

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

Narrative

09.01	Federal, State, and County Tax Collections: 1980 to 2007
09.02	Federal Tax Collections, by Source: 2003 to 2007
09.03	State and County Tax Collections, by Source: 1998 to 2003
09.04	State Government Tax Collections for the United States and Hawaii: 2007
09.05	Estimated State and Local Taxes Paid by a Family of Three or Four, for Honolulu and the Median and Average of 51 Major Cities: 2003 to 2006
09.06	Tax Freedom Day for the United States, Each of the 50 States and the District of Columbia: 2008
09.07	Tax Freedom Day for the United States and Hawaii: 1970 to 2008
09.08	State-Local Tax Burden Per Capita for Hawaii and the United States Average: 1977 to 2008
09.09	State Business Tax Climate Index Rank, Overall and by Component: 2008
09.10	State Business Tax Climate Score and Index: 2003 to 2008
09.11	Estimated Tax Burden for the Four-Person Aloha Family on Oahu: 1970, 1988, 1999 and 2006
09.12	Hawaii State Government Finances: 2003 to 2006
09.13	Hawaii State and Local Government Finances, By Level of Government: 2006
09.14	Hawaii State Government Finances, Total and Per Capita: 2006
09.15	Hawaii State and Local Government Finances, Total and Per Capita: 2006
09.16	State Government Revenues: 2003
09.17	State Government Expenditures, by Function: 2003 to 2007
09.18	State Government Revenues, All Fund Types, by Source: 2003 to 2007
09.19	County Government Operating Revenues, By Source: 2003
09.20	County Government Operating Expenditures, By Object: 2003
09.21	Number of Exemptions and Adjusted Gross Income Reported on Individual Federal Income Tax Returns: Tax Year 1980 to 2006
09.22	Adjusted Gross Income and Income Tax, by Size of Adjusted Gross Income, for Individual Federal Income Tax Returns: Tax Years 2003 to 2005
09.23	Federal Individual Income Tax Returns, Selected Income and Tax Items: Tax Years 2004 and 2005
09.24	Federal Individual Income Tax Returns, Selected Income and Tax Items, by Selected ZIP Codes: Tax Year 2005
09.25	Selected Characteristics of Individual Federal Income Tax Returns: Tax Years 2004 and 2005
09.26	Internal Revenue Service Operations: 2003 to 2007
09.27	Resident Individual State Income Tax Returns: Tax Years 1958 to 2005

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

09.28	Nonresident Individual State Income Tax Returns: Tax Years 1958 to 2005
09.29	Sources of Income Reported by Elderly and All Other Resident Taxpayers: Tax Year 2004 and 2005
09.30	Sources of Income Reported by Nonresident Taxpayers: Tax Years 1999 to 2005
09.31	State Income Tax Resident Returns on Income Received During 2005, by Adjusted Gross Income Class
09.32	Median Adjusted Gross Income of Resident State Income Tax Returns, by Type of Return, 1982 to 2005, and by County, 2005
09.33	Tax Credits Claimed, by Type of Credit and by Type of Taxpayer: 2005
09.34	General Excise and Use Tax Base and Collections: 2006 and 2007
09.35	Tobacco Tax Collections: 1994 to 2007
09.36	Liquor Tax Collections: 1990 to 2007
09.37	State and Local Sales Tax Revenue Losses from E-Commerce: 2003 and 2008
09.38	Real Property Tax Valuations: 1986 to 2008
09.39	Real Property Tax Valuations for the State, 2005 to 2008, and by County, 2008
09.40	Real Property Tax Exemptions, by Type: 2007 and 2008
09.41	Real Property Tax Valuations, by Land Use Class: 2007 and 2008
09.42	Major Real Property Taxpayers, for the City and County of Honolulu: 2008
09.43	Residential Property Tax Rates in Honolulu and the Median of 51 Major Cities: 1985 to 2006
09.44	Real Property Tax Rates, by County: 2008
09.45	Federal Expenditures in Hawaii: 1983 to 2006
09.46	Federal Expenditures in Hawaii, By Type: 1983 to 2006
09.47	Per Capita Direct Federal Expenditure in the United States and Hawaii, by Type: 2005 and 2006
09.48	Direct Federal Expenditures or Obligations, by County: 2005
09.49	Direct Federal Expenditures or Obligations, by County: 2006
09.50	Federal Appropriations Bills' Hawaii-Related Energy and Water Development, Interior and Department of State Initiatives: 2007
09.51	Federal Aid to Hawaii State and Local Government, by Selected Agency and Program: 2005
09.52	Federal Aid to Hawaii State and Local Government, by Selected Agency and Program: 2006
09.53	Federal Procurement, By Agency: 2006
09.54	Adjusted Federal Expenditures per Dollar of Taxes, by State and the District of Columbia: 1995 and 2005

Table
Number **Table Name**

(Click on the table number to go to corresponding table)

09.55	Adjusted Federal Expenditures Per Dollar of Taxes: 1995 to 2005
09.56	Adjusted Federal Expenditures Per Dollar of Taxes Ranking: 1995 to 2005
09.57	Public Bonded Debt of State and County Governments: 1985 to 2003
09.58	State General Obligation Bond Debt: 1990 to 2007
09.59	Government Workers, by Level of Government, Civil Service Status, and Membership in State Retirement System: 1940 to 2007
09.60	Federal Government Employment, by Agency: 2002 to 2007
09.61	State and Local Government Employment and Payrolls, by Function: March 2006
09.62	State Government Employment and Payrolls, by Function: March 2006
09.63	Local Government Employment and Payrolls, by Function: March 2006
09.64	Public Employees Included in Collective Bargaining Units: 2007
09.65	Salaries of Selected Government Officials: 2002 to 2007

Section 9

GOVERNMENT FINANCES AND EMPLOYMENT

This section presents statistics relating to the revenues, expenditures, debt, and civilian employment of Federal, State and county governments in Hawaii. Additional information appears in Sections 10 and 12.

Local government is vested in one combined city-county (Honolulu, consisting of the Island of Oahu and outlying islets), three non-metropolitan counties (Hawaii, Kauai, and Maui), and one area (Kalawao County) administered by the Hawaii State Department of Health. Separate municipal governments do not exist.

Important sources for statistics on government in Hawaii include the quinquennial U.S. Census of Governments and various annual publications of the U.S. Census Bureau, reports of the U.S. Internal Revenue Service, Hawaii State Department of Accounting and General Services, Hawaii State Department of Budget and Finance, Hawaii State Department of Taxation, the County auditors and finance directors, and annual compilation by the Tax Foundation of Hawaii, most recently published as *Government in Hawaii: A Handbook of Financial Statistics*. Data extending back to the middle of the 19th century are summarized in *Historical Statistics of Hawaii*, Section 25. Comparable national statistics appear in the *Statistical Abstract of the United States: 2008*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:
1980 TO 2007**

[In thousands of dollars. For fiscal year ending September 30 for federal, June 30 for others]

Year	All levels	Federal	State and counties		
			Total	State	Counties
1980	2,966,128	1,670,459	1,295,669	1,255,622	40,047
1981	3,245,507	1,826,363	1,419,144	1,371,490	47,655
1982	3,314,106	1,876,628	1,437,478	1,132,699	304,779
1983	3,451,664	1,897,858	1,553,806	1,225,010	328,796
1984	3,655,283	1,980,467	1,674,816	1,331,551	343,265
1985	3,922,942	2,116,773	1,806,169	1,440,553	365,616
1986	4,296,653	2,337,028	1,959,625	1,562,195	397,429
1987	4,997,831	2,809,135	2,188,696	1,776,430	412,266
1988	5,765,935	3,310,750	2,455,185	2,033,181	422,004
1989	6,464,598	3,731,845	2,732,753	2,283,891	448,862
1990	7,212,998	4,264,127	2,948,871	2,441,273	507,598
1991	7,904,148	4,570,534	3,333,614	2,753,562	580,052
1992	7,975,930	4,542,943	3,432,986	2,772,325	660,662
1993	8,033,353	4,489,142	3,544,211	2,829,710	714,501
1994	8,346,552	4,613,645	3,732,906	2,991,811	741,096
1995	8,211,146	4,461,739	3,749,407	3,012,835	736,572
1996	8,571,030	4,573,256	3,997,774	3,257,099	740,675
1997	(NA)	(1/)	4,040,110	3,301,030	739,081
1998	8,748,424	4,690,970	4,057,454	3,324,827	732,627
1999	9,628,577	5,566,221	4,062,356	3,334,087	728,269
2000	10,483,283	6,236,857	4,246,426	3,496,500	749,926
2001	(NA)	6,689,385	(NA)	(NA)	(NA)
2002	9,930,343	5,559,960	4,370,383	3,564,850	805,533
2003	9,836,631	5,262,429	4,574,202	3,723,126	851,076
2004	(NA)	8,394,777	(NA)	(NA)	(NA)
2005	(NA)	6,680,481	(NA)	(NA)	(NA)
2006	(NA)	7,122,326	(NA)	(NA)	(NA)
2007	(NA)	7,666,494	(NA)	(NA)	(NA)

NA Not available.

1/ IRS *Data Book 1997* contains data for the Pacific-Northwest of which Hawaii is a part. No Hawaii detail.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual) and unpublished compilations of Hawaii State Department of Accounting and General Services, Annual Report of the Comptroller (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports); and U.S. Department of the Treasury, Internal Revenue Service, *Annual Report of the Commissioner* (annual through 1992); *IRS Data Book* (annual, beginning 1992); and for 2001 to 2007 <<http://www.irs.ustreas.gov/taxstats/article/0,,id=102174,00.html>> accessed March 14, 2008; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2003 to 2007

[In thousands of dollars. For fiscal year ending September 30. Receipts shown for the State of Hawaii does not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one state from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more state(s). Collections are gross, i.e. not net of refunds. Collections relate to the given fiscal year for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount]

Source	2003	2004	2005 1/	2006 1/	2007 1/
Federal collections	5,262,429	8,394,777	6,680,481	7,122,326	7,666,494
Corporate income	381,241	460,777	582,688	655,818	677,846
Individual income and employment	4,715,641	7,746,147	5,837,659	6,184,056	6,761,439
Income tax not withheld & SECA 2/	1,071,230	1,227,918	1,479,138	1,820,109	1,878,985
Income tax withheld & FICA 3/	3,624,828	6,497,866	4,335,866	4,341,029	4,858,699
Railroad retirement	-	-	-	-	(4/)
Unemployment insurance	19,583	20,363	22,655	22,918	23,755
Estate	62,306	77,875	89,479	93,711	93,328
Gift	5,758	2,853	3,998	3,604	2,997
Excise 5/	97,482	107,125	166,658	185,136	130,884

1/ Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

2/ SECA Self-Employment Insurance Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on self-employment income. Also includes estate and trust income tax collections.

3/ FICA Federal Insurance Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on wages and salaries.

4/ Less than \$500.

5/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, *IRS Data Book* (annual), <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 14, 2008.

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:
1998 TO 2003**

[Data rounded to thousands of dollars. For fiscal year ending June 30. Data not compiled for 1999 or 2001]

Source	1998	2000	2002	2003
Total State and county tax collections	4,057,454	4,246,426	4,370,383	4,574,202
State collections	3,324,827	3,496,500	3,564,850	3,723,126
General excise and use	1,425,904	1,536,838	1,612,920	1,793,306
Transient accommodations	127,081	168,577	157,644	170,874
Fuel	134,017	132,940	142,900	147,117
Liquor	38,894	39,000	39,091	41,186
Tobacco	36,098	42,341	65,547	72,297
Insurance	59,443	68,659	67,941	73,240
Public service companies	120,326	119,505	93,406	114,115
Banks and other financial institutions	15,546	7,057	7,164	22,341
Corporate income 1/	46,209	68,215	45,477	8,262
Indiv. income, net income 2/	1,083,651	1,064,556	1,071,591	1,038,107
Inheritance and estate	19,645	22,784	67,941	15,524
Conveyance	6,926	9,529	9,820	11,130
Environmental response (FY94)	1,969	1,714	1,784	1,562
Rental vehicle surcharge	22,838	34,587	36,054	39,472
Hospital and nursing home 3/	3,414	25	-	-
Licenses, permits, and others	27,804	30,223	33,665	38,600
Unemployment compensation	155,062	149,951	111,908	135,991
County collections	732,627	749,926	805,533	851,076
Real property	598,632	602,625	609,822	643,235
Liquor licenses and fees	5,030	5,234	5,231	5,885
Utility franchise	30,703	29,014	36,233	34,612
Public service company	(NA)	(NA)	37,036	37,406
Motor vehicle weight 4/	69,861	74,669	77,981	85,231
Licenses, permits, and others	28,400	38,382	39,231	44,707

1/ Includes payments of estimated taxes less refunds.

2/ Includes withheld and estimated taxes less refunds.

3/ Hospital tax repealed in 1994.

4/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 13 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

**Table 9.04-- STATE GOVERNMENT TAX COLLECTIONS FOR THE
UNITED STATES AND HAWAII: 2007**

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

Item	United States		Hawaii	
	Amount	Per capita 1/	Amount	Per capita 1/
Total taxes	750,282,072	2,487.50	5,093,842	3,969.06
Property taxes	12,157,348	40.31	(X)	(X)
Sales and gross receipts	345,827,843	1,146.56	3,227,965	2,515.19
General sales and gross receipts	236,333,048	783.54	2,557,644	1,992.88
Selective sales taxes	109,494,795	363.02	670,321	522.31
Alcoholic beverages	5,156,536	17.10	46,034	35.87
Amusements	5,929,715	19.66	(X)	(X)
Insurance premiums	15,345,345	50.88	99,079	77.20
Motor fuels	36,523,953	121.09	89,729	69.92
Pari-mutuels	294,424	0.98	(X)	(X)
Public utilities	10,986,363	36.42	124,017	96.63
Tobacco products	15,262,111	50.60	85,779	66.84
Other selective sales	19,996,348	66.30	225,683	175.85
Licenses	46,882,661	155.44	156,238	121.74
Alcoholic beverages	441,698	1.46	(X)	(X)
Amusements	609,963	2.02	(X)	(X)
Corporation	8,307,892	27.54	1,478	1.15
Hunting and fishing	1,413,091	4.68	440	0.34
Motor vehicle	19,359,362	64.18	108,314	84.40
Motor vehicle operators	2,131,455	7.07	446	0.35
Public utility	480,573	1.59	14,580	11.36
Occupation and business, NEC	13,389,702	44.39	29,519	23.00
Other licenses	748,925	2.48	1,461	1.14
Income taxes	319,286,060	1,058.57	1,661,153	1,294.35
Individual income	265,907,186	881.59	1,560,306	1,215.77
Corporation net income	53,378,874	176.97	100,847	78.58
Other taxes	26,128,160	86.63	48,486	37.78
Death and gift	4,901,473	16.25	162	0.13
Documentary and stock transfer	10,256,669	34.01	48,324	37.65
Severance	10,728,931	35.57	(X)	(X)
Other	241,087	0.80	(X)	(X)

X Not applicable.

1/ Based on July 1, 2007 population for the United States of 301,621,157 and for Hawaii 1,283,388. As released December 27, 2007 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2007" (NST-EST2007-01).

Source: U.S. Census Bureau, "State Government Tax Collections: 2007"

<<http://www.census.gov/govs/www/statetax07.html>> accessed March 6, 2008 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.05-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE OR FOUR, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2003 TO 2006

[For a family of four for 2002 to 2004 and family of three for 2005 and 2006. Largest city in each state, and the District of Columbia. For the listing of cities, see source]

Gross family income level (dollars)	Honolulu			51-city median		51-city average 1/	
	Taxes (dollars)	Percent of income	Rank 2/	Taxes (dollars)	Percent of income	Taxes (dollars)	Percent of income
2003							
25,000	1,687	6.7	30	1,740	7.0	1,816	7.3
50,000	3,832	7.7	31	4,070	8.1	4,172	8.3
75,000	6,393	8.5	32	6,805	9.1	6,832	9.1
100,000	8,720	8.7	32	9,391	9.4	9,203	9.2
150,000	13,458	9.0	31	14,011	9.3	13,859	9.2
2004							
25,000	1,728	6.9	30	1,798	7.2	1,787	7.1
50,000	3,941	7.9	29	4,073	8.1	4,161	8.3
75,000	6,566	8.8	32	6,908	9.2	6,884	9.2
100,000	8,911	8.9	32	9,449	9.4	9,254	9.3
150,000	13,700	9.1	32	14,219	9.5	13,903	9.3
2005							
25,000	3,069	12.3	14	2,788	11.2	2,792	11.2
50,000	2,177	4.4	51	4,235	8.5	4,379	8.8
75,000	4,224	5.6	47	6,861	9.1	6,614	8.8
100,000	6,267	6.3	44	8,684	8.7	8,518	8.5
150,000	10,583	7.1	38	13,143	8.8	12,479	8.3
2006							
25,000	3,094	12.4	12	2,794	11.2	2,775	11.1
50,000	2,919	5.8	47	4,214	8.4	4,364	8.7
75,000	5,305	7.1	42	6,841	9.1	6,649	8.9
100,000	7,524	7.5	40	8,868	8.9	8,517	8.5
150,000	12,258	8.2	31	13,103	8.7	12,578	8.4

1/ Based on cities actually levying tax.

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

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens In the District of Columbia - A Nationwide Comparison* (annual), table 1 <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 14, 2008.

Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2008

[Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay taxes. Leap Day is omitted. See source for details]

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes
United States	April 23	(X)	113
Alabama	April 9	46	99
Alaska	March 29	50	88
Arizona	April 20	20	110
Arkansas	April 17	30	107
California	April 30	4	120
Colorado	April 23	15	113
Connecticut	May 8	1	128
Delaware	April 14	37	104
Florida	April 26	9	116
Georgia	April 19	23	109
Hawaii	April 26	10	116
Idaho	April 20	19	110
Illinois	April 23	16	113
Indiana	April 17	29	107
Iowa	April 16	34	106
Kansas	April 18	26	108
Kentucky	April 10	45	100
Louisiana	April 13	38	103
Maine	April 20	22	110
Maryland	April 28	7	118
Massachusetts	April 28	6	118
Michigan	April 16	31	106
Minnesota	April 27	8	117
Mississippi	April 7	49	97
Missouri	April 14	36	104
Montana	April 8	48	98
Nebraska	April 19	25	109
Nevada	April 26	11	116
New Hampshire	April 15	35	105
New Jersey	May 7	2	127
New Mexico	April 12	42	102
New York	May 5	3	125
North Carolina	April 17	27	107
North Dakota	April 12	39	102
Ohio	April 17	28	107

Continued on next page.

Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2008 -- Con.

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes
Oklahoma	April 11	43	101
Oregon	April 16	32	106
Pennsylvania	April 21	18	111
Rhode Island	April 24	13	114
South Carolina	April 16	33	106
South Dakota	April 12	41	102
Tennessee	April 11	44	101
Texas	April 12	40	102
Utah	April 21	17	111
Vermont	April 19	24	109
Virginia	April 25	12	115
Washington	April 29	5	119
West Virginia	April 8	47	98
Wisconsin	April 24	14	114
Wyoming	April 20	21	110
District of Columbia	May 3	(X)	123

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2008.

Source: Tax Foundation, Special Report No. 160, "America Celebrates Tax Freedom Day", table 2 (April 2008) <<http://www.taxfoundation.org/files/sr160.pdf>> accessed March 26, 2008.

**Table 9.07-- TAX FREEDOM DAY FOR THE UNITED STATES AND HAWAII:
1970 TO 2008**

[Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay taxes.
Leap Day is omitted. See source for details]

Year	United States	Hawaii	Hawaii rank 1/
1970	April 19	April 24	8
1971	April 16	April 20	8
1972	April 20	April 24	11
1973	April 20	April 26	7
1974	April 23	April 27	9
1975	April 17	April 20	15
1976	April 19	April 22	14
1977	April 20	April 23	19
1978	April 20	April 25	11
1979	April 21	April 26	11
1980	April 21	April 26	11
1981	April 24	April 27	14
1982	April 22	April 22	23
1983	April 18	April 19	18
1984	April 17	April 17	22
1985	April 18	April 18	17
1986	April 19	April 21	14
1987	April 22	April 28	8
1988	April 21	April 30	5
1989	April 22	May 2	4
1990	April 21	May 3	3
1991	April 21	May 6	1
1992	April 20	April 29	7
1993	April 21	April 27	12
1994	April 23	April 27	12
1995	April 24	April 26	12
1996	April 26	April 28	13
1997	April 28	April 27	22
1998	April 30	April 28	24
1999	May 1	April 28	23
2000	May 3	May 1	21
2001	April 30	April 28	17
2002	April 19	April 22	11
2003	April 16	April 21	8
2004	April 17	April 20	12
2005	April 23	April 28	9
2006	April 26	April 30	9
2007	April 26	April 30	11
2008	April 23	April 26	10

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in each year.

Source: Tax Foundation, "Tax Freedom Day by State, 1970-2008" (March 26, 2008)

<<http://www.taxfoundation.org/taxdata/show/22328.html>> accessed March 26, 2008.

