

**Table**  
**Number**   **Table Name**

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

Narrative

<a href="#">09.01</a>	Federal, State, and County Tax Collections: 1980 to 2006
<a href="#">09.02</a>	Federal Tax Collections, by Source: 2002 to 2006
<a href="#">09.03</a>	State and County Tax Collections, by Source: 1998 to 2003
<a href="#">09.04</a>	State Government Tax Collections for the United States and Hawaii: 2006
<a href="#">09.05</a>	Estimated State and Local Taxes Paid by a Family of Three or Four, for Honolulu and the Median and Average of 51 Major Cities: 2002 to 2005
<a href="#">09.06</a>	Tax Freedom Day for the United States, Each of the 50 States and the District of Columbia: 2007
<a href="#">09.07</a>	Tax Freedom Day for the United States and Hawaii: 1970 to 2007
<a href="#">09.08</a>	Federal and State-Local Tax Burden for Hawaii and the United States Average: 1970 to 2007
<a href="#">09.09</a>	State Business Tax Climate Index Rank, Overall and by Component: 2007
<a href="#">09.10</a>	State Business Tax Climate Score and Index: 2003 to 2007
<a href="#">09.11</a>	Estimated Tax Burden for the Four-Person Aloha Family on Oahu: 1970, 1988, 1999 and 2006
<a href="#">09.12</a>	Hawaii State Government Finances: 2002 to 2005
<a href="#">09.13</a>	Hawaii State and Local Government Finances, By Level of Government: 2005
<a href="#">09.14</a>	Hawaii State Government Finances, Total and Per Capita: 2005
<a href="#">09.15</a>	Hawaii State and Local Government Finances, Total and Per Capita: 2005
<a href="#">09.16</a>	State Government Revenues: 2003
<a href="#">09.17</a>	State Government Expenditures, All Fund Types, by Function: 2002 to 2006
<a href="#">09.18</a>	State Government Revenues, All Fund Types, by Source: 2002 to 2006
<a href="#">09.19</a>	County Government Operating Revenues, By Source: 2003
<a href="#">09.20</a>	County Government Operating Expenditures, By Object: 2003
<a href="#">09.21</a>	Number of Exemptions and Adjusted Gross Income Reported on Individual Federal Income Tax Returns: Tax Years 1980 to 2004
<a href="#">09.22</a>	Adjusted Gross Income and Income Tax, by Size of Adjusted Gross Income, for Individual Federal Income Tax Returns: Tax Years 2000 to 2004
<a href="#">09.23</a>	Federal Individual Income Tax Returns, Selected Income and Tax Items: Tax Years 2004
<a href="#">09.24</a>	Federal Individual Income Tax Returns, Selected Income and Tax Items, by Selected ZIP Codes: Tax Year 2004
<a href="#">09.25</a>	Selected Characteristics of Individual Federal Income Tax Returns: Tax Years 2003 and 2004
<a href="#">09.26</a>	Internal Revenue Service Operations: 2002 to 2006
<a href="#">09.27</a>	Resident Individual State Income Tax Returns: Tax Years 1958 to 2004

**Table**  
**Number**   **Table Name**

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

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

**Table**  
**Number**   **Table Name**

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

<a href="#">09.55</a>	Adjusted Federal Expenditures per Dollar of Taxes, by State and the District of Columbia: 1994 and 2004
<a href="#">09.56</a>	Adjusted Federal Expenditures Per Dollar of Taxes: 1994 to 2004
<a href="#">09.57</a>	Adjusted Federal Expenditures Per Dollar of Taxes Ranking: 1994 to 2004
<a href="#">09.58</a>	Public Bonded Debt of State and County Governments: 1985 to 2003
<a href="#">09.59</a>	State General Obligation Bond Debt: 1990 to 2006
<a href="#">09.60</a>	Government Workers, by Level of Government, Civil Service Status, and Membership in State Retirement System: 1940 to 2006
<a href="#">09.61</a>	Federal Government Employment, by Agency: 2001 to 2006
<a href="#">09.62</a>	State and Local Government Employment and Payrolls, by Function: March 2006
<a href="#">09.63</a>	State Government Employment and Payrolls, by Function, March 2006
<a href="#">09.64</a>	Local Government Employment and Payrolls, by Function: March 2006
<a href="#">09.65</a>	Public Employees Included in Collective Bargaining Units: 2006
<a href="#">09.66</a>	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 and Office of Personnel Management,, 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: 2007*, Sections 8 and 9.

