash contributions to 60% for contributions made in tax years 2018 through 2025.

Finally, Act 27 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

Act 107 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.

Act 107 also 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 2022.²

Finally, Act 107 repealed the sunset date (December 31, 2017) for the amendments made to the food/excise tax credit by Act 223, SLH 2015.

² Act 114, SLH 2022 makes the State EITC refundable beginning with the 2023 tax year. All carryforwards of nonrefundable EITC expire at the end of the 2024 tax year.

5. GENERAL OVERVIEW OF RETURNS FILED

5.1. AT A GLANCE

Residents and nonresidents filed a total of 749,667 Hawaii individual income tax returns for tax year 2020, marking a decrease overall from the previous year. Although the number of resident returns continued to increase, the nonresident/part-year resident returns declined in 2020, presumably due to the pandemic. Table 2 provides a comparison of selected items for all individual income tax returns in 2020 versus 2019.

Table 2
Comparison of Selected Items for All Tax Returns in 2020 versus 2019
(Dollar amounts are in millions)

	2020		2019		% Change	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Total Number of Tax Returns	749,667		756,209		-0.9%	
Hawaii Total Income (+)	724,820	\$53,160	735,470	\$52,152	-1.4%	1.9%
Hawaii Total Income (-)	24,847	-\$2,570	20,739	-\$2,048	19.8%	25.5%
Hawaii Total Income (Net)	749,667	\$50,589	756,209	\$50,104	-0.9%	1.0%
Hawaii Adjusted Gross Income (+)	713,651	\$46,341	728,911	\$45,701	-2.1%	1.4%
Hawaii Adjusted Gross Income (-)	36,016	-\$2,867	27,298	-\$2,416	31.9%	18.6%
Hawaii Adjusted Gross Income (Net)	749,667	\$43,474	756,209	\$43,285	-0.9%	0.4%
Standard Deductions	333,282	\$873	329,514	\$852	1.1%	2.6%
Allowable Itemized Deductions	382,623	\$6,254	395,669	\$6,781	-3.3%	-7.8%
Total Allowable Deductions	715,905	\$7,128	725,183	\$7,632	-1.3%	-6.6%
Total Exemptions	684,553	\$1,652	682,081	\$1,655	0.4%	-0.2%
Taxable Income	595,056	\$38,795	616,028	\$37,425	-3.4%	3.7%
Tax Liability Before Credits	749,667	\$2,771	756,209	\$2,638	-0.9%	5.0%
Tax Liability After Credits	749,667	\$2,577	756,209	\$2,456	-0.9%	4.9%
Tax Withheld	530,448	\$1,963	557,085	\$2,014	-4.8%	-2.5%

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

Compared with tax year 2019, the total number of Hawaii individual income tax returns filed decreased by 6,542 or 0.9% in 2020. The number of returns with positive Hawaii total income also decreased by 1.4% while the total amount of positive Hawaii total income went up by \$1 billion or 1.9%. Similarly, the number of returns with positive Hawaii adjusted gross income (AGI) decreased by 2.1% while the total amount of positive Hawaii AGI went up by \$640 million or 1.4%. There were also more returns with negative Hawaii total income and AGI in 2020. Therefore, the net Hawaii total income increased by only 1% while net Hawaii AGI went up by 0.4% in 2020.

Compared with tax year 2019, the total number of returns with allowable deductions went down by 9,278 or 1.3%, whereas the total number of returns with exemptions increased by 2,472 or 0.4% in tax year 2020 for all taxpayers. The dollar amounts of allowable itemized deductions and total exemptions decreased by 6.6% and 0.2%, respectively, and the dollar amount of standard deductions rose by 2.6%.

There were 20,972 or 3.4% fewer returns with taxable income and amount of taxable income increased by \$1.4 billion or 3.7% in 2020. Income tax liabilities increased by 5.0% before tax credits and 4.9% after credits, as will be discussed in detail in the following sections.

The economic impact of the COVID-19 pandemic on personal income tax revenues was not as negative as might be expected. The pandemic has disproportionately affected low-income earners employed in service industries in the nation overall.³ In Hawaii, the largest decline in jobs was in the Accommodation and Food sector with a 38.6% reduction compared with the 21.1% decline in services overall and 15.1% decrease in total Nonfarm Payrolls in 2020 compared with 2019.⁴ However, unemployment compensation is subject to Hawaii income tax and the \$600 weekly federal supplement to unemployment benefits under the CARES Act may have mitigated the negative personal income tax implications of the high unemployment rates in Hawaii due to the pandemic. Furthermore, according to U.S. Bureau of Economic Analysis data (as of June 22, 2022), Hawaii Total Personal Income (TPI) increased by 5.1% in tax year 2020 while the average growth rate between 2010 and 2019 was 3.6%. Comparing the number of resident returns in 2020 versus 2019 by Hawaii Adjusted Gross Income (AGI) classes, the number of returns filed have actually increased for every income class above \$20,000, which would be in line with the increase in taxable income and tax liabilities overall.⁵

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 2020 versus 2019 by tax district.

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.

³ Urban Institute State Tax and Economic Review, 2020 Quarter 3, March 2021.

⁴ UHERO Forecast for the State of Hawaii, May 12, 2022.

⁵ Please see Appendix Table A-1 for the current and 2019 reports.

Residents filed a total of 653,515 Hawaii individual income tax returns (Forms N-11) for tax year 2020, which was an increase of 1,538 returns or 0.2% over 2019. Of the resident tax returns, 72.7% were filed by taxpayers in Oahu (District 1), 10.6% by taxpayers in Maui (District 2), 12.0% by taxpayers in Hawaii (District 3), and 4.6% by taxpayers in Kauai (District 4).⁶

Table 3
Comparison of Types and Number of Returns Filed
by Taxation District in 2020 versus 2019

Type of Return	TAXATION DISTRICT				
	STATE TOTAL	Oahu* (District 1)	Maui (District 2)	Hawaii (District 3)	Kauai (District 4)
All Returns					
2020 Share of Returns	100.0%	72.7%	10.6%	12.0%	4.6%
2020 No. of Returns	749,667	545,202	79,609	90,036	34,820
2019 No. of Returns	756,209	551,050	81,320	88,598	35,241
Difference (2020-2019)	-6,542	-5,848	-1,711	1,438	-421
% Change (2020-2019)	-0.9%	-1.1%	-2.1%	1.6%	-1.2%
Resident Returns (N-11)					
2020 Share of Returns	100.0%	69.5%	11.9%	13.4%	5.2%
2020 No. of Returns	653,515	454,344	77,664	87,539	33,968
2019 No. of Returns	651,977	452,766	78,920	86,037	34,254
Difference (2020-2019)	1,538	1,578	-1,256	1,502	-286
% Change (2020-2019)	0.2%	0.3%	-1.6%	1.7%	-0.8%
Nonresident Returns (N-15)					
2020 Share of Returns	100.0%	94.5%	2.0%	2.6%	0.9%
2020 No. of Returns	96,152	90,858	1,945	2,497	852
2019 No. of Returns	104,232	98,284	2,400	2,561	987
Difference (2020-2019)	-8,080	-7,426	-455	-64	-135
% Change (2020-2019)	-7.8%	-7.6%	-19.0%	-2.5%	-13.7%

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.

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

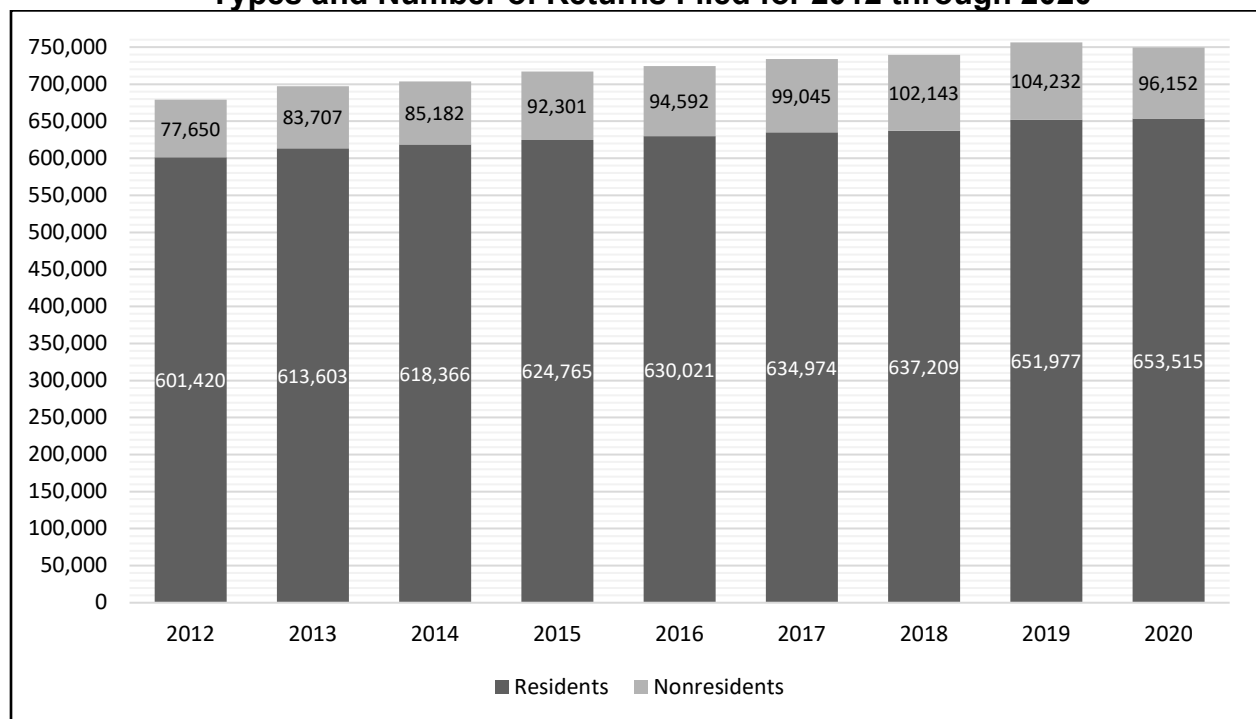
⁶ The figures for Oahu (District 1) include taxpayers with out-of-state or unidentified/misspecified zip codes.

limited liability company or limited liability partnership using Forms N-15. Any person or entity filing a Form N-15 is referred to as a *nonresident taxpayer* in short in this report.

Nonresidents filed a total of 96,152 Hawaii individual income tax returns, or approximately 12.8% of the total number of returns filed in 2020. This indicated a decrease of 8,080 returns or 7.8% from 2019. This is in line with the sharp decline in visitor arrivals in 2020 by 68% compared with 2019 (DBEDT, Quarterly Tourism Data, May 2022).

Figure 1 shows the number of Hawaii individual income tax returns filed by type for tax years 2012 through 2020.

Figure 1
Types and Number of Returns Filed for 2012 through 2020



The total state individual income tax returns increased from 679,070 in 2012 to 749,667 in 2020 with an average yearly compound growth rate of 1.24%. Among which, resident returns increased from 601,420 in 2012 to 653,515 in 2020 (1.04% yearly increase); and nonresident returns increased from 77,650 in 2012 to 96,152 in 2020 (2.71% yearly increase).

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 taxpayers in 2020 versus 2019.

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,

53.1% of residents claimed single status, followed by 33.9% joint filers; nonresidents, on the other hand, had 47.4% joint filers, followed by 39.7% single filers.

For residents, there was an increase in single filers and married filing separately while the number of other filers declined, with a net 0.2% increase in total. For nonresidents, other than composite returns the number of filers decreased across the board, with a net 7.8% decline in total.

Table 4
Types and Number of Returns Filed
by Filing Status of Taxpayer in 2020 versus 2019

Filing Status	All Returns		Residents		Nonresidents	
	No. of Returns	% of Total	No. of Returns	% of Total	No. of Returns	% of Total
2020						
Married Filing Jointly	267,233	35.6%	221,619	33.9%	45,614	47.4%
Single	384,891	51.3%	346,753	53.1%	38,138	39.7%
Married Filing Separately	22,921	3.1%	16,206	2.5%	6,715	7.0%
Head of Household	72,299	9.6%	68,599	10.5%	3,700	3.8%
Qualifying Widow(er)	372	0.0%	338	0.1%	34	0.0%
Composite	1,951	0.3%	n/a	n/a	1,951	2.0%
TOTAL	749,667	100.0%	653,515	100.0%	96,152	100.0%
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%
% Change: 2020-2019						
Married Filing Jointly	-1.3%		-0.4%		-5.4%	
Single	-0.2%		1.1%		-11.2%	
Married Filing Separately	0.8%		3.6%		-5.1%	
Head of Household	-3.2%		-2.7%		-12.3%	
Qualifying Widow(er)	-15.1%		-14.9%		-17.1%	
Composite	12.1%		n/a		12.1%	
TOTAL	-0.9%		0.2%		-7.8%	

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

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

For tax year 2020, resident taxpayers with 'Married Filing Jointly' status accounted for 59.5% of total positive Hawaii AGI, followed by 'Single' status (29.7%) and 'Head of Household' status (8.2%). 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 2020.

Table 5A
Hawaii AGI and Tax Liability of Residents by Filing Status in 2020
(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	221,619	33.9%	\$25,879	59.5%	-\$650	65.5%	\$1,563	60.6%	\$1,453	60.5%
Single	346,753	53.1%	\$12,921	29.7%	-\$287	28.9%	\$753	29.2%	\$714	29.7%
Married Fil. Separately	16,206	2.5%	\$1,085	2.5%	-\$31	3.2%	\$72	2.8%	\$69	2.9%
Head of Household	68,599	10.5%	\$3,562	8.2%	-\$23	2.3%	\$189	7.3%	\$165	6.9%
Qualifying Widow(er)	338	0.1%	\$17	0.0%	\$0	0.0%	\$1	0.0%	\$1	0.0%
TOTAL	653,515	100%	\$43,463	100%	-\$992	100%	\$2,578	100%	\$2,402	100%

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 2019 and the percentage change of these figures between 2019 and 2020.

The Hawaii Adjusted Gross Income (AGI) and tax liability of taxpayers continued to rise. The positive Hawaii AGI of Hawaii residents for 2020 was \$43.5 billion, up by 2.1% over the \$42.6 billion for 2019. The tax liability of Hawaii residents before tax credits for 2020 was \$2.6 billion, up by 4.7% over the \$2.5 billion for 2019. Similarly, the tax liability of Hawaii residents after tax credits for 2020 was \$2.4 billion, up by 4.7% over the \$2.3 billion for 2019.⁷

⁷ Please see Appendix Table A-2 for more detailed data on resident tax returns by filing status broken down by Hawaii AGI class.

Table 5B
Hawaii AGI and Tax Liability of Residents by Filing Status in 2019
and Percentage Change between 2019 and 2020

(Dollar amounts are in millions)

Filing Status	2019 No. of Returns	2019 to 2020 % Change	2019 Hawaii AGI (+)	2019 to 2020 % Change	2019 Hawaii AGI (-)	2019 to 2020 % Change	Before Credits		After Credits	
							2019 Tax Liability	19-20 % Change	2019 Tax Liability	19-20 % Change
Married Filing Jointly	222,585	-0.4%	\$25,735	0.6%	-\$552	17.6%	\$1,515	3.2%	\$1,417	2.5%
Single*	342,855	1.1%	\$12,344	4.7%	-\$249	15.1%	\$704	6.9%	\$664	7.5%
Married Fil. Separately	15,650	3.6%	\$1,041	4.2%	-\$26	20.6%	\$70	3.8%	\$63	8.9%
Head of Household	70,490	-2.7%	\$3,412	4.4%	-\$20	17.8%	\$172	9.5%	\$149	10.8%
Qualifying Widow(er)	397	-14.9%	\$18	-9.7%	\$0	-9.5%	\$1	-8.5%	\$1	-9.4%
TOTAL	651,977	0.2%	\$42,550	2.1%	-\$848	17.0%	\$2,462	4.7%	\$2,295	4.7%

* The figures for Single residents in 2019 include taxpayers with missing filing status on their tax returns.

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

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 2020.

For tax year 2020, nonresident taxpayers with 'Married Filing Jointly' status accounted for 51.0% of total positive Hawaii AGI followed by 'Single' status (25.6%). Similar shares by filing status were reflected in total nonresident tax liability before and after tax credits as well.

The positive Hawaii AGI of Hawaii nonresidents for 2020 was \$2.88 billion, down by 8.7% from \$3.15 billion for 2019. The tax liability of Hawaii nonresidents before tax credits for 2020 was \$193 million, up by 9.8% from \$176 million for 2019. The tax liability of Hawaii nonresidents after tax credits for 2020 was \$175 million, up by 8.5% over the \$161 million figure for 2019.

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 2019 and the percentage change of these figures between 2019 and 2020.

Table 6A
Hawaii AGI and Tax Liability of Nonresidents by Filing Status in 2020
(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	45,614	47.4%	\$1,468	51.0%	-\$1,270	67.7%	\$91	47.2%	\$79	45.4%
Single	38,138	39.7%	\$737	25.6%	-\$319	17.0%	\$45	23.3%	\$42	23.7%
Married Fil. Separately	6,715	7.0%	\$440	15.3%	-\$220	11.7%	\$42	21.9%	\$40	22.9%
Head of Household	3,700	3.8%	\$97	3.4%	-\$53	2.8%	\$5	2.7%	\$5	2.8%
Qualifying Widow(er)	34	0.0%	\$1	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Composite	1,951	2.0%	\$135	4.7%	-\$13	0.7%	\$9	4.8%	\$9	5.3%
TOTAL	96,152	100%	\$2,878	100%	-\$1,875	100%	\$193	100%	\$175	100%

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

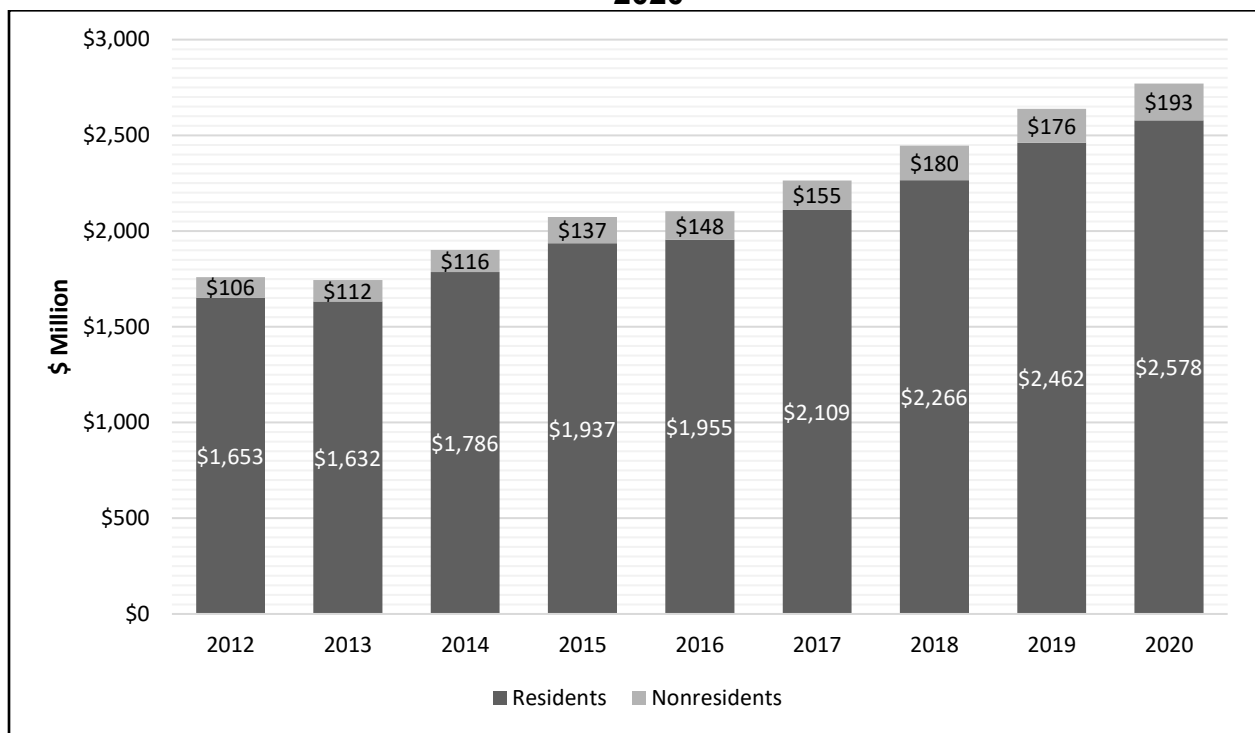
Table 6B
Hawaii AGI and Tax Liability of Nonresidents by Filing Status in 2019
and Percentage Change between 2019 and 2020
(Dollar amounts are in millions)

Filing Status	2019 No. of Returns	2019 to 2020 % Change	2019 Hawaii AGI (+)	2019 to 2020 % Change	2019 Hawaii AGI (-)	2019 to 2020 % Change	Before Credits		After Credits	
							2019 Tax Liability	19-20 % Change	2019 Tax Liability	19-20 % Change
Married Filing Jointly	48,208	-5.4%	\$1,613	-9.0%	-\$1,068	18.9%	\$100	-8.7%	\$92	-13.2%
Single	42,945	-11.2%	\$819	-10.0%	-\$304	4.9%	\$49	-8.0%	\$47	-11.4%
Married Fil. Separately	7,078	-5.1%	\$183	140.3%	-\$133	64.9%	\$14	197.4%	\$12	235.7%
Head of Household	4,220	-12.3%	\$100	-3.2%	-\$45	17.6%	\$5	1.6%	\$3	45.7%
Qualifying Widow(er)	41	-17.1%	\$1	-2.2%	-\$1	-80.7%	\$0	11.6%	\$0	16.1%
Composite	1,740	12.1%	\$434	-68.9%	-\$17	-22.6%	\$8	21.5%	\$8	20.2%
TOTAL	104,232	-7.8%	\$3,151	-8.7%	-\$1,568	19.6%	\$176	9.8%	\$161	8.5%

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 2020. The total state individual income gross tax liability increased from \$1.76 billion in 2012 to \$2.77 billion in 2020 with an average yearly compound growth rate of 5.85%. Among which, resident gross tax liability increased from \$1.65 billion in 2012 to \$2.58 billion in 2020 (5.71% yearly increase); and nonresident gross tax liability rose from \$106 million in 2012 to \$193 million in 2020 (7.81% yearly increase).