Table 9.08-- FEDERAL AND STATE-LOCAL TAX BURDEN FOR HAWAII AND THE UNITED STATES AVERAGE: 1970 TO 2007

[Total tax burden, or taxes expressed as a percentage of income, is used in the Tax Foundation's compilation of Tax Freedom Day. See Table 9.06. For discussion of comparability to U.S. Census Bureau data, see source. Detail may not add to total due to rounding]

Year	Hawaii tax burden						U. S. average tax burden		
	Total		Federal		State-local		Total	Federal	State-local
	Percent	Rank 1/	Percent	Rank 1/	Percent	Rank 1/	Percent		
1970	29.7	27	19.0	41	10.7	12	29.9	19.9	10.0
1971	28.5	29	18.0	41	10.6	14	29.2	19.0	10.2
1972	29.4	30	18.8	46	10.6	15	30.3	19.8	10.6
1973	30.0	21	19.3	39	10.7	9	30.4	20.1	10.3
1974	29.9	34	19.2	46	10.7	9	31.0	20.7	10.3
1975	28.8	27	17.7	47	11.0	10	29.4	19.1	10.3
1976	29.7	27	18.7	41	11.1	11	30.1	19.7	10.4
1977	30.1	25	19.1	41	11.0	10	30.4	20.0	10.4
1978	31.0	17	19.8	34	11.2	8	30.4	20.4	9.9
1979	31.1	15	19.9	40	11.2	4	30.4	20.9	9.5
1980	30.4	27	19.4	48	11.0	4	30.7	21.2	9.5
1981	31.3	22	20.4	44	11.0	3	31.3	21.9	9.4
1982	30.9	19	19.5	45	11.3	4	30.7	20.9	9.8
1983	28.8	30	17.9	50	10.8	9	29.7	19.8	9.8
1984	28.5	32	17.8	49	10.7	9	29.4	19.6	9.8
1985	29.2	24	18.2	46	11.0	8	29.8	19.9	9.9
1986	30.0	18	18.6	37	11.4	5	29.9	19.9	10.1
1987	31.8	10	19.7	33	12.1	4	31.0	20.7	10.3
1988	32.2	7	19.8	31	12.4	2	30.7	20.5	10.3
1989	32.5	4	20.5	22	12.0	2	31.0	20.7	10.3
1990	32.7	3	20.7	12	12.1	2	30.8	20.5	10.3
1991	32.3	6	19.8	30	12.5	2	30.7	20.1	10.6
1992	31.1	13	18.8	41	12.3	4	30.5	19.8	10.6
1993	31.0	19	18.8	46	12.2	4	30.7	20.1	10.5
1994	31.2	16	19.0	47	12.3	4	31.2	20.6	10.6
1995	31.3	22	19.1	50	12.1	4	31.6	21.0	10.5
1996	32.0	19	19.5	48	12.4	3	32.0	21.5	10.5
1997	31.9	24	19.7	48	12.1	3	32.5	22.1	10.4
1998	32.4	22	20.2	47	12.2	3	33.2	22.7	10.5
1999	32.3	24	20.4	46	12.0	4	33.3	22.9	10.5
2000	33.3	19	21.1	44	12.2	3	34.0	23.5	10.5
2001	32.8	17	20.5	40	12.4	3	33.0	22.5	10.5
2002	30.4	15	18.5	36	11.9	3	30.3	19.9	10.3
2003	30.2	10	18.3	28	12.0	3	29.5	19.1	10.4
2004	30.2	14	18.0	30	12.2	4	29.7	19.1	10.6
2005	31.7	16	19.3	29	12.4	5	31.5	20.6	10.9
2006	32.4	17	20.2	27	12.2	5	32.3	21.5	10.8
2007	33.0	16	20.6	26	12.4	6	32.7	21.7	11.0

1/ Rank of 1 indicates the highest tax burden among the 50 states.

Source: Tax Foundation, "State and Local Tax Burdens by State, 1970-2007" (April 4, 2007)

<<http://www.taxfoundation.org/statelocal.html>> accessed April 16, 2007.

**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2008**

[Rank of 1 indicates the most favorable state's tax system for business. Rankings do not average across to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Studies for 2006 to 2008 are fiscal year while previous studies for 2003 and 2004 are calendar year. There was no 2005 study]

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

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**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2008-- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	40	25	44	39	6	34
North Dakota	30	27	36	29	26	6
Ohio	46	37	48	36	11	44
Oklahoma	19	13	22	31	1	24
Oregon	10	20	35	4	32	14
Pennsylvania	27	42	11	26	25	47
Rhode Island	50	34	47	33	50	48
South Carolina	26	11	27	18	43	29
South Dakota	2	1	1	38	33	11
Tennessee	16	12	8	48	31	35
Texas	8	47	7	28	14	27
Utah	17	5	30	27	28	3
Vermont	44	32	46	15	16	46
Virginia	14	4	21	6	29	23
Washington	11	31	1	50	36	28
West Virginia	37	28	40	21	35	26
Wisconsin	39	30	42	23	27	37
Wyoming	1	1	1	9	34	30

Source: Tax Foundation, Background Paper No. 57, *2008 State Business Tax Climate Index* (October 2007) table 2 <<http://www.taxfoundation.org/files/bp57.pdf>> accessed October 18, 2007.

Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX: 2003 TO 2008

[2003 and 2004 are calendar year and 2006 to 2008 are fiscal year (July 1 - June 30). No report was issued for 2005. The higher the score, the lower the rank, and therefore, the more favorable the state's tax system is for business. See source for details. Rank is among the 50 states. Data for 2003 to 2007 have been revised]

Location	2003		2004		2006		2007		2008	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
United States	5.00	(X)	5.00	(X)	5.00	(X)	5.00	(X)	5.00	(X)
Alabama	5.42	17	5.46	19	5.50	18	5.37	21	5.37	21
Alaska	7.39	4	7.31	3	7.30	4	7.21	4	7.19	4
Arizona	4.88	34	5.05	31	5.10	31	5.11	30	5.19	25
Arkansas	5.02	33	4.87	35	4.86	36	4.90	35	4.94	35
California	4.63	44	4.74	39	4.19	46	4.14	46	4.12	47
Colorado	5.95	11	5.85	12	5.85	12	5.82	13	5.89	13
Connecticut	4.76	40	4.70	41	4.66	41	4.77	39	4.89	38
Delaware	6.03	10	6.07	8	6.09	9	6.09	9	6.03	9
District of Columbia	4.43	(X)	4.42	(X)	4.43	(X)	4.47	(X)	4.49	(X)
Florida	6.84	5	6.85	5	6.86	5	6.83	5	7.03	5
Georgia	5.32	24	5.37	22	5.36	21	5.35	22	5.38	20
Hawaii	5.35	23	5.39	21	5.34	23	5.33	23	5.33	22
Idaho	5.04	31	5.16	29	5.25	25	5.21	26	5.06	31
Illinois	5.41	19	5.26	25	5.16	29	5.14	27	5.14	28
Indiana	6.15	8	6.02	10	5.86	11	5.88	11	5.93	12
Iowa	4.59	45	4.62	43	4.60	43	4.53	44	4.54	45
Kansas	5.07	29	5.01	32	4.98	33	5.01	32	4.97	33
Kentucky	5.04	32	5.16	30	4.75	38	4.81	38	4.94	36
Louisiana	4.78	38	4.84	36	5.01	32	5.00	33	5.02	32
Maine	4.87	35	4.78	38	4.72	39	4.70	40	4.69	41
Maryland	5.35	22	5.27	24	5.24	26	5.12	28	5.25	24
Massachusetts	5.12	26	4.91	34	4.84	37	4.84	37	4.96	34
Michigan	5.12	27	5.16	28	5.14	30	5.12	29	5.13	29
Minnesota	4.59	46	4.65	42	4.66	42	4.63	42	4.60	42

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Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX: 2003 TO 2008 -- Con.

Location	2003		2004		2006		2007		2008	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
Mississippi	5.37	21	5.46	18	5.49	19	5.48	18	5.44	18
Missouri	5.42	18	5.55	16	5.55	16	5.54	16	5.58	15
Montana	5.81	13	5.81	13	6.31	8	6.32	7	6.34	6
Nebraska	4.68	42	4.54	45	4.53	45	4.45	45	4.56	43
Nevada	7.39	3	7.22	4	7.31	3	7.31	3	7.35	3
New Hampshire	6.16	7	6.22	7	6.34	7	6.19	8	6.24	7
New Jersey	4.28	48	4.21	47	3.78	48	4.10	47	3.88	49
New Mexico	5.07	30	5.26	26	5.35	22	5.38	20	5.28	23
New York	3.34	50	3.34	50	3.74	49	4.08	48	4.11	48
North Carolina	4.63	43	4.61	44	4.69	40	4.70	41	4.73	40
North Dakota	4.77	39	4.80	37	5.16	28	5.11	31	5.08	30
Ohio	4.29	47	4.07	48	3.92	47	3.93	49	4.14	46
Oklahoma	5.39	20	5.40	20	5.37	20	5.42	19	5.42	19
Oregon	6.12	9	6.04	9	5.98	10	6.01	10	5.98	10
Pennsylvania	5.11	28	5.20	27	5.21	27	5.22	25	5.15	27
Rhode Island	3.57	49	3.54	49	3.70	50	3.67	50	3.78	50
South Carolina	5.31	25	5.29	23	5.27	24	5.26	24	5.18	26
South Dakota	7.41	2	7.50	2	7.50	2	7.51	2	7.46	2
Tennessee	5.57	15	5.54	17	5.60	15	5.51	17	5.53	16
Texas	6.40	6	6.40	6	6.41	6	6.42	6	6.23	8
Utah	5.54	16	5.63	14	5.61	14	5.54	15	5.44	17
Vermont	4.75	41	4.49	46	4.56	44	4.54	43	4.54	44
Virginia	5.74	14	5.58	15	5.50	17	5.59	14	5.69	14
Washington	5.94	12	5.98	11	5.83	13	5.83	12	5.95	11
West Virginia	4.84	36	4.93	33	4.98	34	4.98	34	4.90	37
Wisconsin	4.79	37	4.73	40	4.88	35	4.85	36	4.77	39
Wyoming	7.79	1	7.76	1	7.75	1	7.77	1	7.71	1

X Not applicable.

Source: Tax Foundation, Background Paper No. 57, "2008 State Business Tax Climate Index" (October 2007), table 1
 <<http://www.taxfoundation.org/files/bp57.pdf>> accessed October 18, 2007.

Table 9.11-- ESTIMATED TAX BURDEN FOR THE FOUR-PERSON ALOHA FAMILY ON OAHU: 1970, 1988, 1999 AND 2006

[In dollars and percent. For 1970 and 1988, based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii. For 1999, salary income is estimated at \$81,000 for Alfie (a full- and a part-time jobs) and Anita (a full-time job) plus \$1,840 other family income from rental of a condominium unit, dividends from stocks, and interest on bank certificates of deposit. For 2006, salary income is estimated at \$100,100 for Alfie and Anita, net rental income of -\$3,720, and \$4,220 interest income and dividends. Other assumptions are the same as in 1999. For other underlying assumptions, see sources]

Subject	1970 (dollars)	1988 (dollars)	1999 (dollars)	2006 (dollars)	2006 as percent of total	
					Tax burden	Gross family income
Total tax burden	5,559	25,610	31,107	42,788	100.0	38.7
Federal income	2,130	8,096	6,623	6,934	16.2	6.3
State income	693	3,693	3,477	4,560	10.7	4.1
Social security 1/	1,247	7,758	12,394	16,845	39.4	15.2
General excise	304	1,207	3,580	6,041	14.1	5.5
Real property	366	1,006	1,099	1,650	3.9	1.5
Employment 2/	527	3,301	3,112	5,710	13.3	5.2
Specific excise 3/	67	161	200	280	0.7	0.3
Automobile	225	388	622	768	1.8	0.7
Direct tax bill	4,342	18,432	19,288	26,360	61.6	23.8
Indirect tax bill	1,217	7,178	11,819	16,429	38.4	14.9
Gross family income	16,408	62,716	82,840	110,600	(X)	100.0
After taxes	10,898	37,106	51,733	67,812	(X)	61.3

X Not applicable.

1/ The sum of the amount the Alohas paid for retirement benefits and Medicare and the equal amount paid by their employers on their behalf.

2/ Unemployment compensation, temporary disability insurance, and workers' compensation.

3/ Alcohol, tobacco, telephone and cell.

Source: Hawaii State Department of Business, Economic Development & Tourism, records; and Tax Foundation of Hawaii, "The Tax Burden of the Arnie Aloha Family" (November 1989) and "The Tax Burden of the Aloha Family" (June 2001).

Table 9.12-- HAWAII STATE GOVERNMENT FINANCES: 2003 TO 2006

[Thousands of dollars. For fiscal year ending June 30]

Category	2003	2004	2005	2006
Total revenue	6,808,157	8,229,259	9,091,681	9,856,552
General revenue	6,377,451	6,675,478	7,864,376	8,551,896
Intergovernmental revenue	1,537,997	1,639,868	1,785,979	1,834,393
Taxes	3,569,824	3,849,135	4,434,356	4,918,655
General sales	1,792,698	1,900,377	2,136,604	2,355,316
Selective sales	556,897	569,922	612,009	656,287
License taxes	124,430	123,257	143,109	147,620
Individual income	1,037,854	1,169,205	1,381,481	1,550,757
Corporate income	30,603	58,119	124,125	148,084
Other taxes	27,342	28,255	37,028	60,591
Current charges	865,199	882,232	1,026,696	1,142,090
Miscellaneous general revenue	404,431	304,243	617,345	656,758
Insurance trust revenue	430,706	1,553,781	1,227,305	1,304,656
Total expenditure	7,611,286	7,856,134	8,405,444	8,913,697
General expenditure, by function:	6,851,905	7,080,971	7,619,876	8,090,272
Education	2,331,771	2,487,630	2,648,452	2,912,611
Public welfare	1,216,609	1,346,566	1,414,573	1,427,223
Hospitals	214,517	244,076	377,934	407,814
Health	448,818	416,241	444,873	498,417
Highways	259,303	214,046	277,887	268,231
Police protection	10,349	13,779	15,023	14,612
Correction	135,034	158,029	170,434	179,322
Natural resources	109,274	109,514	114,099	119,243
Parks and recreation	54,643	57,703	66,079	72,635
Government administration	471,175	442,979	393,364	388,532
Interest on general debt	353,448	356,337	399,345	432,173
Other and unallocable	1,246,964	1,234,071	1,297,813	1,369,459
Insurance trust expenditure	759,381	775,163	785,568	823,425
Exhibit: General expenditure	6,851,905	7,080,971	7,619,876	8,090,272
Intergovernmental expenditure	125,434	134,452	147,201	157,863
Direct expenditure	6,726,471	6,946,519	7,472,675	7,932,409
Debt at end of fiscal year	5,652,531	5,746,194	5,844,308	5,791,783
Cash and security holdings	13,311,649	13,195,390	14,439,572	18,319,082

Source: U.S. Census Bureau, Governments Division, State Government Finances (annual);
<http://www.census.gov/govs/www/state.html> accessed February 7, 2008.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2006**

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

Category	State & local 1/	State	Local 1/
Revenue 1/	11,998,548	9,856,552	2,378,623
General revenue 1/	10,467,477	8,551,896	2,152,208
Intergovernmental revenue 1/	2,010,017	1,834,393	412,251
General revenue from own sources	8,457,460	6,717,503	1,739,957
Taxes	6,199,404	4,918,655	1,280,749
Property	982,653	-	982,653
Sales and gross receipts	3,168,154	3,011,603	156,551
Individual income	1,550,757	1,550,757	-
Corporate income	148,084	148,084	-
Motor vehicle license	210,433	108,030	102,403
Other taxes	139,323	100,181	39,142
Charges & misc. general revenue	2,258,056	1,798,848	459,208
Current charges 2/	1,497,139	1,142,090	355,049
Education	262,356	262,356	-
Hospitals	414,270	414,270	-
Air transportation (airports)	254,869	254,869	-
Sewerage	185,825	-	185,825
Miscellaneous general revenue	760,917	656,758	104,159
Utility revenue	226,415	-	226,415
Insurance trust revenue	1,304,656	1,304,656	-
Expenditure 1/	11,018,210	8,913,697	2,258,163
Intergovernmental expenditure 1/	4,213	157,863	-
Direct expenditure by function	11,013,997	8,755,834	2,258,163
Direct general expenditure	9,845,658	7,932,409	1,913,249
Capital outlay	865,712	518,424	347,288
Other direct general expenditure	9,017,711	7,413,985	1,603,726
Education services 3/	2,944,150	2,944,120	30
Education	2,912,611	2,912,611	-
Libraries	31,539	31,509	30
Social services & income maintenance 3/	2,425,698	2,361,004	64,694
Public welfare	1,444,426	1,423,010	21,416
Hospitals	407,814	407,814	-
Health	517,047	473,769	43,278
Employment security administration	54,868	54,868	-
Veterans' services	1,543	1,543	-
Transportation 3/	674,109	496,660	177,449
Highways	445,164	268,231	176,933
Air transportation (airports)	188,687	188,687	-

Continued on next page.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,
BY LEVEL OF GOVERNMENT: 2006 -- Con.**

Category	State & local 1/	State	Local 1/
Public safety 3/	632,651	221,394	411,257
Police protection	278,684	11,289	267,395
Fire protection	136,925	-	136,925
Correction	179,322	179,322	-
Protective inspection and regulation	37,720	30,783	6,937
Environment and housing 3/	909,956	284,645	625,311
Natural resources	122,566	118,802	3,764
Parks and recreation	228,904	72,007	156,897
Housing and community development	173,331	92,699	80,632
Sewerage	201,264	950	200,314
Solid waste management	183,891	187	183,704
Governmental administration 3/	597,517	385,460	212,057
Interest on general debt	554,995	432,173	122,822
General expend., not elsewhere classified 3/	1,106,582	806,953	299,629
Utility expenditure 3/	344,914	-	344,914
Water supply	197,209	-	197,209
Transit	147,705	-	147,705
Insurance trust expenditure	823,425	823,425	-
Debt outstanding	9,503,975	5,791,783	3,712,192
Short-term	64,600	-	64,600
Long-term	9,439,375	5,791,783	3,647,592
Long-term debt by purpose	9,242,339	9,242,340	9,242,341
Public debt for private purposes	438,188	438,188	0
Addendum: Long-term debt issued	979,479	350,119	629,360
Addendum: Long-term debt retired	813,309	402,644	410,665
Cash and security holdings	19,830,609	18,319,082	1,511,527
Insurance trust funds	13,195,464	13,195,464	-
Unemployment compensation	492,290	492,290	-
Employee retirement	12,681,533	12,681,533	-
Other than insurance trust funds	6,635,145	5,123,618	1,511,527

1/ Duplicative intergovernmental transactions are excluded.

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

3/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2005-06" <<http://ftp2.census.gov/govs/estimate/06slsstab1a.xls>> accessed May 21, 2008.

Table 9.14-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2006

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30]

Category	Amount	Percent distribution	Per capita 1/
Total revenue	9,856,552	100.00	7,708.65
General revenue	8,551,896	86.76	6,688.30
Intergovernmental revenue	1,834,393	18.61	1,434.65
Taxes	4,918,655	49.90	3,846.80
General sales	2,355,316	23.90	1,842.06
Selective sales	656,287	6.66	513.27
License taxes	147,620	1.50	115.45
Individual income	1,550,757	15.73	1,212.82
Corporate income	148,084	1.50	115.81
Other taxes	60,591	0.61	47.39
Current charges	1,142,090	11.59	893.21
Miscellaneous general revenue	656,758	6.66	513.64
Insurance trust revenue	1,304,656	13.24	1,020.35
Total expenditure	8,913,697	100.00	6,971.26
General expenditure, by function:	8,090,272	90.76	6,327.27
Education	2,912,611	32.68	2,277.91
Public welfare	1,427,223	16.01	1,116.21
Hospitals	407,814	4.58	318.94
Health	498,417	5.59	389.80
Highways	268,231	3.01	209.78
Police protection	14,612	0.16	11.43
Correction	179,322	2.01	140.24
Natural resources	119,243	1.34	93.26
Parks and recreation	72,635	0.81	56.81
Government administration	388,532	4.36	303.86
Interest on general debt	432,173	4.85	338.00
Other and unallocable	1,369,459	15.36	1,071.03
Insurance trust expenditure	823,425	9.24	643.99
Exhibit: General expenditure	8,090,272	100.00	6,327.27
Intergovernment expenditure	157,863	1.95	123.46
Direct expenditure	7,932,409	98.05	6,203.81
Debt at end of fiscal year	5,791,783	100.00	4,529.66
Cash and security holdings	18,319,082	100.00	14,327.06

1/ Based on July 1, 2006 population for Hawaii of 1,278,635. As released December 27, 2007 by the U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2007" (NST-EST2007-01).