**Table 9.01-- FEDERAL, STATE, AND COUNTY TAX COLLECTIONS:  
1980 TO 2006**

[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)

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 2006 <<http://www.irs.ustreas.gov/taxstats/article/0,,id=102174,00.html>> accessed March 16, 2007; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2002 to 2006**

[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	2002	2003	2004	2005 1/	2006 1/
Federal collections	5,559,960	5,262,429	8,394,777	6,680,481	7,122,326
Corporate income	606,173	381,241	460,777	582,688	655,818
Individual income and employment	4,779,462	4,715,641	7,746,147	5,837,659	6,184,056
Income tax not withheld & SECA 2/	1,196,020	1,071,230	1,227,918	1,479,138	1,820,109
Income tax withheld & FICA 3/	3,564,027	3,624,828	6,497,866	4,335,866	4,341,029
Railroad retirement	-	-	-	-	-
Unemployment insurance	19,415	19,583	20,363	22,655	22,918
Estate	70,828	62,306	77,875	89,479	93,711
Gift	17,195	5,758	2,853	3,998	3,604
Excise 4/	86,302	97,482	107,125	166,658	185,136

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 Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on self-employment income.

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

4/ 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 16, 2007.

**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: 2006**

[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	706,334,858	2,359.18	4,918,655	3,826.26
Property taxes	11,737,504	39.20	(X)	(X)
Sales and gross receipts	330,033,159	1,102.32	3,011,603	2,342.75
General sales and gross receipts	226,523,438	756.60	2,355,316	1,832.22
Selective sales taxes	103,509,721	345.73	656,287	510.53
Alcoholic beverages	4,925,400	16.45	45,955	35.75
Amusements	5,535,873	18.49	(X)	(X)
Insurance premiums	15,404,875	51.45	92,219	71.74
Motor fuels	35,754,616	119.42	87,476	68.05
Pari-mutuels	304,093	1.02	(X)	(X)
Public utilities	11,392,697	38.05	120,679	93.88
Tobacco products	14,479,660	48.36	88,261	68.66
Other selective sales	15,712,507	52.48	221,697	172.46
Licenses	45,273,416	151.21	147,620	114.83
Alcoholic beverages	406,224	1.36	(X)	(X)
Amusements	262,450	0.88	(X)	(X)
Corporation	7,577,211	25.31	1,402	1.09
Hunting and fishing	1,323,595	4.42	372	0.29
Motor vehicle	19,015,063	63.51	108,030	84.04
Motor vehicle operators	2,138,447	7.14	465	0.36
Public utility	465,046	1.55	12,959	10.08
Occupation and business, NEC	13,352,922	44.60	22,847	17.77
Other licenses	732,458	2.45	1,545	1.20
Income taxes	291,762,762	974.50	1,698,841	1,321.54
Individual income	244,370,415	816.20	1,550,757	1,206.35
Corporation net income	47,392,347	158.29	148,084	115.20
Other taxes	27,528,017	91.94	60,591	47.13
Death and gift	4,746,672	15.85	4,017	3.12
Documentary and stock transfer	11,897,762	39.74	56,574	44.01
Severance	10,660,498	35.61	(X)	(X)
Other	223,085	0.75	(X)	(X)

X Not applicable.

1/ Based on July 1, 2006 population for the United States of 299,398,484 and for Hawaii 1,285,498. As released December 22, 2006 by the U.S. Census Bureau, Population Division, Annual State Population Estimates.

Source: U.S. Census Bureau, State Government Tax Collections: 2006

<<http://www.census.gov/govs/www/statetax06.html>> accessed April 2, 2007 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: 2002 TO 2005**

[For a family of four for 2002 to 2004 and family of three for 2005. 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
2002							
25,000	1,763	7.1	25	1,763	7.1	1,787	7.1
50,000	3,999	8.0	29	4,152	8.3	4,153	8.3
75,000	6,668	8.9	29	6,858	9.1	6,774	9.0
100,000	9,037	9.0	29	9,419	9.4	9,188	9.2
150,000	13,890	9.3	30	14,057	9.4	13,946	9.3
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

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 16, 2007.

**Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF  
THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2007**

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

Area	Tax Freedom Day	Rank 1/	Days spent working to pay taxes
United States	April 30	(X)	120
Alabama	April 12	49	102
Alaska	April 13	47	103
Arizona	April 24	26	114
Arkansas	April 22	32	112
California	May 7	7	127
Colorado	April 28	20	118
Connecticut	May 20	1	140
Delaware	April 24	25	114
Florida	May 2	12	122
Georgia	April 22	31	112
<b>Hawaii</b>	<b>May 1</b>	<b>15</b>	<b>121</b>
Idaho	April 19	41	109
Illinois	May 2	14	122
Indiana	April 23	30	113
Iowa	April 21	35	111
Kansas	April 24	28	114
Kentucky	April 21	36	111
Louisiana	April 16	44	106
Maine	May 4	11	124
Maryland	May 1	16	121
Massachusetts	May 6	9	126
Michigan	April 27	22	117
Minnesota	May 4	10	124
Mississippi	April 13	48	103
Missouri	April 20	40	110
Montana	April 21	39	111
Nebraska	April 26	23	116
Nevada	May 8	6	128
New Hampshire	April 22	33	112
New Jersey	May 10	3	130
New Mexico	April 15	45	105
New York	May 16	2	136
North Carolina	April 25	24	115
North Dakota	April 21	37	111
Ohio	April 29	18	119

Continued on next page.

**Table 9.06-- TAX FREEDOM DAY FOR THE UNITED STATES, EACH OF  
THE 50 STATES AND THE DISTRICT OF COLUMBIA: 2007- Con.**

<b>Area</b>	<b>Tax Freedom Day</b>	<b>Rank 1/</b>	<b>Days spent working to pay taxes</b>
Oklahoma	April 12	50	102
Oregon	April 24	27	114
Pennsylvania	April 27	21	117
Rhode Island	May 9	5	129
South Carolina	April 21	38	111
South Dakota	April 16	43	106
Tennessee	April 15	46	105
Texas	April 19	42	109
Utah	April 22	34	112
Vermont	May 9	4	129
Virginia	April 30	17	120
Washington	May 6	8	126
West Virginia	April 23	29	113
Wisconsin	May 2	13	122
Wyoming	April 28	19	118
District of Columbia	May 12	(X)	132

X Not applicable.

1/ Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year 2007.

Source: Tax Foundation, Special Report No. 152, "America Celebrates Tax Freedom Day", table 2 (April 2007) <<http://www.taxfoundation.org/files/sr152.pdf>> accessed March 28, 2007.

**Table 9.07-- TAX FREEDOM DAY FOR THE UNITED STATES AND HAWAII:  
1970 TO 2007**

[Tax Freedom Day is used to illustrate the portion of the American budget that goes to pay taxes.  
Rank is among the 50 states where 50 indicates the earliest Tax Freedom Day in the year.  
See source for details]

Year	United States	Hawaii	Hawaii rank
1970	April 20	April 19	27
1971	April 17	April 15	29
1972	April 21	April 18	30
1973	April 21	April 20	21
1974	April 24	April 20	34
1975	April 18	April 15	27
1976	April 20	April 19	27
1977	April 21	April 20	25
1978	April 21	April 24	17
1979	April 22	April 24	15
1980	April 22	April 21	27
1981	April 25	April 25	22
1982	April 22	April 23	19
1983	April 19	April 15	30
1984	April 18	April 15	32
1985	April 19	April 17	24
1986	April 20	April 20	18
1987	April 24	April 27	10
1988	April 23	April 28	7
1989	April 24	April 29	4
1990	April 23	April 30	3
1991	April 22	April 28	6
1992	April 22	April 24	13
1993	April 22	April 24	19
1994	April 24	April 24	16
1995	April 26	April 25	22
1996	April 27	April 27	19
1997	April 29	April 27	24
1998	May 2	April 29	22
1999	May 2	April 28	24
2000	May 5	May 2	19
2001	May 1	April 30	17
2002	April 21	April 22	15
2003	April 18	April 21	10
2004	April 19	April 21	14
2005	April 26	April 26	16
2006	April 28	April 29	17
2007	April 30	May 1	15

Source: Tax Foundation, "Tax Freedom Day by State, 1970-2007" (April 5, 2007)  
<<http://www.taxfoundation.org/taxdata/show/22328.html>> accessed April 20, 2007.