**Figure 2
Gross Tax Liability of Residents and Nonresidents for 2012 through 2020**

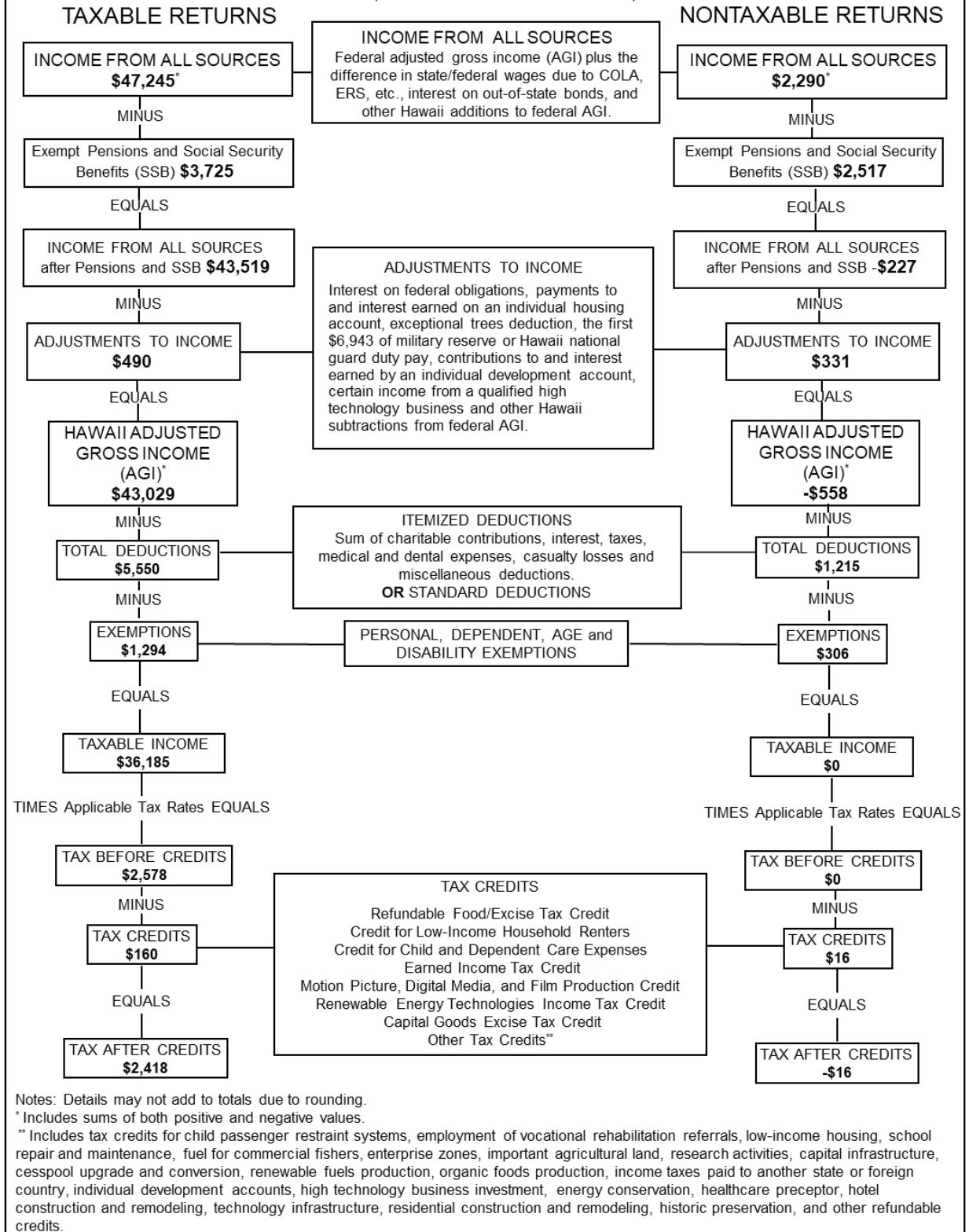


6. RESIDENT RETURN STATISTICS

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 2020.

Figure 3
Components of Resident Tax Returns in 2020
(Dollars amounts are in millions)



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.

Residents with taxable income reported an aggregate income of \$47.2 billion from all sources, an aggregate Hawaii AGI of \$43 billion, total deductions of \$5.6 billion, total exemptions of \$1.3 billion, total taxable income of \$36.2 billion, total tax liability before credits of \$2.6 billion, and total tax liability after credits of \$2.4 billion on their Hawaii income tax returns for 2020.

Residents with nontaxable income reported aggregate income of \$2.3 billion from all sources, aggregate Hawaii AGI of -\$558 million, total deductions of \$1.2 billion, total exemptions of \$306 million, total taxable income of \$0 by definition, total tax liability before credits of \$0, and total tax liability after credits of -\$16 million (due to refundable tax credits) on their Hawaii income tax returns for 2020.

Table 7A
Differences Between Federal AGI and Hawaii AGI for Residents in 2020
(Dollar amounts are in millions)

	Taxable Returns		Nontaxable Returns	
	No. of Returns	Amount	No. of Returns	Amount
Federal AGI	539,325	\$44,436	114,190	\$1,788
<i>MINUS</i>				
Hawaii Subtractions from Federal AGI	136,258	\$4,215	57,238	\$2,848
Exempt Pensions Taxed Federally	66,281	\$2,329	51,110	\$1,951
Social Security Benefits Taxed Federally	74,762	\$1,396	37,263	\$566
Other Subtractions from Federal AGI*	54,227	\$490	10,872	\$331
<i>PLUS</i>				
Hawaii Additions to Federal AGI**	244,500	\$2,809	15,763	\$502
<i>EQUALS</i>				
Hawaii AGI	539,325	\$43,029	114,190	-\$558

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

* Includes the first \$6,943 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.

** 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.

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 2020.

Allowable Hawaii subtractions net of Hawaii additions reduced Hawaii AGI by \$3.75 billion relative to Federal AGI. For residents in tax year 2020, Federal AGI was \$44.4 billion for those with Hawaii State taxable income and \$1.8 billion for those without Hawaii State taxable income. The bulk of the difference between Federal AGI and Hawaii AGI was accounted for by social security benefits and pensions that are taxed federally but exempt from Hawaii income tax. Together, these items totaled \$3.7 billion for residents with Hawaii taxable income and \$2.5 billion for residents without Hawaii taxable income. Items subtracted from Federal AGI in 2020 totaled \$7 billion whereas items added totaled only \$3.3 billion overall.

Table 7B shows the adjustments that residents made to their federal AGI to calculate their Hawaii AGI on Form N-11 in 2019 and the percentage change between 2019 and 2020.

Table 7B
Differences Between Federal AGI and Hawaii AGI for Residents in 2019
and Percentage Change between 2019 and 2020

(Dollar amounts are in millions)

	2019				% Change: 2019 - 2020			
	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	548,905	\$45,023	103,072	\$1,993	-1.7%	-1.3%	10.8%	-10.3%
<i>MINUS</i>								
Hawaii Subtractions from Federal AGI	129,241	\$4,036	54,883	\$2,716	5.4%	4.4%	4.3%	4.9%
Exempt Pensions Taxed Federally	65,036	\$2,304	48,849	\$1,887	1.9%	1.1%	4.6%	3.4%
Social Security Benefits Taxed Fed.	72,702	\$1,345	35,243	\$518	2.8%	3.8%	5.7%	9.3%
Other Subtractions from Federal AGI*	50,750	\$386	11,008	\$311	6.9%	26.7%	-1.2%	6.4%
<i>PLUS</i>								
Hawaii Additions to Federal AGI**	171,405	\$1,101	11,725	\$337	42.6%	155.1%	34.4%	49.2%
<i>EQUALS</i>								
Hawaii AGI	548,905	\$42,089	103,072	-\$386	-1.7%	2.2%	10.8%	44.5%

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

* Includes the first \$6,735 of military reserve or Hawaii national guard duty pay (in 2019), 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.

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

While the number of taxable returns of resident taxpayers decreased by 1.7% in 2020 and total Federal AGI declined by 1.3%, total Hawaii AGI increased by 2.2%. Furthermore, while the number of nontaxable returns of resident taxpayers increased by 10.8% in 2020, their total Federal AGI decreased by 10.3% and their total Hawaii AGI losses increased by 44.5%.

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

Table 8A
Differences in Median Federal Adjusted Gross Income for Residents
by Filing Status and Taxation District* in 2020 versus 2019

Taxation District	Filing Status: All			Filing Status: Joint			Filing Status: Not Joint**		
	2020	2019	% Ch.	2020	2019	% Ch.	2020	2019	% Ch.
All Resident Returns***									
Oahu	\$46,069	\$46,443	-0.8%	\$99,175	\$99,103	0.1%	\$32,622	\$32,695	-0.2%
Maui	\$40,955	\$42,470	-3.6%	\$84,437	\$87,405	-3.4%	\$31,093	\$31,674	-1.8%
Hawaii	\$35,984	\$36,157	-0.5%	\$74,390	\$74,264	0.2%	\$26,480	\$26,620	-0.5%
Kauai	\$41,580	\$42,715	-2.7%	\$85,485	\$88,188	-3.1%	\$30,898	\$31,648	-2.4%
STATE	\$43,430	\$44,031	-1.4%	\$92,625	\$93,239	-0.7%	\$31,387	\$31,634	-0.8%
Taxable Resident Returns***									
Oahu	\$52,836	\$52,059	1.5%	\$108,313	\$107,315	0.9%	\$37,533	\$36,625	2.5%
Maui	\$45,896	\$47,430	-3.2%	\$90,881	\$93,313	-2.6%	\$35,413	\$35,793	-1.1%
Hawaii	\$42,372	\$41,967	1.0%	\$83,387	\$83,545	-0.2%	\$32,283	\$31,737	1.7%
Kauai	\$46,740	\$47,261	-1.1%	\$93,144	\$95,137	-2.1%	\$34,912	\$35,302	-1.1%
STATE	\$49,830	\$49,632	0.4%	\$101,358	\$101,425	-0.1%	\$36,311	\$35,700	1.7%

* Excludes returns without Hawaii zip codes.

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

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

Median Federal AGI of resident taxpayers declined in 2020 reflecting the negative economic impact of the COVID-19 pandemic. In 2020, the median federal AGI on all Hawaii resident returns with joint filing status and an identified Hawaii zip code was \$92,625, down by 0.7% from the \$93,239 figure for 2019. When only taxable resident returns with Hawaii addresses were considered, the median Federal AGI for joint filers in 2020 was \$101,358, down by 0.1% over the \$101,425 figure for 2019. 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: \$126,845 for joint filers and \$57,859 for all filers in 2020. The lowest median Federal AGI for joint filers was in the Puna to Kau area on the Big Island with \$51,445 in 2020 and the lowest for non-joint filers was in Molokai with \$18,951 in 2020. The highest increase in median Federal AGI of joint filers from 2019 to 2020 was in Molokai by 9.3% and the highest increase for non-joint filers was in Lanai by 4.4%.

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 District* in 2020 versus 2019

Taxation District	Filing Status: All			Filing Status: Joint			Filing Status: Not Joint**		
	2020	2019	% Ch.	2020	2019	% Ch.	2020	2019	% Ch.
All Resident Returns***									
Oahu	\$39,253	\$37,916	3.5%	\$82,480	\$80,098	3.0%	\$29,535	\$28,286	4.4%
Maui	\$39,150	\$37,719	3.8%	\$76,881	\$75,126	2.3%	\$31,277	\$29,280	6.8%
Hawaii	\$31,836	\$30,332	5.0%	\$58,788	\$55,779	5.4%	\$24,971	\$23,384	6.8%
Kauai	\$38,457	\$37,140	3.5%	\$74,880	\$72,695	3.0%	\$30,344	\$28,597	6.1%
STATE	\$38,048	\$36,665	3.8%	\$77,781	\$75,386	3.2%	\$29,154	\$27,731	5.1%
Taxable Resident Returns									
Oahu	\$49,332	\$46,830	5.3%	\$97,491	\$93,876	3.9%	\$36,973	\$34,465	7.3%
Maui	\$46,505	\$44,658	4.1%	\$88,112	\$85,876	2.6%	\$36,832	\$34,625	6.4%
Hawaii	\$41,270	\$38,977	5.9%	\$75,337	\$71,783	5.0%	\$32,569	\$30,413	7.1%
Kauai	\$46,025	\$44,023	4.5%	\$86,678	\$84,979	2.0%	\$36,202	\$33,951	6.6%
STATE	\$47,478	\$45,138	5.2%	\$92,323	\$89,011	3.7%	\$36,261	\$33,897	7.0%

* Excludes returns without Hawaii zip codes.

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

*** 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 2020 was \$77,781 (as opposed to \$92,625 median Federal AGI), which was up by 3.2% over the \$75,386 figure for 2019.

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 2020 is based on the individual's filing status, as shown in Table 9.

Table 9
Standard Deduction Amounts
by Filing Status in 2020

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

Table 10 displays Hawaii's standard deduction amounts over time which was last increased in 2013.

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

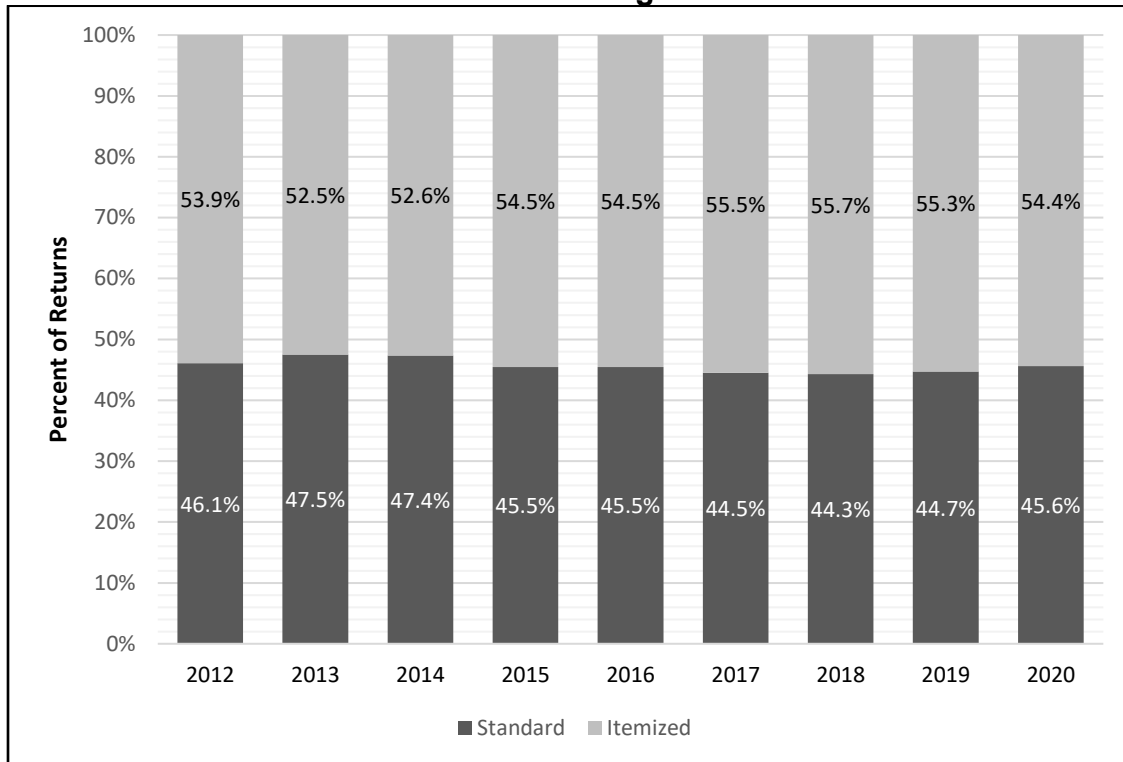
Unlike the federal standard deduction amounts, which are adjusted annually for inflation, the Hawaii standard deduction amounts are fixed by statute and are infrequently changed.⁸ Each year the standard deduction rate is unchanged, the tax burden of the taxpayers utilizing standard deduction increases.

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.

⁸ 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.

As illustrated in Figure 4, the percentage of taxpayers using the standard deduction has somewhat declined between 2013 and 2018, before starting to rise again in 2019. The percentage went down from 47.5% in 2013 to 45.6% in 2020.

Figure 4
Percent of Resident Returns with Itemized versus Standard Deductions
for 2012 through 2020



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

The itemized and standard deductions data for residents are summarized in Table 11A for tax year 2020. Similarly, Table 11B has data for 2019 in comparison with the 2020 figures.⁹

Table 11A
Itemized and Standard Deductions Claimed by Residents in 2020
(Dollar amounts are in millions)

Deduction Type	No. of Returns	% of All Returns	Amount	% of Allowable Deductions
Medical and Dental Expenses	81,422	12.5%	\$658	9.7%
Taxes	344,790	52.8%	\$1,908	28.2%
Interest Expense	161,316	24.7%	\$1,976	29.2%
Charitable Contributions	182,332	27.9%	\$1,153	17.0%
Casualty and Theft Losses	143	0.0%	\$4	0.1%
Miscellaneous Deductions	86,252	13.2%	\$429	6.3%
Total Itemized Deductions Reported	351,414	53.8%	\$6,128	90.6%
Less: Disallowed Itemized Deductions	35,829	5.5%	\$194	2.9%
Total Allowable Itemized Deductions	351,414	53.8%	\$5,933	87.7%
Total Standard Deductions	302,101	46.2%	\$832	12.3%
TOTAL ALLOWABLE DEDUCTIONS	653,515	100.0%	\$6,766	100.0%

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

The most-commonly-claimed itemized deduction category was taxes paid and the highest amount claimed was for interest expenses in 2020. Smaller numbers of taxpayers qualified for the deductions for medical and dental expenses, casualty and theft losses, and certain miscellaneous expenses.

⁹ Appendix Table A-4 shows the types and amounts of deductions claimed by residents by Hawaii AGI class and by nonresidents overall in 2020. Appendix Table A-11 provides the amount of itemized and standard deductions claimed on all returns for 2012 through 2020. Appendix Table A-12 contains information on the types and amounts of deductions claimed by residents broken down by taxation district in 2020.

Table 11B
Itemized and Standard Deductions Claimed by Residents in 2019
and Percentage Change between 2019 and 2020

(Dollar amounts are in millions)

Deduction Type	2019		% Change: 2019-2020	
	No. of Returns	Amount	No. of Returns	Amount
Medical and Dental Expenses	72,996	\$602	11.5%	9.2%
Taxes	354,236	\$1,959	-2.7%	-2.6%
Interest Expense	163,650	\$2,092	-1.4%	-5.5%
Charitable Contributions	216,035	\$1,364	-15.6%	-15.4%
Casualty and Theft Losses	140	\$4	2.1%	-2.2%
Miscellaneous Deductions	95,627	\$479	-9.8%	-10.3%
Total Itemized Deductions Reported	360,477	\$6,499	-2.5%	-5.7%
Less: Disallowed Itemized Deductions	34,037	\$218	5.3%	-10.8%
Total Allowable Itemized Deductions	360,477	\$6,281	-2.5%	-5.5%
Total Standard Deductions	291,500	\$802	3.6%	3.8%
TOTAL ALLOWABLE DEDUCTIONS	651,977	\$7,083	0.2%	-4.5%

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

6.3. RESIDENT PERSONAL EXEMPTIONS

All individuals filing a Hawaii state income tax return may claim one personal exemption for themselves, for their spouses if applicable, and an additional exemption for each qualified dependent if they themselves are not claimed as a dependent on another person's return. Individuals who are 65 or older may claim an additional personal exemption (the age exemption) for themselves and/or their spouses. The personal exemption amount was \$1,144 per exemption in tax year 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.

Table 12 provides summary information on personal exemptions claimed by residents in 2020 versus 2019.

Table 12
Exemptions Claimed by Residents in 2020 versus 2019

	2020	2019	% Change
Total Number of Tax Returns	653,515	651,977	0.2%
Number of Tax Returns with Exemptions	632,373	620,116	2.0%
Number of Total Exemptions	1,376,223	1,371,105	0.4%
Number of Regular Exemptions*	1,156,258	1,160,917	-0.4%
Regular Exemptions per Return	1.77	1.78	-0.6%
Number of Age Exemptions	215,539	205,554	4.9%
Age Exemptions per Return	0.33	0.32	4.6%
Number of Disability Exemptions	4,426	4,634	-4.5%
Disability Exemptions per Return	0.01	0.01	-4.7%
Number of Returns with Dependents	174,154	181,109	-3.8%
Ratio of Returns with Dependents	26.6%	27.8%	-4.1%
Number of Dependents	305,798	322,104	-5.1%
Avg # of Dep.s in Returns with Dependents	1.76	1.78	-1.3%
Dependents per Return - All	0.47	0.49	-5.3%
Total Exemption Amount (\$ Million)	\$1,600	\$1,596	0.3%

* Regular Exemptions = Self + Spouse (If Joint Return) + Qualified Dependents

Personal exemptions per return and number of dependents claimed continued to decline whereas age exemptions rose reflecting Hawaii's aging population. According to U.S. Census Bureau's 2019 State and County Population Characteristics (June 25, 2020), Hawaii's 65-and-older population has grown by 37.6% since April 1, 2010, with an average growth rate of 3.5% annually while Hawaii's overall population has only grown 4.1% since the same period, with an average annual growth of 0.4%.

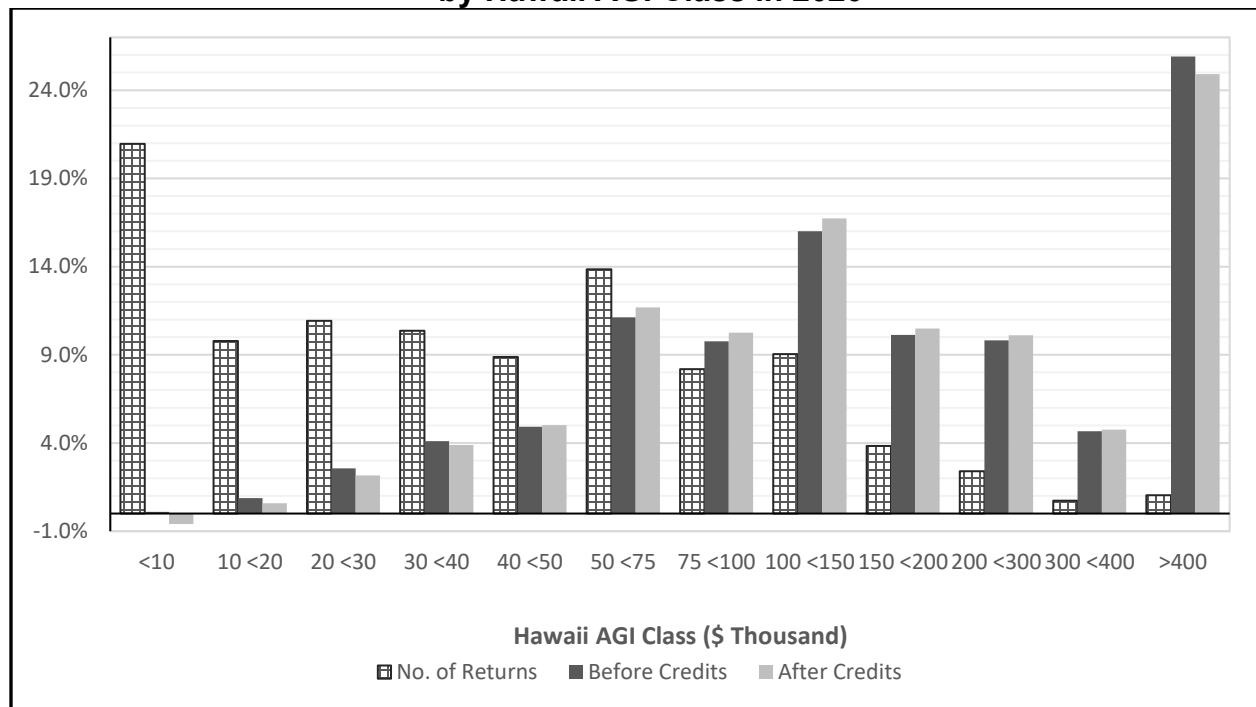
For tax year 2020, resident taxpayers reported a total of 1.38 million exemptions (including the age and disability exemptions) on 632,373 Hawaii state income tax returns or on 96.8% of total number of resident returns, for an average of 2.11 exemptions per return. The total amount of exemptions claimed by residents was \$1.6 billion. In 2020, there were 0.33 age exemptions, 0.01 disability exemptions, and 0.47 dependents per resident return. On returns that reported dependents, the average number of dependents was 1.76.¹⁰

¹⁰ 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.