Source: U.S. Census Bureau, Governments Division, 2006 State Government Finances <<http://www.census.gov/govs/state/0612hist.html>> accessed February 7, 2008 and calculations by the Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2006**

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

Category	Total 1/	Percent distribution	Per capita 2/
Revenue 1/	11,998,548	100.00	9,383.87
General revenue 1/	10,467,477	87.24	8,186.45
Intergovernmental revenue 1/	2,010,017	16.75	1,572.00
General revenue from own sources	8,457,460	70.49	6,614.44
Taxes	6,199,404	51.67	4,848.45
Property	982,653	8.19	768.52
Sales and gross receipts	3,168,154	26.40	2,477.76
Individual income	1,550,757	12.92	1,212.82
Corporate income	148,084	1.23	115.81
Motor vehicle license	210,433	1.75	164.58
Other taxes	139,323	1.16	108.96
Charges & misc. general revenue	2,258,056	18.82	1,765.99
Current charges 3/	1,497,139	12.48	1,170.89
Education	262,356	2.19	205.18
Hospitals	414,270	3.45	323.99
Air transportation (airports)	254,869	2.12	199.33
Sewerage	185,825	1.55	145.33
Miscellaneous general revenue	760,917	6.34	595.10
Utility revenue	226,415	1.89	177.08
Insurance trust revenue	1,304,656	10.87	1,020.35
Expenditure 1/	11,018,210	100.00	8,617.17
Intergovernmental expenditure 1/	4,213	0.04	3.29
Direct expenditure by function	11,013,997	99.96	8,613.87
Direct general expenditure	9,845,658	89.36	7,700.13
Capital outlay	865,712	7.86	677.06
Other direct general expenditure	9,017,711	81.84	7,052.61
Education services 4/	2,944,150	26.72	2,302.57
Education	2,912,611	26.43	2,277.91
Libraries	31,539	0.29	24.67
Social services & income maintenance 4/	2,425,698	22.02	1,897.10
Public welfare	1,444,426	13.11	1,129.66
Hospitals	407,814	3.70	318.94
Health	517,047	4.69	404.37
Employment security administration	54,868	0.50	42.91
Veterans' services	1,543	0.01	1.21
Transportation 4/	674,109	6.12	527.21
Highways	445,164	4.04	348.16
Air transportation (airports)	188,687	1.71	147.57

Continued on next page.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES
TOTAL AND PER CAPITA: 2006 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	632,651	5.74	494.79
Police protection	278,684	2.53	217.95
Fire protection	136,925	1.24	107.09
Correction	179,322	1.63	140.24
Protective inspection and regulation	37,720	0.34	29.50
Environment and housing 4/	909,956	8.26	711.66
Natural resources	122,566	1.11	95.86
Parks and recreation	228,904	2.08	179.02
Housing and community development	173,331	1.57	135.56
Sewerage	201,264	1.83	157.41
Solid waste management	183,891	1.67	143.82
Governmental administration 4/	597,517	5.42	467.31
Interest on general debt	554,995	5.04	434.05
General expend., not elsewhere classified 3/	1,106,582	10.04	865.44
Utility expenditure 4/	344,914	3.13	269.75
Water supply	197,209	1.79	154.23
Transit	147,705	1.34	115.52
Insurance trust expenditure	823,425	7.47	643.99
Debt outstanding	9,503,975	100.00	7,432.91
Short-term	64,600	0.68	50.52
Long-term	9,439,375	99.32	7,382.38
		0.00	
Long-term debt by purpose	9,242,339	97.25	7,228.29
Public debt for private purposes	438,188	4.61	342.70
Addendum: Long-term debt issued	979,479	10.31	766.03
Addendum: Long-term debt retired	813,309	8.56	636.08
Cash and security holdings	19,830,609	100.00	15,509.20
Insurance trust funds	13,195,464	66.54	10,319.96
Unemployment compensation	492,290	2.48	385.01
Employee retirement	12,681,533	63.95	9,918.02
Other than insurance trust funds	6,635,145	33.46	5,189.24

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on Hawaii population July 1, 2006 of 1,278,635.

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

4/ Includes capital outlay.

Source: U.S. Census Bureau, Governments Division, "Table 1. State and Local Government Finances by Level of Government and by State: 2005-06" <<http://ftp2.census.gov/govs/estimate/06slsstab1a.xls>> accessed May 21, 2008 and Population Division, "Table 1: Annual Estimates of the Population for the United States and States, and for Puerto Rico: April 1, 2000 to July 1, 2007" (NST-EST2007-01) (December 27, 2007) <<http://www.census.gov/popest/states/tables/NST-EST2007-01.xls>> accessed December 27, 2007 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.16-- STATE GOVERNMENT REVENUES: 2003

[Rounded to thousands of dollars. For fiscal year ending June 30. Data not compiled for 2001 or 2002]

Source of revenues	Total	General fund	Special funds
Total 1/	6,980,472	3,497,182	3,483,290
Tax revenues	3,684,402	3,174,120	510,282
General excise	1,792,699	1,784,129	8,570
Specific excises 2/	467,692	299,814	167,878
Individual income	1,037,826	1,037,826	-
Corporate income	8,262	8,262	-
Transient accommodations	91,252	-	91,252
Unemployment compensation	209,450	-	209,450
Other taxes, licenses, permits 3/	77,221	44,089	33,132
Federal grants-in-aid	1,336,544	6,708	1,329,836
Fines & forfeitures	24,434	17,929	6,505
Rents, royalties & land inc. 4/	114,410	9,250	105,160
Revenues from other agencies	48,539	3,857	44,682
Earnings: general dept.	866,512	131,323	735,189
public service enterprises	178,072	-	178,072
Interest earned	104,158	25,453	78,705
Miscellaneous	623,401	128,542	494,859

1/ Excludes transfers and repayments except as shown.

2/ Includes public service companies, tobacco, liquor, insurance premiums, vehicle registration and weight, and fuel taxes.

3/ Includes franchise, inheritance and estate, hospital and nursing home, and conveyance taxes.

4/ Includes investment and unallocable interest income.

Source: Compiled by the Tax Foundation of Hawaii from Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller*.

**Table 9.17-- STATE GOVERNMENT EXPENDITURES, BY FUNCTION:
2003 TO 2007**

[In thousands of dollars. For fiscal year ending June 30]

Function	2003	2004	2005	2006	2007
Total expenditures	5,971,576	5,972,173	6,399,696	7,062,832	7,888,242
Current	5,577,253	5,670,658	6,077,748	6,615,255	7,385,509
General government	429,448	450,975	508,154	493,301	458,236
Public safety	256,740	265,432	291,369	322,578	376,032
Highways	254,648	222,672	301,784	267,213	337,862
Conservation of natural resources	65,787	64,774	74,188	86,628	107,578
Health	512,864	518,667	564,807	685,679	832,333
Welfare	1,418,056	1,545,322	1,614,559	1,709,810	1,770,707
Lower education	1,744,625	1,758,424	1,798,208	1,984,129	2,305,280
Higher education	537,709	480,296	559,379	678,338	759,777
Other education	38,160	22,807	19,667	19,183	20,122
Culture and recreation	70,549	66,884	73,774	87,478	92,574
Urban redevelopment & housing	17,265	55,077	52,698	60,725	170,614
Economic devel. & assistance	231,402	215,133	214,377	215,559	147,146
Other	-	4,195	4,784	4,634	7,248
Debt service	394,323	301,515	321,948	447,577	502,733
Principal	211,575	113,629	128,378	247,935	271,010
Interest and others	182,748	187,886	193,570	199,642	231,723

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2007*, p. 141

<<http://hawaii.gov/dags/accounting-division/SOH-2007%20DAGS%20CAFR.pdf>>
accessed June 10, 2008.

**Table 9.18-- STATE GOVERNMENT REVENUES, ALL FUND TYPES,
BY SOURCE: 2003 TO 2007**

[In thousands of dollars. For fiscal year ending June 30]

Function	2003	2004	2005	2006	2007
Total revenues	5,369,708	5,790,248	6,475,470	7,029,594	7,269,812
Total taxes	3,437,908	3,753,383	4,316,931	4,746,538	4,853,267
General excise	1,780,199	1,900,077	2,145,603	2,359,316	2,632,485
Net income - corp. & personal	1,050,688	1,254,341	1,484,664	1,664,331	1,618,570
Public service companies	114,115	99,505	108,686	120,678	124,017
Transient accommodations	92,018	101,580	110,723	124,133	7,382
Tobacco and liquor	113,483	120,637	128,982	134,216	131,813
Liquid fuel	77,174	81,401	82,733	84,719	87,179
Insurance companies' premiums	74,335	79,477	84,822	89,778	96,385
Vehicle weight and registration	46,259	46,567	54,057	56,101	59,422
Rental motor/tour vehicle surcharge	39,472	41,414	43,950	48,092	49,479
Franchise	-	-	38,520	18,324	2,000
Other	50,165	28,384	34,191	46,850	44,535
Non-taxes	1,931,800	2,036,865	2,158,539	2,283,056	2,416,545
Interest and investment income	60,724	41,903	58,236	82,013	122,606
Charges for current services	214,980	229,142	298,670	343,424	318,235
Intergovernmental	1,362,489	1,528,280	1,574,899	1,601,005	1,727,895
Rentals	27,854	30,893	28,732	32,493	21,639
Fines, forfeitures, and penalties	24,434	30,453	27,482	26,827	28,488
Licenses and fees	27,055	25,643	27,297	29,364	30,837
Revenues from private sources	48,539	42,264	41,836	39,647	39,401
Other	165,725	108,287	101,387	128,283	127,444

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2007*, p. 141
 <<http://hawaii.gov/dags/accounting-division/SOH-2007%20DAGS%20CAFR.pdf>>
 accessed June 10, 2008.

**Table 9.19-- COUNTY GOVERNMENT OPERATING REVENUES,
BY SOURCE: 2003**

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

Subject	All counties	City & Co. of Honolulu	County of Maui	County of Hawaii	County of Kauai
Total 1/	1,586,151	1,053,617	216,960	208,801	106,772
Taxes	821,269	508,411	128,494	130,439	53,924
Real property	643,235	385,872	105,106	109,991	42,266
Liquid fuel	67,044	47,156	8,720	7,343	3,824
Utility franchise	34,612	22,652	4,823	4,817	2,320
Public service company	38,262	25,171	4,842	5,064	3,185
Motor vehicle weight	38,116	27,560	5,002	3,225	2,329
Liquor licenses & fees	5,885	2,504	1,701	1,036	644
Parking meter fees	4,250	4,239	-	11	-
Other licenses & fees 2/	42,009	31,245	4,188	5,000	1,576
Fines, forfeits & penalties	2,220	646	1,188	386	-
Departmental earnings 3/	311,418	248,273	33,797	16,403	12,945
Mass transit	31,358	31,358	-	-	-
State grants	100,137	38,455	20,427	27,632	13,623
Others	25,828	5,852	3,571	13,881	2,523
Transient accom. tax	74,309	32,603	16,856	13,751	11,099
Federal grants	160,527	89,151	24,541	23,581	23,253
Miscellaneous	107,079	99,335	2,624	4,313	806

1/ Excludes loan, bond, revolving, trust funds, Board of Water Supply revenues and for County of Hawaii excludes Hilo Hospital. For City & County of Honolulu includes bus transportation and H-Power revenues.

2/ Other licenses, permits and fees.

3/ Includes rentals, interest, and other earnings.

Source: Tax Foundation of Hawaii compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports) and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.20-- COUNTY GOVERNMENT OPERATING EXPENDITURES,
BY OBJECT: 2003**

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

Subject	City & County of Honolulu 1/	Neighbor island counties	County of Maui	County of Hawaii	County of Kauai
Total 2/	1,365,669	513,815	221,275	195,956	96,584
General government:	115,067	57,638	18,971	21,543	17,124
Control	(NA)	10,086	4,852	3,194	2,041
Staff	(NA)	47,552	14,119	18,349	15,084
Public safety:	246,109	136,325	47,824	67,955	20,547
Police and fire	(NA)	113,797	41,851	53,050	18,895
Other protection	(NA)	22,528	5,973	14,904	1,651
Highways 3/	13,831	21,969	8,525	8,208	5,235
Health and sanitation	(NA)	42,556	18,703	15,642	8,210
Public welfare	(NA)	60,547	32,008	18,490	10,049
Public schools	(NA)	52	-	52	-
Recreation	(NA)	38,941	20,907	13,292	4,742
Interest	(NA)	22,836	10,997	8,332	3,507
Bond redemption	(NA)	29,077	13,594	10,977	4,506
Pension and retirement	(NA)	37,837	25,757	8,294	3,786
Mass transit 4/	150,523	1,522	-	1,522	-
Miscellaneous	101,655	40,283	13,408	17,889	8,986
Cash capital improvements	(NA)	24,232	10,580	3,761	9,891
Sanitation	265,331	(NA)	(NA)	(NA)	(NA)
Health and human resources	52,007	(NA)	(NA)	(NA)	(NA)
Culture and recreation	62,260	(NA)	(NA)	(NA)	(NA)
Urban redev. and housing	22,275	(NA)	(NA)	(NA)	(NA)
Utilities and other enterprises	22,557	(NA)	(NA)	(NA)	(NA)
Capital outlay	193,722	(NA)	(NA)	(NA)	(NA)
Debt service	120,332	(NA)	(NA)	(NA)	(NA)

NA Not available.

1/ Categories for the City and County of Honolulu may not be strictly comparable to the other counties'.

2/ All funds expended by the county excepting certain bond, revolving, loan, and enterprise funds.

3/ Category is 'Highways and streets' for the City and County of Honolulu.

4/ Includes transfers to the bus transportation fund which are not reported as operating expenditures.

Source: Tax Foundation of Hawaii unpublished compilations of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports) and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.21-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 2006**

Tax year	Number of returns	Number of exemptions 1/	Adjusted gross income (less deficit)		
			Total (\$1,000)	Per return (dollars)	Per exemption 1/ (dollars)
1980	424,177	936,056	7,320,740	17,259	7,821
1981	437,977	957,338	7,870,617	17,970	8,221
1982	445,953	1,027,743	8,236,603	18,470	8,014
1983	450,097	1,037,030	8,652,808	19,224	8,344
1984	461,424	1,055,297	9,322,406	20,204	8,834
1985	470,745	1,071,202	9,965,599	21,170	9,303
1986	485,014	1,096,934	10,959,168	22,596	9,991
1987	506,302	1,112,189	12,670,065	25,025	11,392
1988	520,575	1,087,534	14,215,978	27,308	13,072
1989	542,943	1,120,071	15,851,813	29,196	14,153
1990	555,488	1,145,166	17,462,616	31,437	15,249
1991	567,412	1,173,631	17,778,657	31,333	15,148
1992	569,334	1,179,166	18,398,690	32,316	15,603
1993	556,041	1,173,229	18,519,252	33,306	15,785
1994	554,077	1,172,855	18,507,502	33,402	15,780
1995	549,519	1,171,533	19,057,384	34,680	16,267
1996	549,619	1,066,834	19,537,774	35,548	18,314
1997	552,105	1,197,378	20,367,085	36,890	17,010
1998	553,525	1,090,735	20,874,106	37,711	19,138
1999	558,612	1,093,731	22,327,292	39,969	20,414
2000	572,178	1,110,699	23,929,238	41,821	21,544
2001	577,693	(2/)	23,882,640	41,341	(2/)
2002	584,605	1,138,413	24,160,873	41,329	21,223
2003	591,084	1,149,652	25,718,250	43,510	22,370
2004	606,129	1,172,464	28,113,640	46,382	23,978
2005	621,014	1,194,091	31,284,219	50,376	26,199
2006	638,212	1,198,076	33,030,898	51,755	27,570

1/ Exemptions for age or blindness excluded through 1981 and included thereafter. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness, partly to justify the additional standard deductions for age or blindness. Treating these responses as if they were for personal exemptions enables some comparability to be maintained in the State data between years starting with 1987 (the first year for which the additional standard deductions were allowed for age and blindness) and earlier years, when additional personal exemptions were allowed for this purpose, instead. Note, though, that these responses were not included in the 1996 statistics, so data for that year are not altogether comparable with those for 1997 and years preceding 1996.

2/ Number of exemptions unavailable for all income classes.

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin, Summer 1985*, p. 93; *Winter 1985-86*, p. 97; *Winter 1986-87*, p. 83; *Fall 1990*, pp. 11-57; *Winter 1990-91*, p. 58; *Spring 1993*, p. 148; *Fall 1994*, p. 148; and thereafter *Spring 1995* through *Spring 2003* and thence Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/taxstats/article/0,,id=171535,00.html>> accessed July 3, 2008; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

Table 9.22-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2003 TO 2005

Tax year 1/ and size of adjusted gross income	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
2003					
All returns	591,084	25,718,250	453,386	2,936,112	6,476
Under \$30,000 2/	306,369	3,934,129	180,537	201,075	1,114
\$30,000 under \$50,000	115,376	4,495,059	105,464	338,432	3,209
\$50,000 under \$75,000	80,974	4,964,540	79,295	453,799	5,723
\$75,000 under \$100,000	43,245	3,721,381	43,035	392,337	9,117
\$100,000 under \$200,000	36,436	4,718,513	36,375	676,196	18,590
\$200,000 or more	8,684	3,884,629	8,680	874,271	100,722
Median income	(3/)	(X)	(X)	(X)	(X)
2004					
All returns	606,129	28,113,640	459,358	3,314,030	7,214
Under \$50,000 2/	424,083	8,456,751	280,765	536,105	1,909
\$50,000 under \$75,000	83,235	5,108,526	80,207	453,907	5,659
\$75,000 under \$100,000	46,391	3,998,305	46,055	408,665	8,873
\$100,000 under \$200,000	41,609	5,414,148	41,531	759,244	18,281
\$200,000 or more	10,811	5,135,910	10,800	1,156,109	107,047
Median income	(3/)	(X)	(X)	(X)	(X)
2005					
All returns	621,014	31,284,219	475,073	3,785,802	7,969
Under \$50,000 2/	424,181	8,612,480	282,410	543,765	1,925
\$50,000 under \$75,000	86,820	5,331,817	83,290	475,812	5,713
\$75,000 under \$100,000	49,749	4,293,504	49,224	432,120	8,779
\$100,000 under \$200,000	46,907	6,122,968	46,804	844,071	18,034
\$200,000 or more	13,357	6,923,449	13,345	1,490,034	111,655
Median income	(3/)	(X)	(X)	(X)	(X)

X Not applicable.

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

3/ Unable to calculate precisely from published data as the median, defined as one-half the number below and one-half above occurs within the lowest AGI category which includes returns with adjusted gross deficit., i.e. the median occurs at return number 310,507 for tax year 2005 which is in the "Under \$50,000" category.

Source: U.S. Treasury Department, Internal Revenue Service, Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/taxstats/article/0,,id=103106,00.html>> accessed January 7, 2008 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.23-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
TAX YEAR 2004 AND 2005**

[Money amounts in thousands of dollars unless otherwise noted. State totals do not include deleted ZIP code totals. No report was issued for 2003]

Adjusted gross income size (dollars)	No. of returns	No. of exemptions		Adjusted gross income	Salaries and wages		Taxable interest		Total tax	
		Total	Dependent exemptions		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
Total - 2004	594,827	1,170,394	346,175	27,697,652	492,648	19,622,552	312,297	394,290	447,805	3,234,784
Under 10,000 1/	115,336	152,777	24,848	324,244	81,117	443,579	35,277	21,375	33,331	13,658
10,000 under 25,000	145,073	240,857	67,034	2,520,813	119,740	2,022,769	50,767	36,435	104,027	110,109
25,000 under 50,000	155,873	307,279	96,457	5,600,819	136,050	4,592,675	82,661	59,450	135,345	393,843
50,000 under 75,000	81,377	201,902	68,579	5,000,021	71,027	3,907,849	58,771	54,955	78,355	442,138
75,000 under 100,000	45,509	126,167	43,413	3,928,300	40,344	3,009,942	37,760	42,119	45,190	400,970
100,000 or more	51,659	141,412	45,844	10,323,455	44,370	5,645,738	47,061	179,956	51,557	1,874,066
Total - 2005	605,108	1,185,372	349,591	30,661,609	502,681	20,741,894	323,526	498,281	462,095	3,681,671
Under 10,000 1/	109,075	143,507	23,816	238,123	78,154	433,203	35,352	24,245	32,382	14,131
10,000 under 25,000	143,612	235,782	65,309	2,500,272	118,618	2,015,942	49,619	39,397	102,765	107,635
25,000 under 50,000	160,031	308,952	95,909	5,753,565	139,892	4,741,986	83,344	67,379	138,664	402,324
50,000 under 75,000	84,517	204,089	67,964	5,194,400	72,973	4,008,886	60,885	66,940	81,050	462,041
75,000 under 100,000	48,625	132,684	45,118	4,201,500	42,712	3,184,361	40,243	53,602	48,117	422,767
100,000 or more	59,248	160,358	51,475	12,773,749	50,332	6,357,516	54,083	246,718	59,117	2,272,773

1/ Adjusted gross income size of "Under \$10,000" includes adjusted gross deficits.