**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: 2007**

[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 and 2007 are fiscal year while previous studies for 2003 and 2004 are calendar year]

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
Alabama	20	21	20	21	8	15
Alaska	3	27	6	3	45	17
Arizona	28	24	29	43	10	12
Arkansas	35	36	30	38	35	9
California	45	40	46	39	18	16
Colorado	14	15	14	28	23	18
Connecticut	37	28	19	33	16	49
Delaware	9	48	33	2	9	5
Florida	5	14	1	17	3	31
Georgia	19	6	22	7	32	23
<b>Hawaii</b>	<b>24</b>	<b>9</b>	<b>40</b>	<b>26</b>	<b>24</b>	<b>6</b>
Idaho	32	19	31	36	47	3
Illinois	25	30	13	32	36	40
Indiana	12	22	11	13	17	29
Iowa	43	46	45	19	27	33
Kansas	31	38	23	25	12	34
Kentucky	39	43	39	11	48	11
Louisiana	30	18	27	45	11	25
Maine	42	44	36	14	42	39
Maryland	29	7	35	8	30	41
Massachusetts	36	47	15	10	49	43
Michigan	27	50	12	15	41	35
Minnesota	41	45	37	40	39	14
Mississippi	17	8	16	37	2	21
Missouri	15	10	24	12	7	10
Montana	8	16	21	5	21	24
Nebraska	44	34	32	44	26	45
Nevada	4	1	1	47	40	13
New Hampshire	7	49	9	1	44	32
New Jersey	48	41	50	29	25	46
New Mexico	23	37	18	46	15	1
New York	47	23	38	49	46	42

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**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL  
AND BY COMPONENT: 2007-- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	40	25	43	42	4	38
North Dakota	33	29	44	22	38	4
Ohio	49	39	49	41	19	47
Oklahoma	21	13	25	34	1	20
Oregon	10	20	34	4	29	8
Pennsylvania	22	42	10	23	13	44
Rhode Island	50	35	48	35	50	50
South Carolina	26	11	26	9	43	28
South Dakota	2	1	1	30	31	7
Tennessee	18	12	8	48	33	37
Texas	6	17	7	31	6	36
Utah	16	4	28	24	20	2
Vermont	46	31	47	16	5	48
Virginia	13	5	17	6	22	26
Washington	11	33	1	50	37	27
West Virginia	34	26	41	20	34	19
Wisconsin	38	32	42	27	28	30
Wyoming	1	1	1	18	14	22

Source: Tax Foundation, Background Paper No. 52, *2007 State Business Tax Climate Index* (October 2006) table 2 <<http://www.taxfoundation.org/files/bp52.pdf>> accessed February 28, 2007.

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2003 TO 2007**

[2003 and 2004 are calendar year and 2006 and 2007 are fiscal year. 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]

Location	2003		2004		2006		2007	
	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/
United States	5.00	(X)	5.00	(X)	5.00	(X)	5.00	(X)
Alabama	5.52	17	5.53	17	5.60	16	5.47	20
Alaska	7.30	3	7.31	3	7.29	3	7.23	3
Arizona	5.12	27	5.06	31	5.13	29	5.14	28
Arkansas	4.98	31	4.85	35	4.87	35	4.88	35
California	4.67	43	4.75	38	4.64	42	4.51	45
Colorado	5.73	12	5.68	12	5.70	13	5.67	14
Connecticut	4.77	37	4.73	39	4.66	41	4.83	37
Delaware	5.98	11	6.05	8	6.10	9	6.08	9
District of Columbia	4.03	-	4.46	-	4.41	-	4.06	-
Florida	6.88	5	6.85	5	6.85	5	6.86	5
Georgia	5.48	19	5.51	18	5.52	20	5.48	19
<b>Hawaii</b>	<b>5.18</b>	<b>25</b>	<b>5.29</b>	<b>25</b>	<b>5.28</b>	<b>24</b>	<b>5.24</b>	<b>24</b>
Idaho	5.07	30	5.08	30	5.08	30	5.03	32
Illinois	5.47	20	5.32	23	5.22	26	5.23	25
Indiana	6.02	10	6.00	11	5.86	12	5.79	12
Iowa	4.54	46	4.62	44	4.62	44	4.56	43
Kansas	4.97	32	4.95	32	4.99	33	5.04	31
Kentucky	4.95	33	5.10	29	4.75	38	4.76	39
Louisiana	4.86	35	4.85	36	5.05	32	5.04	30
Maine	4.73	40	4.71	40	4.64	43	4.67	42
Maryland	5.46	21	5.45	20	5.23	25	5.13	29
Massachusetts	5.08	29	4.92	33	4.87	36	4.88	36
Michigan	5.18	26	5.22	27	5.20	28	5.15	27
Minnesota	4.61	45	4.68	41	4.71	39	4.68	41
Mississippi	5.45	22	5.44	21	5.57	19	5.57	17
Missouri	5.55	16	5.67	14	5.68	14	5.65	15
Montana	5.65	14	5.66	15	6.16	8	6.20	8
Nebraska	4.73	41	4.61	45	4.59	45	4.53	44
Nevada	7.23	4	7.08	4	7.07	4	7.12	4
New Hampshire	6.28	7	6.34	7	6.45	6	6.21	7
New Jersey	4.25	48	4.22	47	3.63	48	3.92	48
New Mexico	4.91	34	5.13	28	5.30	23	5.31	23