6.4. RESIDENT TAX LIABILITY BY INCOME CLASS

Filers with Hawaii AGI over \$400,000 carried 25.9% of the gross tax burden but represented only 1% of the resident taxpayers. Figure 5 shows resident tax liability distribution by Hawaii AGI class. In 2020, residents with \$100,000 or more in Hawaii AGI represented 17.1% of all resident returns and were liable for \$1.71 billion or 66.6% of the total taxes before tax credits and \$1.61 billion or 67% of the total taxes after tax credits. Residents with \$200,000 or more in Hawaii AGI represented 4.2% of all resident returns and were liable for \$1 billion or 40.4% of the total taxes before tax credits and \$956 million or 39.8% of the total taxes after tax credits.

Figure 5
Tax Liability of Residents Before and After Tax Credits and Their
Number of Returns as a Percentage of the Total
by Hawaii AGI Class in 2020



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 2020 and Table 13B shows the change in the resident tax liabilities between 2019 and 2020. The income class for Hawaii AGI under \$10,000 (including tax returns showing losses) contained the most returns representing 21% of total resident returns with an average \$17 tax liability before credits and an average -\$104 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. 47,336 resident taxpayers out of the 136,934 in this Hawaii AGI class (or 34.6%) and 154,550 resident taxpayers overall (or 23.6%) 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 13.9% of total resident returns with an average \$3,168 tax liability before credits and an average \$3,102 tax liability after credits per return in 2020.

**Table 13A
Tax Liability of Residents Before and After Tax Credits
by Hawaii Adjusted Gross Income (AGI) Class in 2020**

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	136,934	21.0%	\$2	0.1%	\$17	-\$14	-0.6%	-\$104
\$10,000 to under \$20,000	63,891	9.8%	\$23	0.9%	\$354	\$14	0.6%	\$218
\$20,000 to under \$30,000	71,467	10.9%	\$66	2.6%	\$925	\$52	2.2%	\$727
\$30,000 to under \$40,000	67,751	10.4%	\$106	4.1%	\$1,561	\$93	3.9%	\$1,376
\$40,000 to under \$50,000	57,955	8.9%	\$127	4.9%	\$2,190	\$120	5.0%	\$2,074
\$50,000 to under \$75,000	90,523	13.9%	\$287	11.1%	\$3,168	\$281	11.7%	\$3,102
\$75,000 to under \$100,000	53,538	8.2%	\$252	9.8%	\$4,700	\$246	10.3%	\$4,604
\$100,000 to under \$150,000	59,100	9.0%	\$413	16.0%	\$6,983	\$402	16.7%	\$6,805
\$150,000 to under \$200,000	25,096	3.8%	\$261	10.1%	\$10,402	\$252	10.5%	\$10,043
\$200,000 to under \$300,000	15,715	2.4%	\$253	9.8%	\$16,121	\$243	10.1%	\$15,444
\$300,000 to under \$400,000	4,814	0.7%	\$120	4.7%	\$25,026	\$114	4.8%	\$23,738
\$400,000 and over	6,731	1.0%	\$668	25.9%	\$99,253	\$599	24.9%	\$88,933
TOTAL	653,515	100%	\$2,578	100%	\$3,945	\$2,402	100%	\$3,676

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 in 2020 as compared with 2019. The average tax liability before and after tax credits declined for residents with Hawaii AGI \$400,000 and over as well. However, average tax liabilities increased for all other Hawaii AGI classes before and after credits.¹¹

¹¹ 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 2020. 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 Kapolei, Ewa geographic area on Oahu. However, Kaimuki to Hawaii Kai geographic area on Oahu 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 2020 versus 2019

Hawaii AGI Class	2019 Number of Returns	% Change between 2019 and 2020					
		No. of Returns	Before Credits		After Credits		
			Amount (\$ Mil)	Average (\$)	Amount (\$ Mil)	Average (\$)	
Less than \$10,000	132,800	0.7%	-25.7%	-26.2%	13.5%	12.7%	
\$10,000 to under \$20,000	74,744	-14.1%	-12.0%	2.4%	-7.5%	7.6%	
\$20,000 to under \$30,000	71,686	0.3%	2.1%	1.7%	3.9%	3.6%	
\$30,000 to under \$40,000	65,906	1.1%	3.5%	2.3%	2.6%	1.4%	
\$40,000 to under \$50,000	53,808	5.9%	8.3%	2.3%	7.7%	1.7%	
\$50,000 to under \$75,000	85,648	1.1%	2.4%	1.3%	2.1%	1.1%	
\$75,000 to under \$100,000	51,707	1.2%	3.1%	1.9%	3.1%	1.9%	
\$100,000 to under \$150,000	55,080	3.4%	5.8%	2.3%	6.1%	2.6%	
\$150,000 to under \$200,000	22,282	5.7%	7.5%	1.7%	7.5%	1.8%	
\$200,000 to under \$300,000	13,471	7.1%	7.4%	0.3%	7.9%	0.8%	
\$300,000 to under \$400,000	4,185	6.1%	6.4%	0.3%	6.5%	0.4%	
\$400,000 and over	5,892	11.4%	4.0%	-6.7%	3.2%	-7.4%	
TOTAL	637,209	0.2%	4.7%	4.5%	4.7%	4.4%	

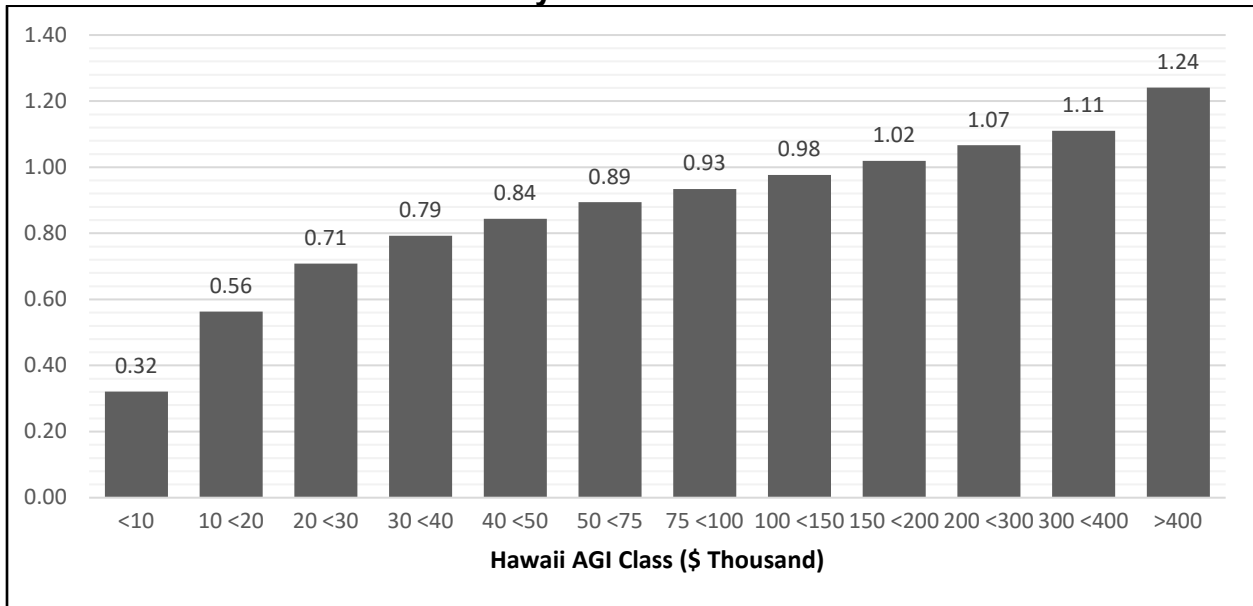
6.5. RESIDENT TAXABLE INCOME AND TAX LIABILITY

Of the tax returns filed by residents, 17.5% had no taxable income in 2020. Residents with taxable income reported total tax liabilities for 2020 of \$2.58 billion before tax credits and \$2.42 billion after tax credits.¹²

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 2020. 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.

¹² 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 2020



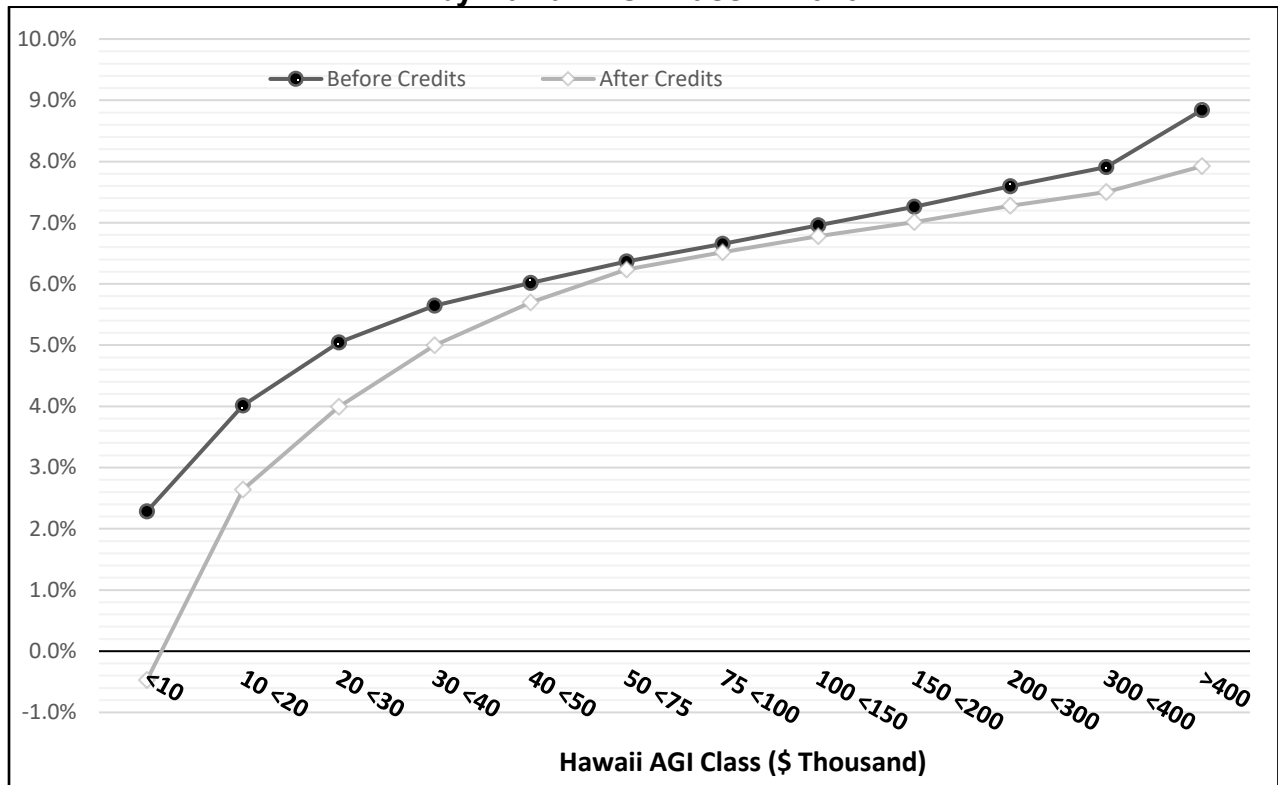
For tax year 2020, the ratio was positively correlated with income and it ranged from 0.32 for Hawaii AGI Class of less than \$10,000 to 1.24 for Hawaii AGI Class of \$400,000 and over. The ratio exceeded '1' for all Hawaii AGI classes above \$150,000 suggesting that the shares of gross tax liabilities 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 24% 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% of the total number of resident returns but represented 58.5% of the total nonnegative Hawaii AGI, 49.5% of total resident tax liability before credits and 49.7% of total resident tax liability after credits.¹³

¹³ 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 2020. 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 2020



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 2.8 percentage points from positive 2.3% to negative 0.5%.

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 2020 along with the corresponding average effective tax rates before and after tax credits.

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.

Calculating Tax Progressivity -- The regressivity and progressivity of a tax system refers to the relationship between average effective tax rates and income. *Average effective tax rates* are obtained by dividing the total tax liability of taxpayers in each tax bracket by their total taxable 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 income 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 0.5% for the lowest income tier and reaches 7.9% for taxpayers with Hawaii AGI over \$400,000.

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 2020
(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			90,584	1.40%	1.44%	-46.13%
Over	\$2,400 to	\$4,800		12,909	3.20%	2.02%	-0.09%
Over	\$4,800 to	\$9,600		22,918	5.50%	3.35%	2.01%
Over	\$9,600 to	\$14,400		21,528	6.40%	4.40%	3.59%
Over	\$14,400 to	\$19,200		23,130	6.80%	5.04%	4.43%
Over	\$19,200 to	\$24,000		23,783	7.20%	5.46%	5.02%
Over	\$24,000 to	\$36,000		53,793	7.60%	6.03%	5.87%
Over	\$36,000 to	\$48,000		42,273	7.90%	6.51%	6.46%
Over	\$48,000 to	\$150,000		66,199	8.25%	7.21%	7.10%
Over	\$150,000 to	\$175,000		1,577	9.00%	7.75%	7.45%
Over	\$175,000 to	\$200,000		930	10.00%	7.90%	7.62%
	Over	\$200,000		3,335	11.00%	9.05%	8.26%
TOTAL				362,959		6.96%	6.60%

Table 14B
Marginal and Average Effective Tax Rates
for Residents by Taxable Income in 2020
(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			39,430	1.40%	1.41%	-61.10%
Over	\$4,800 to	\$9,600		5,221	3.20%	2.00%	-0.38%
Over	\$9,600 to	\$19,200		11,729	5.50%	3.39%	1.71%
Over	\$19,200 to	\$28,800		12,446	6.40%	4.40%	3.05%
Over	\$28,800 to	\$38,400		13,187	6.80%	5.03%	4.25%
Over	\$38,400 to	\$48,000		12,793	7.20%	5.47%	5.07%
Over	\$48,000 to	\$72,000		31,452	7.60%	6.03%	5.84%
Over	\$72,000 to	\$96,000		28,824	7.90%	6.51%	6.34%
Over	\$96,000 to	\$300,000		58,926	8.25%	7.21%	6.96%
Over	\$300,000 to	\$350,000		1,915	9.00%	7.74%	7.35%
Over	\$350,000 to	\$400,000		1,239	10.00%	7.91%	7.54%
	Over	\$400,000		4,795	11.00%	8.76%	7.81%
TOTAL				221,957		7.30%	6.79%

Table 14C
Marginal and Average Effective Tax Rates
for Residents by Taxable Income in 2020
(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	6,458	1.40%	1.40%	-53.68%
Over \$3,600 to \$7,200	2,048	3.20%	2.00%	-2.73%
Over \$7,200 to \$14,400	5,321	5.50%	3.42%	0.15%
Over \$14,400 to \$21,600	7,809	6.40%	4.42%	1.08%
Over \$21,600 to \$28,800	9,045	6.80%	5.03%	2.62%
Over \$28,800 to \$36,000	8,695	7.20%	5.46%	4.26%
Over \$36,000 to \$54,000	14,602	7.60%	5.99%	5.68%
Over \$54,000 to \$72,000	6,759	7.90%	6.50%	6.36%
Over \$72,000 to \$225,000	7,341	8.25%	7.14%	6.99%
Over \$225,000 to \$262,500	132	9.00%	7.77%	7.48%
Over \$262,500 to \$300,000	79	10.00%	7.88%	7.52%
Over \$300,000	310	11.00%	9.06%	8.47%
TOTAL	68,599		6.47%	5.66%

The average effective tax rate reaches a maximum of 9.2% before credits and 8.5% 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 8.9% before credits and 7.8% 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 the alternative capital gains tax as discussed in Section 11 below.¹⁴

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

¹⁴ 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.

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 96,152 Hawaii individual income tax returns, or approximately 13% of the total number of returns filed in 2020. This indicated a decrease of 8,080 returns or 7.8% from 2019.

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 2019 and 2020. Hawaii nonresidents reported \$1.04 billion in total income net of losses from Hawaii sources in 2020, a decrease of 36.3% from the \$1.64 billion in total net income in 2019. This reflects the potentially negative economic impact of the COVID-19 crisis. Salaries and wages totaled \$1.1 billion, accounting for 108.7% of total net income. Capital and Supplemental Gains/Losses were \$717 million and nonresidents reported \$1 billion in losses from Hawaii sources in the other income category in 2020.¹⁵

Table 15
Hawaii Sources of Income Reported by Nonresident Taxpayers in 2020 versus 2019
(Dollar amounts are in millions)

	2020	2019	Difference	
			Amount	% Change
TOTAL	\$1,043	\$1,638	-\$595	-36.3%
Salaries and Wages	\$1,133	\$1,286	-\$152	-11.9%
Interest Income	\$32	\$32	\$0	1.4%
Ordinary Dividends	\$303	\$29	\$274	955.3%
Business Income	\$28	\$54	-\$26	-47.9%
Capital and Supplemental Gains/Losses	\$717	\$753	-\$36	-4.8%
Pensions and Annuities	\$25	\$29	-\$4	-14.6%
Rents, Partnerships, Estates, etc.	-\$240	\$264	-\$504	-190.6%
Unemployment Compensation	\$75	\$6	\$69	1145.8%
All Other Sources	-\$1,031	-\$816	-\$215	-26.3%

Table 16 shows the total (worldwide) AGI, Hawaii AGI and Hawaii taxable income of nonresidents, by total AGI class in 2020. Of the 96,152 tax returns filed by nonresidents, 42% had no Hawaii taxable income and the total nonresident taxable income reported was \$2.61 billion in 2020.

¹⁵ The “other income” category losses are mainly Net Operating Loss (NOL) carryforward amounts of nonresident taxpayers.

The total (worldwide) net AGI of the nonresidents was \$108.5 billion, that is, more than two and a half times the total net Hawaii AGI of all residents in 2020. The largest number of taxable nonresident tax returns were in the \$50,000 to \$75,000 total AGI class representing 6.8% of total nonresident returns.

Table 16
Selected Nonresident Income Data
by Total (Worldwide) Adjusted Gross Income Class in 2020

(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	242	0.3%	-\$823	-1.1%	\$61	2.1%	\$54	2.1%
\$0 to under \$10,000	3,709	3.9%	\$23	0.0%	\$16	0.5%	\$8	0.3%
\$10,000 to under \$20,000	5,282	5.5%	\$79	0.1%	\$44	1.6%	\$33	1.2%
\$20,000 to under \$30,000	5,220	5.4%	\$130	0.2%	\$66	2.3%	\$54	2.1%
\$30,000 to under \$40,000	4,294	4.5%	\$149	0.2%	\$71	2.5%	\$60	2.3%
\$40,000 to under \$50,000	3,451	3.6%	\$155	0.2%	\$68	2.4%	\$58	2.2%
\$50,000 to under \$75,000	6,535	6.8%	\$403	0.5%	\$163	5.7%	\$139	5.3%
\$75,000 to under \$100,000	4,920	5.1%	\$427	0.6%	\$156	5.5%	\$133	5.1%
\$100,000 to under \$150,000	6,212	6.5%	\$760	1.0%	\$257	9.0%	\$223	8.5%
\$150,000 to under \$200,000	3,515	3.7%	\$608	0.8%	\$186	6.5%	\$162	6.2%
\$200,000 to under \$300,000	3,365	3.5%	\$816	1.1%	\$227	8.0%	\$209	8.0%
\$300,000 to under \$400,000	1,637	1.7%	\$566	0.7%	\$136	4.8%	\$128	4.9%
\$400,000 and over	5,962	6.2%	\$51,776	67.2%	\$1,265	44.4%	\$1,219	46.7%
Taxable Composite Returns*	1,387	1.4%	\$21,996	28.5%	\$134	4.7%	\$132	5.1%
TOTAL TAXABLE RETURNS*	55,731	58.0%	\$77,066	100.0%	\$2,849	100.0%	\$2,610	100%
NONTAXABLE NONRESIDENT RETURNS*								
Loss	3,587	3.7%	-\$6,631	N/A	-\$572	N/A	\$0	0.0%
\$0 to under \$5,000	5,385	5.6%	\$4	N/A	-\$2	N/A	\$0	0.0%
\$5,000 to under \$10,000	856	0.9%	\$6	N/A	-\$3	N/A	\$0	0.0%
\$10,000 and over	30,029	31.2%	\$37,184	N/A	-\$1,257	N/A	\$0	0.0%
Nontaxable Composite Returns	564	0.6%	\$866	N/A	-\$12	N/A	\$0	0.0%
TOTAL NONTAXABLE RETURNS	40,421	42.0%	\$31,429	N/A	-\$1,846	N/A	\$0	0.0%
TOTAL - ALL NONRES. RETURNS*	96,152	100%	\$108,495	N/A	\$1,003	N/A	\$2,610	100%

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

* Contains sums of both positive and negative values.

The \$400,000 and over total AGI class was the third highest denoting 6.2% of the total number of returns but it accounted for 67.2% of the aggregate nonresident total AGI and 46.7% of nonresident taxable income.¹⁶

Table 17 shows the Hawaii AGI of nonresidents in 2020 versus 2019 by total AGI class.

Table 17
Nonresident Hawaii AGI
by Total (Worldwide) Adjusted Gross Income Class in 2020 versus 2019
(Dollar amounts are in millions)

Total AGI Class	2020		2019		Difference: 2019-2020			
	No. of Returns	Hawaii AGI	No. of Returns	Hawaii AGI	No. of Returns	% Change	Hawaii AGI	% Change
TAXABLE NONRESIDENT RETURNS								
Loss	242	\$61	355	\$31	-113	-31.8%	\$30	96.4%
\$0 to under \$10,000	3,709	\$16	5,641	\$25	-1,932	-34.2%	-\$9	-37.5%
\$10,000 to under \$20,000	5,282	\$44.2	7,402	\$63.4	-2,120	-28.6%	-\$19.2	-30.2%
\$20,000 to under \$30,000	5,220	\$66	6,557	\$85	-1,337	-20.4%	-\$19	-22.2%
\$30,000 to under \$40,000	4,294	\$71	5,234	\$85	-940	-18.0%	-\$14	-16.9%
\$40,000 to under \$50,000	3,451	\$68	3,961	\$75	-510	-12.9%	-\$7	-9.7%
\$50,000 to under \$75,000	6,535	\$163	7,415	\$176	-880	-11.9%	-\$13	-7.5%
\$75,000 to under \$100,000	4,920	\$156	5,328	\$164	-408	-7.7%	-\$7	-4.4%
\$100,000 to under \$150,000	6,212	\$257	7,071	\$286	-859	-12.1%	-\$30	-10.5%
\$150,000 to under \$200,000	3,515	\$186	4,114	\$203	-599	-14.6%	-\$17	-8.3%
\$200,000 to under \$300,000	3,365	\$227	3,986	\$255	-621	-15.6%	-\$29	-11.2%
\$300,000 to under \$400,000	1,637	\$136	2,020	\$160	-383	-19.0%	-\$24	-15.2%
\$400,000 and over	5,962	\$1,265	6,803	\$1,076	-841	-12.4%	\$189	17.5%
Taxable Composite Returns*	1,387	\$134	1,236	\$433	151	12.2%	-\$299	-69.0%
TOTAL TAXABLE RETURNS*	55,731	\$2,849	67,123	\$3,119	-11,392	-17.0%	-\$270	-8.7%
NONTAXABLE NONRESIDENT RETURNS*								
Loss	3,587	-\$572	2,801	-\$480	786	28.1%	-\$93	-19.3%
\$0 to under \$5,000	5,385	-\$2.1	5,064	-\$1.5	321	6.3%	-\$0.6	-42.2%
\$5,000 to under \$10,000	856	-\$2.6	792	-\$3.1	64	8.1%	\$0.6	18.5%
\$10,000 and over	30,029	-\$1,257	27,948	-\$1,037	2081	7.4%	-\$220	-21.2%
Nontaxable Composite Returns	564	-\$12	504	-\$16	60	11.9%	\$3	21.7%
TOTAL NONTAXABLE RETURNS	40,421	-\$1,846	37,109	-\$1,537	3312	8.9%	-\$309	-20.1%
TOTAL - ALL NONRES. RETURNS*	96,152	\$1,003	104,232	\$1,582	-8080	-7.8%	-\$579	-36.6%

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

* Contains sums of both positive and negative values.