Source: U.S. Internal Revenue Service, Statistics of Income, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2004"; *Ibid.* Tax Year 2005, records. See also <http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96947,00.html>.

**Table 9.24-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,
BY SELECTED ZIP CODES: TAX YEAR 2005**

[Money amounts in thousands of dollars. State total does not include deleted ZIP code totals. ZIP codes were selected on basis of highest total tax amount]

Zip code	No. of returns	No. of exemptions		Adj. gross income	Salaries and wages		Taxable interest		Total tax	
		Total	Depen- dents		No. of returns	Amount	No. of returns	Amount	No. of returns	Amount
State total	605,108	1,185,372	349,591	30,661,609	502,681	20,741,894	323,526	498,281	462,095	3,681,671
96816	25,448	44,335	10,161	1,808,354	18,883	916,222	16,868	41,729	20,613	281,768
96821	9,837	18,528	4,314	1,084,380	6,977	557,203	7,575	31,052	8,313	201,307
96734	21,902	44,887	12,860	1,401,566	17,811	925,959	13,317	21,282	17,345	186,771
96822	21,067	35,114	7,261	1,267,238	16,153	751,380	13,352	27,573	17,124	184,004
96825	14,624	28,785	7,141	1,226,773	11,358	725,263	10,741	23,340	12,322	179,623
96744	26,541	52,179	14,737	1,436,756	21,686	1,018,627	16,534	18,092	21,432	164,567
96789	24,509	52,583	16,420	1,438,313	21,713	1,145,444	16,229	13,088	20,353	150,412
96817	25,770	47,553	13,009	1,133,740	20,683	746,498	13,774	18,986	18,892	140,425
96813	11,434	19,010	4,316	825,859	8,600	419,139	6,401	28,413	8,736	136,018
96701	20,740	39,224	10,338	1,103,942	17,004	779,682	13,040	15,891	16,866	130,859
96797	32,322	68,249	22,802	1,357,651	29,203	1,135,362	15,974	10,514	23,728	116,572
96815	14,478	21,900	3,509	796,091	10,692	429,852	7,669	21,566	11,525	111,968
96720	20,754	40,823	12,216	920,074	16,957	618,758	11,557	13,872	15,099	105,766
96782	18,111	35,144	9,462	827,799	14,568	581,620	11,101	10,885	14,429	81,874
96818	20,282	45,930	15,593	894,161	18,117	728,061	10,517	9,780	14,967	80,552
96753	11,572	20,804	5,306	619,222	9,460	390,740	5,403	14,439	9,321	80,251
96706	23,518	53,197	19,016	1,033,276	21,805	905,645	11,286	5,669	17,515	79,498
96819	21,663	44,031	14,570	782,373	18,591	597,865	9,416	9,896	14,898	72,063
96707	13,224	30,721	11,267	712,188	12,188	593,217	6,858	5,245	10,191	70,159
96814	8,659	13,646	2,521	466,938	6,478	266,594	4,814	10,252	6,897	69,709

Source: U.S. Internal Revenue Service, Statistics of Income, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2005", records. See also <<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96947,00.html>>.

**Table 9.25-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL
INCOME TAX RETURNS: TAX YEARS 2004 AND 2005**

Subject	2004		2005	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	606,129	28,113,640	621,014	31,284,219
Salaries and wages	504,839	20,083,633	516,766	21,257,026
Taxable interest income	318,696	423,385	330,470	524,974
Ordinary dividends	147,348	500,798	152,420	591,005
Business or prof. net income (less loss)	91,160	1,225,585	94,076	1,440,415
Farm returns	5,695	(NA)	5,712	(NA)
Net capital gain (less loss)	115,816	1,991,757	123,069	2,944,627
Taxable indiv. retire. arrangements distrib.	40,059	385,784	42,964	445,507
Pensions and annuities	116,620	2,345,670	117,871	2,474,771
Unemployment compensation	28,158	105,012	22,175	81,160
Social security benefits	59,158	585,488	63,566	660,269
Self-employment retirement plans	6,600	104,345	7,090	117,553
Exemptions	1,172,464	(NA)	1,194,091	(NA)
Itemized deductions	201,672	4,277,465	208,043	4,838,503
State and local income taxes	175,296	979,561	180,875	1,114,546
State and local general sales tax	22,562	28,256	23,253	21,603
Real estate taxes	155,108	195,663	160,465	239,723
Taxes paid	202,326	1,221,677	208,019	1,527,022
Mortgage interest paid 2/	155,284	1,960,002	160,201	2,178,248
Contributions	178,361	560,885	180,850	599,716
Taxable income	481,837	18,981,725	497,788	21,313,120
Total tax credits	182,010	208,427	187,325	215,643
Child tax credit	110,767	140,861	112,033	142,505
Child care credit	29,244	12,886	30,141	13,480
Earned income credit	88,732	141,483	87,540	143,818
Excess earned income credit (refundable)	76,201	126,802	75,173	129,187
Alternative minimum tax	9,748	42,105	13,517	61,354
Income tax	432,867	3,109,492	448,468	3,563,593
Tax liability	459,358	3,314,030	475,073	3,785,802
Tax due at time of filing	120,001	383,061	126,898	471,414
Overpayments (negative amount)	446,555	854,761	454,585	910,460

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

2/ Category was "Mortgage interest paid" in 2005 and "Interest paid" in 2004

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2004 <<http://www.irs.gov/pub/irs-soi/04in12hi.xls>> accessed July 21, 2006; and Ibid. Tax Year 2005 <<http://www.irs.gov/pub/irs-soi/05in12hi.xls>> accessed August 9, 2007.

Table 9.26-- INTERNAL REVENUE SERVICE OPERATIONS: 2003 TO 2007

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one State from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

Subject	2003	2004	2005	2006	2007
Total number of returns filed	1,015,589	1,034,878	1,050,141	1,069,903	1,097,173
Individual income tax 1/	584,164	590,168	604,667	617,089	637,469
Estate and trust income tax	12,973	13,240	12,891	12,936	13,151
Partnership tax	7,818	8,178	8,614	8,948	10,220
Corporate income tax 2/	26,040	26,770	26,229	26,757	27,220
Estate tax	472	380	416	373	309
Gift tax	1,811	1,746	2,036	1,813	1,810
Employment taxes	114,435	121,710	126,593	129,557	128,691
Excise taxes	1,019	805	1,164	1,076	1,078
Other 3/	266,857	271,881	267,531	271,354	277,225
Total no. of returns filed electronically	(NA)	234,093	271,349	289,689	313,551
Individual income tax 1/	193,589	219,908	246,941	267,739	288,542
Estate and trust income tax	(NA)	1,347	1,738	1,760	1,727
Partnership tax	(NA)	174	297	491	804
Corporate income tax 2/	(NA)	103	379	1,043	1,617
Employment taxes	(NA)	12,561	21,971	18,606	20,759
Tax-exempt organizations	(NA)	(NA)	23	50	102
Total number of refunds issued 1/	562,895	477,749	490,187	500,775	528,506
Corporate income tax	3,100	2,461	2,669	2,872	3,537
Individual income tax	552,054	467,844	477,931	487,732	514,212
Employment taxes	7,366	7,120	9,017	9,784	10,266
Estate tax	94	80	101	89	85
Gift tax	10	9	14	13	21
Excise taxes	271	235	455	285	385
Total amount of refunds issued (\$1,000)	957,463	902,878	1,007,805	983,897	1,107,617
Corporate income tax	94,186	62,467	112,953	43,092	81,178
Individual income tax	849,278	831,053	881,252	924,085	992,082
Employment taxes	7,966	6,155	9,016	8,930	8,773
Estate tax	4,246	2,438	1,912	6,896	5,336
Gift tax	111	53	81	148	8
Excise taxes	1,676	712	2,591	747	4,794
Telephone excise tax 1/	(X)	(X)	(X)	(X)	15,446

NA Not available.

X Not applicable.

1/ The IRS reported that the one-time telephone excise tax refund in 2007 resulted in an increase in the number of individual income tax returns filed, if only to claim the telephone excise tax refund for taxes paid on long distance telephone calls billed between February 28, 2003, and August 1, 2006. The number of refunds by State was not released.

2/ Includes S corporations and C or other corporations income tax.

3/ Includes Individual estimated income tax, Estate and trust estimated income tax, Tax-exempt organizations, and supplemental documents.

Source: U.S. Internal Revenue Service *IRS Data Book* (annual)
 <<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 14, 2008 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.27-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2005**

Year income was received	Number of resident returns	Adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1958	167,976	789,191	50,597	21,095
1959	177,602	911,841	599,402	25,618
1960	193,015	103,639	694,331	29,871
1961	192,644	1,084,611	579,629	28,479
1962	196,393	1,124,475	655,937	28,675
1963	204,828	1,219,950	715,902	31,368
1964	214,238	1,366,111	823,268	36,498
1965	223,391	1,451,319	886,502	39,885
1966	237,920	1,655,995	1,030,994	58,292
1967	243,217	1,792,129	1,134,116	65,439
1968	255,022	2,009,594	1,297,215	77,015
1969	274,600	2,340,353	1,530,237	93,391
1970	282,656	2,572,758	1,705,870	106,460
1971	287,599	2,758,042	1,804,963	114,120
1972	301,603	3,001,141	1,942,768	124,439
1973	316,998	3,307,736	2,128,630	138,670
1974	332,144	3,625,291	2,366,895	158,059
1975	341,706	3,928,483	2,571,637	174,563
1976	353,640	4,200,252	2,791,904	193,023
1977	365,804	4,638,815	3,096,724	217,339
1978	387,694	5,329,157	3,653,434	262,528
1979	410,797	5,541,432	3,818,885	279,008
1980	403,311	6,382,375	4,207,796	317,134
1981	429,100	6,759,002	4,416,316	332,288
1982	422,535	6,912,014	4,469,031	339,108
1983	424,194	7,088,769	4,695,499	360,551
1984	422,245	7,604,199	4,980,484	387,300
1985	427,572	8,060,406	5,284,942	415,544
1986	426,532	8,370,257	5,493,138	437,263
1987	468,363	10,147,149	7,170,035	556,135
1988	483,913	11,504,190	8,387,106	658,879
1989	510,512	13,091,785	9,540,367	729,649
1990	520,785	13,958,079	10,260,825	794,478
1991	527,993	14,648,266	10,745,622	840,485
1992	531,758	15,284,606	11,117,647	877,623
1993	532,533	15,307,960	11,178,223	884,048
1994	545,715	15,951,730	11,617,978	923,601
1995	521,194	15,307,772	11,115,466	883,119
1996	523,967	15,966,451	11,510,879	917,117
1997	514,563	16,651,182	12,245,720	983,677
1998	516,582	17,212,238	12,734,546	1,027,478
1999	517,178	18,276,952	13,760,031	949,346
2000	522,132	19,086,936	14,281,311	996,891
2001	522,741	18,815,637	14,056,450	938,328
2002	523,103	19,014,458	14,349,573	904,879
2003	526,516	19,886,764	15,082,448	959,014
2004	544,202	22,819,751	17,706,606	1,149,431
2005	554,563	24,910,803	19,370,582	1,274,707

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as 'exclusive of losses' to indicate returns with negative AGI were excluded.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 1 (1958 - 2004) and Table A1 (2005) and for 1994-2005 <<http://www.state.hi.us/tax/taxreports.html>> accessed March 13, 2008.

**Table 9.28-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2005**

Year income was received	Number of nonresident returns	Hawaii adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000)
1958	2,042	7,032	4,486	215
1959	2,857	9,455	5,834	265
1960	3,796	11,273	6,237	319
1961	4,181	13,141	4,512	307
1962	4,581	14,466	7,273	329
1963	4,668	14,779	4,838	342
1964	5,653	18,220	8,942	428
1965	16,713	25,433	11,432	514
1966	13,216	36,534	16,376	850
1967	14,595	44,495	22,124	1,123
1968	17,623	54,501	27,622	1,420
1969	21,174	69,168	37,459	1,918
1970	21,709	72,632	38,038	1,987
1971	19,360	67,671	34,611	1,810
1972	20,066	70,777	35,010	1,983
1973	21,091	83,709	41,577	2,443
1974	19,723	80,306	41,041	2,401
1975	20,479	86,345	43,365	2,557
1976	18,844	79,016	40,971	2,519
1977	19,120	27,853	43,919	2,756
1978	21,535	126,005	66,423	3,969
1979	21,109	97,857	53,079	3,085
1980	20,547	124,382	68,021	4,604
1981	19,220	125,460	63,493	4,209
1982	18,734	117,704	59,774	4,206
1983	18,269	141,569	76,856	5,397
1984	18,253	146,749	76,531	5,253
1985	19,761	152,493	83,007	5,958
1986	19,750	158,694	85,946	6,023
1987	24,019	248,057	153,184	10,587
1988	27,942	359,460	246,336	17,677
1989	28,335	348,697	235,916	15,939
1990	34,842	620,995	465,934	33,863
1991	37,192	487,673	330,025	22,703
1992	38,309	414,858	244,432	24,294
1993	37,657	472,539	323,031	22,373
1994	38,986	514,754	362,145	26,152
1995	34,651	420,322	293,600	20,302
1996	32,407	408,173	287,062	20,695
1997	48,183	526,607	(2/)	49,166
1998	48,815	494,790	(2/)	53,546
1999	49,545	564,958	685,077	44,132
2000	52,742	1,041,679	1,109,114	61,339
2001	52,429	744,438	789,217	49,897
2002	55,189	747,868	854,137	51,918
2003	58,416	977,389	1,077,268	67,263
2004	61,860	1,375,671	1,429,947	92,175
2005	67,586	2,033,074	2,013,637	134,034

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as "exclusive of losses" to indicate returns with negative AGI were excluded.

2/ Hawaii Taxable Income not on N-15 Return.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 3 (1958- 2004) and Table A3 (2005) and for 1994-2005 <http://www.hawaii.gov/tax/a5_5ind_inc.htm> accessed March 13, 2008.

Table 9.29-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 2004 AND 2005

[In thousands of dollars. Use of federal amounts for income sources was necessary as there is no detailed information on income sources on the Hawaii Form N-11 used by most residents]

Source of Income	Total	Elderly	All others
2004			
Salaries and wages	17,490,299	836,578	16,653,721
Taxable dividends	360,226	183,123	177,103
Interest	341,741	179,398	162,343
Sole proprietorships	851,369	92,897	758,472
Capital assets and other property	1,203,951	452,772	751,179
Rents and royalties	84,511	103,513	-19,002
Partnerships	534,077	63,434	470,643
Estates and trusts	47,733	26,743	20,990
Pensions and annuities	2,219,778	1,463,072	756,706
Taxable IRA payouts	349,353	218,862	130,491
Taxable Social Security	554,092	478,346	75,746
All other sources	1,488,359	270,416	1,217,943
Total reportable income for Federal purposes	25,525,489	4,369,154	21,156,335
Plus: Items taxed by Hawaii but not federal 1/	532,858	68,384	464,474
Less: Items taxed by federal but not by Hawaii 2/	2,908,619	2,017,152	891,467
Total reportable income for Hawaii purposes	23,149,728	2,420,386	20,729,342
2005			
Salaries and wages	20,478,691	1,404,472	19,074,219
Taxable dividends	426,017	223,890	202,127
Interest	397,104	196,505	200,599
Sole proprietorships	906,471	103,780	802,691
Capital assets and other property	1,729,695	660,611	1,069,084
Rents and royalties	104,315	115,043	-10,728
Partnerships	709,987	114,730	595,257
Estates and trusts	61,378	34,081	27,297
Pensions and annuities	2,176,152	1,438,567	737,585
Taxable IRA payouts	367,419	240,407	127,012
Taxable Social Security	580,227	503,551	76,676
All other sources 3/	62,441	-37,962	100,403
Total reportable income for Federal purposes	27,999,897	4,997,675	23,002,222
Plus: Items taxed by Hawaii but not federal 1/	523,240	67,430	455,810
Less: Items taxed by federal but not by Hawaii 2/	3,278,684	2,190,427	1,088,257
Total reportable income for Hawaii purposes	25,244,453	2,874,678	22,369,775

1/ Includes COLA for federal employees, Employee retirement contributions of state and county employees, and interest from municipal bonds.

2/ Includes Social security benefits, most pensions, and interest on federal bonds.

3/ Includes unemployment, tax refund income and miscellaneous and unknown income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), table 9, <http://www.state.hi.us/tax/a5_5ind_inc.htm>, Department of Taxation unpublished detail and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.30-- SOURCES OF INCOME REPORTED BY NONRESIDENT
TAXPAYERS: TAX YEARS 1999 TO 2005**

[In thousands of dollars]

Year	Total	Salaries and wages	Interest	Ordinary dividends	Capital assets/ other property	Rents, royalties, partner- ships, S corp., estates & trusts	All other sources
1999	585,507	465,300	22,253	6,484	180,086	65,494	-154,110
2000	1,068,694	537,628	26,650	10,642	303,511	229,352	-39,089
2001	768,756	560,450	20,456	6,727	231,958	41,672	-92,507
2002	776,935	574,547	23,657	5,846	224,685	60,020	-111,820
2003	1,009,463	609,472	26,659	7,310	381,082	80,640	-95,700
2004	1,407,217	651,388	37,757	8,774	712,124	81,568	-84,394
2005	2,071,899	744,285	39,257	10,301	1,101,584	104,315	72,157

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and <http://hawaii.gov/tax/a5_5ind_inc.htm> accessed March 13, 2008.

Table 9.31-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2005, BY ADJUSTED GROSS INCOME CLASS

Adjusted gross income class	Number of returns	Adjusted gross income 1/ (dollars)	Taxable income (dollars)	Tax liability (dollars)
All resident returns	554,563	24,910,802,888	19,370,582,268	1,274,706,986
Taxable resident returns	459,649	24,817,167,718	19,370,582,268	1,274,706,986
Under \$5,000	24,728	82,320,217	34,331,571	572,495
\$5,000, under \$10,000	40,877	304,486,903	177,738,692	5,035,440
\$10,000, under \$20,000	76,933	1,152,892,788	808,566,929	34,741,828
\$20,000, under \$30,000	72,211	1,800,965,437	1,364,153,408	71,636,243
\$30,000, under \$40,000	55,353	1,922,392,933	1,474,329,577	84,825,893
\$40,000, under \$50,000	39,434	1,765,680,501	1,333,799,750	80,057,605
\$50,000, under \$75,000	65,469	4,034,336,707	2,990,159,936	187,372,907
\$75,000, under \$100,000	36,669	3,166,806,767	2,365,522,956	155,381,470
\$100,000, under \$150,000	28,833	3,443,684,999	2,651,591,924	184,356,267
\$150,000, under \$200,000	8,067	1,373,347,440	1,105,183,851	80,666,325
\$200,000 and over	11,075	5,770,253,026	5,065,203,674	390,060,513
Nontaxable resident returns	94,914	93,635,170	(X)	(X)
Loss	9,780	-286,715,090	(X)	(X)
Under \$5,000	65,030	75,765,013	(X)	(X)
\$5,000, under \$10,000	9,369	65,199,875	(X)	(X)
\$10,000 and over	10,735	239,385,372	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2005*, table A1
 <<http://www.state.hi.us/tax/pubs/05indinc.pdf>> accessed March 13, 2008.

Table 9.32-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2005, AND BY COUNTY, 2005

[In dollars]

Year income was received	Taxable and nontaxable returns 1/			Taxable returns only		
	All returns	Joint	Other 2/	All returns	Joint	Other 2/
1982	11,178	23,737	6,080	15,466	27,285	9,636
1983	11,297	25,047	6,432	15,937	29,076	10,009
1984	12,035	25,290	6,858	16,565	28,935	10,540
1985	12,488	25,838	7,087	17,124	29,870	10,710
1986	12,941	26,576	7,768	17,747	31,755	11,557
1987	13,252	29,036	7,709	17,977	34,063	11,131
1988	14,749	31,787	8,910	18,956	36,706	12,452
1989	15,614	34,581	9,382	20,502	39,305	13,748
1990	16,297	35,355	10,351	21,250	40,924	14,286
1991	17,737	37,709	11,607	22,502	43,322	15,321
1992	18,042	38,707	11,909	23,462	45,138	16,389
1993	18,504	39,838	11,913	24,196	46,222	17,296
1994	18,827	39,782	12,070	25,265	46,778	17,922
1995	19,602	39,147	13,401	25,277	46,714	18,439
1996	19,834	39,079	13,217	25,393	47,505	18,294
1997	20,866	41,750	13,671	26,475	48,865	18,475
1998	21,065	42,534	13,944	26,838	50,147	18,615
1999	21,662	44,656	14,596	27,445	52,085	18,969
2000	22,157	46,636	14,764	27,948	54,353	19,352
2001	22,626	46,012	15,649	28,159	53,899	19,809
2002	22,757	46,853	15,707	28,881	55,554	20,219
2003	23,533	47,966	16,483	29,920	58,011	21,140
2004	24,704	51,351	17,116	31,064	60,776	21,719
2005	25,826	53,304	17,829	32,371	63,439	22,949
COUNTY: 2005						
Oahu	25,992	54,562	17,635	32,838	64,936	22,926
Maui	27,435	54,962	20,149	32,730	62,932	24,066
Hawaii	23,770	47,115	16,750	29,977	58,318	22,109
Kauai	24,675	49,913	17,729	31,947	59,233	21,841

1/ Includes returns with adjusted gross income losses.