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**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2003 TO 2007 -- Con.**

Location	2003		2004		2006		2006	
	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/	Total score	Index rank 1/
New York	3.64	49	3.41	50	3.60	49	4.16	47
North Carolina	4.66	44	4.63	43	4.70	40	4.72	40
North Dakota	4.76	39	4.81	37	5.06	31	4.98	33
Ohio	4.34	47	4.17	48	3.82	47	3.82	49
Oklahoma	5.41	23	5.40	22	5.41	21	5.45	21
Oregon	6.11	8	6.04	9	6.02	10	6.04	10
Pennsylvania	5.12	28	5.29	24	5.31	22	5.36	22
Rhode Island	3.53	50	3.51	49	3.47	50	3.47	50
South Carolina	5.20	24	5.23	26	5.21	27	5.22	26
South Dakota	7.49	2	7.56	2	7.56	2	7.57	2
Tennessee	5.51	18	5.46	19	5.58	18	5.49	18
Texas	6.38	6	6.38	6	6.41	7	6.45	6
Utah	5.58	15	5.67	13	5.67	15	5.63	16
Vermont	4.70	42	4.56	46	4.57	46	4.42	46
Virginia	5.71	13	5.64	16	5.58	17	5.68	13
Washington	6.08	9	6.01	10	5.93	11	5.95	11
West Virginia	4.76	38	4.89	34	4.93	34	4.92	34
Wisconsin	4.84	36	4.67	42	4.77	37	4.78	38
Wyoming	7.58	1	7.60	1	7.64	1	7.66	1

X Not applicable.

1/ Among the fifty states.

Source: Tax Foundation, Background Paper No. 52, "2007 State Business Tax Climate Index" (October 2006), table 1 <<http://www.taxfoundation.org/files/bp52.pdf>> accessed February 22, 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: 2002 TO 2005**

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

Category	2002	2003	2004	2005
Total revenue	5,868,714	6,808,157	8,229,259	9,091,681
General revenue	6,042,317	6,377,451	6,675,478	7,864,376
Intergovernmental revenue	1,366,988	1,537,997	1,639,868	1,785,979
Taxes	3,420,671	3,569,824	3,849,135	4,434,356
General sales	1,612,333	1,792,698	1,900,377	2,136,604
Selective sales	505,615	556,897	569,922	612,009
License taxes	111,801	124,430	123,257	143,109
Individual income	1,111,590	1,037,854	1,169,205	1,381,481
Corporate income	52,640	30,603	58,119	124,125
Other taxes	26,692	27,342	28,255	37,028
Current charges	766,063	865,199	882,232	1,026,696
Miscellaneous general revenue	488,595	404,431	304,243	617,345
Insurance trust revenue	-173,603	430,706	1,553,781	1,227,305
Total expenditure	7,445,512	7,611,286	7,856,134	8,405,444
General expenditure, by function:	6,683,606	6,851,905	7,080,971	7,619,876
Education	2,257,402	2,331,771	2,487,630	2,648,452
Public welfare	1,125,980	1,216,609	1,346,566	1,414,573
Hospitals	184,789	214,517	244,076	377,934
Health	453,500	448,818	416,241	444,873
Highways	235,699	259,303	214,046	277,887
Police protection	9,228	10,349	13,779	15,023
Correction	157,286	135,034	158,029	170,434
Natural resources	98,076	109,274	109,514	114,099
Parks and recreation	49,595	54,643	57,703	66,079
Government administration	376,034	471,175	442,979	393,364
Interest on general debt	462,296	353,448	356,337	399,345
Other and unallocable	1,273,721	1,246,964	1,234,071	1,297,813
Insurance trust expenditure	761,906	759,381	775,163	785,568
Exhibit: General expenditure	6,683,606	6,851,905	7,080,971	7,619,876
Intergovernmental expenditure	130,387	125,434	134,452	147,201
Direct expenditure	6,553,219	6,726,471	6,946,519	7,472,675
Debt at end of fiscal year	5,656,333	5,652,531	5,746,194	5,844,308
Cash and security holdings	12,987,538	13,311,649	13,195,390	14,439,572