¹⁶ 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.

The number of taxable nonresident returns filed was 55,731 in 2020, a decrease of 17% from the 67,123 filed for tax year 2019. Total Hawaii AGI reported on taxable nonresident returns amounted to \$2.85 billion for tax year 2020, down by 8.7% over the \$3.12 billion for tax year 2019.

7.2. NONRESIDENT DEDUCTIONS AND EXEMPTIONS

Nonresidents must prorate their 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 2020, 31,181 nonresident tax returns used the standard deduction and 31,209 nonresident tax returns had allowable itemized deductions. Of the \$339.8 million of prorated itemized deductions claimed by nonresidents, \$18.7 million was not allowed, while prorated standard deductions amounted to \$41 million. The allowable itemized deductions plus the standard deductions totaled \$362 million.

As shown in Appendix Table A-3 broken down by Hawaii AGI class, in tax year 2020, nonresidents claimed a total of 181,393 personal exemptions and their prorated exemptions totaled \$51.6 million.¹⁷

7.3. NONRESIDENT TAX LIABILITY

The total Hawaii tax liability of nonresidents before tax credits was \$193 million, of which \$107 million (55.2%) 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 2020. Nonresidents had total Hawaii tax liability after tax credits of \$175 million, including negative amounts of tax owed by nonresidents with nontaxable returns. The average tax liability before tax credits was \$2,007 and the average net tax liability after tax credits was \$1,823 for each nonresident return.

¹⁷ The total number, type, and amount of the exemptions claimed by nonresidents appear in Appendix Table A-5. There were 2.0 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 2020

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	13,779	14.3%	\$5	2.5%	\$353	\$3	1.9%	\$248
\$10,000 to under \$20,000	6,747	7.0%	\$1	0.6%	\$171	\$1.0	0.6%	\$147
\$20,000 to under \$30,000	6,904	7.2%	\$2	1.3%	\$350	\$2	1.2%	\$314
\$30,000 to under \$40,000	5,832	6.1%	\$3	1.5%	\$510	\$3	1.6%	\$472
\$40,000 to under \$50,000	4,801	5.0%	\$3	1.6%	\$626	\$3	1.6%	\$592
\$50,000 to under \$75,000	9,586	10.0%	\$8	3.9%	\$795	\$7	4.2%	\$768
\$75,000 to under \$100,000	7,653	8.0%	\$8	4.0%	\$1,000	\$7	4.2%	\$961
\$100,000 to under \$150,000	10,280	10.7%	\$14	7.1%	\$1,329	\$13	7.5%	\$1,278
\$150,000 to under \$200,000	6,285	6.5%	\$10	5.4%	\$1,659	\$10	5.6%	\$1,574
\$200,000 to under \$300,000	6,628	6.9%	\$14	7.4%	\$2,143	\$13	7.3%	\$1,919
\$300,000 to under \$400,000	3,413	3.5%	\$9	4.7%	\$2,653	\$7	4.2%	\$2,180
\$400,000 and over	12,293	12.8%	\$107	55.2%	\$8,670	\$96	54.7%	\$7,806
Composite Returns	1,951	2.0%	\$9	4.8%	\$4,792	\$9	5.3%	\$4,740
TOTAL NONRESIDENT	96,152	100%	\$193	100%	\$2,007	\$175	100%	\$1,823

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 2020 versus 2019

Total AGI Class	2019 Number of Returns	% Change between 2019 and 2020					
		No. of Returns	Before Credits		After Credits		
			Amount (\$ Mil)	Average (\$)	Amount (\$ Mil)	Average (\$)	
Less than \$10,000	14,653	-6.0%	109.8%	123.1%	162.8%	179.5%	
\$10,000 to under \$20,000	8,766	-23.0%	-30.8%	-10.1%	-30.8%	-10.0%	
\$20,000 to under \$30,000	8,022	-13.9%	-22.0%	-9.4%	-23.0%	-10.5%	
\$30,000 to under \$40,000	6,612	-11.8%	-16.0%	-4.8%	-13.6%	-2.1%	
\$40,000 to under \$50,000	5,181	-7.3%	-7.0%	0.4%	-6.0%	1.4%	
\$50,000 to under \$75,000	10,481	-8.5%	-6.2%	2.5%	-4.5%	4.4%	
\$75,000 to under \$100,000	7,937	-3.6%	-3.0%	0.6%	-1.2%	2.5%	
\$100,000 to under \$150,000	10,909	-5.8%	-10.2%	-4.7%	-9.7%	-4.2%	
\$150,000 to under \$200,000	6,705	-6.3%	-7.5%	-1.3%	-8.6%	-2.5%	
\$200,000 to under \$300,000	6,966	-4.9%	-10.5%	-5.9%	-15.4%	-11.1%	
\$300,000 to under \$400,000	3,699	-7.7%	-14.1%	-6.9%	-20.5%	-13.8%	
\$400,000 and over	12,561	-2.1%	24.9%	27.6%	24.4%	27.1%	
Composite Returns	1,740	12.1%	21.5%	8.3%	20.2%	7.2%	
TOTAL NONRESIDENT	104,232	-7.8%	9.8%	19.0%	8.5%	17.7%	

Table 18B shows the change in tax liability of nonresidents before and after tax credits by total (worldwide) AGI class in 2020 versus 2019. The average tax liability for each nonresident return increased by 19% before tax credits and by 17.7% after tax credits in 2020 as compared with 2019.

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 2020 are shown in Table 19. A total of 215,539 age exemptions were claimed on 161,953 resident tax returns (or 24.8% of total) with a total age exemption amount of \$247 million in 2020. The tax returns with the age exemption showed total net Hawaii AGI of \$7.8 billion (or 17.9% of total) and total taxable income of \$6.6 billion. Around 55% of tax returns claiming an age exemption reported Hawaii taxable income. Income tax liability on the returns totaled \$486 million before tax credits and \$429 million after tax credits. The tax returns showed a total of \$179 million in standard deductions and a total of \$1.9 billion in itemized deductions.

Table 19
Resident Tax Returns with At Least One Age Exemption in 2020
(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	89,680	72,273	161,953
Number of Taxpayers with Self Age Exemption	84,725	71,090	155,815
Number of Taxpayers with Spousal Age Exemption	34,486	25,238	59,724
Total Age Exemptions	119,211	96,328	215,539
Total Age Exemption Amount	\$136	\$110	\$247
Hawaii AGI*	\$8,091	-\$324	\$7,767
Standard Deductions	\$90	\$89	\$179
Itemized Deductions	\$1,108	\$808	\$1,917
Taxable Income	\$6,584	\$0	\$6,584
Tax Liability Before Credits	\$486	\$0	\$486
Tax Liability After Credits	\$438	-\$9	\$429

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

* Contains sums of both positive and negative values.

Age exemptions continued to rise in line with Hawaii's aging population trend as discussed in Section 6.3. 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

\$1.84 billion in exempt Social Security benefits in 2020, equivalent to 50.8% and 28% of their taxable income, respectively. Overall, the tax returns averaged \$47,959 in net Hawaii AGI per return and \$2,650 per return in tax liability after tax credits.

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 continued to decline in 2020. Selected data from resident tax returns with at least one disability exemption in 2020 are shown in Table 20. In 2020, 4,321 resident tax returns (or 0.7% of total) were filed with at least one special exemption for disability and the total disability exemption amount was \$31 million.

Table 20
Resident Tax Returns with Disabilities in 2020
(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	2,454	1,867	4,321
Number of Taxpayers with Self Disability	1,617	1,479	3,096
Number of Taxpayers with Spousal Disability	884	446	1,330
Total Disability Exemptions	2,501	1,925	4,426
Total Disability Exemption Amount	\$18	\$13	\$31
Above Regular Exemption Amount*	\$13	\$9	\$22
Hawaii AGI**	\$166	\$11	\$176
Standard Deductions	\$3	\$2	\$5
Itemized Deductions	\$31	\$33	\$64
Taxable Income	\$112	\$0	\$112
Tax Liability Before Credits	\$7	\$0	\$7
Tax Liability After Credits	\$7	\$0	\$6

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.

“Above Regular Exemption Amount”, that is the additional disability exemption amount as compared with taking personal exemptions only, was \$22 million. These tax returns showed net Hawaii AGI of \$176 million (or 0.4% of total), Hawaii taxable income of \$112

million, and Hawaii income tax liabilities of \$7 million before tax credits and \$6 million after tax credits. Their standard deductions totaled \$5 million, whereas their itemized deductions totaled \$64 million. Overall, the tax returns averaged \$40,826 in net Hawaii AGI per return and \$1,477 per return in tax liability after tax credits.

10. DEPENDENT RESIDENT TAXPAYERS

As shown in Table 21, a total of 21,144 dependents filed tax returns for 2020 which was a decline of 33.6% from 2019. 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).

Table 21
Resident Dependent Tax Returns in 2020 versus 2019
(Dollar amounts are in millions)

	2020	2019	% Change
Number of Tax Returns	21,144	31,863	-33.6%
Hawaii AGI*	\$201.4	\$285.5	-29.4%
Standard Deductions	\$37.6	\$59.8	-37.2%
Itemized Deductions	\$4.7	\$8.3	-43.5%
Taxable Income	\$161.8	\$222.0	-27.1%
Tax Liability Before Credits	\$7.9	\$10.3	-22.6%
Tax Liability After Credits	\$7.8	\$10.0	-22.1%

* Contains sums of both positive and negative values.

Dependent returns represented around 3.2% of the total number of resident returns in 2020. 20,923 or 99% of the resident tax returns by dependents were filed by those with single filing status. The net Hawaii AGI of dependent residents was \$201 million (or 0.5% of total), a decrease of 29.4% from 2019 and their taxable income was \$162 million, a decrease of 27.1% compared to 2019. Their standard deductions totaled \$38 million, whereas their itemized deductions were \$4.7 million in total. Dependent returns had tax liability before tax credits of \$7.9 million and tax liability after tax credits of \$7.8 million. The decrease in dependent tax liabilities was around 22% in 2020 compared to 2019. Overall, the tax returns averaged \$9,527 in net Hawaii AGI per return and \$370 per return in tax liability after tax credits.

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 constituted 10.2% of the total taxable income of all returns in 2020.

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 in general.

Table 22 shows the distribution of net long-term capital gains by Hawaii AGI class for Hawaii residents and nonresidents in 2020.

Table 22
Income Eligible for the Tax Rate on Net Long-Term Capital Gains
by Hawaii Adjusted Gross Income (AGI) Class in 2020
(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	26	\$0.1	48	\$6.0	0.1%	8.5%
\$10,000 to under \$20,000	5	\$0.0	27	\$2.5	0.0%	2.2%
\$20,000 " \$30,000	381	\$0.4	50	\$10.6	0.03%	8.6%
\$30,000 " \$40,000	2,012	\$4.6	131	\$2.6	0.2%	2.3%
\$40,000 " \$50,000	2,390	\$8.6	133	\$1.3	0.4%	1.3%
\$50,000 " \$75,000	6,781	\$34.6	454	\$5.8	0.8%	2.9%
\$75,000 " \$100,000	6,612	\$51.5	330	\$8.4	1.4%	5.6%
\$100,000 " \$150,000	10,028	\$127.0	491	\$25.5	2.1%	11.7%
\$150,000 " \$200,000	6,296	\$128.0	280	\$23.6	3.6%	18.1%
\$200,000 " \$300,000	5,372	\$209.7	335	\$50.8	6.3%	29.0%
\$300,000 " \$400,000	2,116	\$166.1	165	\$37.9	10.9%	36.3%
\$400,000 and over	3,525	\$2,675.1	388	\$333.1	35.4%	34.0%
Composite Returns	n/a	n/a	20	\$2.6	n/a	2.0%
TOTAL	45,544	\$3,406	2,852	\$511	9.4%	19.6%

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

Net long-term capital gains comprised 35.4% of the total taxable income of residents and 34% of the total taxable income of nonresidents with Hawaii AGI over \$400,000 in 2020. 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%.

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APPENDIX

STATISTICAL TABLES

TABLE A-1
SELECTED DATA FROM RESIDENT TAX RETURNS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2020
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Returns		Hawaii AGI		Taxable Income		Tax Liability				
	Number	% of total	Amount	% of taxable	Amount	% of total	Before Credits		After Credits		
							Amount	% of total	Amount	% of total	
TAXABLE RETURNS											
\$0 to under \$10,000	34,903	5.3%	\$224	0.5%	\$104	0.3%	\$2	0.1%	-\$0.5	-0.02%	
\$10,000 to under \$20,000	56,698	8.7%	\$855	2.0%	\$564	1.6%	\$23	0.9%	\$14.9	0.6%	
\$20,000 to under \$30,000	68,893	10.5%	\$1,722	4.0%	\$1,311	3.6%	\$66	2.6%	\$52.3	2.2%	
\$30,000 to under \$40,000	66,721	10.2%	\$2,331	5.4%	\$1,873	5.2%	\$106	4.1%	\$93.6	3.9%	
\$40,000 to under \$50,000	57,425	8.8%	\$2,575	6.0%	\$2,110	5.8%	\$127	4.9%	\$120.3	5.0%	
\$50,000 to under \$75,000	90,030	13.8%	\$5,488	12.8%	\$4,502	12.4%	\$287	11.1%	\$280.8	11.7%	
\$75,000 to under \$100,000	53,353	8.2%	\$4,626	10.7%	\$3,781	10.4%	\$252	9.8%	\$246.5	10.3%	
\$100,000 to under \$150,000	59,002	9.0%	\$7,165	16.7%	\$5,931	16.4%	\$413	16.0%	\$402.2	16.7%	
\$150,000 to under \$200,000	25,065	3.8%	\$4,301	10.0%	\$3,594	9.9%	\$261	10.1%	\$252.0	10.5%	
\$200,000 to under \$300,000	15,696	2.4%	\$3,732	8.7%	\$3,335	9.2%	\$253	9.8%	\$242.7	10.1%	
\$300,000 to under \$400,000	4,811	0.7%	\$1,649	3.8%	\$1,523	4.2%	\$120	4.7%	\$114.3	4.8%	
\$400,000 and over	6,728	1.0%	\$8,361	19.4%	\$7,556	20.9%	\$668	25.9%	\$598.6	24.9%	
TOTAL RESIDENT TAXABLE	539,325	82.5%	\$43,029	100.0%	\$36,185	100.0%	\$2,578	100.0%	\$2,418	100.7%	
NONTAXABLE RETURNS											
Loss	20,144	3.1%	-\$992		NOT APPLICABLE				-\$3.4	-0.1%	
\$0 to under \$5,000	71,993	11.0%	\$72						-\$8.8	-0.4%	
\$5,000 to under \$10,000	9,894	1.5%	\$71						-\$1.6	-0.1%	
\$10,000 and over	12,159	1.9%	\$291						-\$1.9	-0.1%	
TOTAL RESIDENT NONTAXABLE	114,190	17.5%	-\$558 *					-\$15.7	-0.7%		
TOTAL - ALL RESIDENT RETURNS	653,515	100.0%	\$42,471 *		\$36,185	100.0%	\$2,578	100.0%	\$2,402	100.0%	

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

* Includes returns with negative Hawaii AGI.

TABLE A-2
SELECTED DATA FROM RESIDENT TAX RETURNS BY FILING STATUS AND HAWAII AGI CLASS - 2020
(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	801	0.4%	32,632	9.0%	1,470	2.1%	\$7	\$205	\$12
\$10,000 to under \$20,000	7,124	3.2%	43,339	11.9%	6,235	9.0%	\$110	\$649	\$96
\$20,000 to under \$30,000	10,748	4.8%	47,696	13.1%	10,449	15.2%	\$271	\$1,187	\$264
\$30,000 to under \$40,000	12,227	5.5%	42,536	11.7%	11,958	17.3%	\$428	\$1,484	\$418
\$40,000 to under \$50,000	12,991	5.9%	34,543	9.5%	9,891	14.3%	\$585	\$1,548	\$443
\$50,000 to under \$75,000	29,993	13.5%	46,985	12.9%	13,052	18.9%	\$1,867	\$2,834	\$788
\$75,000 to under \$100,000	28,883	13.0%	19,125	5.3%	5,345	7.8%	\$2,522	\$1,645	\$459
\$100,000 to under \$150,000	41,515	18.7%	13,525	3.7%	3,962	5.7%	\$5,085	\$1,607	\$472
\$150,000 to under \$200,000	20,864	9.4%	3,350	0.9%	851	1.2%	\$3,586	\$571	\$145
\$200,000 to under \$300,000	13,242	6.0%	1,996	0.5%	458	0.7%	\$3,145	\$479	\$109
\$300,000 to under \$400,000	3,890	1.8%	772	0.2%	149	0.2%	\$1,333	\$266	\$51
\$400,000 and over	5,386	2.4%	1,138	0.3%	204	0.3%	\$6,716	\$1,343	\$303
TOTAL RESIDENT TAXABLE	187,664	84.7%	287,637	79.2%	64,024	92.9%	\$25,653	\$13,818	\$3,558
NONTAXABLE RETURNS									
Loss	7,202	3.2%	12,201	3.4%	741	1.1%	-\$650	-\$318	-\$24
\$0 to under \$5,000	14,194	6.4%	54,723	15.1%	3,076	4.5%	\$19	\$48	\$5
\$5,000 to under \$10,000	5,254	2.4%	3,958	1.1%	682	1.0%	\$38	\$28	\$4
\$10,000 and over	7,305	3.3%	4,440	1.2%	414	0.6%	\$169	\$111	\$11
TOTAL RESIDENT NONTAXABLE	33,955	15.3%	75,322	20.8%	4,913	7.1%	-\$424 ***	-\$131 ***	-\$3 ***
TOTAL - ALL RESIDENT RETURNS	221,619	100.0%	362,959	100.0%	68,937	100.0%	\$25,230 ***	\$13,687 ***	\$3,555 ***

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

* Includes returns with Single and Married Filing Separately filing status.

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

*** Includes returns with negative Hawaii AGI.

TABLE A-2 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY FILING STATUS AND HAWAII AGI CLASS - 2020
(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	\$100	\$3	\$0.01	\$2	\$0.0	-\$0.2	\$0.0	-\$0.3
\$10,000 to under \$20,000	\$41	\$467	\$56	\$0.9	\$20	\$2	-\$0.6	\$16	-\$0.3
\$20,000 to under \$30,000	\$149	\$968	\$193	\$5	\$52	\$9	\$2	\$48	\$2
\$30,000 to under \$40,000	\$275	\$1,266	\$332	\$12	\$76	\$17	\$8	\$75	\$11
\$40,000 to under \$50,000	\$411	\$1,336	\$362	\$21	\$86	\$21	\$17	\$85	\$18
\$50,000 to under \$75,000	\$1,419	\$2,433	\$651	\$81	\$166	\$40	\$77	\$164	\$39
\$75,000 to under \$100,000	\$2,006	\$1,398	\$377	\$126	\$101	\$25	\$122	\$99	\$25
\$100,000 to under \$150,000	\$4,108	\$1,434	\$388	\$277	\$108	\$28	\$270	\$106	\$27
\$150,000 to under \$200,000	\$2,951	\$516	\$127	\$212	\$40	\$9	\$205	\$38	\$9
\$200,000 to under \$300,000	\$2,797	\$439	\$99	\$210	\$36	\$8	\$201	\$34	\$7
\$300,000 to under \$400,000	\$1,228	\$248	\$47	\$95	\$22	\$4	\$90	\$20	\$4
\$400,000 and over	\$6,010	\$1,250	\$295	\$525	\$117	\$27	\$469	\$105	\$25
TOTAL RESIDENT TAXABLE	\$21,397	\$11,857	\$2,932	\$1,563	\$825	\$190	\$1,461	\$790	\$167
NONTAXABLE RETURNS									
Loss	NOT APPLICABLE						-\$1.9	-\$1.3	-\$0.2
\$0 to under \$5,000							-\$2.6	-\$5.4	-\$0.8
\$5,000 to under \$10,000							-\$1.0	-\$0.4	-\$0.2
\$10,000 and over							-\$1.5	-\$0.3	-\$0.1
TOTAL RESIDENT NONTAXABLE							-\$7.1	-\$7.4	-\$1.2
TOTAL - ALL RESIDENT RETURNS	\$21,397	\$11,857	\$2,932	\$1,563	\$825	\$190	\$1,453	\$783	\$166

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

* Includes returns with Single and Married Filing Separately 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 - 2020
(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	22,028	22.9%	\$22,394	29.1%	\$91	3.2%	\$6.4	\$14
\$10,000 to under \$20,000	9,702	10.1%	\$4,760	6.2%	\$140	4.9%	\$7.6	\$17
\$20,000 to under \$30,000	5,954	6.2%	\$3,113	4.0%	\$147	5.1%	\$6.3	\$16
\$30,000 to under \$40,000	3,795	3.9%	\$2,076	2.7%	\$131	4.6%	\$4.7	\$14
\$40,000 to under \$50,000	2,573	2.7%	\$2,182	2.8%	\$115	4.0%	\$3.5	\$12
\$50,000 to under \$75,000	3,758	3.9%	\$4,864	6.3%	\$229	8.0%	\$5.8	\$23
\$75,000 to under \$100,000	1,967	2.0%	\$1,331	1.7%	\$170	6.0%	\$3.4	\$17
\$100,000 to under \$150,000	1,999	2.1%	\$1,591	2.1%	\$242	8.5%	\$3.8	\$20
\$150,000 to under \$200,000	822	0.9%	\$1,357	1.8%	\$141	5.0%	\$1.7	\$9
\$200,000 to under \$300,000	764	0.8%	\$2,474	3.2%	\$186	6.5%	\$1.5	\$9
\$300,000 to under \$400,000	316	0.3%	\$1,113	1.4%	\$109	3.8%	\$0.7	\$4
\$400,000 and over	666	0.7%	\$7,816	10.1%	\$1,013	35.6%	\$1.4	\$33
Taxable Composite Returns	1,387	1.4%	\$21,996	28.5%	\$134	4.7%	n/a	n/a
TOTAL TAXABLE	55,731	58.0%	\$77,066 *	100.0%	\$2,849	100.0%	\$46.9	\$190
NONTAXABLE RETURNS								
Loss	15,676	16.3%	\$19,487		-\$1,862		\$0.0	\$69
\$0 to under \$5,000	23,100	24.0%	\$12,068		\$5		\$3.0	\$53
\$5,000 to under \$10,000	476	0.5%	-\$678		\$3		\$0.8	\$10
\$10,000 and over	605	0.6%	-\$313		\$20		\$1.0	\$39
Nontaxable Composite Returns	564	0.6%	\$866		-\$12		n/a	n/a
TOTAL NONTAXABLE	40,421	42.0%	\$31,429 *		-\$1,846 *		\$4.7	\$172
TOTAL - NONRESIDENT RETURNS	96,152	100.0%	\$108,495 *		\$1,003 *		\$51.6	\$362

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

* Includes returns with negative AGI.