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

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals* (annual) and <<http://www.state.hi.us/tax/taxreports.html>> accessed March 13, 2008.

Table 9.33-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2005

[In dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
Total	199,939,471	109,891,545	53,465,922	7,387,020	26,130,743	2,917,994	146,247
Low-income	7,535,925	7,535,925	-	-	-	-	-
Renter's	5,762,650	5,762,650	-	-	-	-	-
Dependent care	8,857,085	8,857,085	-	-	-	-	-
Child car seat	101,950	101,950	-	-	-	-	-
Capital goods excise	23,522,063	6,107,472	14,659,282	2,685,353	-	60,012	9,944
Fuel credit for fishing	62,603	55,295	7,308	-	-	-	-
Motion picture	2,177,956	646,300	1,531,654	-	-	2	-
Hotel remodeling	15,318,215	2,007,754	13,261,261	-	-	49,200	-
Energy conservation	422,066	345,329	76,737	-	-	-	-
Renewable energy technologies	2,615,387	2,614,825	-	-	-	562	-
Vocational rehabilitation job	9,331	4,108	5,223	-	-	-	-
Enterprise zone	1,558,853	823,758	735,095	-	-	-	-
High technology	70,000,770	38,285,058	3,428,405	2,286,892	25,293,046	700,845	6,524
Technology infrastructure	19,900	1,360	18,540	-	-	-	-
Taxes paid to other jurisdictions	34,580,716	32,477,679	-	-	-	2,103,037	-
Low-income housing	5,428,604	44,235	2,131,897	2,414,775	837,697	-	-
Residential remodeling	7,874,760	2,503,215	5,370,783	-	-	762	-
School repair & maintenance	4,317	317	4,000	-	-	-	-
Research activities	13,237,569	1,008,432	12,095,784	-	-	3,574	129,779
Drought mitigation	14,595	2,785	11,810	-	-	-	-
Other refundable 1/	706,013	706,013	-	-	-	-	-
Lifeline telephone service	128,143	-	128,143	-	-	-	-

1/ Includes the tax credit from a regulated investment company, the tax credit for the pro rata share of taxes withheld and paid by a partnership, estate, trust, or S corporation on the sale of Hawaii real property interests, and individual development account contribution tax credit. The table reflects an unpublished clarification by the Hawaii Department of Taxation.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2005* (January 2008), p. 27
 <<http://www.state.hi.us/tax/pubs/2005credit.pdf>> accessed March 13, 2008 and records.

**Table 9.34-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:
2006 AND 2007**

[In thousands of dollars. Data are on a cash basis accounting and may be distorted on a monthly basis, primarily due to cutoffs and out-of-period adjustments]

Source of revenue	Tax base		Tax collections	
	2006 1/	2007	2006 1/	2007
All sources	81,256,019	84,499,454	2,457,379	2,623,514
Sources taxed at 4 percent	57,652,088	60,544,415	2,306,084	2,421,777
Retailing	25,194,277	26,448,776	1,007,771	1,057,951
Services	10,724,839	11,197,746	428,994	447,910
Contracting	7,223,334	8,072,912	288,933	322,916
Theater, amusement, radio, etc.	336,358	343,395	13,454	13,736
Interest	261,097	361,196	10,444	14,448
Commissions	1,304,712	1,237,583	52,188	49,503
Hotel rentals	3,453,259	3,406,579	138,130	136,263
All other rentals	5,597,448	5,765,256	223,898	230,610
Use	985,098	957,790	39,404	38,312
All others	2,571,666	2,753,181	102,867	110,127
Sources taxed at other rates 2/	23,603,931	23,955,039	115,988	117,676
Insurance solicitors	580,481	599,651	871	899
Sugar processing	346	-	2	-
Pineapple canning	19,253	-	96	-
Producing	480,012	475,827	2,400	2,379
Manufacturing	781,626	766,208	3,908	3,831
Wholesaling	13,351,012	13,903,196	66,755	69,516
Services (intermediary)	714,303	681,671	3,572	3,408
Use	7,676,898	7,528,487	38,384	37,642
Unallocated net collections	(3/)	(3/)	35,307	84,061

1/ 2006 data, except for "Tax Collections, All sources" have been revised from previous *Data Book*.

2/ Insurance solicitors at 0.15 percent; others at 0.5 percent.

3/ This report reflects the tax bases for only allocated collections. The base for the unallocated net collections cannot be determined due to differing tax rates which may be applicable.

Source: Hawaii State Department of Taxation, "General Excise and Use Tax Base" and "General Excise and Use Tax Collections - Revised" (calendar year summary tables, May 13, 2008 revised) see also

<http://www.state.hi.us/tax/a5_3txcolrpt.htm>.

Table 9.35-- TOBACCO TAX COLLECTIONS: 1994 TO 2007

[In dollars]

Year	Cigarettes 1/	Other tobacco products 2/
1994	33,424,978	2,802,993
1995	34,683,672	2,765,172
1996	35,836,158	1,805,131
1997	32,878,288	2,677,839
1998	35,694,448	3,804,475
1999	39,697,383	1,996,928
2000	40,777,139	2,941,355
2001	61,282,238	3,226,138
2002	64,892,154	1,863,028
2003	75,760,904	1,715,058
2004	81,615,862	1,768,561
2005	83,630,255	2,328,665
2006	85,006,267	5,403,122
2007	97,087,696	2,972,626

1/ The rate per cigarette was changed on July 1, 1993 to \$0.03 (Act 220; SLH 1993); on September 1, 1997 to \$0.04; on July 1, 1998 to \$0.05; and on September 30, 2002 to \$0.06.

2/ Other [than cigarettes] tobacco products are taxed at 40 percent of wholesale value; see HRS, 1985 Replacement, section 245-3.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual calendar year summary) <http://www.hawaii.gov/tax/a5_3txcolrptarchive.htm> accessed March 28, 2008.

Table 9.36-- LIQUOR TAX COLLECTIONS: 1990 TO 2007

[In thousands of dollars. Includes penalties and interest and permit fees. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 244D, and as amended]

Year	Total	Year	Total
1990	42,094	1999	37,139
1991	40,125	2000	39,887
1992	40,983	2001	39,379
1993	38,286	2002	38,497
1994	38,753	2003	42,149
1995	37,486	2004	43,426
1996	38,624	2005	43,594
1997	38,624	2006	47,001
1998 1/	38,361	2007	44,705

1/ Beginning July 1, 1998, tax rates per wine gallon are \$5.98 on distilled spirits, \$2.12 on sparkling wine, \$1.38 on still wine, \$0.85 on cooler beverages, \$0.93 on beer other than draft beer, and \$0.54 on draft beer.

Source: Hawaii State Department of Taxation, "Liquor Tax Collections and Permits" (annual calendar year summary) <http://www.hawaii.gov/tax/a5_3txcolrptarchive.htm> accessed March 28, 2008.

Table 9.37-- STATE AND LOCAL SALES TAX REVENUE LOSSES FROM E-COMMERCE FOR THE UNITED STATES AND HAWAII: 2003 AND 2008

[In millions of dollars unless otherwise specified. Estimates of losses due to jurisdiction's inability to collect taxes on sales via the Internet. See source for discussion of assumptions]

Tax revenue losses	Low-growth scenario		High-growth scenario	
	Total	New 1/	Total	New 1/
2003				
Total state and local				
U.S. (including Dist.of Columbia)	15,455.8	8,148.0	16,106.1	8,473.6
Hawaii	112.6	59.4	117.3	61.7
2008				
Total state and local	21,535.6	11,801.8	33,677.8	17,872.9
State	17,800.1	(X)	27,835.7	(X)
Local	3,735.4	(X)	5,841.4	(X)
Hawaii state and local	157.0	86.0	245.5	130.3
State	157.0	(X)	245.5	(X)
Local	-	(X)	-	(X)
State (as percent of total 2003 collections)				
U.S. (excluding Dist. of Columbia)	3.3	(X)	5.2	(X)
Hawaii	4.4	(X)	6.9	(X)

X Not applicable.

1/ Estimates tax revenue losses due to untaxed sales that would not have occurred except for the Internet.

Source: Donald Bruce and William F. Fox, "State and Local Sales Tax Revenue Losses from E-Commerce: Estimates as of July 2004," Center for Business and Economic Research, College of Business Administration, University of Tennessee <<http://cber.bus.utk.edu/ecomm/Ecom0704.pdf>> accessed February 8, 2005; and calculations by Hawaii Department of Business, Economic Development & Tourism.

Table 9.38-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2008

[In thousands of dollars. For fiscal year ending June 30. Government parcels assessed at \$1, 1985-1987, and at 100 percent thereafter]

Year 1/	Assessor's gross valuation 2/			Valuation for tax rate purposes
	Total	Land	Improvement	
1986	51,231,020	25,507,708	25,723,312	43,581,421
1987	52,814,463	26,442,872	26,371,591	45,222,885
1988	54,655,038	27,396,477	27,258,561	46,629,959
1989	67,628,063	36,730,370	30,897,693	50,219,249
1990	76,926,745	42,778,927	34,147,818	57,526,564
1991	99,942,540	61,554,968	38,387,572	71,080,524
1992	132,952,299	88,359,248	44,593,051	95,943,417
1993	130,733,131	84,299,686	46,433,445	111,593,106
1994	136,239,310	87,785,946	48,453,364	115,954,097
1995	137,202,083	86,552,575	50,649,508	116,389,670
1996	136,153,769	84,102,966	52,050,803	115,115,001
1997	135,073,354	82,035,301	53,038,053	114,303,125
1998	131,536,224	78,049,699	53,486,525	110,955,447
1999	125,412,154	72,253,741	53,158,413	105,184,585
2000	120,687,029	67,673,347	53,013,682	100,906,373
2001	118,929,005	65,241,123	53,687,882	98,984,387
2002	123,394,937	66,563,433	56,831,504	103,313,817
2003	131,562,028	69,116,128	62,445,900	110,384,134
2004	141,029,581	73,014,576	68,015,005	119,254,215
2005	162,787,538	(3/)	(3/)	138,383,238
2006	199,525,855	(3/)	(3/)	171,105,210
2007	254,954,333	(3/)	(3/)	220,731,778
2008	292,830,383	(3/)	(3/)	253,358,852

1/ Assessed value as of January 1 for Hawaii, Kauai, and Maui counties through 2003; for the City and County of Honolulu only through 1996, October 1 for 1997 to 2003. Assessed value for 2004 as of January 30, 2003 for Honolulu, April 17, 2003 for Maui, June 6, 2003 for Hawaii, and May 27, 2003 for Kauai. Assessed value for 2005, as of June 22, 2004 for all counties. Assessed value for 2006 as of January 31, 2005 for Honolulu, June 14, 2005 for Maui, April 16, 2005 for Hawaii, and April 26, 2005 for Kauai. Assessed value for 2007 as of January 31, 2006 for Honolulu, June 29, 2006 for Maui, April 18, 2006 for Hawaii, and June 30, 2006 for Kauai. There is no indication of 'assessed value' date in the 2008 report.

2/ Beginning in 1992, values shown for gross valuation exclude nontaxable properties.

3/ As of the 2004-2005, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2007-2008 Tax Year, State of Hawaii* (August 2007) and <http://www.co.honolulu.hi.us/rpa/staterpt/07_state.pdf> accessed October 17, 2007 and earlier reports, and reports as the Department of Finance.

**Table 9.39-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,
2005 TO 2008, AND BY COUNTY, 2008**

[In thousands of dollars. For fiscal year ending June 30. Gross valuations exclude nontaxable (government) properties]

Subject	2005	2006	2007	2008
Assessor's gross valuation 1/ 2/	162,787,538	199,525,855	254,954,333	292,830,383
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	22,633,043	26,924,700	32,072,225	37,040,299
Assessor's net taxable valuation	140,154,495	172,601,155	222,882,108	255,790,740
Half of valuation on appeal	1,771,360	1,462,181	2,150,330	2,431,924
Number of appeals	4,929	5,571	8,479	10,922
Valuation for tax rate purposes	138,383,238	171,139,077	220,731,778	253,358,852
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	812,043	968,326	1,183,804	1,315,350
2008, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	191,491,948	49,928,888	30,723,279	20,686,268
Land	(3/)	27,755,267	16,464,802	12,614,404
Improvement	(3/)	22,173,621	14,258,477	8,071,864
Exemptions 1/	22,740,584	8,247,269	4,356,279	1,696,167
Assessor's net taxable valuation	168,751,364	41,682,311	26,367,000	18,990,101
Half of valuation on appeal	1,726,634	514,590	99,515	91,185
Number of appeals	7,462	2,638	488	334
Valuation for tax rate purposes	167,024,730	41,167,721	26,267,485	18,898,916
Land	(3/)	24,024,648	15,501,850	11,959,805
Improvement	(3/)	17,143,073	10,765,635	6,939,111
Amount to be raised by taxation	790,164	215,963	208,509	100,714

1/ Beginning in 1992, data exclude nontaxable properties.

2/ Assessed value for 2004 as of January 30, 2003 for Honolulu, April 17, 2003 for Maui, June 6, 2003 for Hawaii, and May 27, 2003 for Kauai. Assessed value for 2005, as of June 22, 2004 for all counties. Assessed value for 2006 as of January 31, 2005 for Honolulu, June 14, 2005 for Maui, April 16, 2005 for Hawaii, and April 26, 2005 for Kauai. Assessed value for 2007 as of January 31, 2006 for Honolulu, June 29, 2006 for Maui, April 18, 2006 for Hawaii, and June 30, 2006 for Kauai. There are no 'assessed value' dates in the 2008 report.

3/ As of the 2004 - 2005 report, Statewide detail no longer available separately as the City and County of Honolulu consolidated 'Land' and 'Improvement' into the single category 'Property'.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2007-2008 Tax Year, State of Hawaii* (August 2007) and <<http://www.co.honolulu.hi.us/rpa/staterpt/index1.htm>> accessed October 16, 2007 and earlier reports, and reports as the Department of Finance.

Table 9.40-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2007 AND 2008

[For fiscal year ending June 30]

Type of exemption	2007		2008	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	249,563	60,974,441	253,908	67,714,218
Federal government	591	6,874,376	593	7,157,915
State government	8,042	14,788,063	8,521	16,223,456
County government	3,632	5,549,834	3,637	6,176,526
Government leases - total	147	92,805	146	97,449
Government leases - portion	113	40,286	125	56,112
Hawaiian Homes Commission	1,844	638,520	1,656	713,943
Hawaiian Homes Land - basic	1,037	125,822	874	112,449
Hawaiian Homes Land - multiple	132	10,815	461	61,788
Hawaiian Homes Land - total land	3,739	1,215,169	4,008	1,492,632
Hawaiian Homes Land - vacant land	162	24	162	24
Hawaiian Homes - 7 year	816	230,608	597	210,632
Homes - fee (basic)	93,316	8,641,988	124,991	13,223,712
Homes - fee (multiple)	105,922	11,890,526	78,418	10,346,010
Homes - leasehold (basic)	2,924	189,818	3,724	351,249
Homes - leasehold (multiple)	5,154	600,106	3,467	489,471
Additional home exemption	2,433	133,679	2,201	120,953
Additional income exemption	-	-	-	-
Blind	447	12,689	453	12,237
Deaf	162	4,045	158	4,002
Leprosy	6	175	6	175
Totally disabled	6,082	173,304	6,217	178,347
Totally disabled veterans	1,197	563,216	1,292	676,276
Cemeteries	111	61,925	110	64,540
Charitable organizations	1,225	1,710,783	1,227	2,073,624
Childcare	23	1,150	23	1,150
Churches	1,484	2,120,161	1,484	2,305,574
Civil - condemnation	31	35,157	29	32,521
Credit unions	92	107,823	102	129,547
Crop shelters	36	3,192	36	3,134
Enterprize Zone	5	5,641	4	2,383
Foreign consulates	30	34,781	30	41,949
Forest reserve	6	2,671	6	2,671
Historic residential properties	156	213,389	213	283,163
Hospitals	105	675,957	100	707,868
Landscaping, open-space	46	19,258	46	24,055
Low-moderate income housing	326	1,252,106	319	1,268,933
New construction	119	421,684	117	334,965

Continued on next page.

**Table 9.40-- REAL PROPERTY TAX EXEMPTIONS BY TYPE:
2007 AND 2008 -- Con.**

Type of exemption	2007		2008	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Public utilities	775	1,487,773	772	1,597,685
Roadways and waterways	6,405	39,063	6,454	46,255
Safe room	19	760	22	880
Schools	181	958,024	184	1,018,413
Setbacks	7	1,186	6	1,135
Slaughterhouse	1	1,737	1	2,636
Taro	36	39	36	39
Tree farm	12	7,988	11	7,346
Miscellaneous	24	12,085	20	10,986
Home Use 2% Cap	410	24,242	849	47,408

1/ Includes government parcels at actual value and exemptions on federal leases, if any.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, Tax Year, State of Hawaii* (annual)
<<http://www.co.honolulu.hi.us/rpa/staterpt/index1.htm>> accessed October 16, 2007.

**Table 9.41-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASS:
2007 AND 2008**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2006, as of January 31, 2005 for Honolulu, June 14, 2005 for Maui, April 16, 2005 for Hawaii, and April 26, 2005 for Kauai. Assessed value for 2007 as of January 31, 2006 for Honolulu, June 29, 2006 for Maui, April 18, 2006 for Hawaii, and June 30, 2006 for Kauai. No indication of 'assessed value' dates for 2008]

Land use class	Gross valuation 1/	Net valuation	Valuation for tax rate	To be raised by taxation
2007 - All classes	254,954,333	222,882,108	220,731,778	1,183,804
Improved residential 2/ Apartment	112,547,732	100,494,077	99,918,636	386,785
Commercial	48,046,787	43,710,867	43,420,634	189,429
Industrial	17,156,874	15,098,959	14,794,408	158,443
Industrial	8,199,187	7,851,892	7,749,665	82,583
Agricultural/native forest	12,831,771	12,128,438	11,918,639	81,502
Vacant agricultural	61,965	61,965	38,547	330
Conservation/preservation	1,510,667	1,398,637	1,352,631	10,148
Hotel/resort	19,027,374	18,852,982	18,421,055	173,793
Unimproved residential 2/ Homeowner 3/ Single family 4/ Homestead 4/ Public service 5/ Time share 6/	2,847,206	2,188,634	2,138,173	14,230
	20,334,366	10,550,855	10,511,033	36,514
	5,062,550	4,801,252	4,777,704	19,480
	5,823,330	4,835,692	4,828,123	18,474
	596,666	-	-1,300	-
	907,858	907,858	863,830	12,093
2008 - All classes	292,830,383	255,790,740	253,358,852	1,315,350
Improved residential 2/ Apartment	128,423,986	113,922,684	113,291,916	409,558
Commercial	56,653,941	51,217,239	50,899,888	208,086
Industrial	19,545,101	17,181,761	16,671,093	184,899
Industrial	9,790,315	9,408,713	9,294,438	102,395
Agricultural/native forest	14,394,972	13,599,414	13,400,458	88,979
Vacant agricultural	134,667	134,667	111,524	948
Conservation/preservation	1,480,128	1,364,543	1,350,428	8,704
Hotel/resort	21,830,357	21,655,324	21,234,398	203,988
Unimproved residential 2/ Homeowner 3/ Single family 4/ Homestead 4/ Public service 5/ Time share 6/	2,201,677	1,507,873	1,462,785	9,271
	24,469,102	13,918,610	13,883,545	42,139
	5,758,190	5,430,927	5,407,935	21,736
	6,349,535	5,347,331	5,339,196	20,490
	696,758	-	-	-
	1,101,654	1,101,654	1,011,248	14,157

1/ Excludes nontaxable properties.

2/ Excludes Kauai.

3/ Maui and Hawaii only.

4/ Kauai only.

5/ City and County of Honolulu only.

6/ Maui only.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions Tax Year, State of Hawaii* (annual) <<http://www.co.honolulu.hi.us/rpa/staterpt/index1.htm>> accessed October 16, 2007.