TABLE A-3 (CONTINUED)
SELECTED DATA FROM NONRESIDENT TAX RETURNS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2020
(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	37,793	4,204	1.7	0.2	\$71	2.7%	\$2	0.8%	\$1	0.6%	
\$10,000 to under \$20,000	17,054	1,742	1.8	0.2	\$115	4.4%	\$4	2.3%	\$4	2.3%	
\$20,000 to under \$30,000	11,032	985	1.9	0.2	\$124	4.7%	\$6	3.1%	\$6	3.2%	
\$30,000 to under \$40,000	7,590	639	2.0	0.2	\$113	4.3%	\$6	3.2%	\$6	3.3%	
\$40,000 to under \$50,000	5,306	447	2.1	0.2	\$99	3.8%	\$6	3.0%	\$6	3.2%	
\$50,000 to under \$75,000	8,238	721	2.2	0.2	\$200	7.7%	\$13	6.5%	\$12	6.8%	
\$75,000 to under \$100,000	4,417	448	2.2	0.2	\$149	5.7%	\$10	5.2%	\$9	5.4%	
\$100,000 to under \$150,000	4,664	587	2.3	0.3	\$218	8.3%	\$15	7.9%	\$15	8.3%	
\$150,000 to under \$200,000	1,907	324	2.3	0.4	\$130	5.0%	\$9	4.9%	\$9	5.1%	
\$200,000 to under \$300,000	1,725	427	2.3	0.6	\$175	6.7%	\$13	6.8%	\$13	7.3%	
\$300,000 to under \$400,000	740	189	2.3	0.6	\$104	4.0%	\$8	4.2%	\$8	4.3%	
\$400,000 and over	1,419	437	2.1	0.7	\$979	37.5%	\$91	47.2%	\$84	48.1%	
Taxable Composite Returns	n/a	n/a	n/a	n/a	\$132	5.1%	\$9	4.8%	\$9	5.3%	
TOTAL TAXABLE	101,885	11,150	1.8	0.2	\$2,610	100.0%	\$193	100.0%	\$181	103.4%	
NONTAXABLE RETURNS											
Loss	32,036	10,640	2.0	0.7	NOT APPLICABLE				-\$3.9	-2.2%	
\$0 to under \$5,000	44,861	7,873	1.9	0.3					-\$2.0	-1.1%	
\$5,000 to under \$10,000	1,195	244	2.5	0.5					\$0.0	0.0%	
\$10,000 and over	1,416	345	2.3	0.6					\$0.0	0.0%	
Nontaxable Composite Returns	n/a	n/a	n/a	n/a					\$0.0	0.0%	
TOTAL NONTAXABLE	79,508	19,102	2.0	0.5	-\$6.0	-3.4%					
TOTAL - NONRESIDENT RETURNS	181,393	30,252	1.9	0.3	\$2,610	100.0%	\$193	100.0%	\$175	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 - 2020
(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	1,472	\$3	2,058	\$3	261	\$1	898	\$1	737	\$1
\$10,000 to under \$20,000	6,228	\$19	9,270	\$20	2,573	\$11	5,172	\$8	3,190	\$6
\$20,000 to under \$30,000	6,691	\$28	14,441	\$38	4,983	\$32	8,567	\$17	4,554	\$12
\$30,000 to under \$40,000	5,638	\$27	25,630	\$76	6,806	\$53	12,189	\$24	6,302	\$19
\$40,000 to under \$50,000	4,518	\$24	35,186	\$119	8,620	\$74	14,225	\$29	6,994	\$22
\$50,000 to under \$75,000	6,659	\$41	69,580	\$319	22,680	\$218	30,376	\$69	13,877	\$49
\$75,000 to under \$100,000	3,295	\$26	47,114	\$301	21,902	\$240	24,273	\$63	10,341	\$43
\$100,000 to under \$150,000	2,812	\$29	51,539	\$418	33,797	\$424	32,269	\$101	12,035	\$58
\$150,000 to under \$200,000	849	\$12	22,816	\$257	17,706	\$258	16,192	\$64	4,841	\$29
\$200,000 to under \$300,000	425	\$10	12,088	\$73	11,202	\$196	9,971	\$56	2,500	\$22
\$300,000 to under \$400,000	95	\$3	3,482	\$21	3,270	\$64	3,005	\$26	605	\$9
\$400,000 and over	87	\$6	4,541	\$49	4,161	\$125	4,122	\$630	881	\$105
TOTAL RESIDENT TAXABLE	38,769	\$227	297,745	\$1,693	137,961	\$1,697	161,259	\$1,088	66,857	\$375
NONTAXABLE RESIDENT RETURNS										
Loss	9,309	\$65	10,450	\$48	5,571	\$82	1,083	\$4	4,510	\$12
\$0 to under \$5,000	17,157	\$120	17,701	\$43	7,384	\$60	7,267	\$8	7,052	\$6
\$5,000 to under \$10,000	6,378	\$52	7,159	\$22	3,344	\$27	4,378	\$11	3,170	\$4
\$10,000 and over	9,809	\$193	11,735	\$101	7,056	\$109	8,345	\$42	4,751	\$36
TOTAL RESIDENT NONTAXABLE	42,653	\$431	47,045	\$215	23,355	\$279	21,073	\$65	19,483	\$58
TOTAL - ALL RESIDENT RETURNS	81,422	\$658	344,790	\$1,908	161,316	\$1,976	182,332	\$1,153	86,340	\$433
TOTAL - ALL NONRESIDENT RETURNS	3,230	\$18	26,230	\$118	7,147	\$119	11,531	\$61	2,759	\$24
GRAND TOTAL - ALL RETURNS	84,652	\$676	371,020	\$2,026	168,463	\$2,095	193,863	\$1,214	89,099	\$457

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

TABLE A-4 (CONTINUED)
TYPES OF DEDUCTIONS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2020
(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	-	-	2,208	\$8	32,695	\$73	34,903	\$81
\$10,000 to under \$20,000	-	-	9,578	\$64	47,120	\$120	56,698	\$184
\$20,000 to under \$30,000	-	-	14,674	\$126	54,219	\$143	68,893	\$269
\$30,000 to under \$40,000	-	-	25,782	\$199	40,939	\$115	66,721	\$314
\$40,000 to under \$50,000	-	-	35,306	\$268	22,119	\$70	57,425	\$338
\$50,000 to under \$75,000	-	-	69,788	\$696	20,242	\$73	90,030	\$769
\$75,000 to under \$100,000	659	\$0.2	47,343	\$672	6,010	\$23	53,353	\$695
\$100,000 to under \$150,000	728	\$1	52,542	\$1,030	6,460	\$18	59,002	\$1,048
\$150,000 to under \$200,000	13,340	\$6	23,227	\$614	1,838	\$6	25,065	\$620
\$200,000 to under \$300,000	12,643	\$27	12,652	\$330	3,044	\$12	15,696	\$342
\$300,000 to under \$400,000	3,636	\$19	3,640	\$105	1,171	\$4	4,811	\$109
\$400,000 and over	4,783	\$141	4,786	\$773	1,942	\$8	6,728	\$781
TOTAL RESIDENT TAXABLE	35,789	\$194	301,526	\$4,886	237,799	\$664	539,325	\$5,550
NONTAXABLE RESIDENT RETURNS								
Loss	-	-	11,187	\$212	8,957	\$25	20,144	\$236
\$0 to under \$5,000	-	-	19,193	\$237	52,800	\$133	71,993	\$370
\$5,000 to under \$10,000	-	-	7,430	\$117	2,464	\$10	9,894	\$127
\$10,000 and over	40	\$0.1	12,078	\$482	81	\$0	12,159	\$482
TOTAL RESIDENT NONTAXABLE	40	\$0.1	49,888	\$1,047	64,302	\$168	114,190	\$1,215
TOTAL - ALL RESIDENT RETURNS	35,829	\$194	351,414	\$5,933	302,101	\$832	653,515	\$6,766
TOTAL - ALL NONRESIDENT RETURNS	1,124	\$19	31,209	\$321	31,181	\$41	62,390	\$362
GRAND TOTAL - ALL RETURNS	36,953	\$213	382,623	\$6,254	333,282	\$873	715,905	\$7,128

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

TABLE A-5
EXEMPTIONS CLAIMED BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2020
(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	24,412	28,807	3,564	5,275	34,090	1.2	0.1	0.2	1.4	\$39		
\$10,000 to under \$20,000	52,193	76,448	17,303	15,712	92,429	1.5	0.3	0.3	1.8	\$107		
\$20,000 to under \$30,000	67,420	105,420	27,494	16,760	122,557	1.6	0.4	0.2	1.8	\$142		
\$30,000 to under \$40,000	66,271	109,481	31,214	13,881	123,705	1.7	0.5	0.2	1.9	\$144		
\$40,000 to under \$50,000	57,277	97,750	27,718	11,782	109,853	1.7	0.5	0.2	1.9	\$128		
\$50,000 to under \$75,000	89,909	166,895	47,343	19,178	186,554	1.9	0.5	0.2	2.1	\$216		
\$75,000 to under \$100,000	53,310	117,741	35,768	11,096	129,124	2.2	0.7	0.2	2.4	\$149		
\$100,000 to under \$150,000	58,960	150,011	49,734	11,377	161,633	2.5	0.8	0.2	2.7	\$186		
\$150,000 to under \$200,000	25,057	70,219	24,377	5,054	75,359	2.8	1.0	0.2	3.0	\$87		
\$200,000 to under \$300,000	15,691	43,862	14,965	4,141	48,047	2.8	1.0	0.3	3.1	\$55		
\$300,000 to under \$400,000	4,809	12,628	3,942	1,811	14,453	2.6	0.8	0.4	3.0	\$17		
\$400,000 and over	6,724	17,571	5,484	3,144	20,741	2.6	0.8	0.5	3.1	\$24		
TOTAL RESIDENT TAXABLE	522,033	996,833	288,906	119,211	1,118,545	1.9	0.6	0.2	2.1	\$1,294		
NONTAXABLE RESIDENT RETURNS												
Loss	19,870	29,496	2,698	18,160	47,966	1.5	0.1	0.9	2.4	\$57		
\$0 to under \$5,000	68,449	90,753	8,809	51,893	143,445	1.3	0.1	0.8	2.1	\$169		
\$5,000 to under \$10,000	9,879	17,735	2,901	11,621	29,670	1.8	0.3	1.2	3.0	\$36		
\$10,000 and over	12,142	21,441	2,484	14,654	36,597	1.8	0.2	1.2	3.0	\$45		
TOTAL RESIDENT NONTAXABLE	110,340	159,425	16,892	96,328	257,678	1.4	0.2	0.9	2.3	\$306		
TOTAL - ALL RESIDENT RETURNS	632,373	1,156,258	305,798	215,539	1,376,223	1.8	0.5	0.3	2.2	\$1,600		
TOTAL - ALL NONRESIDENT RETURNS	91,648	181,393	43,981	30,252	211,743	2.0	0.5	0.3	2.3	\$52		
GRAND TOTAL - ALL RETURNS	724,021	1,337,651	349,779	245,791	1,587,966	1.8	0.5	0.3	2.2	\$1,652		

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

* Regular Exemptions = Self + Spouse (If Joint Return) + Qualified Dependents

**TABLE A-6
NUMBER OF RETURNS FILED BY NUMBER OF EXEMPTIONS CLAIMED AND BY HAWAII AGI CLASS - 2020**

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	19,870	11,806	6,758	666	334	110	44	8,880	4,640
\$0 to under \$10,000	102,740	74,740	22,624	2,883	1,200	435	255	39,683	14,553
\$10,000 to under \$20,000	59,375	39,279	13,792	3,466	1,630	614	327	12,095	6,392
\$20,000 to under \$30,000	69,991	44,771	15,852	5,258	2,481	955	478	9,753	5,046
\$30,000 to under \$40,000	67,298	40,969	15,685	5,871	2,868	1,167	628	7,250	3,877
\$40,000 to under \$50,000	57,807	33,880	14,169	5,050	2,762	1,236	643	5,899	3,207
\$50,000 to under \$75,000	90,402	46,386	25,423	9,133	5,622	2,390	1,336	9,066	5,283
\$75,000 to under \$100,000	53,495	19,012	18,020	7,523	5,552	2,236	1,099	5,165	3,047
\$100,000 to under \$150,000	59,058	13,448	21,223	10,185	9,136	3,537	1,487	5,080	3,193
\$150,000 to under \$200,000	25,088	3,342	9,042	5,024	5,327	1,731	605	2,177	1,451
\$200,000 to under \$300,000	15,710	1,980	5,905	2,892	3,590	1,022	308	1,574	1,290
\$300,000 to under \$400,000	4,812	766	1,985	791	913	271	83	636	588
\$400,000 and over	6,727	1,140	2,805	970	1,270	420	114	1,109	1,019
TOTAL - ALL RESIDENT RETURNS	632,373	331,519	173,283	59,712	42,685	16,124	7,407	108,367	53,586
TOTAL - ALL NONRESIDENT RETURNS	91,648	41,167	29,520	8,534	8,077	3,087	1,227	11,980	9,136
GRAND TOTAL - ALL RETURNS	724,021	372,686	202,803	68,246	50,762	19,211	8,634	120,347	62,722

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 - 2020

(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	25,438	\$7	752	\$0.4	4,351	\$0.2	29,962	\$8
\$10,000 to under \$20,000	41,253	\$26	2,687	\$2	15,980	\$4	39,722	\$18
\$20,000 to under \$30,000	53,709	\$59	3,993	\$5	24,126	\$14	43,221	\$25
\$30,000 to under \$40,000	59,202	\$100	3,895	\$6	22,488	\$16	43,531	\$28
\$40,000 to under \$50,000	52,334	\$119	3,592	\$7	20,988	\$19	36,042	\$25
\$50,000 to under \$75,000	83,323	\$276	6,927	\$19	32,345	\$35	57,229	\$49
\$75,000 to under \$100,000	49,824	\$241	5,041	\$18	19,321	\$28	33,819	\$41
\$100,000 to under \$150,000	55,496	\$386	6,924	\$34	22,555	\$40	36,144	\$58
\$150,000 to under \$200,000	23,410	\$231	4,344	\$28	9,046	\$26	15,907	\$33
\$200,000 to under \$300,000	14,110	\$188	4,742	\$46	7,751	\$33	7,813	\$24
\$300,000 to under \$400,000	4,052	\$71	2,364	\$38	2,567	\$19	2,186	\$13
\$400,000 and over	5,285	\$162	4,565	\$468	3,314	\$80	3,318	\$111
TOTAL RESIDENT TAXABLE	467,436	\$1,866	49,826	\$671	184,832	\$314	348,894	\$433
NONTAXABLE RESIDENT RETURNS								
Loss	2,570	\$5	965	\$6	-	-	14,582	\$14
\$0 to under \$5,000	13,387	\$2	860	\$0.9	-	-	58,502	\$11
\$5,000 to under \$10,000	2,613	\$1	637	\$0.9	-	-	6,726	\$3
\$10,000 and over	3,806	\$5	1,937	\$6	-	-	7,949	\$13
TOTAL RESIDENT NONTAXABLE	22,376	\$13	4,399	\$14	11	\$0	87,759	\$42
TOTAL - ALL RESIDENT RETURNS	489,812	\$1,879	54,225	\$685	184,843	\$314	436,653	\$476
TOTAL - ALL NONRESIDENT RETURNS	40,636	\$84	11,114	\$248	16,451	\$30	46,954	\$187
GRAND TOTAL - ALL RETURNS	530,448	\$1,963	65,339	\$932	201,294	\$344	483,607	\$662

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 2021 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 - 2020

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	20,144	\$0	\$0.0	-\$3	-\$169	n/a	n/a	n/a	n/a
\$0 to under \$10,000	116,790	\$2	\$0.0	-\$11	-\$93	2.3%	-10.4%	0.6%	-3.0%
\$10,000 to under \$20,000	63,891	\$23	\$354	\$14	\$218	4.0%	2.5%	2.4%	1.5%
\$20,000 to under \$30,000	71,467	\$66	\$925	\$52	\$727	5.0%	4.0%	3.7%	2.9%
\$30,000 to under \$40,000	67,751	\$106	\$1,561	\$93	\$1,376	5.6%	5.0%	4.5%	3.9%
\$40,000 to under \$50,000	57,955	\$127	\$2,190	\$120	\$2,074	6.0%	5.7%	4.9%	4.6%
\$50,000 to under \$75,000	90,523	\$287	\$3,168	\$281	\$3,102	6.4%	6.2%	5.2%	5.1%
\$75,000 to under \$100,000	53,538	\$252	\$4,700	\$246	\$4,604	6.7%	6.5%	5.4%	5.3%
\$100,000 to under \$150,000	59,100	\$413	\$6,983	\$402	\$6,805	7.0%	6.8%	5.8%	5.6%
\$150,000 to under \$200,000	25,096	\$261	\$10,402	\$252	\$10,043	7.3%	7.0%	6.1%	5.9%
\$200,000 to under \$300,000	15,715	\$253	\$16,121	\$243	\$15,444	7.6%	7.3%	6.8%	6.5%
\$300,000 to under \$400,000	4,814	\$120	\$25,026	\$114	\$23,738	7.9%	7.5%	7.3%	6.9%
\$400,000 to under \$500,000	2,207	\$76	\$34,501	\$72	\$32,489	8.3%	7.8%	7.8%	7.3%
\$500,000 to under \$750,000	2,325	\$116	\$50,057	\$108	\$46,500	8.8%	8.2%	8.3%	7.7%
\$750,000 to under \$1,000,000	812	\$60	\$74,484	\$56	\$68,671	9.2%	8.5%	8.7%	8.0%
\$1,000,000 and over	1,387	\$415	\$299,255	\$363	\$261,740	8.9%	7.8%	7.8%	6.9%
TOTAL - ALL RESIDENT RETURNS	653,515	\$2,578	\$3,945	\$2,402	\$3,676	7.1%	6.6%	5.9%	5.5%

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 - 2020

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	20,144	-\$992	\$0	\$0	-\$3	-\$169	n/a	n/a	
Equal to \$0	24,300	\$0	\$0	\$0	-\$3	-\$132	n/a	n/a	
\$1 to under \$1,000	22,457	\$6	\$0	\$0	-\$2	-\$108	n/a	n/a	
\$1,000 to under \$5,000	35,143	\$101	\$0.2	\$5	-\$3	-\$98	1.6%	-33.0%	
\$5,000 to under \$10,000	34,889	\$259	\$2	\$63	-\$2	-\$51	2.4%	-1.9%	
\$10,000 to under \$15,000	32,209	\$402	\$8	\$234	\$3	\$105	3.5%	1.6%	
\$15,000 to under \$20,000	31,682	\$555	\$15	\$477	\$11	\$334	4.3%	3.0%	
\$20,000 to under \$30,000	71,467	\$1,784	\$66	\$925	\$52	\$727	5.0%	4.0%	
\$30,000 to under \$40,000	67,751	\$2,366	\$106	\$1,561	\$93	\$1,376	5.6%	5.0%	
\$40,000 to under \$50,000	57,955	\$2,599	\$127	\$2,190	\$120	\$2,074	6.0%	5.7%	
\$50,000 to under \$60,000	44,614	\$2,439	\$125	\$2,797	\$122	\$2,732	6.3%	6.1%	
\$60,000 to under \$75,000	45,909	\$3,079	\$162	\$3,527	\$159	\$3,461	6.5%	6.3%	
\$75,000 to under \$100,000	53,538	\$4,641	\$252	\$4,700	\$246	\$4,604	6.7%	6.5%	
\$100,000 to under \$125,000	35,951	\$4,013	\$228	\$6,352	\$223	\$6,208	6.9%	6.7%	
\$125,000 to under \$150,000	23,149	\$3,163	\$184	\$7,964	\$179	\$7,733	7.1%	6.8%	
TOTAL	601,158	\$25,408 *	\$1,275	\$2,121	\$1,195	\$1,987	6.3%	5.9%	
ALL RESIDENT RETURNS	653,515	\$43,463 *	\$2,578	\$3,945	\$2,402	\$3,676	7.1%	6.6%	
Ratio of HI AGI<\$150K to All Res (%)	92.0%	58.5%	49.5%	53.8%	49.7%	54.1%	88.7%	89.2%	

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

* 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 - 2020

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 (\$)			
JOINT* RESIDENT RETURNS									
Loss	7,202	-\$650	\$0	\$0	-\$2	-\$267	n/a	n/a	
Equal to \$0	3,340	\$0	\$0	\$0	-\$1	-\$216	n/a	n/a	
\$1 to under \$1,000	4,770	\$1	\$0	\$0	-\$1	-\$167	n/a	n/a	
\$1,000 to under \$5,000	6,084	\$17	\$0	\$0	-\$1	-\$182	n/a	n/a	
\$5,000 to under \$10,000	6,055	\$45	\$0	\$2	-\$1	-\$187	n/a	n/a	
\$10,000 to under \$15,000	5,831	\$73	\$0.2	\$31	-\$1	-\$162	1.6%	-8.2%	
\$15,000 to under \$20,000	5,630	\$99	\$1	\$121	-\$0.3	-\$58	2.3%	-1.1%	
\$20,000 to under \$30,000	12,376	\$310	\$5	\$417	\$2	\$166	3.5%	1.4%	
\$30,000 to under \$40,000	12,837	\$449	\$12	\$938	\$8	\$593	4.4%	2.8%	
\$40,000 to under \$50,000	13,301	\$599	\$21	\$1,542	\$17	\$1,283	5.0%	4.1%	
\$50,000 to under \$60,000	12,591	\$691	\$27	\$2,165	\$25	\$2,017	5.4%	5.0%	
\$60,000 to under \$75,000	17,664	\$1,191	\$53	\$3,016	\$52	\$2,918	5.8%	5.6%	
\$75,000 to under \$100,000	28,959	\$2,528	\$126	\$4,338	\$122	\$4,230	6.3%	6.1%	
\$100,000 to under \$125,000	23,990	\$2,685	\$143	\$5,963	\$139	\$5,806	6.6%	6.4%	
\$125,000 to under \$150,000	17,581	\$2,407	\$134	\$7,645	\$130	\$7,409	6.9%	6.7%	
TOTAL	178,211	\$11,096 **	\$522	\$2,930	\$489	\$2,743	6.2%	5.8%	
ALL JOINT* RESIDENT RETURNS	221,619	\$25,879 **	\$1,563	\$7,053	\$1,453	\$6,559	7.3%	6.8%	
Ratio of HI AGI<\$150K to All Joint (%)	80.4%	42.9%	33.4%	41.5%	33.6%	41.8%	85.0%	85.5%	

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

* Includes returns with Married Filing Jointly filing status.

** 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 - 2020

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 (\$)		
SINGLE* RESIDENT RETURNS								
Loss	12,201	-\$318	\$0	\$0	-\$1	-\$106	n/a	n/a
Equal to \$0	20,025	\$0	\$0	\$0	-\$2	-\$112	n/a	n/a
\$1 to under \$1,000	17,038	\$5	\$0	\$0	-\$1	-\$88	n/a	n/a
\$1,000 to under \$5,000	27,563	\$79	\$0.2	\$6	-\$2	-\$70	1.6%	-18.5%
\$5,000 to under \$10,000	26,686	\$197	\$2	\$81	-\$0.1	-\$5	2.4%	-0.1%
\$10,000 to under \$15,000	23,552	\$293	\$7	\$296	\$5	\$199	3.8%	2.5%
\$15,000 to under \$20,000	22,413	\$392	\$13	\$584	\$11	\$487	4.6%	3.9%
\$20,000 to under \$30,000	48,559	\$1,208	\$52	\$1,076	\$48	\$981	5.4%	4.9%
\$30,000 to under \$40,000	42,913	\$1,497	\$76	\$1,781	\$75	\$1,740	6.0%	5.9%
\$40,000 to under \$50,000	34,740	\$1,556	\$86	\$2,469	\$85	\$2,448	6.4%	6.4%
\$50,000 to under \$60,000	25,122	\$1,372	\$79	\$3,134	\$78	\$3,112	6.7%	6.6%
\$60,000 to under \$75,000	22,071	\$1,475	\$87	\$3,948	\$86	\$3,908	6.9%	6.9%
\$75,000 to under \$100,000	19,229	\$1,654	\$101	\$5,244	\$99	\$5,170	7.2%	7.1%
\$100,000 to under \$125,000	9,290	\$1,032	\$68	\$7,341	\$67	\$7,224	7.5%	7.3%
\$125,000 to under \$150,000	4,275	\$581	\$40	\$9,240	\$39	\$9,013	7.6%	7.4%
TOTAL	355,677	\$11,341 **	\$611	\$1,718	\$585	\$1,646	6.5%	6.2%
ALL SINGLE* RESIDENT RETURNS	362,959	\$14,005 **	\$825	\$2,274	\$783	\$2,157	7.0%	6.6%
Ratio of HI AGI<\$150K to All Single (%)	98.0%	81.0%	74.1%	75.6%	74.8%	76.3%	93.4%	94.3%

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

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

** 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 - 2020

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)* RESIDENT RETURNS									
Loss	741	-\$24	\$0	\$0	\$0	-\$245	n/a	n/a	
Equal to \$0	935	\$0	\$0	\$0	\$0	-\$256	n/a	n/a	
\$1 to under \$1,000	649	\$0	\$0	\$0	-\$223	n/a	n/a		
\$1,000 to under \$5,000	1,496	\$5	\$0	\$0	-\$266	n/a	n/a		
\$5,000 to under \$10,000	2,148	\$16	\$0.0	\$21	-\$1	-\$243	1.5%	-17.1%	
\$10,000 to under \$15,000	2,826	\$35	\$0	\$134	\$0	-\$130	2.3%	-2.2%	
\$15,000 to under \$20,000	3,639	\$64	\$1	\$371	\$0.0	\$0	3.4%	0.0%	
\$20,000 to under \$30,000	10,532	\$266	\$9	\$823	\$2	\$218	4.5%	1.2%	
\$30,000 to under \$40,000	12,001	\$420	\$17	\$1,444	\$11	\$908	5.2%	3.3%	
\$40,000 to under \$50,000	9,914	\$444	\$21	\$2,083	\$18	\$1,826	5.7%	5.0%	
\$50,000 to under \$60,000	6,901	\$376	\$19	\$2,729	\$18	\$2,651	6.0%	5.9%	
\$60,000 to under \$75,000	6,174	\$413	\$22	\$3,488	\$21	\$3,420	6.3%	6.2%	
\$75,000 to under \$100,000	5,350	\$459	\$25	\$4,708	\$25	\$4,595	6.7%	6.5%	
\$100,000 to under \$125,000	2,671	\$297	\$17	\$6,403	\$17	\$6,285	7.0%	6.9%	
\$125,000 to under \$150,000	1,293	\$175	\$10	\$8,078	\$10	\$7,908	7.2%	7.1%	
TOTAL	67,270	\$2,971 **	\$142	\$2,104	\$120	\$1,791	6.0%	5.1%	
ALL H/H* RESIDENT RETURNS	68,937	\$3,579 **	\$190	\$2,750	\$166	\$2,406	6.5%	5.7%	
Ratio of HI AGI<\$150K to All H/H (%)	97.6%	83.0%	74.7%	76.5%	72.6%	74.4%	92.6%	90.1%	

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

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

** 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 - 2020

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 - NONRESIDENTS								
Loss	15,676	-\$1,862	\$0	\$0	-\$4	-\$249	n/a	n/a
Equal to \$0	19,896	\$0	\$0	\$0	-\$2	-\$95	n/a	n/a
\$1 to under \$1,000	5,391	\$2	\$0.0	\$4	-\$0.1	-\$16	1.7%	-6.5%
\$1,000 to under \$5,000	11,440	\$32	\$0.3	\$29	\$0.0	\$3	1.6%	0.1%
\$5,000 to under \$10,000	8,877	\$65	\$1	\$138	\$1	\$117	2.5%	2.1%
\$10,000 to under \$15,000	5,808	\$71	\$2	\$340	\$2	\$297	3.5%	3.1%
\$15,000 to under \$20,000	4,225	\$74	\$3	\$596	\$2	\$550	4.2%	3.9%
\$20,000 to under \$30,000	6,105	\$150	\$6	\$993	\$6	\$928	4.9%	4.6%
\$30,000 to under \$40,000	3,845	\$133	\$6	\$1,599	\$6	\$1,524	5.5%	5.2%
\$40,000 to under \$50,000	2,595	\$116	\$6	\$2,238	\$6	\$2,141	5.8%	5.6%
\$50,000 to under \$60,000	1,829	\$100	\$5	\$2,882	\$5	\$2,768	6.1%	5.9%
\$60,000 to under \$75,000	1,948	\$130	\$7	\$3,717	\$7	\$3,539	6.4%	6.1%
\$75,000 to under \$100,000	1,977	\$171	\$10	\$5,034	\$9	\$4,801	6.7%	6.4%
\$100,000 to under \$125,000	1,238	\$138	\$9	\$6,930	\$8	\$6,625	6.9%	6.6%
\$125,000 to under \$150,000	774	\$106	\$7	\$8,633	\$6	\$8,290	7.1%	6.8%
TOTAL	91,624	\$1,288 **	\$62	\$675	\$52	\$572	5.7%	4.8%
ALL* NONRESIDENT RETURNS	94,201	\$2,743 **	\$184	\$1,949	\$166	\$1,763	7.4%	6.7%
Ratio of HI AGI<\$150K to All NR (%)	97.3%	47.0%	33.7%	34.6%	31.6%	32.4%	76.6%	71.8%

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

* Excludes returns with Composite filing status.

** 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 - 2020

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 (\$)		
JOINT* NONRESIDENT RETURNS								
Loss	9,823	-\$1,270	\$0	\$0	-\$3	-\$295	n/a	n/a
Equal to \$0	10,200	\$0	\$0	\$0	-\$2	-\$170	n/a	n/a
\$1 to under \$1,000	2,467	\$1	\$0.0	\$4	-\$0.1	-\$28	1.4%	-10.9%
\$1,000 to under \$5,000	4,093	\$11	\$0.1	\$28	-\$0.1	-\$30	1.4%	-1.5%
\$5,000 to under \$10,000	3,107	\$23	\$0.3	\$100	\$0.2	\$75	1.9%	1.4%
\$10,000 to under \$15,000	2,115	\$26	\$0.5	\$243	\$0	\$180	2.6%	2.0%
\$15,000 to under \$20,000	1,628	\$28	\$1	\$449	\$1	\$391	3.4%	3.0%
\$20,000 to under \$30,000	2,525	\$62	\$2	\$789	\$2	\$699	4.1%	3.6%
\$30,000 to under \$40,000	1,798	\$63	\$2	\$1,348	\$2	\$1,247	4.8%	4.4%
\$40,000 to under \$50,000	1,285	\$58	\$3	\$1,950	\$2	\$1,812	5.3%	4.9%
\$50,000 to under \$60,000	1,016	\$56	\$3	\$2,602	\$2	\$2,419	5.6%	5.2%
\$60,000 to under \$75,000	1,135	\$76	\$4	\$3,417	\$4	\$3,197	6.0%	5.6%
\$75,000 to under \$100,000	1,237	\$107	\$6	\$4,739	\$6	\$4,489	6.4%	6.0%
\$100,000 to under \$125,000	841	\$94	\$6	\$6,562	\$5	\$6,251	6.7%	6.4%
\$125,000 to under \$150,000	545	\$75	\$5	\$8,341	\$4	\$7,961	6.9%	6.6%
TOTAL	43,815	\$679 **	\$31	\$709	\$24	\$548	5.5%	4.2%
ALL JOINT* NONRESIDENT RETURNS	45,614	\$1,468 **	\$91	\$1,996	\$79	\$1,743	6.9%	6.1%
Ratio of HI AGI<\$150K to All Joint (%)	96.1%	46.3%	34.2%	35.5%	30.2%	31.4%	79.1%	70.0%

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

* Includes returns with Married Filing Jointly filing status.

** 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 - 2020

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 (\$)		
SINGLE* NONRESIDENT RETURNS								
Loss	5,369	-\$539	\$0	\$0	-\$1	-\$185	n/a	n/a
Equal to \$0	9,140	\$0	\$0	\$0	\$0	-\$16	n/a	n/a
\$1 to under \$1,000	2,765	\$1	\$0	\$5	\$0	-\$4	n/a	n/a
\$1,000 to under \$5,000	6,906	\$20	\$0.2	\$31	\$0	\$23	1.7%	1.3%
\$5,000 to under \$10,000	5,333	\$39	\$1	\$164	\$1	\$148	2.9%	2.7%
\$10,000 to under \$15,000	3,376	\$42	\$1	\$408	\$1	\$382	4.1%	3.8%
\$15,000 to under \$20,000	2,340	\$41	\$2	\$707	\$2	\$682	4.8%	4.7%
\$20,000 to under \$30,000	3,238	\$79	\$4	\$1,162	\$4	\$1,132	5.5%	5.3%
\$30,000 to under \$40,000	1,853	\$64	\$3	\$1,852	\$3	\$1,815	6.1%	6.0%
\$40,000 to under \$50,000	1,148	\$51	\$3	\$2,573	\$3	\$2,525	6.5%	6.3%
\$50,000 to under \$60,000	717	\$39	\$2	\$3,277	\$2	\$3,254	6.7%	6.7%
\$60,000 to under \$75,000	738	\$49	\$3	\$4,189	\$3	\$4,067	7.0%	6.8%
\$75,000 to under \$100,000	648	\$56	\$4	\$5,583	\$3	\$5,352	7.2%	6.9%
\$100,000 to under \$125,000	370	\$41	\$3	\$7,760	\$3	\$7,471	7.4%	7.1%
\$125,000 to under \$150,000	207	\$28	\$2	\$9,411	\$2	\$9,133	7.5%	7.3%
TOTAL	44,148	\$549 **	\$28	\$638	\$26	\$590	5.9%	5.5%
ALL SINGLE* NONRESIDENT RETURNS	44,853	\$1,178 **	\$87	\$1,945	\$82	\$1,819	8.0%	7.5%
Ratio of HI AGI<\$150K to All Single (%)	98.4%	46.7%	32.3%	32.8%	31.9%	32.5%	73.6%	72.9%

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

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

** 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 - 2020

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)* NONRESIDENT RETURNS								
Loss	484	-\$53	\$0.0	\$0	\$0.0	-\$23	n/a	n/a
Equal to \$0	556	\$0	\$0.0	\$0	\$0.0	-\$12	n/a	n/a
\$1 to under \$1,000	159	\$0	\$0.0	\$3	\$0.0	-\$22	n/a	n/a
\$1,000 to under \$5,000	441	\$1	\$0.0	\$25	\$0.0	-\$10	1.4%	-0.6%
\$5,000 to under \$10,000	437	\$3	\$0.0	\$105	\$0.0	\$45	2.1%	0.9%
\$10,000 to under \$15,000	317	\$4	\$0.1	\$276	\$0.1	\$177	3.0%	2.0%
\$15,000 to under \$20,000	257	\$4	\$0.1	\$512	\$0.1	\$358	3.8%	2.7%
\$20,000 to under \$30,000	342	\$8	\$0.3	\$906	\$0.2	\$682	4.6%	3.5%
\$30,000 to under \$40,000	194	\$7	\$0.3	\$1,499	\$0.3	\$1,306	5.3%	4.6%
\$40,000 to under \$50,000	162	\$7	\$0.3	\$2,149	\$0.3	\$2,037	5.8%	5.5%
\$50,000 to under \$60,000	96	\$5	\$0.3	\$2,889	\$0.3	\$2,833	6.1%	6.0%
\$60,000 to under \$75,000	75	\$5	\$0.3	\$3,601	\$0.3	\$3,521	6.4%	6.2%
\$75,000 to under \$100,000	92	\$8	\$0.5	\$5,135	\$0.5	\$5,112	6.8%	6.7%
\$100,000 to under \$125,000	27	\$3	\$0.2	\$7,000	\$0.2	\$6,672	7.1%	6.7%
\$125,000 to under \$150,000	22	\$3	\$0.2	\$8,546	\$0.2	\$8,529	7.2%	7.2%
TOTAL	3,661	\$59 **	\$3	\$716	\$2	\$637	5.4%	4.8%
ALL H/H* NONRESIDENT RETURNS	3,734	\$98 **	\$5	\$1,422	\$5	\$1,326	6.4%	6.0%
Ratio of HI AGI<\$150K to All H/H (%)	98.0%	60.8%	50.4%	50.4%	47.1%	48.1%	83.7%	79.9%

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

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

** Excludes returns with negative Hawaii AGI in the summation.

TABLE A-11
AMOUNTS OF ITEMIZED AND STANDARD DEDUCTIONS CLAIMED ON ALL RETURNS - 2012 THROUGH 2020

(Dollar amounts are in millions)

Deduction Type	2012	2013	2014	2015	2016	2017	2018	2019	2020
Medical and Dental Expenses	\$552	\$536	\$548	\$564	\$600	\$615	\$665	\$621	\$676
Taxes	\$1,543	\$1,687	\$1,914	\$1,933	\$1,793	\$1,916	\$1,965	\$2,067	\$2,026
Interest Expense	\$2,488	\$2,457	\$2,566	\$2,418	\$2,253	\$2,663	\$2,322	\$2,395	\$2,095
Charitable Contributions	\$761	\$915	\$958	\$1,238	\$1,074	\$1,185	\$1,168	\$1,415	\$1,214
Casualty and Theft Losses	\$5	\$5	\$9	\$6	\$5	\$12	\$53	\$4	\$4
Miscellaneous Deductions	\$579	\$640	\$660	\$587	\$642	\$686	\$527	\$506	\$453
Total Itemized Deductions Reported	\$5,929	\$6,241	\$6,655	\$6,746	\$6,368	\$7,076	\$6,701	\$7,007	\$6,467
Less: Disallowed Itemized Deductions	\$763	\$697	\$925	\$990	\$152	\$182	\$183	\$227	\$213
Total Allowable Itemized Deductions	\$5,166	\$5,543	\$5,730	\$5,756	\$6,216	\$6,894	\$6,518	\$6,781	\$6,254
Total Standard Deductions	\$761	\$882	\$881	\$860	\$839	\$828	\$831	\$852	\$873
TOTAL ALLOWABLE DEDUCTIONS	\$5,927	\$6,425	\$6,612	\$6,616	\$7,054	\$7,722	\$7,349	\$7,632	\$7,128

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 - 2020

(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	454,345		70%	77,663		12%	87,539		13%	33,968		5%
Hawaii AGI (+)	441,821	\$31,900	73%	74,887	\$4,823	11%	83,914	\$4,683	11%	32,749	\$2,056	5%
Hawaii AGI (-)	12,524	-\$610	61%	2,776	-\$154	16%	3,625	-\$181	18%	1,219	-\$47	5%
Hawaii AGI (Net)	454,345	\$31,291	74%	77,663	\$4,669	11%	87,539	\$4,502	11%	33,968	\$2,009	5%
Itemized Deductions:												
Medical and Dental Expenses	55,926	\$484	74%	9,741	\$67	10%	11,698	\$81	12%	4,057	\$27	4%
Taxes	246,260	\$1,404	74%	40,168	\$199	10%	41,455	\$215	11%	16,907	\$90	5%
Interest Expense	112,513	\$1,445	73%	18,724	\$227	12%	22,016	\$212	11%	8,063	\$92	5%
Charitable Contributions	133,871	\$926	80%	21,920	\$100	9%	18,734	\$89	8%	7,807	\$38	3%
Casualty Losses & Misc. Ded.	62,890	\$323	75%	11,106	\$52	12%	9,065	\$41	10%	3,279	\$16	4%
Disallowed Itemized Ded.	28,158	\$155	80%	3,278	\$17	9%	2,941	\$16	8%	1,452	\$7	3%
Allowable Itemized Ded.	251,024	\$4,427	75%	40,866	\$628	11%	42,299	\$622	10%	17,225	\$255	4%
Standard Deductions	203,321	\$556	67%	36,797	\$102	12%	45,240	\$128	15%	16,743	\$47	6%
Total Allowable Deductions	454,345	\$4,983	74%	77,663	\$730	11%	87,539	\$750	11%	33,968	\$302	4%
Total Exemptions	438,402	\$1,104	69%	75,530	\$188	12%	85,535	\$223	14%	32,906	\$84	5%
Taxable Income	376,211	\$26,592	73%	65,303	\$4,013	11%	69,424	\$3,861	11%	28,387	\$1,719	5%
Tax Liability Before Credits	454,345	\$1,909	74%	77,663	\$281	11%	87,539	\$268	10%	33,968	\$120	5%
Tax Liability After Credits	454,345	\$1,793	75%	77,663	\$258	11%	87,539	\$243	10%	33,968	\$109	5%
Tax Withheld	345,544	\$1,419	76%	58,476	\$191	10%	60,423	\$186	10%	25,369	\$83	4%

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 - 2020**

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	56,527	\$3,588	\$35,859	\$243	\$1,595	\$228	\$1,440	79.8%	72.5%	51.8%
Kaimuki to Hawaii Kai	48,945	\$4,858	\$44,549	\$336	\$2,093	\$310	\$1,956	81.7%	76.4%	64.8%
Makiki to Waikiki	50,054	\$3,226	\$38,907	\$206	\$1,860	\$194	\$1,778	82.6%	76.7%	56.7%
Airport, Kalihi	37,565	\$1,904	\$35,275	\$107	\$1,550	\$101	\$1,398	83.3%	74.4%	52.1%
Aiea, Pearl City	36,656	\$2,160	\$38,953	\$124	\$1,766	\$118	\$1,659	80.3%	74.4%	61.5%
Waipahu	35,356	\$1,849	\$37,558	\$99	\$1,683	\$94	\$1,571	84.0%	76.5%	55.2%
Kapolei, Ewa	50,757	\$3,285	\$45,753	\$182	\$2,154	\$173	\$2,044	86.6%	80.1%	59.7%
Wahiawa, Mililani	35,804	\$2,306	\$41,602	\$131	\$1,939	\$125	\$1,816	82.8%	76.7%	60.9%
Waianae Coast	19,610	\$849	\$31,176	\$45	\$1,291	\$41	\$1,023	80.3%	68.6%	43.4%
Kailua, Kaneohe	47,746	\$3,630	\$42,627	\$229	\$1,983	\$215	\$1,857	81.5%	76.0%	62.8%
Oahu North Shore	12,004	\$688	\$34,311	\$41	\$1,479	\$37	\$1,279	83.1%	74.4%	52.2%
OAHU TOTAL	431,024	\$28,342	\$39,253	\$1,742	\$1,798	\$1,637	\$1,675	82.4%	75.6%	57.5%
Wailuku, Kahului	29,679	\$1,698	\$39,761	\$97	\$1,858	\$91	\$1,741	84.9%	77.8%	56.0%
Kihei	12,520	\$840	\$40,768	\$52	\$1,869	\$48	\$1,720	84.6%	77.4%	61.4%
Lahaina	10,980	\$671	\$43,338	\$42	\$2,104	\$37	\$1,994	87.3%	81.4%	60.9%
Rural Maui	19,873	\$1,261	\$36,199	\$79	\$1,588	\$72	\$1,376	82.1%	74.1%	54.6%
Molokai	2,985	\$115	\$24,615	\$6	\$782	\$6	\$406	72.8%	59.6%	39.4%
Lanai	1,626	\$84	\$42,359	\$5	\$2,082	\$4	\$2,027	83.4%	78.8%	53.3%
MAUI COUNTY TOTAL	77,663	\$4,669	\$39,150	\$281	\$1,801	\$258	\$1,658	84.0%	76.6%	56.5%
Hilo	25,475	\$1,241	\$30,615	\$71	\$1,244	\$66	\$1,009	77.9%	68.6%	47.7%
Hamakua Coast	6,239	\$280	\$31,144	\$16	\$1,238	\$14	\$1,009	76.5%	67.7%	48.6%
Kohala	11,755	\$915	\$41,368	\$62	\$1,850	\$57	\$1,696	82.8%	75.3%	60.6%
Kona	24,263	\$1,365	\$36,025	\$83	\$1,538	\$73	\$1,334	82.9%	73.8%	52.9%
Puna-Ka'u	19,807	\$702	\$24,212	\$37	\$839	\$32	\$524	75.1%	62.3%	38.4%
HAWAII COUNTY TOTAL	87,539	\$4,502	\$31,836	\$268	\$1,275	\$243	\$1,041	79.2%	69.5%	48.8%
Lihue	9,073	\$526	\$39,388	\$31	\$1,838	\$28	\$1,724	84.0%	77.1%	53.2%
North Kauai	13,447	\$806	\$36,685	\$49	\$1,626	\$44	\$1,449	83.4%	76.1%	53.8%
Koloa-Poipu	2,598	\$187	\$39,861	\$12	\$1,842	\$11	\$1,645	83.0%	75.4%	56.9%
West Kauai	8,850	\$489	\$39,944	\$28	\$1,876	\$26	\$1,766	83.0%	76.4%	55.8%
KAUAI COUNTY TOTAL	33,968	\$2,009	\$38,457	\$120	\$1,759	\$109	\$1,623	83.5%	76.4%	54.4%
TOTAL - HAWAII ADDRESSES	630,194	\$39,522	\$38,048	\$2,411	\$1,715	\$2,246	\$1,576	82.2%	74.9%	56.0%
Other/Unidentified	23,321	\$2,949	\$35,727	\$167	\$1,644	\$156	\$1,514	88.8%	81.0%	32.3%
TOTAL - ALL RES. RETURNS	653,515	\$42,471	\$37,953	\$2,578	\$1,713	\$2,402	\$1,575	82.4%	75.1%	55.2%

* Contains negative values.