Table 9.42--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2008

[For fiscal year ending June 30]

Rank	Taxpayer	Original debit 1/ (dollars)	Land area (acres)	Gross assessed value 2/ (dollars)
	Top 20 real property taxpayers	105,373,909	97,887.62	10,181,459,000
1	Kyo-Ya Co. Ltd.	14,039,070	22.71	1,133,113,400
2	GGP Ala Moana LLC	12,287,905	86.25	1,029,974,700
3	Bishop Estate	10,662,593	42,249.98	1,261,674,300
4	Hilton Hawaiian Village	8,532,461	20.12	773,111,200
5	Outrigger Hotels Hawaii	7,003,108	9.22	556,093,700
6	Ko Olina Hotel	6,227,689	503.23	673,855,600
7	First Hawaiian Bank	5,690,991	47.97	467,016,300
8	James Campbell Estate	3,721,786	13,342.85	413,556,900
9	Azabu Buildings Co. Ltd.	3,505,592	4.02	285,037,700
10	Halekulani Corp.	3,409,105	5.39	275,836,600
11	Marriott Ownership Resorts	3,403,483	33.78	274,466,500
12	Wal-Mart	3,222,434	73.18	259,850,000
13	Reynolds, James C.	3,208,866	13.51	266,279,800
14	W2005 WKI Realty LLC	3,071,376	5.35	247,691,600
15	Castle & Cooke Properties	3,066,129	38,025.89	484,644,200
16	Bishop Square Associates	2,925,477	2.92	239,337,100
17	Weinberg, Harry & Jeanette Foundation	2,880,993	1,973.02	300,406,400
18	United States of America	2,879,739	1,396.64	704,284,300
19	Bank of Hawaii	2,921,708	27.11	311,009,500
20	Watercress Associates	2,713,404	44.46	224,219,200

1/ Original debit as of July, 2007.

2/ Land and improvements. Assessed valuation as of October 1, 2006. Valuation at 100 percent of market value.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, Administration & Technical Branch, records.

Table 9.43-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2006

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Assessment level (percent)
	Median 2/	Honolulu	Rank 3/		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993	(4/)	(4/)	(4/)	(4/)	(4/)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0
2000	1.52	0.37	51	0.37	100.0
2001	1.50	0.37	51	0.37	100.0
2002	1.54	0.37	51	0.37	100.0
2003	1.50	0.38	51	0.38	100.0
2004	1.54	0.38	51	0.38	100.0
2005	1.50	0.38	51	0.38	100.0
2006	1.50	0.36	51	0.36	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

2/ Largest city in each state, and the District of Columbia. For the listing of cities, see source.

3/ The lower the rank, the higher the percentage of income paid in taxes. For a breakdown of taxes, see source.

4/ Both *Statistical Abstract 1994* and *1995* contained data for 1992 and none contained 1993 data.

Source: U. S. Census Bureau, *Statistical Abstract of the United States* (annual); and Government of the District of Columbia, Office of the Chief Financial Officer, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual) and <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 14, 2008.

Table 9.44-- REAL PROPERTY TAX RATES, BY COUNTY: 2008

[In dollars per \$1,000 net taxable value. For fiscal year ending June 30. Tax rates as of August 21, 2007]

Class	Honolulu		
Property 1/:			
Improved residential	3.29		
Unimproved residential	5.70		
Apartment	3.29		
Hotel and resort	12.40		
Commercial	12.40		
Industrial	12.40		
Agricultural	5.70		
Vacant agricultural	8.50		
Preservation	5.70		
Public service	0.00		

Class	Maui	Hawaii	Kauai
Land:			
Improved residential	4.85	8.10	2/ 3.95
Unimproved residential	5.35	8.10	(X)
Apartment	4.55	8.10	6.90
Commercial	6.25	9.00	6.90
Industrial	6.50	9.00	6.90
Agricultural	4.50	3/ 8.35	6.90
Conservation	4.75	8.55	6.90
Hotel and resort	8.20	9.00	6.90
Homeowner	2.00	5.55	(X)
Homestead	(X)	(X)	4.00
Time share	14.00	(X)	(X)
Building:			
Improved residential	4.85	8.10	2/ 4.25
Unimproved residential	5.35	8.10	(X)
Apartment	4.55	8.10	7.90
Commercial	6.25	9.00	7.90
Industrial	6.50	9.00	7.90
Agricultural	4.50	3/ 8.35	4.25
Conservation	4.75	8.55	4.25
Hotel and resort	8.20	9.00	7.90
Homeowner	2.00	5.55	(X)
Homestead	(X)	(X)	3.44
Time share	14.00	(X)	(X)

X Not applicable.

1/ As of 2005, the City and County of Honolulu consolidated the 'Land' and 'Improvement' into the single rate for 'Property' value for each class.

2/ Single family residential in County of Kauai.

3/ Agricultural or Native Forests in County of Hawaii

Source: City and County of Honolulu, Department of Finance, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2007-2008 Tax Year, State of Hawaii* (August, 2007) and <http://www.co.honolulu.hi.us/rpa/staterpt/07_txrate.pdf> accessed October 16, 2007.

Table 9.45-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2006

[For fiscal years ending September 30. In thousands of dollars and percent]

Year	Total direct expenditures or obligations	Percent change from previous year	Year	Total direct expenditures or obligations	Percent change from previous year
1983	4,013,543	(NA)	1995	7,449,512	-2.5
1984	4,140,182	3.2	1996	7,990,275	7.3
1985	4,575,478	10.5	1997	8,159,285	2.1
1986	4,646,930	1.6	1998	8,449,229	3.6
1986	4,811,882	3.5	1999	8,659,684	2.5
1988	5,064,944	5.3	2000	9,036,388	4.4
1989	5,570,896	10.0	2001	9,728,839	7.7
1990	5,633,927	1.1	2002	10,474,798	7.7
1991	6,198,142	10.0	2003	11,269,306	7.6
1992	6,636,322	7.1	2004	12,176,350	8.0
1993	7,283,475	9.8	2005	12,699,321	4.3
1994	7,643,718	4.9	2006	13,491,111	6.2

NA Not available.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual), <<http://www.census.gov/govs/www/cffr.html>> accessed April 23, 2008 and U.S. Census Bureau, Governments Division unpublished tabulation (January 11, 2005).

Table 9.46-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2006

[In millions of dollars. For fiscal year ending September 30]

Year	Total direct expenditures or obligations	Retirement & disability payments for individuals	Other direct payments for individuals	Direct payments for other than individuals	Grants - block, formula, project, & cooperative agreements	Procurement contracts	Salaries & wages
1983	4,013.5	961.2	291.8	14.9	475.1	534.5	1,735.9
1984	4,140.2	1,023.4	297.9	49.9	383.0	577.4	1,808.6
1985	4,575.5	1,108.1	336.1	48.4	468.0	672.4	1,942.4
1986	4,646.9	1,175.2	342.0	49.4	500.7	619.0	1,960.7
1987	4,811.9	1,260.0	357.5	55.8	540.6	525.0	2,073.1
1988	5,064.9	1,346.9	368.2	67.7	613.3	591.2	2,077.7
1989	5,570.9	1,453.3	431.1	70.1	707.3	624.3	2,284.9
1990	5,633.9	1,538.1	520.7	79.1	783.0	547.3	2,165.8
1991	6,198.1	1,660.2	589.8	83.2	786.2	760.9	2,317.9
1992	6,636.3	1,735.5	772.7	90.2	974.5	694.9	2,368.6
1993	7,283.5	1,842.6	825.3	130.9	1,357.2	742.5	2,385.0
1994	7,643.7	1,970.5	852.0	122.5	1,295.0	905.4	2,498.3
1995	7,449.5	2,043.3	1,069.2	57.4	1,192.1	777.3	2,310.2
1996	7,990.3	2,138.5	1,099.1	101.3	1,215.4	1,027.4	2,408.6
1997	8,159.3	2,261.9	1,127.6	105.8	1,256.1	1,077.3	2,330.5
1998	8,449.2	2,348.4	1,078.8	101.9	1,310.3	1,052.6	2,557.2
1999	8,659.7	2,430.5	1,077.7	122.4	1,451.7	1,141.4	2,436.1
2000	9,036.4	2,582.9	1,069.7	128.5	1,532.5	1,293.8	2,429.0
2001	9,728.8	2,798.7	1,132.5	142.1	1,663.7	1,466.9	2,525.0
2002	10,474.8	2,899.3	1,305.6	129.1	1,836.1	1,621.2	2,683.5
2003	11,269.3	3,014.1	1,344.9	157.3	1,911.0	1,978.4	2,863.7
2004	12,176.3	3,202.2	1,403.2	203.4	2,147.6	2,066.0	3,153.9
2005	12,699.3	3,318.7	1,474.1	178.1	2,167.9	2,322.3	3,238.4
2006	13,491.1	3,533.9	1,574.8	215.6	2,308.0	2,147.8	3,711.0

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas*, On-line Query System <<http://www.census.gov/govs/www/cffr.html>> accessed April 23, 2008, and U.S. Census Bureau, Governments Division unpublished tabulation (January 11, 2005).

Table 9.47-- PER CAPITA DIRECT FEDERAL EXPENDITURE IN THE UNITED STATES AND HAWAII, BY TYPE: 2005 AND 2006

[For fiscal year ending September 30. Direct expenditures exclude federal assistance such as loans and insurance]

Category	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 1/
Total 2005 2/	7,567.85	9,973.72	131.79	6
Retirement and disability	2,348.35	2,606.39	110.99	15
Other direct payments	1,676.06	1,297.59	77.42	43
Grants	1,559.66	1,702.58	109.16	15
Procurement	1,221.71	1,823.85	149.29	7
Salaries and wages	762.07	2,543.32	333.74	2
Department of Defense	1,231.75	3,938.91	319.78	3
All other Federal agencies	6,336.11	6,034.81	95.24	32
Total 2006 2/	8,058.14	10,494.85	130.24	7
Retirement and disability	2,446.39	2,749.03	112.37	15
Other direct payments	1,887.02	1,392.81	73.81	42
Grants	1,630.13	1,795.41	110.14	16
Procurement	1,300.98	1,670.81	128.43	13
Salaries and wages	793.62	2,886.79	363.75	2
Department of Defense	1,306.00	4,184.53	320.41	3
All other Federal agencies	6,752.14	6,310.32	93.46	29

1/ A rank of 1 indicates the highest per capita direct federal expenditure. Rank is among the 50 states. When the District of Columbia is included, Hawaii ranking drops one place in every category.

2/ Resident population is as of July 1, 2005 and 2006. Hawaii resident population was 1,273,278 and 1,285,498 and for the United States was 296,507,061 and 299,398,484 respectively (source table 10). Hawaii had 0.4 percent of the United States resident population for both.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2005, State and County Areas* (September 2007), tables 10, 12 and 14 <<http://www.census.gov/prod/2007pubs/cffr-05.pdf>> accessed October 9, 2007 and *Ibid. 2006* (April 2008) <<http://www.census.gov/prod/2008pubs/cffr-06.pdf>> accessed April 23, 2008 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.48-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,
BY COUNTY: 2005**

[In persons and thousands of dollars. For fiscal year ending September 30]

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistri- buted
Resident population (as of July 1, 2005)	1,273,278	904,645	166,461	139,807	62,365	-
Total direct exp. or oblig.	12,699,321	10,192,121	951,923	626,683	397,704	530,889
Retirement/disability payments for individuals	3,318,653	2,504,120	414,476	257,785	142,145	127
Other direct payments for individuals	1,474,121	920,044	167,804	110,342	63,969	211,962
Direct payments other than for individuals	178,068	16,436	2,121	793	171	158,547
Grants (block, formula, project, & cooperative agreements)	2,167,856	1,611,536	196,790	128,206	71,071	160,253
Procurement contracts	2,322,270	2,051,696	106,739	83,184	80,650	-
Salaries and wages	3,238,353	3,088,290	63,993	46,372	39,698	-
Exhibit: Total direct expenditures or obligations	12,699,321	10,192,121	951,923	2/ 626,683	397,704	530,889
Defense	5,015,329	4,754,443	80,087	75,135	105,664	-
Non-defense	7,683,992	5,437,678	871,836	2/ 551,548	292,040	530,889
Addendum: Other federal assistance	7,528,168	4,553,459	610,924	1,609,772	608,631	2/ 145,381
Direct loans	10,724	4,743	2,567	2,595	819	-
Guaranteed/insured loans	341,954	150,017	24,404	31,874	5,968	129,690
Insurance	7,175,491	4,398,699	583,954	1,575,303	601,844	15,691

1/ Includes Kalawao County.

2/ Revised from original online update.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2005, State and County Areas* (September 2007) p. 37 <<http://www.census.gov/prod/2005pubs/cffr-04.pdf>> and On-Line Query System (1993-2005) <<http://www.census.gov/govs/www/cffr.html>> accessed October 18, 2007.

**Table 9.49-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,
BY COUNTY: 2006**

[In persons and thousands of dollars. For fiscal year ending September 30]

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistributed
Resident population (as of July 1, 2006)	1,285,498	909,863	171,191	141,440	63,004	-
Total direct exp. or oblig.	13,491,111	10,864,549	1,010,232	654,630	422,022	539,678
Retirement/disability payments for individuals	3,533,873	2,666,122	440,303	278,050	149,304	93
Other direct payments for individuals	1,574,809	993,823	178,764	117,889	68,740	215,594
Direct payments other than for individuals	215,646	30,867	2,931	2,889	928	178,031
Grants (block, formula, project, & cooperative agreements)	2,307,993	1,706,621	226,538	152,248	94,684	127,902
Procurement contracts	2,147,829	1,922,268	90,443	54,557	80,560	-
Salaries and wages	3,710,961	3,544,847	71,252	48,997	27,806	18,059
Exhibit: Total direct expenditures or obligations	13,491,111	10,864,549	1,010,232	654,630	422,022	539,678
Defense	5,379,202	5,172,871	39,949	53,521	94,801	18,059
Non-defense	8,111,909	5,691,677	970,283	601,109	327,220	521,619
Addendum: Other federal assistance	8,618,341	5,282,963	736,482	1,716,977	740,050	141,869
Direct loans	11,287	8,745	965	1,223	354	-
Guaranteed/insured loans	348,024	166,989	29,749	21,564	3,662	126,060
Insurance	8,259,031	5,107,229	705,768	1,694,190	736,035	15,809

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2006, State and County Areas* (April 2008) p. 37 <<http://www.census.gov/prod/2008pubs/cffr-06.pdf>> and On-Line Query System (1993-2006) <<http://www.census.gov/govs/www/cffr.html>> accessed April 23, 2008.

Table 9.50-- FEDERAL APPROPRIATIONS BILLS' HAWAII-RELATED ENERGY AND WATER DEVELOPMENT, INTERIOR AND DEPARTMENT OF STATE INITIATIVES: 2007

[In thousands of dollars. For fiscal year ending September 30. All amounts represent Hawaii-related initiatives as approved by the Senate Appropriations Committee on June 29, 2006]

Subject	Amount
Total	67,076
Energy and Water Development	27,668
Department of Energy	2,750
Hawaii-New Mexico Sustainable Energy Security Partnership	2,000
Polymeric hydrogels for decontamination of radiation spills & environmental remediation	750
Army Corps of Engineers	24,418
Kikiaola Small Boat Harbor	14,500
Sacred Falls Demonstration Project	2,000
Hawaii Water Management Project	1,500
Reprogrammed funds	1,016
Hurricane evacuation studies	1,000
Operations and maintenance	890
Surge and wave island modeling studies	750
Pacific Island Land Ocean Typhoon Experiment	750
Regional Sediment Management Demonstration Program	500
Wailupe Stream Flood Damage Reduction Project	350
Ala Wai Canal Project	300
Iao Stream flood control	300
Pohiki Small Boat Harbor	220
Kahuku Watershed Project	203
Kahului Deep Draft Harbor Project	100
Kalaeloa Barbers Point Harbor	39
Bureau of Reclamation	500
Hawaiian Reclaim and Reuse Study	500
Department of Interior	20,408
Expansion of James Campbell National Wildlife Refuge	8,000
Replacement of USS Arizona Memorial Visitor Center	3,685
Brown Tree Snake control	2,673
Kealakekua Ranch	2,000
Exploratory wells and hydrological data collection	1,000
Aid to the State of Hawaii for invasive species	800
Hawaiian Culture and the Arts Program	600
Hawaii Endangered Bird Conservation Program – operations and aviaries	550
Volcano Hazards Program	450
Royal Mausoleum/Mauna Ala Restoration Project	350
Experimental tropical forest	300
Department of State, Foreign Operations, and Related Programs	19,000
East-West Center	19,000

Source: U.S. Senator Daniel K. Inouye Press Release "Senate Appropriations Panel Approves \$67.1 Million For Hawaii-Related Projects, Inouye Announces" (June 29, 2006)
 <<http://www.senate.gov/~inouye/06pr/20060629pr01.html>> accessed June 29, 2006.

Table 9.51- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2005

[In thousands of dollars. For fiscal year ending September 30. All amounts represent actual expenditures of the federal government during the indicated fiscal year. Components may not sum to total as some of the smaller programs, as well as some of those with United States but no Hawaii expenditures, are not shown individually. Some components summed to subtotals]

Area	Hawaii	United States
Total	1,730,696	403,659,972
Department of Agriculture	106,760	23,996,227
Agricultural Marketing Service	1,180	451,542
Cooperative State Research Education & Extension Service	11,988	927,930
Farm Service Agency	-	7,563
Food Safety & Inspection Service	-	44,760
Food & Nutrition Service	81,739	21,110,037
Forest Service	719	613,373
National Resources Conservation Service	1,874	47,843
Rural development activities	9,260	793,179
Department of Commerce	28,601	887,094
National Oceanic and Atmospheric Administration	23,287	460,479
Corporation for National and Community Service	1,147	158,832
Corporation for Public Broadcasting	2,177	411,970
Department of Defense	12,566	373,201
U.S. Army National Guard - construction	12,566	364,520
Department of Education	229,025	34,138,585
Office of English Language Acquisition	3,441	597,616
Office of Special Educational Research and Improvement	1,224	475,982
Office of Special Education and Rehabilitative Services	53,823	10,217,282
Office of Vocational and Adult Education	10,827	1,524,858
Office of Elementary and Secondary Education	140,928	19,209,097
Impact aid	51,137	1,064,745
Programs for American Indians, Alaska Natives and Native Hawaiians	7,721	156,401
No Child Left Behind Act	27,298	4,888,241
Title 1 programs	40,862	10,499,709
Other	5,445	851,416
Office of Postsecondary Education	14,762	1,254,322
Office of Student Financial Assistance	4,020	849,428
Election Assistance Commission	4,150	927,240
Department of Energy	1,377	572,737
Environmental Protection Agency	13,703	3,408,074
Equal Employment Opportunity Commission	146	29,906
Department of Health and Human Services	859,074	240,302,568
Administration for Children and Families	177,818	43,796,949
Administration on Aging	8,566	1,366,318
Centers for Disease Control & Prevention	4,861	779,432
Centers for Medicare and Medicaid Services	616,285	185,979,519
Health Resources and Services Administration	35,994	5,321,337
Substance Abuse and Mental Health Services Admin.	15,550	2,902,217

Continued on next page.

Table 9.51-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2005-- Con.

Area	Hawaii	United States
Department of Homeland Security	31,901	8,330,201
Coast Guard	835	61,065
Domestic preparedness and anti-terrorism programs	23,130	2,883,285
Federal Emergency Management Agency	7,936	5,385,851
Department of Housing and Urban Development	116,866	28,709,107
Fair housing and equal opportunity	109	46,839
Community planning and development	35,774	6,357,904
Housing programs	80,983	22,304,364
College housing	257	6,409
Housing opportunities for persons with AIDS	1,332	280,133
Native American block grant	-	687,918
Housing for special populations	1,196	903,485
Public housing programs	74,510	18,565,884
Home ownership assistance	3,688	1,720,753
Other	-	139,782
Department of the Interior	22,559	4,283,550
Fish and Wildlife Service	8,098	644,692
National Park Service	1,389	127,466
Office of Insular Affairs	12,867	428,787
Department of Justice	16,882	4,191,240
Office of Asset Forfeiture	1,702	261,411
Office of Justice Programs	15,180	3,922,044
Crime victims programs	128	619,375
Education, research and statistics programs	4,172	163,903
Juvenile justice programs	996	331,708
Law Enforcement Assistance	9,885	2,464,724
Community oriented policing program (COPS)	5,874	202,984
Violence against women and children	1,962	318,155
Weed and seed	846	24,120
Substance abuse programs	952	1,615,793
Department of Labor	42,818	8,379,189
Bureau of Labor Statistics	754	91,520
Employment and Training Administration	39,469	7,997,931
Occupational Health and Safety Administration	1,298	95,042
Veterans Employment and Training Administration	1,297	185,534
National Foundation on Arts & Humanities	3,322	305,217
Neighborhood Reinvestment Corporation	306	75,589
Department of Transportation	216,109	42,064,291
Federal Aviation Administration	24,439	2,680,899
Federal Highway Administration	156,981	30,505,084
Federal Transit Administration	32,179	8,350,368
Department of the Treasury	204	498,249
Department of Veterans Affairs	20,916	708,908

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2005* (September 2007), table 1 <<http://www.census.gov/prod/2007pubs/fas-05.pdf>> accessed October 9, 2007.