**TABLE A-14
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2020**

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax Liability	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
	OAHU									
96801	Downtown & Nuuanu	49	\$4	\$65,407	\$0.3	\$3,480	\$0.2	\$3,480	83.7%	77.6%
96802	Downtown & Nuuanu	249	\$14	\$17,556	\$0.8	\$144	\$0.8	\$48	85.5%	52.2%
96803	Downtown & Nuuanu	54	\$6	\$60,646	\$0.5	\$3,606	\$0.2	\$3,155	92.6%	87.0%
96804	Downtown & Nuuanu	68	\$7	\$66,228	\$0.4	\$3,497	\$0.4	\$3,472	89.7%	86.8%
96805	Downtown & Nuuanu	51	\$7	\$61,280	\$0.6	\$3,121	\$0.5	\$3,011	80.4%	72.5%
96806	Downtown & Nuuanu	62	\$7	\$51,448	\$0.4	\$2,512	\$0.3	\$2,477	85.5%	75.8%
96807	Downtown & Nuuanu	366	\$6	\$0	\$0.4	\$0	\$0.3	-\$110	15.0%	14.2%
96808	Downtown & Nuuanu	75	\$7	\$36,209	\$0.6	\$1,595	\$0.5	\$1,595	78.7%	72.0%
96809	Downtown & Nuuanu	67	\$5	\$40,957	\$0.2	\$2,146	\$0.2	\$2,139	80.6%	79.1%
96810	Downtown & Nuuanu	56	\$3	\$51,553	\$0.2	\$2,598	\$0.2	\$2,598	76.8%	66.1%
96811	Downtown & Nuuanu	54	\$4	\$29,943	\$0.2	\$0	\$0.2	\$0	46.3%	42.6%
96812	Downtown & Nuuanu	187	\$16	\$51,044	\$1.0	\$2,584	\$0.9	\$2,509	84.0%	80.7%
96813	Downtown & Nuuanu	13,786	\$956	\$43,716	\$76.2	\$2,173	\$71.0	\$2,096	81.1%	75.7%
96814	Downtown & Nuuanu	12,616	\$999	\$42,258	\$67.7	\$2,067	\$64.8	\$1,981	83.8%	78.4%
96817	Downtown & Nuuanu	28,167	\$1,476	\$30,206	\$88.4	\$1,215	\$82.3	\$1,014	78.1%	69.0%
96820	Downtown & Nuuanu	620	\$71	\$55,078	\$5.4	\$2,940	\$4.9	\$2,807	85.5%	82.1%
96816	Kaimuki to Hawaii Kai	25,019	\$2,130	\$39,675	\$145.0	\$1,861	\$131.5	\$1,732	82.1%	75.9%
96821	Kaimuki to Hawaii Kai	9,223	\$1,305	\$52,659	\$96.8	\$2,468	\$90.4	\$2,325	81.3%	77.0%
96824	Kaimuki to Hawaii Kai	331	\$38	\$57,156	\$2.6	\$2,987	\$2.3	\$2,936	86.7%	81.9%
96825	Kaimuki to Hawaii Kai	14,372	\$1,385	\$51,943	\$91.4	\$2,450	\$86.2	\$2,304	81.0%	76.8%
96815	Makiki to Waikiki	12,863	\$868	\$39,681	\$56.9	\$1,937	\$52.9	\$1,854	82.3%	77.0%
96822	Makiki to Waikiki	19,641	\$1,473	\$42,125	\$96.5	\$2,040	\$91.0	\$1,945	83.3%	78.1%
96823	Makiki to Waikiki	871	\$68	\$46,535	\$4.6	\$2,323	\$4.4	\$2,222	82.7%	78.5%
96826	Makiki to Waikiki	14,659	\$683	\$34,400	\$39.0	\$1,584	\$37.4	\$1,466	81.8%	74.6%
96828	Makiki to Waikiki	528	\$38	\$48,364	\$2.4	\$2,539	\$2.3	\$2,428	83.9%	78.6%
96830	Makiki to Waikiki	667	\$33	\$35,611	\$2.0	\$1,633	\$1.9	\$1,599	78.6%	72.9%
96836	Makiki to Waikiki	105	\$5	\$35,672	\$0.3	\$1,926	\$0.3	\$1,899	80.0%	74.3%
96837	Makiki to Waikiki	342	\$18	\$37,700	\$1.3	\$1,751	\$1.2	\$1,654	80.1%	74.3%
96839	Makiki to Waikiki	314	\$37	\$59,492	\$2.7	\$3,168	\$2.3	\$3,050	86.3%	82.5%
96848	Makiki to Waikiki	64	\$1	\$19,789	\$0.1	\$820	\$0.1	\$776	92.2%	81.3%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2020

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax Liability	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
	OAHU (CONT.)									
96818	Airport, Kalihi	15,192	\$880	\$40,603	\$51.0	\$1,885	\$49.1	\$1,793	83.8%	77.3%
96819	Airport, Kalihi	22,373	\$1,024	\$32,580	\$55.9	\$1,375	\$51.8	\$1,190	83.0%	72.5%
96701	Aiea, Pearl City	19,456	\$1,249	\$41,408	\$73.8	\$1,922	\$70.6	\$1,816	81.5%	75.9%
96782	Aiea, Pearl City	17,179	\$911	\$36,585	\$49.9	\$1,626	\$47.4	\$1,462	78.9%	72.7%
96860	Aiea, Pearl City	21	\$1	\$25,379	\$0.0	\$1,204	\$0.0	\$1,204	100.0%	100.0%
96797	Waipahu	35,356	\$1,849	\$37,558	\$99.3	\$1,683	\$94.2	\$1,571	84.0%	76.5%
96706	Kapolei, Ewa	32,218	\$2,018.3	\$44,952	\$109.5	\$2,086	\$104.0	\$1,975	86.6%	80.0%
96707	Kapolei, Ewa	18,211	\$1,244	\$47,281	\$70.6	\$2,273	\$67.3	\$2,173	86.4%	80.3%
96709	Kapolei, Ewa	328	\$23	\$49,047	\$1.4	\$2,689	\$1.4	\$2,562	87.5%	81.1%
96759	Wahiawa, Mililani	230	\$9	\$30,372	\$0.5	\$1,224	\$0.4	\$1,035	85.2%	70.4%
96786	Wahiawa, Mililani	11,148	\$509	\$32,089	\$27.0	\$1,355	\$25.4	\$1,177	81.3%	72.3%
96789	Wahiawa, Mililani	24,404	\$1,787	\$49,250	\$103.9	\$2,406	\$99.6	\$2,288	83.4%	78.7%
96857	Wahiawa, Mililani	22	\$0	\$22,155	\$0.0	\$983	\$0.0	\$928	86.4%	86.4%
96792	Waianae Coast	19,610	\$849	\$31,176	\$44.5	\$1,291	\$41.0	\$1,023	80.3%	68.6%
96734	Kailua, Kaneohe	17,915	\$1,628	\$46,066	\$108.7	\$2,127	\$100.6	\$1,984	81.7%	76.6%
96744	Kailua, Kaneohe	25,135	\$1,773	\$42,955	\$107.7	\$2,036	\$102.3	\$1,934	81.4%	76.2%
96795	Kailua, Kaneohe	4,696	\$229	\$32,976	\$13.1	\$1,428	\$12.3	\$1,250	80.9%	72.4%
96712	Oahu North Shore	3,146	\$204	\$35,648	\$13.8	\$1,664	\$12.8	\$1,485	83.7%	76.4%
96717	Oahu North Shore	1,741	\$91	\$34,639	\$4.8	\$1,483	\$4.5	\$1,293	84.9%	75.8%
96730	Oahu North Shore	690	\$46	\$42,605	\$2.8	\$1,997	\$2.7	\$1,934	82.8%	77.1%
96731	Oahu North Shore	1,214	\$64	\$37,832	\$3.4	\$1,641	\$3.0	\$1,497	83.0%	75.0%
96762	Oahu North Shore	1,818	\$93	\$20,949	\$4.9	\$602	\$4.5	\$330	84.2%	67.4%
96791	Oahu North Shore	3,395	\$189	\$35,190	\$11.0	\$1,535	\$9.9	\$1,363	81.2%	74.9%
	MAUI COUNTY									
96732	Wailuku, Kahului	12,449	\$633	\$37,675	\$35.2	\$1,755	\$32.8	\$1,626	85.0%	77.7%
96733	Wailuku, Kahului	1,682	\$110	\$42,344	\$7.0	\$2,060	\$6.5	\$1,937	86.0%	79.4%
96784	Wailuku, Kahului	445	\$27	\$38,914	\$1.7	\$1,751	\$1.6	\$1,694	83.6%	79.1%
96793	Wailuku, Kahului	15,103	\$928	\$41,790	\$53.3	\$1,952	\$49.8	\$1,831	84.8%	77.7%
96753	Kihei	12,520	\$840	\$40,768	\$52.4	\$1,869	\$47.5	\$1,720	84.6%	77.4%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2020

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.)										
96761	Lahaina	10,422	\$642	\$43,383	\$39.6	\$2,105	\$35.4	\$1,998	87.5%	81.6%
96767	Lahaina	558	\$30	\$42,782	\$1.9	\$2,021	\$1.8	\$1,957	84.9%	78.7%
96708	Rural Maui	4,143	\$247	\$31,672	\$16.3	\$1,301	\$14.5	\$1,072	80.5%	71.5%
96713	Rural Maui	893	\$45	\$27,187	\$2.6	\$1,035	\$2.1	\$765	78.4%	67.6%
96768	Rural Maui	8,237	\$473	\$38,129	\$28.2	\$1,749	\$26.5	\$1,616	83.2%	76.1%
96779	Rural Maui	1,844	\$140	\$35,864	\$9.7	\$1,576	\$8.7	\$1,366	83.7%	75.3%
96788	Rural Maui	724	\$42	\$39,285	\$2.4	\$1,813	\$2.2	\$1,709	83.8%	76.9%
96790	Rural Maui	4,032	\$314	\$38,630	\$20.0	\$1,683	\$18.3	\$1,427	81.5%	73.3%
96729	Molokai	474	\$18	\$24,783	\$1.0	\$853	\$0.8	\$395	73.6%	59.3%
96742	Molokai	26	\$1	\$48,702	\$0.1	\$2,801	\$0.1	\$2,801	88.5%	84.6%
96748	Molokai	2,007	\$75	\$25,005	\$4.1	\$789	\$3.6	\$409	72.5%	59.4%
96757	Molokai	278	\$12	\$25,507	\$0.6	\$907	\$0.5	\$691	77.3%	63.7%
96770	Molokai	200	\$8	\$17,984	\$0.5	\$378	\$0.5	\$50	65.5%	52.5%
96763	Lanai	1,626	\$84	\$42,359	\$4.7	\$2,082	\$4.4	\$2,027	83.4%	78.8%
HAWAII COUNTY										
96720	Hilo	23,765	\$1,159	\$30,484	\$66.1	\$1,235	\$61.7	\$998	77.7%	68.5%
96721	Hilo	1,710	\$82	\$32,318	\$4.5	\$1,361	\$4.2	\$1,209	81.1%	70.2%
96710	Hamakua Coast	208	\$11	\$26,774	\$0.7	\$728	\$0.6	\$440	72.6%	62.0%
96727	Hamakua Coast	2,345	\$107	\$35,057	\$5.7	\$1,497	\$5.3	\$1,356	79.6%	72.2%
96728	Hamakua Coast	320	\$14	\$29,704	\$0.8	\$1,124	\$0.8	\$1,008	72.2%	64.7%
96764	Hamakua Coast	409	\$19	\$34,709	\$1.1	\$1,346	\$1.0	\$1,088	78.0%	68.2%
96773	Hamakua Coast	99	\$6	\$24,983	\$0.3	\$564	\$0.3	\$103	63.6%	53.5%
96774	Hamakua Coast	70	\$4	\$30,708	\$0.3	\$1,101	\$0.3	\$855	70.0%	61.4%
96776	Hamakua Coast	587	\$26	\$29,436	\$1.4	\$1,157	\$1.3	\$874	77.3%	67.5%
96780	Hamakua Coast	245	\$10	\$30,272	\$0.6	\$1,170	\$0.5	\$936	69.0%	61.2%
96781	Hamakua Coast	853	\$40	\$30,606	\$2.3	\$1,201	\$2.2	\$973	77.7%	69.2%
96783	Hamakua Coast	1,103	\$43	\$25,102	\$2.3	\$935	\$2.1	\$640	72.9%	62.0%
96719	Kohala	862	\$42	\$32,499	\$2.3	\$1,364	\$1.8	\$1,112	80.0%	71.1%
96738	Kohala	3,300	\$207	\$44,716	\$11.7	\$2,097	\$10.9	\$1,970	84.6%	78.2%
96743	Kohala	5,888	\$591	\$43,063	\$44.0	\$1,920	\$40.6	\$1,787	83.5%	75.8%
96755	Kohala	1,705	\$74	\$35,162	\$4.2	\$1,478	\$3.9	\$1,272	78.6%	70.2%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2020

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	2,387	\$103	\$30,392	\$6.5	\$1,168	\$5.9	\$955	77.3%	67.8%
96725	Kona	1,521	\$90	\$36,421	\$5.4	\$1,555	\$4.8	\$1,362	85.1%	75.3%
96726	Kona	553	\$18	\$24,854	\$1.0	\$821	\$0.8	\$377	77.2%	62.4%
96739	Kona	362	\$18	\$38,192	\$1.0	\$1,684	\$1.0	\$1,511	84.8%	76.8%
96740	Kona	13,687	\$781	\$37,187	\$47.0	\$1,580	\$42.0	\$1,366	83.1%	74.4%
96745	Kona	3,065	\$228	\$40,401	\$15.0	\$1,909	\$12.4	\$1,790	86.3%	77.9%
96750	Kona	2,688	\$126	\$33,398	\$7.0	\$1,428	\$6.6	\$1,233	83.0%	72.4%
96718	Puna-Ka'u	180	\$9	\$32,949	\$0.5	\$1,341	\$0.5	\$1,203	74.4%	68.3%
96737	Puna-Ka'u	1,002	\$26	\$19,035	\$1.2	\$451	\$1.0	\$101	69.5%	54.3%
96749	Puna-Ka'u	7,048	\$280	\$27,470	\$15.0	\$1,021	\$13.6	\$762	77.7%	65.9%
96760	Puna-Ka'u	1,456	\$53	\$23,430	\$2.7	\$770	\$2.5	\$490	74.7%	62.7%
96771	Puna-Ka'u	1,798	\$60	\$22,267	\$3.1	\$683	\$2.7	\$370	72.2%	59.2%
96772	Puna-Ka'u	998	\$40	\$25,615	\$2.2	\$831	\$1.3	\$478	73.3%	60.4%
96777	Puna-Ka'u	725	\$23	\$26,720	\$1.1	\$1,027	\$1.0	\$772	77.1%	63.9%
96778	Puna-Ka'u	5,411	\$163	\$22,466	\$8.3	\$728	\$7.0	\$366	74.3%	60.0%
96785	Puna-Ka'u	1,189	\$48	\$25,154	\$2.5	\$820	\$2.3	\$566	72.7%	62.3%
KAUAI COUNTY										
96715	Lihue	154	\$6	\$31,434	\$0.3	\$1,510	\$0.3	\$1,349	82.5%	74.0%
96766	Lihue	8,919	\$520	\$39,534	\$30.3	\$1,842	\$27.8	\$1,730	84.0%	77.1%
96703	North Kauai	1,005	\$51	\$33,962	\$3.0	\$1,512	\$2.7	\$1,312	84.4%	75.9%
96714	North Kauai	859	\$77	\$31,400	\$5.7	\$1,265	\$5.2	\$1,081	82.8%	74.5%
96722	North Kauai	901	\$70	\$35,549	\$4.6	\$1,460	\$3.8	\$1,246	77.9%	71.3%
96746	North Kauai	8,487	\$451	\$37,585	\$25.7	\$1,684	\$23.9	\$1,528	83.7%	76.5%
96751	North Kauai	225	\$11	\$34,782	\$0.7	\$1,500	\$0.5	\$1,174	81.8%	72.9%
96754	North Kauai	1,970	\$146	\$37,955	\$9.8	\$1,698	\$8.0	\$1,538	84.9%	77.9%
96756	Koloa-Poipu	2,598	\$187	\$39,861	\$11.7	\$1,842	\$10.8	\$1,645	83.0%	75.4%
96705	West Kauai	1,348	\$69	\$41,199	\$3.8	\$1,953	\$3.6	\$1,811	83.4%	78.3%
96716	West Kauai	1,061	\$61	\$43,315	\$3.4	\$2,105	\$3.3	\$1,983	85.6%	79.9%
96741	West Kauai	2,502	\$163	\$41,636	\$9.8	\$1,981	\$9.0	\$1,870	83.2%	76.8%
96747	West Kauai	354	\$15	\$36,475	\$0.8	\$1,693	\$0.7	\$1,607	85.3%	79.1%
96752	West Kauai	1,319	\$63	\$37,551	\$3.4	\$1,751	\$3.2	\$1,641	81.1%	73.1%
96765	West Kauai	1,021	\$56	\$40,067	\$3.2	\$1,835	\$3.1	\$1,747	83.8%	76.7%
96769	West Kauai	233	\$11	\$35,889	\$0.6	\$1,603	\$0.6	\$1,476	86.3%	74.2%
96796	West Kauai	1,012	\$51.5	\$38,040	\$2.8	\$1,770	\$2.7	\$1,668	79.6%	72.8%

* Contains negative values.

TABLE A-15

MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND GEOGRAPHIC AREA IN 2020 VERSUS 2019

GEOGRAPHIC AREA	2020						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	56,527	\$39,662	16,809	\$81,340	39,718	\$30,857	56,973	\$40,431	17,086	\$83,020	39,887	\$31,717
Kaimuki to Hawaii Kai	48,945	\$57,859	18,974	\$126,845	29,971	\$35,666	49,533	\$59,001	19,076	\$127,997	30,457	\$36,772
Makiki to Waikiki	50,054	\$43,770	13,918	\$90,878	36,136	\$34,893	51,793	\$45,476	14,376	\$93,219	37,417	\$36,330
Airport, Kalihi	37,565	\$38,707	11,982	\$77,198	25,583	\$29,709	38,404	\$38,690	12,329	\$77,529	26,075	\$29,613
Aiea, Pearl City	36,656	\$51,267	12,786	\$103,899	23,870	\$36,526	36,897	\$51,277	13,115	\$103,752	23,782	\$35,935
Waipahu	35,356	\$41,982	12,487	\$83,307	22,869	\$30,772	35,324	\$41,898	12,652	\$83,558	22,672	\$30,303
Kapolei, Ewa	50,757	\$50,176	19,601	\$102,788	31,156	\$33,137	49,834	\$49,437	19,480	\$101,382	30,354	\$32,326
Wahiawa, Mililani	35,804	\$53,786	13,786	\$112,815	22,018	\$33,767	35,776	\$53,094	13,977	\$110,634	21,799	\$33,103
Waianae Coast	19,610	\$33,368	5,561	\$75,609	14,049	\$25,993	19,205	\$33,441	5,616	\$74,008	13,589	\$26,319
Kailua, Kaneohe	47,746	\$55,662	17,782	\$119,781	29,964	\$35,602	48,215	\$55,356	18,015	\$117,615	30,200	\$35,041
Oahu North Shore	12,004	\$38,100	4,287	\$82,260	7,717	\$25,286	12,476	\$37,401	4,430	\$83,553	8,046	\$24,908
OAHU TOTAL	431,024	\$46,069	147,973	\$99,175	283,051	\$32,622	434,430	\$46,443	150,152	\$99,103	284,278	\$32,695
Wailuku, Kahului	29,679	\$42,145	9,857	\$87,447	19,822	\$32,167	30,055	\$42,686	9,953	\$88,499	20,102	\$31,961
Kihei	12,520	\$42,365	4,168	\$85,469	8,352	\$32,181	12,857	\$44,710	4,292	\$90,098	8,565	\$33,297
Lahaina	10,980	\$41,314	3,385	\$79,911	7,595	\$33,578	11,694	\$44,857	3,519	\$87,195	8,175	\$36,009
Rural Maui	19,873	\$39,477	6,529	\$86,285	13,344	\$28,226	19,822	\$40,895	6,577	\$88,489	13,245	\$28,649
Molokai	2,985	\$28,541	1,033	\$61,797	1,952	\$18,951	2,889	\$28,686	1,043	\$56,525	1,846	\$19,234
Lanai	1,626	\$43,942	572	\$85,757	1,054	\$34,918	1,603	\$44,739	569	\$85,754	1,034	\$33,457
MAUI COUNTY TOTAL	77,663	\$40,955	25,544	\$84,437	52,119	\$31,093	78,920	\$42,470	25,953	\$87,405	52,967	\$31,674
Hilo	25,475	\$36,898	7,980	\$86,868	17,495	\$26,721	25,014	\$36,707	8,060	\$85,589	16,954	\$26,208
Hamakua Coast	6,239	\$34,227	2,163	\$66,172	4,076	\$26,140	6,077	\$35,012	2,166	\$66,007	3,911	\$26,040
Kohala	11,755	\$44,240	4,432	\$88,235	7,323	\$32,270	11,839	\$45,685	4,435	\$91,311	7,404	\$32,740
Kona	24,263	\$39,176	8,583	\$76,847	15,680	\$29,482	24,425	\$39,139	8,639	\$76,858	15,786	\$29,761
Puna-Ka'u	19,807	\$27,166	6,654	\$51,445	13,153	\$20,576	18,682	\$26,886	6,518	\$49,524	12,164	\$20,446
HAWAII COUNTY TOTAL	87,539	\$35,984	29,812	\$74,390	57,727	\$26,480	86,037	\$36,157	29,818	\$74,264	56,219	\$26,620
Lihue	9,073	\$42,592	2,929	\$86,837	6,144	\$32,271	9,083	\$43,404	2,914	\$89,032	6,169	\$33,061
North Kauai	13,447	\$38,904	4,482	\$81,687	8,965	\$28,989	13,617	\$40,193	4,529	\$82,420	9,088	\$29,683
Koloa-Poipu	2,598	\$42,638	898	\$88,006	1,700	\$32,124	2,638	\$45,352	914	\$93,455	1,724	\$33,782
West Kauai	8,850	\$44,322	3,212	\$88,221	5,638	\$32,225	8,916	\$45,293	3,268	\$91,541	5,648	\$32,181
KAUAI COUNTY TOTAL	33,968	\$41,580	11,521	\$85,485	22,447	\$30,898	34,254	\$42,715	11,625	\$88,188	22,629	\$31,648
TOTAL - HAWAII ADDRESSES	630,194	\$43,430	214,850	\$92,625	415,344	\$31,387	633,641	\$44,031	217,548	\$93,239	416,093	\$31,634
Other/Unidentified	23,321	\$37,046	6,769	\$82,993	16,552	\$28,604	18,336	\$32,674	5,037	\$74,321	13,299	\$25,908
TOTAL - ALL RES. RETURNS	653,515	\$43,168	221,619	\$92,332	431,896	\$31,261	651,977	\$43,657	222,585	\$92,884	429,392	\$31,406

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 2020 VERSUS 2019

GEOGRAPHIC AREA	DIFFERENCE BETWEEN 2019 AND 2020						PERCENTAGE CHANGE BETWEEN 2019 AND 2020					
	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	-446	-\$769	-277	-\$1,680	-169	-\$861	-0.8%	-1.9%	-1.6%	-2.0%	-0.4%	-2.7%
Kaimuki to Hawaii Kai	-588	-\$1,142	-102	-\$1,153	-486	-\$1,106	-1.2%	-1.9%	-0.5%	-0.9%	-1.6%	-3.0%
Makiki to Waikiki	-1,739	-\$1,707	-458	-\$2,341	-1,281	-\$1,438	-3.4%	-3.8%	-3.2%	-2.5%	-3.4%	-4.0%
Airport, Kalihi	-839	\$17	-347	-\$332	-492	\$96	-2.2%	0.0%	-2.8%	-0.4%	-1.9%	0.3%
Aiea, Pearl City	-241	-\$11	-329	\$147	88	\$591	-0.7%	0.0%	-2.5%	0.1%	0.4%	1.6%
Waipahu	32	\$85	-165	-\$251	197	\$470	0.1%	0.2%	-1.3%	-0.3%	0.9%	1.5%
Kapolei, Ewa	923	\$739	121	\$1,407	802	\$812	1.9%	1.5%	0.6%	1.4%	2.6%	2.5%
Wahiawa, Mililani	28	\$693	-191	\$2,181	219	\$664	0.1%	1.3%	-1.4%	2.0%	1.0%	2.0%
Waianae Coast	405	-\$73	-55	\$1,602	460	-\$326	2.1%	-0.2%	-1.0%	2.2%	3.4%	-1.2%
Kailua, Kaneohe	-469	\$306	-233	\$2,166	-236	\$561	-1.0%	0.6%	-1.3%	1.8%	-0.8%	1.6%
Oahu North Shore	-472	\$699	-143	-\$1,293	-329	\$379	-3.8%	1.9%	-3.2%	-1.5%	-4.1%	1.5%
OAHU TOTAL	-3,406	-\$375	-2,179	\$73	-1,227	-\$73	-0.8%	-0.8%	-1.5%	0.1%	-0.4%	-0.2%
Wailuku, Kahului	-376	-\$541	-96	-\$1,052	-280	\$206	-1.3%	-1.3%	-1.0%	-1.2%	-1.4%	0.6%
Kihei	-337	-\$2,345	-124	-\$4,629	-213	-\$1,116	-2.6%	-5.2%	-2.9%	-5.1%	-2.5%	-3.4%
Lahaina	-714	-\$3,544	-134	-\$7,284	-580	-\$2,431	-6.1%	-7.9%	-3.8%	-8.4%	-7.1%	-6.8%
Rural Maui	51	-\$1,418	-48	-\$2,204	99	-\$424	0.3%	-3.5%	-0.7%	-2.5%	0.7%	-1.5%
Molokai	96	-\$145	-10	\$5,272	106	-\$284	3.3%	-0.5%	-1.0%	9.3%	5.7%	-1.5%
Lanai	23	-\$797	3	\$3	20	\$1,461	1.4%	-1.8%	0.5%	0.0%	1.9%	4.4%
MAUI COUNTY TOTAL	-1,257	-\$1,515	-409	-\$2,968	-848	-\$581	-1.6%	-3.6%	-1.6%	-3.4%	-1.6%	-1.8%
Hilo	461	\$191	-80	\$1,279	541	\$513	1.8%	0.5%	-1.0%	1.5%	3.2%	2.0%
Hamakua Coast	162	-\$785	-3	\$166	165	\$100	2.7%	-2.2%	-0.1%	0.3%	4.2%	0.4%
Kohala	-84	-\$1,445	-3	-\$3,077	-81	-\$470	-0.7%	-3.2%	-0.1%	-3.4%	-1.1%	-1.4%
Kona	-162	\$37	-56	-\$11	-106	-\$280	-0.7%	0.1%	-0.6%	0.0%	-0.7%	-0.9%
Puna-Ka'u	1,125	\$280	136	\$1,921	989	\$131	6.0%	1.0%	2.1%	3.9%	8.1%	0.6%
HAWAII COUNTY TOTAL	1,502	-\$173	-6	\$126	1,508	-\$140	1.7%	-0.5%	0.0%	0.2%	2.7%	-0.5%
Lihue	-10	-\$812	15	-\$2,195	-25	-\$790	-0.1%	-1.9%	0.5%	-2.5%	-0.4%	-2.4%
North Kauai	-170	-\$1,289	-47	-\$733	-123	-\$694	-1.2%	-3.2%	-1.0%	-0.9%	-1.4%	-2.3%
Koloa-Poipu	-40	-\$2,715	-16	-\$5,449	-24	-\$1,658	-1.5%	-6.0%	-1.8%	-5.8%	-1.4%	-4.9%
West Kauai	-66	-\$971	-56	-\$3,320	-10	\$44	-0.7%	-2.1%	-1.7%	-3.6%	-0.2%	0.1%
KAUAI COUNTY TOTAL	-286	-\$1,136	-104	-\$2,703	-182	-\$750	-0.8%	-2.7%	-0.9%	-3.1%	-0.8%	-2.4%
TOTAL - HAWAII ADDRESSES	-3,447	-\$602	-2,698	-\$614	-749	-\$248	-0.5%	-1.4%	-1.2%	-0.7%	-0.2%	-0.8%
Other/Unknown	4,985	\$4,372	1,732	\$8,672	3,253	\$2,696	27.2%	13.4%	34.4%	11.7%	24.5%	10.4%
TOTAL - ALL RES. RETURNS	1,538	-\$489	-966	-\$552	2,504	-\$145	0.2%	-1.1%	-0.4%	-0.6%	0.6%	-0.5%

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 2020 VERSUS 2019**

ZIP CODE	GEOGRAPHIC AREA	2020						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
	OAHU												
96801	Downtown & Nuuanu	49	\$72,408	s	s	s	s	55	\$74,405	s	s	s	s
96802	Downtown & Nuuanu	249	\$18,169	31	\$111,231	218	\$15,413	329	\$38,483	36	\$120,418	293	\$37,564
96803	Downtown & Nuuanu	54	\$69,858	s	s	s	s	60	\$76,156	s	s	s	s
96804	Downtown & Nuuanu	68	\$67,849	s	s	s	s	78	\$76,082	27	\$151,648	51	\$54,799
96805	Downtown & Nuuanu	51	\$67,851	s	s	s	s	63	\$66,496	s	s	s	s
96806	Downtown & Nuuanu	62	\$63,428	s	s	s	s	69	\$61,567	24	\$125,648	45	\$42,050
96807	Downtown & Nuuanu	366	\$0	26	\$126,837	340	\$0	378	\$0	30	\$119,620	348	\$0
96808	Downtown & Nuuanu	75	\$38,046	22	\$140,309	53	\$29,635	90	\$39,755	27	\$131,771	63	\$26,297
96809	Downtown & Nuuanu	67	\$49,273	s	s	s	s	73	\$63,108	s	s	s	s
96810	Downtown & Nuuanu	56	\$54,162	s	s	s	s	57	\$60,626	s	s	s	s
96811	Downtown & Nuuanu	54	\$54,116	s	s	s	s	54	\$75,675	s	s	s	s
96812	Downtown & Nuuanu	187	\$57,102	58	\$124,079	129	\$46,158	201	\$62,418	59	\$112,683	142	\$46,607
96813	Downtown & Nuuanu	13,786	\$49,243	3,975	\$104,675	9,811	\$37,853	14,094	\$50,351	4,060	\$106,400	10,034	\$38,275
96814	Downtown & Nuuanu	12,616	\$45,632	3,729	\$87,018	8,887	\$36,449	12,207	\$46,404	3,648	\$89,580	8,559	\$36,665
96817	Downtown & Nuuanu	28,167	\$33,623	8,656	\$67,617	19,511	\$26,241	28,457	\$34,031	8,855	\$68,589	19,602	\$27,189
96820	Downtown & Nuuanu	620	\$61,810	201	\$115,072	419	\$47,188	708	\$61,885	230	\$110,971	478	\$47,056
96816	Kaimuki to Hawaii Kai	25,019	\$47,092	8,276	\$107,847	16,743	\$33,434	25,578	\$48,738	8,379	\$109,220	17,199	\$34,621
96821	Kaimuki to Hawaii Kai	9,223	\$73,471	4,015	\$162,011	5,208	\$38,912	9,241	\$76,292	4,019	\$164,243	5,222	\$40,431
96824	Kaimuki to Hawaii Kai	331	\$64,392	114	\$156,372	217	\$42,660	343	\$60,386	105	\$154,767	238	\$43,567
96825	Kaimuki to Hawaii Kai	14,372	\$74,285	6,569	\$133,823	7,803	\$39,634	14,371	\$75,019	6,573	\$134,970	7,798	\$40,655
96815	Makiki to Waikiki	12,863	\$43,517	3,663	\$83,399	9,200	\$34,727	13,374	\$46,605	3,798	\$87,534	9,576	\$37,000
96822	Makiki to Waikiki	19,641	\$50,265	6,031	\$110,295	13,610	\$37,593	20,090	\$51,198	6,132	\$110,735	13,958	\$38,748
96823	Makiki to Waikiki	871	\$51,740	222	\$110,819	649	\$40,416	890	\$51,755	227	\$108,571	663	\$42,166
96826	Makiki to Waikiki	14,659	\$37,126	3,500	\$69,217	11,159	\$31,873	15,174	\$37,965	3,661	\$71,343	11,513	\$32,716
96828	Makiki to Waikiki	528	\$51,785	139	\$112,022	389	\$41,116	549	\$51,627	134	\$112,579	415	\$41,392
96830	Makiki to Waikiki	667	\$39,244	153	\$84,900	514	\$33,463	718	\$40,326	167	\$88,496	551	\$33,469
96836	Makiki to Waikiki	105	\$39,587	20	\$105,693	85	\$34,887	125	\$46,792	26	\$117,170	99	\$39,163
96837	Makiki to Waikiki	342	\$40,034	84	\$70,248	258	\$32,019	378	\$42,536	94	\$73,873	284	\$36,166
96839	Makiki to Waikiki	314	\$68,936	102	\$144,832	212	\$51,646	425	\$67,739	132	\$141,265	293	\$48,659
96848	Makiki to Waikiki	64	\$19,681	s	s	s	s	70	\$19,182	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).

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TABLE A-16 (CONTINUED)
MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND ZIP CODE IN 2020 VERSUS 2019

ZIP CODE	GEOGRAPHIC AREA	2020						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
	OAHU (CONT.)												
96818	Airport, Kalihi	15,192	\$46,529	5,173	\$88,634	10,019	\$34,582	15,388	\$46,870	5,270	\$89,115	10,118	\$34,251
96819	Airport, Kalihi	22,373	\$34,659	6,809	\$69,546	15,564	\$27,313	23,016	\$34,872	7,059	\$70,213	15,957	\$27,409
96701	Aiea, Pearl City	19,456	\$54,177	6,816	\$110,736	12,640	\$37,529	19,466	\$54,341	6,954	\$110,523	12,512	\$37,408
96782	Aiea, Pearl City	17,179	\$48,891	5,969	\$97,276	11,210	\$35,556	17,431	\$48,162	6,161	\$96,583	11,270	\$34,527
96860	Aiea, Pearl City	21	\$25,379	s	s	s	s	s	s	s	s	s	s
96797	Waipahu	35,356	\$41,982	12,487	\$83,307	22,869	\$30,772	35,324	\$41,898	12,652	\$83,558	22,672	\$30,303
96706	Kapolei, Ewa	32,218	\$48,602	12,401	\$98,814	19,817	\$32,575	31,256	\$47,561	12,175	\$98,041	19,081	\$31,601
96707	Kapolei, Ewa	18,211	\$53,489	7,079	\$109,663	11,132	\$34,264	18,268	\$52,803	7,183	\$108,046	11,085	\$33,537
96709	Kapolei, Ewa	328	\$51,864	121	\$104,533	207	\$36,561	310	\$57,578	122	\$102,906	188	\$42,081
96759	Wahiawa, Mililani	230	\$29,782	78	\$41,131	152	\$25,393	207	\$28,419	78	\$47,380	129	\$23,421
96786	Wahiawa, Mililani	11,148	\$37,084	3,400	\$78,906	7,748	\$28,331	11,106	\$36,808	3,423	\$77,072	7,683	\$28,408
96789	Wahiawa, Mililani	24,404	\$65,943	10,308	\$124,371	14,096	\$38,341	24,463	\$64,455	10,476	\$121,397	13,987	\$36,741
96857	Wahiawa, Mililani	22	\$22,155	s	s	s	s	s	s	s	s	s	s
96792	Waianae Coast	19,610	\$33,368	5,561	\$75,609	14,049	\$25,993	19,205	\$33,441	5,616	\$74,008	13,589	\$26,319
96734	Kailua, Kaneohe	17,915	\$61,846	7,110	\$133,542	10,805	\$36,553	18,183	\$61,853	7,236	\$132,038	10,947	\$36,039
96744	Kailua, Kaneohe	25,135	\$56,933	9,375	\$117,540	15,760	\$36,794	25,357	\$56,181	9,469	\$114,733	15,888	\$36,186
96795	Kailua, Kaneohe	4,696	\$36,737	1,297	\$79,006	3,399	\$28,372	4,675	\$36,876	1,310	\$79,990	3,365	\$28,713
96712	Oahu North Shore	3,146	\$39,639	1,088	\$85,469	2,058	\$28,113	3,168	\$40,436	1,087	\$91,158	2,081	\$27,839
96717	Oahu North Shore	1,741	\$37,931	607	\$80,104	1,134	\$26,296	1,800	\$38,639	642	\$76,944	1,158	\$28,134
96730	Oahu North Shore	690	\$51,724	259	\$113,235	431	\$32,051	673	\$53,185	273	\$110,728	400	\$33,070
96731	Oahu North Shore	1,214	\$40,448	481	\$77,949	733	\$26,427	1,238	\$40,721	502	\$75,561	736	\$29,264
96762	Oahu North Shore	1,818	\$22,200	728	\$77,584	1,090	\$10,859	2,166	\$17,974	784	\$73,847	1,382	\$11,195
96791	Oahu North Shore	3,395	\$39,150	1,124	\$80,237	2,271	\$29,651	3,431	\$39,527	1,142	\$83,529	2,289	\$29,463
	MAUI COUNTY												
96732	Wailuku, Kahului	12,449	\$39,221	3,999	\$77,856	8,450	\$30,743	12,535	\$39,528	3,989	\$79,255	8,546	\$30,885
96733	Wailuku, Kahului	1,682	\$45,603	511	\$88,747	1,171	\$36,945	1,795	\$48,455	572	\$88,663	1,223	\$38,119
96784	Wailuku, Kahului	445	\$40,738	129	\$76,985	316	\$33,454	486	\$42,828	147	\$82,155	339	\$32,265
96793	Wailuku, Kahului	15,103	\$44,710	5,218	\$95,785	9,885	\$32,873	15,239	\$45,580	5,245	\$96,710	9,994	\$32,305
96753	Kihei	12,520	\$42,365	4,168	\$85,469	8,352	\$32,181	12,857	\$44,710	4,292	\$90,098	8,565	\$33,297

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TABLE A-16 (CONTINUED)
MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND ZIP CODE IN 2020 VERSUS 2019

ZIP CODE	GEOGRAPHIC AREA	2020						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
	MAUI COUNTY (CONT.)												
96761	Lahaina	10,422	\$41,322	3,227	\$79,903	7,195	\$33,578	11,072	\$44,931	3,343	\$87,700	7,729	\$36,025
96767	Lahaina	558	\$41,024	158	\$81,423	400	\$33,723	622	\$44,038	176	\$77,767	446	\$35,882
96708	Rural Maui	4,143	\$32,881	1,256	\$76,286	2,887	\$22,939	4,133	\$34,697	1,256	\$77,919	2,877	\$24,498
96713	Rural Maui	893	\$28,603	262	\$58,626	631	\$22,923	881	\$29,005	253	\$60,365	628	\$23,816
96768	Rural Maui	8,237	\$42,304	2,732	\$89,074	5,505	\$30,903	8,246	\$43,082	2,761	\$91,410	5,485	\$30,921
96779	Rural Maui	1,844	\$35,889	491	\$75,266	1,353	\$27,629	1,861	\$38,501	506	\$81,005	1,355	\$29,608
96788	Rural Maui	724	\$43,908	238	\$85,808	486	\$32,803	761	\$43,288	240	\$92,883	521	\$31,847
96790	Rural Maui	4,032	\$45,310	1,550	\$98,070	2,482	\$28,514	3,940	\$48,267	1,561	\$98,321	2,379	\$29,550
96729	Molokai	474	\$28,050	167	\$48,447	307	\$19,018	448	\$28,857	166	\$48,498	282	\$19,556
96742	Molokai	26	\$45,937	s	s	s	s	25	\$49,195	s	s	s	s
96748	Molokai	2,007	\$28,788	665	\$66,533	1,342	\$19,647	1,972	\$28,436	678	\$60,388	1,294	\$19,682
96757	Molokai	278	\$32,393	117	\$61,613	161	\$18,417	262	\$36,621	117	\$58,870	145	\$18,386
96770	Molokai	200	\$21,549	81	\$46,390	119	\$14,233	182	\$21,506	79	\$38,928	103	\$12,588
96763	Lanai	1,626	\$43,942	572	\$85,757	1,054	\$34,918	1,603	\$44,739	569	\$85,754	1,034	\$33,457
	HAWAII COUNTY												
96720	Hilo	23,765	\$37,081	7,515	\$87,691	16,250	\$26,752	23,372	\$36,877	7,609	\$86,072	15,763	\$26,193
96721	Hilo	1,710	\$34,665	465	\$75,404	1,245	\$26,426	1,642	\$34,622	451	\$74,861	1,191	\$26,682
96710	Hamakua Coast	208	\$38,721	97	\$76,634	111	\$23,175	213	\$41,983	95	\$82,778	118	\$17,768
96727	Hamakua Coast	2,345	\$36,848	820	\$68,688	1,525	\$28,376	2,339	\$37,780	818	\$69,745	1,521	\$28,832
96728	Hamakua Coast	320	\$33,080	110	\$64,329	210	\$24,227	306	\$31,794	102	\$51,795	204	\$23,143
96764	Hamakua Coast	409	\$40,015	172	\$71,474	237	\$29,477	398	\$38,671	167	\$72,494	231	\$27,445
96773	Hamakua Coast	99	\$55,063	45	\$88,874	54	\$28,168	103	\$59,637	51	\$90,030	52	\$23,561
96774	Hamakua Coast	70	\$33,059	24	\$56,927	46	\$22,114	66	\$35,564	23	\$40,189	43	\$33,548
96776	Hamakua Coast	587	\$32,161	206	\$61,802	381	\$24,882	566	\$33,995	208	\$57,092	358	\$25,175
96780	Hamakua Coast	245	\$32,279	88	\$51,271	157	\$29,451	245	\$34,445	95	\$48,310	150	\$27,901
96781	Hamakua Coast	853	\$32,900	248	\$60,696	605	\$26,408	846	\$32,124	271	\$60,076	575	\$26,071
96783	Hamakua Coast	1,103	\$27,752	353	\$54,865	750	\$20,775	995	\$28,146	336	\$62,825	659	\$20,799
96719	Kohala	862	\$35,174	295	\$70,362	567	\$27,064	834	\$37,874	290	\$71,820	544	\$28,587
96738	Kohala	3,300	\$48,653	1,347	\$89,067	1,953	\$35,444	3,329	\$50,592	1,338	\$95,595	1,991	\$35,680
96743	Kohala	5,888	\$46,340	2,224	\$97,720	3,664	\$32,546	5,960	\$47,388	2,226	\$98,388	3,734	\$32,891
96755	Kohala	1,705	\$37,486	566	\$66,546	1,139	\$28,925	1,716	\$38,264	581	\$70,341	1,135	\$29,264

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TABLE A-16 (CONTINUED)
MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND ZIP CODE IN 2020 VERSUS 2019

ZIP CODE	GEOGRAPHIC AREA	2020						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
	HAWAII COUNTY (CONT.)												
96704	Kona	2,387	\$34,801	854	\$69,055	1,533	\$26,093	2,356	\$34,964	852	\$69,968	1,504	\$26,014
96725	Kona	1,521	\$38,954	535	\$76,646	986	\$29,133	1,521	\$39,726	545	\$77,945	976	\$30,288
96726	Kona	553	\$27,316	181	\$42,205	372	\$21,934	525	\$27,137	174	\$47,421	351	\$20,247
96739	Kona	362	\$39,066	114	\$72,995	248	\$29,619	455	\$38,349	143	\$73,825	312	\$31,077
96740	Kona	13,687	\$40,361	4,975	\$82,256	8,712	\$29,432	13,683	\$40,560	4,960	\$81,065	8,723	\$29,883
96745	Kona	3,065	\$41,356	1,043	\$75,163	2,022	\$33,863	3,178	\$41,689	1,098	\$75,287	2,080	\$34,697
96750	Kona	2,688	\$37,384	881	\$71,801	1,807	\$29,556	2,707	\$35,475	867	\$72,412	1,840	\$27,626
96718	Puna-Ka'u	180	\$49,838	66	\$79,637	114	\$41,364	179	\$42,099	70	\$69,511	109	\$35,853
96737	Puna-Ka'u	1,002	\$20,256	336	\$29,628	666	\$16,095	940	\$20,283	333	\$34,890	607	\$16,559
96749	Puna-Ka'u	7,048	\$31,141	2,503	\$57,655	4,545	\$23,430	6,790	\$30,312	2,514	\$55,845	4,276	\$23,081
96760	Puna-Ka'u	1,456	\$28,101	532	\$57,718	924	\$18,802	1,339	\$29,870	513	\$58,884	826	\$20,468
96771	Puna-Ka'u	1,798	\$25,088	593	\$49,724	1,205	\$17,667	1,699	\$23,400	575	\$48,914	1,124	\$16,936
96772	Puna-Ka'u	998	\$28,362	376	\$49,191	622	\$21,804	937	\$28,962	366	\$47,955	571	\$23,057
96777	Puna-Ka'u	725	\$27,733	227	\$49,904	498	\$23,756	703	\$28,015	220	\$49,207	483	\$23,446
96778	Puna-Ka'u	5,411	\$23,003	1,587	\$41,943	3,824	\$17,564	4,951	\$22,155	1,496	\$39,907	3,455	\$16,991
96785	Puna-Ka'u	1,189	\$33,185	434	\$63,142	755	\$23,438	1,144	\$33,147	431	\$58,977	713	\$24,274
	KAUAI COUNTY												
96715	Lihue	154	\$33,832	37	\$75,115	117	\$25,829	144	\$35,466	38	\$74,511	106	\$29,187
96766	Lihue	8,919	\$42,734	2,892	\$86,942	6,027	\$32,378	8,939	\$43,489	2,876	\$89,276	6,063	\$33,128
96703	North Kauai	1,005	\$34,318	294	\$76,331	711	\$26,843	1,032	\$32,946	294	\$67,833	738	\$26,556
96714	North Kauai	859	\$30,291	246	\$70,572	613	\$22,520	893	\$32,388	263	\$79,660	630	\$22,222
96722	North Kauai	901	\$40,817	389	\$94,372	512	\$26,451	958	\$46,120	391	\$96,238	567	\$29,641
96746	North Kauai	8,487	\$40,865	2,824	\$82,247	5,663	\$30,524	8,573	\$42,007	2,874	\$83,754	5,699	\$31,323
96751	North Kauai	225	\$35,805	72	\$72,284	153	\$29,547	225	\$37,473	66	\$66,139	159	\$31,530
96754	North Kauai	1,970	\$37,396	657	\$82,366	1,313	\$26,932	1,936	\$39,186	641	\$79,557	1,295	\$28,053
96756	Koloa-Poipu	2,598	\$42,638	898	\$88,006	1,700	\$32,124	2,638	\$45,352	914	\$93,455	1,724	\$33,782
96705	West Kauai	1,348	\$44,038	490	\$88,385	858	\$31,652	1,304	\$45,328	500	\$90,300	804	\$32,152
96716	West Kauai	1,061	\$46,169	385	\$86,231	676	\$34,632	1,090	\$45,084	382	\$90,751	708	\$33,410
96741	West Kauai	2,502	\$48,587	990	\$101,623	1,512	\$30,657	2,520	\$49,635	1,004	\$104,569	1,516	\$31,989
96747	West Kauai	354	\$37,583	107	\$69,065	247	\$30,258	373	\$39,156	114	\$73,245	259	\$30,060
96752	West Kauai	1,319	\$41,927	450	\$80,426	869	\$31,792	1,309	\$41,678	454	\$76,287	855	\$29,538
96765	West Kauai	1,021	\$43,108	362	\$92,082	659	\$32,227	1,056	\$47,147	378	\$97,160	678	\$32,170
96769	West Kauai	233	\$35,472	79	\$52,186	154	\$32,205	239	\$36,098	84	\$44,663	155	\$31,556
96796	West Kauai	1,012	\$45,630	349	\$89,777	663	\$33,929	1,025	\$44,000	352	\$92,573	673	\$34,045

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