Table 9.52-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2006

[In thousands of dollars. For fiscal year ending September 30. All amounts represent actual expenditures of the federal government during the indicated fiscal year. Components may not sum to total as some of the smaller programs, as well as some of those with United States but no Hawaii expenditures, are not shown individually. Some components summed to subtotals]

Area	Hawaii	United States
Total	1,858,321	428,153,867
Department of Agriculture	102,800	24,800,189
Agricultural Marketing Service	584	347,868
Cooperative State Research Education & Extension Service	16,488	1,063,641
Farm Service Agency	366	5,581
Food Safety & Inspection Service	-	85,627
Food & Nutrition Service	74,244	21,850,251
Forest Service	8,463	668,958
National Resources Conservation Service	1,549	53,949
Rural development activities	1,106	724,314
Department of Commerce	7,718	632,101
National Oceanic and Atmospheric Administration	4,877	267,572
Corporation for National and Community Service	1,269	156,648
Corporation for Public Broadcasting	-	155,250
Department of Defense	2,820	450,906
U.S. Army National Guard - construction	2,820	441,719
Department of Education	228,567	36,091,983
Office of English Language Acquisition	4,125	552,321
Office of Special Educational Research and Improvement	1,785	469,362
Office of Special Education and Rehabilitative Services	50,659	11,348,530
Office of Vocational and Adult Education	8,918	1,582,207
Office of Elementary and Secondary Education	140,956	20,093,385
Impact aid	44,265	987,447
Programs for American Indians, Alaska Natives and Native Hawaiians	10,537	118,314
No Child Left Behind Act	28,989	4,613,152
Title 1 programs	46,137	10,902,293
Other	3,843	1,700,840
Office of Postsecondary Education	18,230	1,229,477
Office of Student Financial Assistance	3,894	816,701
Election Assistance Commission	7,447	58,266
Department of Energy	2,778	677,208
Environmental Protection Agency	29,347	4,240,648
Equal Employment Opportunity Commission	199	28,986
Department of Health and Human Services	924,450	241,847,484
Administration for Children and Families	167,909	45,852,694
Administration on Aging	7,710	1,345,324
Centers for Disease Control & Prevention	2,469	458,185
Centers for Medicare and Medicaid Services	693,898	186,027,140
Health Resources and Services Administration	36,984	5,059,555
Substance Abuse and Mental Health Services Admin.	15,480	2,957,595

Continued on next page.

Table 9.52-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2006-- Con.

Area	Hawaii	United States
Department of Homeland Security	15,313	9,989,567
Coast Guard	-	80,709
Domestic preparedness and anti-terrorism programs	12,935	2,472,331
Federal Emergency Management Agency	2,378	7,436,527
Department of Housing and Urban Development	186,217	40,336,691
Fair housing and equal opportunity	406	46,931
Community planning and development	52,445	6,443,778
Housing programs	133,366	33,845,982
College housing	92	47,697
Housing opportunities for persons with AIDS	1,568	308,885
Native American block grant	-	584,416
Housing for special populations	2,259	921,752
Public housing programs	117,834	30,336,971
Home ownership assistance	11,568	1,847,078
Other	45	-200,817
Department of the Interior	11,043	4,953,670
Fish and Wildlife Service	6,970	710,413
National Park Service	834	141,588
Office of Insular Affairs	2,826	385,561
Department of Justice	60,871	5,996,651
Office of Asset Forfeiture	3,369	304,132
Office of Justice Programs	57,502	5,684,116
Crime victims programs	1,474	571,424
Education, research and statistics programs	22	168,083
Juvenile justice programs	5,745	434,653
Law Enforcement Assistance	10,143	4,240,391
Community oriented policing program (COPS)	268	1,291,266
Violence against women and children	3,857	362,341
Weed and seed	8	8,055
Substance abuse programs	5,595	2,013,605
Department of Labor	47,859	9,271,171
Bureau of Labor Statistics	718	91,475
Employment and Training Administration	42,419	8,758,086
Occupational Health and Safety Administration	3,425	226,312
Veterans Employment and Training Administration	1,297	185,534
National Foundation on Arts & Humanities	2,437	264,561
Neighborhood Reinvestment Corporation	374	78,242
Department of Transportation	226,169	46,276,406
Federal Aviation Administration	41,979	3,480,230
Federal Highway Administration	129,998	33,581,792
Federal Transit Administration	52,656	8,677,771
Department of the Treasury	600	430,862
Department of Veterans Affairs	-	582,887

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2006* (April 2008), table 1 <<http://www.census.gov/prod/2008pubs/fas-06.pdf>> accessed April 23, 2008.

Table 9.53-- FEDERAL PROCUREMENT BY AGENCY: 2006

[In thousands of dollars. For fiscal year ending September 30. Per capita calculations were based on an April 1, 2000 Census count of Hawai resident population of 1,211,537. Rank of 1 indicates highest procurement. In FY 2006, Hawaii procurement by place of performance was \$2,110,083,009. Per capita procurement was \$1,741.66, giving Hawaii a rank of 12 in FY 2006 and a rank of 9 in FY 2005]

Area	Total	Civilian agencies		Department of Defense	
		Small dis-advantaged business	Other	Small dis-advantaged business	Other
Total	2,110,083	75,489	174,413	410,416	1,449,765
Honolulu City & County	1,901,800	64,943	99,743	406,321	1,330,793
Hawaii County	79,307	7,028	65,118	-4,848	12,009
Kauai County	78,576	755	975	6,501	70,346
Maui County	50,360	2,764	8,537	2,442	36,617
Kalawao County	40	-	40	-	-
Top five agencies with place of performance in Hawaii	Amount	Top five contracting offices located in Hawaii			Amount
Department of Defense	1,860,181	Defense Energy Support Center			300,583
Dept. of Transportation	60,554	FA5215 15 CONS LGC			215,292
Department of the Interior	41,605	XU W2SN EnDIST Honolulu			185,712
General Services Admin.	32,924	NavFac Engineering Command Hawaii			159,808
Dept. of Homeland Security	25,596	Ft. Shafter			143,191
Type of selected product or service	Total	Small business	Other than small bus.	State, local & tribal gov't	Non-profit JWOD & other
Total	2,054,651	924,618	1,049,659	4,310	76,064
Construction	528,920	188,842	339,596	6	476
Research and development	117,498	69,462	3,029	25	44,982
Services	792,018	453,388	305,247	4,310	29,073
Supplies and equipment	616,214	212,926	401,787	-31	1,533

Source: GCE Global Computer Enterprises, Inc., Federal Procurement Data System - NG (New Generation), *Federal Procurement Report FY 2006, Section II, Geographic Views* <http://www.fpdnsng.com/fpr_reports_fy_06.html> accessed May 21, 2008.

**Table 9.54-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF
BY STATE AND THE DISTRICT OF COLUMBIA:
1995 AND 2005**

[Expenditures calculated by Tax Foundation based on federal expenditure data from the U.S. Bureau of the Census. Federal tax revenue is derived from the individual income tax, social insurance taxes (Social Security and Medicare), corporate income tax, excise taxes (on beer, wine, tobacco, gasoline and other products), and estate and gift taxes, customs duties and an adjustment for the federal deficit. Rank of 1 indicates highest expenditure per tax dollar. For fiscal year ending September 30]

Area	Expenditures per dollar of taxes			Ranking	
	1995	2005	10-year change in spending per dollar of tax	1995	2005
Alabama	1.31	1.66	0.35	8	7
Alaska	1.21	1.84	0.63	17	3
Arizona	1.13	1.19	0.06	21	21
Arkansas	1.22	1.41	0.19	16	14
California	0.94	0.78	-0.16	38	43
Colorado	0.95	0.81	-0.14	34	41
Connecticut	0.68	0.69	0.01	50	48
Delaware	0.85	0.77	-0.08	41	44
District of Columbia	5.39	5.55	0.16	(X)	(X)
Florida	1.07	0.97	-0.10	24	34
Georgia	0.96	1.01	0.05	33	32
Hawaii	1.26	1.44	0.18	15	12
Idaho	1.14	1.21	0.07	20	20
Illinois	0.74	0.75	0.01	47	45
Indiana	0.84	1.05	0.21	42	30
Iowa	1.06	1.10	0.04	26	24
Kansas	1.05	1.12	0.07	27	22
Kentucky	1.28	1.51	0.23	13	9
Louisiana	1.35	1.78	0.43	7	4
Maine	1.30	1.41	0.11	9	13
Maryland	1.27	1.30	0.03	14	18
Massachusetts	0.92	0.82	-0.10	39	40
Michigan	0.77	0.92	0.15	45	37
Minnesota	0.78	0.72	-0.06	44	46
Mississippi	1.54	2.02	0.48	3	2
Missouri	1.29	1.32	0.03	12	17
Montana	1.46	1.47	0.01	6	11
Nebraska	1.01	1.10	0.09	30	25
Nevada	0.73	0.65	-0.08	48	49
New Hampshire	0.75	0.71	-0.04	46	47
New Jersey	0.68	0.61	-0.07	49	50
New Mexico	1.85	2.03	0.18	1	1

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Table 9.54-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1995 AND 2005 -- Con.

Area	Expenditures per dollar of taxes			Ranking	
	1995	2005	10-year change in spending per dollar of tax	1995	2005
New York	0.87	0.79	-0.08	40	42
North Carolina	0.95	1.08	0.13	36	27
North Dakota	1.47	1.68	0.21	5	6
Ohio	0.97	1.05	0.08	32	31
Oklahoma	1.30	1.36	0.06	11	15
Oregon	0.95	0.93	-0.02	35	36
Pennsylvania	1.05	1.07	0.02	28	28
Rhode Island	1.14	1.00	-0.14	19	33
South Carolina	1.20	1.35	0.15	18	16
South Dakota	1.30	1.53	0.23	10	8
Tennessee	1.07	1.27	0.20	25	19
Texas	0.95	0.94	-0.01	37	35
Utah	1.08	1.07	-0.01	22	29
Vermont	1.03	1.08	0.05	29	26
Virginia	1.51	1.51	0.00	4	10
Washington	0.97	0.88	-0.09	31	38
West Virginia	1.59	1.76	0.17	2	5
Wisconsin	0.80	0.86	0.06	43	39
Wyoming	1.08	1.11	0.03	23	23

X Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005" (October 19, 2007) <<http://www.taxfoundation.org/publications/show/22685.html>> accessed October 22, 2007.

**Table 9.55-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES: 1995 TO 2005**

[For fiscal year ending September 30]

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Alabama	1.31	1.33	1.37	1.39	1.43	1.50	1.54	1.58	1.65	1.67	1.66
Alaska	1.21	1.27	1.34	1.36	1.48	1.57	1.57	1.74	1.79	1.84	1.84
Arizona	1.13	1.11	1.08	1.10	1.16	1.17	1.14	1.20	1.22	1.23	1.19
Arkansas	1.22	1.24	1.29	1.31	1.33	1.39	1.46	1.51	1.43	1.45	1.41
California	0.94	0.93	0.92	0.90	0.87	0.81	0.82	0.82	0.79	0.80	0.78
Colorado	0.95	0.96	0.91	0.91	0.88	0.84	0.82	0.80	0.84	0.83	0.81
Connecticut	0.68	0.69	0.67	0.70	0.70	0.66	0.67	0.67	0.69	0.70	0.69
Delaware	0.85	0.85	0.84	0.85	0.89	0.88	0.85	0.83	0.79	0.77	0.77
Dist. of Col.	5.39	5.38	5.18	5.05	5.25	4.90	5.28	5.74	6.18	6.28	5.55
Florida	1.07	1.08	1.07	1.05	1.06	1.08	1.04	0.99	1.00	0.96	0.97
Georgia	0.96	0.97	0.97	0.97	0.98	1.00	1.02	1.02	0.98	0.98	1.01
Hawaii	1.26	1.38	1.41	1.47	1.48	1.46	1.49	1.50	1.49	1.51	1.44
Idaho	1.14	1.15	1.16	1.22	1.19	1.22	1.25	1.32	1.28	1.23	1.21
Illinois	0.74	0.75	0.77	0.78	0.79	0.81	0.80	0.77	0.73	0.74	0.75
Indiana	0.84	0.89	0.92	0.93	0.94	0.99	1.02	0.98	0.95	0.98	1.05
Iowa	1.06	1.08	1.06	1.12	1.18	1.11	1.20	1.21	1.04	1.11	1.10
Kansas	1.05	1.03	1.02	1.07	1.12	1.07	1.16	1.12	1.10	1.11	1.12
Kentucky	1.28	1.28	1.33	1.36	1.32	1.38	1.38	1.45	1.52	1.48	1.51
Louisiana	1.35	1.29	1.32	1.28	1.38	1.42	1.43	1.45	1.49	1.57	1.78
Maine	1.30	1.32	1.33	1.33	1.30	1.26	1.23	1.30	1.37	1.40	1.41
Maryland	1.27	1.25	1.24	1.30	1.28	1.27	1.24	1.28	1.30	1.37	1.30
Massachusetts	0.92	0.91	0.90	0.89	0.87	0.80	0.80	0.82	0.83	0.82	0.82
Michigan	0.77	0.78	0.82	0.83	0.84	0.87	0.90	0.88	0.85	0.87	0.92
Minnesota	0.78	0.76	0.80	0.81	0.83	0.83	0.80	0.77	0.68	0.68	0.72
Mississippi	1.54	1.61	1.56	1.54	1.60	1.73	1.82	1.83	1.82	1.82	2.02
Missouri	1.29	1.40	1.24	1.24	1.24	1.27	1.30	1.33	1.34	1.34	1.32
Montana	1.46	1.49	1.54	1.55	1.70	1.57	1.61	1.60	1.53	1.52	1.47
Nebraska	1.01	1.00	1.02	1.05	1.09	1.15	1.19	1.20	1.06	1.08	1.10
Nevada	0.73	0.78	0.73	0.75	0.74	0.77	0.75	0.71	0.66	0.62	0.65
New Hampshire	0.75	0.75	0.74	0.76	0.73	0.71	0.71	0.70	0.67	0.69	0.71
New Jersey	0.68	0.69	0.71	0.71	0.70	0.69	0.65	0.61	0.57	0.57	0.61
New Mexico	1.85	1.85	1.83	1.85	1.89	2.08	1.93	2.07	2.17	2.18	2.03
New York	0.87	0.86	0.86	0.87	0.87	0.88	0.81	0.82	0.82	0.82	0.79
North Carolina	0.95	1.01	1.01	1.01	1.02	1.07	1.07	1.06	1.06	1.06	1.08
North Dakota	1.47	1.37	1.58	1.52	1.62	1.77	1.90	1.96	1.66	1.65	1.68
Ohio	0.97	0.97	0.97	0.97	0.98	1.03	1.03	1.01	1.01	1.02	1.05
Oklahoma	1.30	1.32	1.33	1.36	1.41	1.44	1.43	1.46	1.45	1.41	1.36
Oregon	0.95	0.95	0.94	0.97	0.97	0.97	0.99	0.97	0.97	0.98	0.93
Pennsylvania	1.05	1.04	1.05	1.05	1.06	1.07	1.08	1.07	1.07	1.07	1.07

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**Table 9.55-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES: 1995 TO 2005-- Con.**

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Rhode Island	1.14	1.13	1.12	1.11	1.12	1.15	1.08	1.06	1.06	1.03	1.00
South Carolina	1.20	1.21	1.21	1.22	1.24	1.28	1.32	1.31	1.34	1.36	1.35
South Dakota	1.30	1.28	1.34	1.33	1.44	1.45	1.53	1.60	1.49	1.47	1.53
Tennessee	1.07	1.09	1.12	1.16	1.15	1.20	1.23	1.22	1.25	1.37	1.27
Texas	0.95	0.95	0.94	0.92	0.94	0.95	0.92	0.93	0.98	0.95	0.94
Utah	1.08	0.99	1.01	1.03	1.04	1.06	1.11	1.12	1.14	1.07	1.07
Vermont	1.03	1.04	1.01	1.03	1.07	1.09	1.11	1.11	1.15	1.16	1.08
Virginia	1.51	1.42	1.44	1.42	1.38	1.39	1.47	1.44	1.53	1.58	1.51
Washington	0.97	0.96	0.95	0.91	0.84	0.85	0.89	0.90	0.89	0.89	0.88
West Virginia	1.59	1.56	1.58	1.63	1.60	1.61	1.63	1.67	1.73	1.79	1.76
Wisconsin	0.80	0.81	0.84	0.86	0.87	0.90	0.89	0.86	0.82	0.83	0.86
Wyoming	1.08	1.03	1.03	1.06	1.06	1.08	1.09	1.07	1.16	1.13	1.11

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005"
(October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.56-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES RANKING: 1995 TO 2005**

[For fiscal year ending September 30. Rank of 1 indicates highest ratio]

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Alabama	8	9	8	8	9	7	7	7	6	5	7
Alaska	17	15	10	11	6	5	6	3	3	2	3
Arizona	21	21	22	23	21	21	24	23	21	20	21
Arkansas	16	17	15	14	13	13	11	9	14	13	14
California	38	38	37	39	41	44	42	42	43	43	43
Colorado	34	35	39	37	38	42	41	44	39	40	41
Connecticut	50	49	50	50	49	50	49	49	46	46	48
Delaware	41	42	43	43	37	38	40	40	44	44	44
Dist. of Col.	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Florida	24	23	23	27	28	26	31	33	32	34	34
Georgia	33	32	32	33	33	33	33	31	34	33	32
Hawaii	15	7	7	6	7	8	9	10	12	10	12
Idaho	20	19	19	19	19	19	17	16	19	21	20
Illinois	47	48	46	46	46	45	46	46	45	45	45
Indiana	42	40	38	35	35	34	34	34	36	32	30
Iowa	26	24	24	21	20	24	21	21	30	25	24
Kansas	27	28	27	24	24	30	23	24	25	24	22
Kentucky	13	13	12	10	14	14	14	12	9	11	9
Louisiana	7	12	14	16	11	11	13	13	11	8	4
Maine	9	11	11	13	15	18	20	17	15	14	13
Maryland	14	16	16	15	16	16	18	19	18	16	18
Massachusetts	39	39	40	40	39	46	44	43	40	42	40
Michigan	45	44	44	44	44	40	37	38	38	38	37
Minnesota	44	46	45	45	45	43	45	45	47	48	46
Mississippi	3	2	4	4	4	3	3	3	2	3	2
Missouri	12	6	17	17	17	17	16	15	16	18	17
Montana	6	4	5	3	2	6	5	6	8	9	11
Nebraska	30	30	28	28	25	23	22	22	28	26	25
Nevada	48	45	48	48	47	47	47	47	49	49	49
New Hampshire	46	47	47	47	48	48	48	48	18	47	47
New Jersey	49	50	49	49	50	49	50	50	50	50	50
New Mexico	1	1	1	1	1	1	1	1	1	1	1
New York	40	41	41	41	42	39	43	41	42	41	42
North Carolina	36	29	30	31	31	28	30	28	27	19	27
North Dakota	5	8	3	5	3	2	2	2	5	6	6
Ohio	32	33	33	32	32	32	32	32	31	32	31
Oklahoma	11	10	13	9	10	10	12	11	13	15	15
Oregon	35	36	35	34	34	35	35	35	35	36	36
Pennsylvania	28	26	25	26	29	29	29	27	26	27	28

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**Table 9.56-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR
OF TAXES RANKING: 1995 TO 2005-- Con.**

State	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Rhode Island	19	20	20	22	23	22	28	30	29	30	33
South Carolina	18	18	18	18	18	15	15	18	15	17	16
South Dakota	10	14	9	12	8	9	8	8	11	12	8
Tennessee	25	22	21	20	22	20	19	20	20	19	19
Texas	37	37	36	36	36	36	36	36	33	35	35
Utah	22	31	29	30	30	31	25	26	22	28	29
Vermont	29	25	31	29	26	25	26	25	24	22	26
Virginia	4	5	6	7	12	12	10	14	7	7	10
Washington	31	34	34	38	43	41	39	37	37	37	38
West Virginia	2	3	2	2	5	4	4	5	4	4	5
Wisconsin	43	43	42	42	40	37	38	39	39	39	39
Wyoming	23	27	26	25	27	27	27	29	23	23	23

(X) Not applicable.

Source: Tax Foundation, "Federal Taxes Paid vs. Federal Spending Received by State, 1981-2005"
(October 19, 2007) <<http://www.taxfoundation.org/research/topic/92.html>> accessed October 22, 2007.

**Table 9.57-- PUBLIC BONDED DEBT OF STATE AND COUNTY
GOVERNMENTS: 1985 TO 2003**

[In millions of dollars. As of December 31 unless otherwise noted]

Year	Total bonded debt 1/	State debt	County debt			
			Honolulu	Maui	Hawaii	Kauai
1985	3,131.5	2,621.2	404.0	30.8	56.7	18.8
1986	3,311.7	2,720.4	456.8	47.2	69.3	18.0
1987	3,298.4	2,700.7	448.7	48.8	67.3	32.9
1988	3,382.2	2,728.8	513.6	43.1	65.1	31.6
1989	3,710.4	2,969.9	559.5	73.6	72.4	35.0
1990	4,484.4	3,394.4	846.3	110.5	100.0	33.2
1991	5,298.0	4,214.0	831.2	108.5	96.9	47.4
1992	6,170.0	4,842.4	1,044.0	140.2	93.5	49.9
1993	6,924.8	5,219.7	1,362.6	170.4	124.5	47.6
1994	6,913.5	5,015.4	1,544.6	185.1	119.5	49.0
1995	7,078.1	5,126.1	1,604.0	188.4	114.1	45.5
1996	7,098.6	5,051.3	1,669.8	194.3	143.5	39.8
1997	7,239.3	5,258.1	1,616.2	188.2	139.0	37.8
1998 2/	7,808.0	5,773.6	1,639.2	223.8	133.2	38.3
1999 2/	7,768.4	5,582.6	1,788.6	235.1	126.4	35.7
2000 2/	8,023.2	5,745.2	1,831.6	236.8	149.3	60.4
2001 2/	7,855.2	5,471.6	1,932.7	234.9	141.2	74.8
2002 2/	8,856.6	6,072.0	2,312.1	246.3	155.9	70.2
2003 2/	8,861.0	5,793.8	2,592.3	243.0	165.6	66.2

1/ Outstanding state and county bonds, both general obligation and revenue bonds. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes.

2/ As of June 30.

Source: Tax Foundation of Hawaii, *Government in Hawaii*, table 52 (annual) and Tax Foundation of Hawaii unpublished compilations of Hawaii State Department of Accounting and General Services, *Annual Report of the Comptroller* (annual) and of the Finance Directors' Annual Reports of the City & County of Honolulu, and the counties of Hawaii, Kauai and Maui (various reports).

Table 9.58-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2007

[In thousands of dollars. For fiscal years ending June 30]

Year	Total bonded indebtedness	General long-term obligations account group	Enterprise funds	Component unit - University of Hawaii
1990	2,026,100	1,967,556	33,100	25,444
1991	2,274,846	2,222,324	27,700	24,822
1992	2,328,546	2,281,875	22,511	24,160
1993	2,767,691	2,726,654	17,577	23,460
1994	2,872,488	2,834,234	13,867	24,387
1995	2,934,965	2,901,651	9,948	23,366
1996	2,869,639	2,841,069	6,265	22,305
1997	3,102,288	3,075,862	5,231	21,195
1998	3,387,988	3,363,517	4,312	20,159
1999	3,189,298	3,166,880	3,468	18,950
2000	3,299,863	3,278,479	2,644	18,740
2001	3,244,857	3,225,635	1,799	17,423
2002	(NA)	3,568,001	(NA)	(NA)
2003	(NA)	3,634,738	(NA)	(NA)
2004	(NA)	3,954,192	(NA)	(NA)
2005	(NA)	4,256,633	(NA)	(NA)
2006	(NA)	4,322,964	(NA)	(NA)
2007	(NA)	4,079,714	(NA)	(NA)

NA Not available.

Source: Hawaii State Department of Accounting and General Services, *State of Hawaii, Comprehensive Annual Financial Report* (fiscal years 1990-2001), Schedule I-2, and for fiscal year 2000, Schedule K-3; and *Ibid. For the Fiscal Year Ended June 30* (fiscal years 2002-2007)

<<http://www.hawaii.gov/dags/divisions/divisions/Accounting/Annual%20Financial%20Report>> accessed June 10, 2008.

Table 9.59-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2007

Year	Government jobs 1/				State civil service workers 2/	State retirement system members 3/
	All levels	Federal	Territory or State	County		
1940	22,136	11,139	6,245	4,752	2,616	8,352
1945	78,846	66,248	7,231	5,367	3,772	12,662
1950	33,140	18,891	7,955	6,294	5,280	16,120
1960	49,510	27,010	14,620	7,880	6,790	24,092
1970	73,640	33,380	30,600	9,660	10,166	38,912
1980	89,050	30,000	45,150	13,900	17,327	48,868
1990	105,600	34,200	57,100	14,400	20,654	53,509
1991	108,900	33,900	60,300	14,800	(NA)	55,604
1992	111,100	33,300	62,600	15,300	22,920	57,401
1993	111,500	31,800	64,200	15,500	24,267	59,518
1994	111,900	31,300	65,000	15,600	24,716	61,082
1995	111,400	31,100	63,900	4/ 16,400	24,138	60,687
1996	110,600	31,100	62,800	16,600	23,338	59,275
1997	111,700	30,700	64,300	16,800	23,133	59,500
1998	112,200	30,400	64,900	16,900	23,627	60,447
1999	112,800	30,300	65,800	16,700	23,927	61,164
2000	114,600	31,000	66,900	16,700	5/ 21,380	62,207
2001	114,450	30,100	67,300	17,100	(NA)	63,408
2002	117,950	30,650	70,150	17,150	(NA)	66,043
2003	119,150	31,650	70,550	16,950	(NA)	66,442
2004	120,050	31,450	71,500	17,100	(NA)	67,074
2005	119,650	31,300	71,150	17,200	(NA)	68,011
2006 6/	121,250	31,850	71,950	17,450	(NA)	69,233
2007 6/	122,000	31,650	72,400	17,950	(NA)	70,805

NA Not available.

1/ Data are annual averages and rounded to the nearest 50 except for the year 2000, which is rounded to the nearest 100. Totals may not add due to rounding.

2/ December 31 through 1960 and June 30 thereafter. State or Territorial workers in civil service system. Data exclude county employees, also covered by civil service.

3/ June 30 through 1960 and March 31 thereafter. Includes State or Territorial employees, county employees, and inactive members (those no longer employed by the State, Territory, or counties who have remained in the System), but excludes pensioners.

4/ 1995 data not comparable to earlier years.

5/ Does not include Hawaii Health Systems Corp. (HHSC). HHSC is a separate personnel jurisdiction apart from the civil service historically reported with the Department of Health and, since December 1999, its workforce data are not available.

6/ Data have been benchmarked by Hawaii Department of Labor & Industrial Relations in March 2008.

Source: Robert C. Schmitt, *Historical Statistics of Hawaii*, pp. 616-617; *Data Book 1978*, p. 158; Hawaii State Department of Labor and Industrial Relations, *Labor Force Data Book* (annual) and for 1990-2006 Job Count by Industry <<http://www.hiwi.org/article.asp?ARTICLEID=515&PAGEID=94&SUBID=>>> accessed march 28, 2008; Hawaii State Department of Human Resources Development, records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Financial Report* (annual) and <http://www4.hawaii.gov/ers/financial_reports.htm> accessed June 19, 2008.

Table 9.60-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2002 to 2007

[Fiscal year ending September 30. Excludes the U.S. Postal Service and individual state totals exclude the Federal Bureau of Investigation (FBI). Detail may not sum to department or agency total]

Agency	2002	2003	2004	2005	2006	2007
TOTAL	21,340	21,409	22,216	22,031	22,186	21,899
Cabinet-level	21,028	21,145	21,956	21,761	21,915	21,622
Agriculture	840	764	837	851	842	845
Commerce	283	296	328	348	379	378
Defense	17,013	15,969	16,587	16,485	16,716	16,186
Air Force	2,154	1,271	1,962	205	2,000	1,935
Army	4,512	4,377	4,350	4,372	4,591	4,499
Other Defense	1,040	1,056	1,060	1,045	1,085	934
Navy/Marine Corps	9,307	9,265	9,215	9,063	9,040	8,818
Justice	561	313	300	281	295	294
Immig. Natural. Serv.	236	(1/)	(1/)	(1/)	(1/)	(1/)
U.S. Marshall's Service	20	24	24	23	23	25
Prisons	229	209	197	183	197	195
U.S. Attorney	67	70	69	66	66	65
Labor	30	30	31	26	25	26
Energy	3	2	3	3	2	1
Education	-	-	-	-	-	-
Health & Human Services	99	22	25	26	22	152
Homeland Security	(1/)	1,957	2,038	1,946	1,868	1,933
U.S.Coast Guard	(1/)	123	119	124	130	134
Immig. & Customs Enf.	(1/)	260	65	67	65	74
Customs & Border Prot.	(1/)	273	414	389	366	346
Trans. Security Admin.	(1/)	1,157	1,268	1,188	1,117	1,302
FEMA	(1/)	39	143	144	157	41
Housing & Urban Dev.	26	27	25	28	28	27
Interior	532	560	573	594	565	581
Nat'l Park Service	298	321	333	349	338	351
State	19	23	22	23	15	16
Transportation	641	418	405	375	363	355
Fed. Aviation Admin.	425	402	389	361	349	339
Fed. Highways Admin.	13	13	13	11	12	13
U.S. Coast Guard	107	(1/)	(1/)	(1/)	(1/)	(1/)
Treasury	406	186	173	161	157	151
IRS	187	184	170	159	154	148
Customs	217	(1/)	(1/)	(1/)	(1/)	(1/)
Veterans Affairs	575	578	609	614	638	677
Vets Benefits Admin.	68	72	74	69	70	80
Nat'l Cemeteries	21	21	23	23	22	23
Vets Health Admin. 2/	484	483	511	520	544	553
Independent agencies						
Large	297	248	244	254	255	264
Gen. Serv. Admin.	65	55	54	54	50	51
FEMA	41	(1/)	(1/)	(1/)	(1/)	(1/)
Social Security Admin.	109	115	119	114	110	108
Medium	13	14	15	15	15	13
Small	2	2	1	1	1	-

1/ Agencies became part of the new Department of Homeland Security on November 25, 2002.

2/ Inadvertently misnamed as 'Veterans' Housing Administration' in previous *Data Book*.

Source: U.S. Office of Personnel Management, FedScope <http://www.fedscope.opm.gov/employment_access.asp> accessed December 13, 2007.

**Table 9.61--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 2006**

[In number of jobs and hours, and thousands of dollars]

Government function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	63,105	20,175	69,594	268,647	248,441	20,205	1,142,344
Financial administration	1,617	11	1,621	6,222	6,198	25	756
Other government administration	1,841	225	1,931	7,791	7,478	312	15,842
Judicial and legal	2,909	75	2,947	12,497	12,350	148	6,640
Police protection - officers	2,849	30	2,856	14,775	14,760	15	1,198
Police - other	786	144	820	3,030	2,963	67	6,134
Firefighters	1,728	1	1,729	8,329	8,327	2	120
Fire - other	92	2	93	381	377	4	192
Correction	2,307	11	2,312	9,366	9,327	39	846
Highways	1,601	10	1,605	6,070	6,057	13	798
Air transportation	1,003	9	1,007	3,365	3,352	12	684
Water transport & terminals	206	-	206	768	768	-	-
Public welfare	1,067	90	1,102	3,780	3,719	61	6,130
Health	2,791	102	2,837	11,220	11,005	215	8,112
Hospitals	4,012	512	4,258	16,792	15,481	1,312	43,142
Social insurance administration	267	6	270	1,016	1,005	11	518
Solid waste management	543	3	544	2,257	2,256	1	146
Sewerage	675	3	676	2,881	2,880	1	144
Parks and recreation	1,844	1,577	2,197	6,653	5,886	767	62,064

Continued on next page.

**Table 9.61--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 2006 -- Con.**

Government function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Housing & community devel.	278	13	284	999	984	15	1,096
Natural resources	1,038	291	1,133	4,676	4,412	264	17,029
Water supply	976	16	987	4,066	4,038	28	1,982
Transit	47	11	57	154	145	9	1,818
Elem & sec instructional	17,447	6,098	19,152	74,325	68,344	5,981	300,032
Elem & secondary - other	4,545	3,902	5,645	13,605	11,042	2,563	193,624
Higher ed instructional	2,110	1,510	2,628	15,159	12,314	2,845	91,168
Higher ed - other	3,837	5,218	5,884	20,782	15,528	5,254	360,285
Other education	133	2	134	490	486	4	160
Libraries	485	240	576	1,698	1,546	152	16,004
Other and unallocable	4,071	63	4,103	15,497	15,410	87	5,680

Source: U.S. Census Bureau, State and Local Government Employment and Payroll Data, by State and by Function: March 2006 (March 5, 2007)
<<http://ftp2.census.gov/govs/apes/06stlall.xls>> accessed March 5, 2007.

Table 9.62-- STATE GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2006

[In number of jobs and hours, and thousands of dollars]

Government function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	48,912	18,711	54,958	207,276	188,078	19,198	1,064,090
Financial administration	689	1	690	2,556	2,552	4	120
Other government administration	661	171	736	2,603	2,341	262	13,244
Judicial and legal	2,349	63	2,380	9,951	9,818	133	5,448
Correction	2,307	11	2,312	9,366	9,327	39	846
Highways	847	1	847	3,525	3,524	1	78
Air transportation	1,003	9	1,007	3,365	3,352	12	684
Water transport & terminals	206	-	206	768	768	-	-
Public welfare	959	33	981	3,424	3,398	26	3,958
Health	2,556	94	2,600	10,020	9,817	203	7,680
Hospitals	4,012	512	4,258	16,792	15,481	1,312	43,142
Social insurance administration	267	6	270	1,016	1,005	11	518
Parks and recreation	139	518	179	545	454	91	7,040
Natural resources	1,032	288	1,127	4,657	4,397	259	16,797
Elem & sec instructional	17,447	6,098	19,152	74,325	68,344	5,981	300,032
Elem & secondary - other	4,545	3,902	5,645	13,605	11,042	2,563	193,624
Higher ed instructional	2,110	1,510	2,628	15,159	12,314	2,845	91,168
Higher ed - other	3,837	5,218	5,884	20,782	15,528	5,254	360,285
Other education	133	2	134	490	486	4	160
Libraries	482	240	573	1,685	1,533	152	16,004
Other and unallocable	3,331	34	3,349	12,640	12,595	45	3,262

Source: U.S. Census Bureau, State Government Employment and Payroll Data: March 2006 <<http://ftp2.census.gov/govs/apes/06stall.xls>> (March 5, 2007) accessed March 5, 2007.

Table 9.63-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION: MARCH 2006

[In number of jobs and hours, and thousands of dollars]

Government function	Employment			Payroll			Part-time hours paid (March)
	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees	
Total	14,193	1,464	14,636	61,371	60,363	1,008	78,254
Financial administration	928	10	931	3,667	3,646	21	636
Other government administration	1,180	54	1,195	5,188	5,138	50	2,598
Judicial and legal	560	12	567	2,546	2,531	15	1,192
Police protection - officers	2,849	30	2,856	14,775	14,760	15	1,198
Police - other	786	144	820	3,030	2,963	67	6,134
Firefighters	1,728	1	1,729	8,329	8,327	2	120
Fire - other	92	2	93	381	377	4	192
Highways	754	9	758	2,545	2,533	11	720
Public welfare	108	57	121	356	320	36	2,172
Health	235	8	237	1,200	1,188	12	432
Solid waste management	543	3	544	2,257	2,256	1	146
Sewerage	675	3	676	2,881	2,880	1	144
Parks and recreation	1,705	1,059	2,018	6,108	5,433	676	55,024
Housing & community development	278	13	284	999	984	15	1,096
Natural resources	6	3	6	19	15	4	232
Water supply	976	16	987	4,066	4,038	28	1,982
Transit	47	11	57	154	145	9	1,818
Libraries	3	-	3	13	13	-	-
Other and unallocable	740	29	754	2,857	2,815	42	2,418

Source: U.S. Census Bureau, Local Government Employment and Payroll Data, by State and by Function: March 2006 (March 5, 2007)
 <<http://ftp2.census.gov/govs/apes/06locall.xls>> accessed March 5, 2007.

Table 9.64-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2007

[As of December 31]

Bar- gain- ing unit	Job category	Total	State of Hawaii	City & County of Honolulu	County of Hawaii	County of Maui	County of Kauai	Dept. of Educ.	Judici- ary	Univer- sity of Hawaii	HHSC 1/
	Total	60,934	12,988	8,200	2,153	1,915	978	22,238	1,580	7,264	3,618
1	Blue-collar nonsupervisors	8,699	1,983	1,914	500	548	354	2,319	70	513	498
2	Blue-collar supervisors	830	182	226	51	40	14	265	3	19	30
3	White-collar nonsupervisors	14,194	4,423	1,707	604	527	241	4,298	853	873	668
4	White-collar supervisors	865	281	142	41	24	16	259	52	28	22
5	Teachers & other personnel 2/	13,328	-	-	-	-	-	13,328	-	-	-
6	Educational officers 3/	812	-	-	-	-	-	812	-	-	-
7	Faculty of the University of Hawaii and the community college system	3,810	-	-	-	-	-	-	-	3,810	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	2,011	-	-	-	-	-	-	-	2,011	-
9	Registered prof. nurses	1,437	368	-	1	-	-	2	2	8	1,056
10	Institutional, health and correctional workers	2,862	1,513	201	-	-	-	26	43	2	1,077
11	Firefighters	1,854	135	1,005	322	273	119	-	-	-	-
12	Police officers	2,786	-	1,995	383	292	116	-	-	-	-
13	Prof. & scientific employees 4/	7,446	4,103	1,010	251	211	118	929	557	-	267

1/ Hawaii Health Systems Corporation.

2/ Includes teachers and other personnel of the Department of Education under same salary schedule and part-time employees working less than 20 hours a week who are equal to one-half of a full-time equivalent.

3/ Also includes other Department of Education personnel under same salary schedule.

4/ Professional & scientific employees, who cannot be included in any other bargaining units.

Source: State of Hawaii Labor Relations Board, *HLRB Informational Bulletin* No. 46, March 3, 2008.

**Table 9.65-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:
2002 TO 2007**

[Annual rates, in dollars, as of January 1]

Government official	2002	2003	2004	2005	2006	2007
Governor	94,780	94,780	94,780	94,780	94,780	112,000
Lieutenant Governor	90,041	90,041	90,041	90,041	90,041	100,000
Mayor, Honolulu 1/	112,200	112,200	112,200	112,200	116,688	122,000
Mayor, Hawaii 2/	78,564	85,080	85,080	85,080	85,080	85,080
Mayor, Maui 3/	96,000	96,000	96,000	103,860	103,860	103,860
Mayor, Kauai 4/	73,118	73,118	73,118	80,000	80,000	80,000
Chief Justice, Supreme Court 5/	116,779	116,779	116,779	116,779	116,779	116,779
Assoc. Justice, Supreme Court 5/	115,547	115,547	115,547	115,547	115,547	115,547
President, University of Hawaii 6/	442,000	442,000	442,000	325,000	360,000	360,000

1/ Had increased to \$110,000 effective July 1, 2000; and a 2 percent increase to \$112,200 effective July 1, 2001. A resolution to reject the Salary Commission's recommendation to increase to \$115,566 was adopted by the City Council on May 29, 2002, subsequent increases to \$116,688 recommended on April 20, 2005 and to \$122,000 on April 27, 2006 were not rejected within the 60-day limit and therefore are effective on July 1 of that year. Similarly, the Mayor's salary increased by 5 percent to \$128,100 on July 1, 2007.

2/ The Mayor's salary of \$78,564 became effective on December 4, 2000. By Salary Commission recommendation of April 19, 2002, the Mayor's salary increased to \$85,080 effective June 30, 2002.

3/ On January 1, 2002 the Mayor's salary increased 7 percent from \$89,712 to \$96,000 and to \$103,860 effective July 1, 2004. 2005 and 2006 are revised from previous *Data Book*.

4/ 2005 and 2006 were revised from previous *Data Book*.

5/ On February 16, 2000, Governor Benjamin J. Cayetano signed a bill that rectifies a measure passed by the 1999 Legislature. This mandates an increase of 4 percent over two years which was retroactive to July 1, 1999.

6/ For 1996-2000, Kenneth J. Mortimer's contract, expiring June 30, 2003, reportedly included use of the residence at College Hill and of a car. The Board of Regents was not available to confirm the contract and salary specifics. The contracted salary for Evan S. Dobbelle of \$442,000 was effective July 2, 2001 and was to run to June 30, 2008 but was terminated by the Board of Regents on June 15, 2004. David McClain was named interim president by the Board of Regents effective August 15, 2004 through August 14, 2006. Terms of the contract include an annual salary of \$325,000 a year, residence at College Hill, a monthly car allowance of \$326, and a year of sabbatical leave upon successful completion of the two-year appointment with compensation set at \$190,000. The Board of Regents and David McClain agreed on March 7, 2006 on a March 1, 2006 - July 31, 2009 contract including \$360,000 annual salary plus free use of Manoa's College Hill mansion; \$326 monthly auto allowance and parking; an unspecified amount of expense account while on UH business for him and wife and post-contract a \$250,000 year's sabbatical; tenured professorship at \$250,000 per school year. It also provides a severance of one-year's pay if McClain involuntarily leaves the university before the contract expires.

Source: City & County of Honolulu, Hawaii, Maui, and Kauai County Mayor's offices, ordinances and Salary Commissions records; Hawaii State Department of Business, Economic Development & Tourism telephone surveys, various Honolulu Advertiser articles, and *Honolulu Star-Bulletin* "UH, McClain sign 3-year deal", March 8, 2006.