Source: U.S. Census Bureau, Governments Division, Survey of State Government Finances (annual); and for 2002 <<http://www.census.gov/govs/state/0212hist.html>> (revised February 2005) accessed June 20, 2005; for 2003 <<http://www.census.gov/govs/state/0312hist.html>> accessed March 4, 2005; and for 2004 <<http://www.census.gov/govs/state/0412hist.html>> accessed February 2, 2006; and 2005 (January 2007) <<http://ftp2.census.gov/govs/state/05statess.xls>> accessed January 31, 2007.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2005**

[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/	11,000,269	9,091,681	2,107,119
General revenue 1/	9,554,499	7,864,376	1,888,654
Intergovernmental revenue 1/	1,964,554	1,785,979	377,106
General revenue from own sources	7,589,945	6,078,397	1,511,548
Taxes	5,523,747	4,434,356	1,089,391
Property	818,239	-	818,239
Sales and gross receipts	2,895,269	2,748,613	146,656
Individual income	1,381,481	1,381,481	-
Corporate income	124,125	124,125	-
Motor vehicle license	186,716	99,735	86,981
Other taxes	117,917	80,402	37,515
Charges & misc. general revenue	2,066,198	1,644,041	422,157
Current charges 2/	1,340,251	1,026,696	313,555
Education	254,581	254,581	-
Hospitals	343,398	343,398	-
Air transportation (airports)	228,377	228,377	-
Sewerage	155,288	-	155,288
Miscellaneous general revenue	725,947	617,345	108,602
Utility revenue	218,465	-	218,465
Insurance trust revenue	1,227,305	1,227,305	-
Expenditure 1/	10,533,933	8,405,444	2,275,690
Intergovernmental expenditure 1/	-	147,201	-
Direct expenditure by function	10,533,933	8,258,243	2,275,690
Direct general expenditure	9,329,110	7,472,675	1,856,435
Capital outlay	841,951	520,397	321,554
Other direct general expenditure	8,487,159	6,952,278	1,534,881
Education services 3/	2,678,623	2,678,623	-
Education	2,648,452	2,648,452	-
Libraries	30,171	30,171	-
Social services & income maintenance 3/	2,319,663	2,252,697	66,966
Public welfare	1,439,657	1,414,573	25,084
Hospitals	377,934	377,934	-
Health	457,027	415,145	41,882
Employment security administration	43,256	43,256	-
Veterans' services	1,789	1,789	-
Transportation 3/	664,775	475,768	189,007
Highways	466,612	277,887	188,725
Air transportation (airports)	167,727	167,727	-

Continued on next page.

**Table 9.13-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES,  
BY LEVEL OF GOVERNMENT: 2005 -- Con.**

Category	State & local 1/	State	Local 1/
Public safety 3/	600,016	214,337	385,679
Police protection	267,943	10,870	257,073
Fire protection	122,554	-	122,554
Correction	170,434	170,434	-
Protective inspection and regulation	39,085	33,033	6,052
Environment and housing 3/	878,174	272,016	606,158
Natural resources	118,334	114,013	4,321
Parks and recreation	225,260	65,939	159,321
Housing and community development	166,368	91,528	74,840
Sewerage	198,820	295	198,525
Solid waste management	169,392	241	169,151
Governmental administration 3/	571,477	390,562	180,915
Interest on general debt	526,045	399,345	126,700
General expend., not elsewhere classified 3/	1,090,337	789,327	301,010
Utility expenditure	419,255	-	419,255
Water supply	253,253	-	253,253
Transit	166,002	-	166,002
Insurance trust expenditure	785,568	785,568	-
Debt outstanding	9,292,140	5,844,308	3,447,832
Short-term	49,801	-	49,801
Long-term	9,242,339	5,844,308	3,398,031
Long-term debt by purpose	9,242,339	5,844,308	3,398,031
Public debt for private purposes	512,660	512,660	-
Addendum: Long-term debt issued	1,865,865	1,373,772	492,093
Addendum: Long-term debt retired	1,638,441	1,275,659	362,782
Cash and security holdings	15,463,621	14,439,572	1,024,049
Insurance trust funds	9,758,665	9,758,665	-
Unemployment compensation	411,169	411,169	-
Employee retirement	9,325,855	9,325,855	-
Other than insurance trust funds	5,704,956	4,680,907	1,024,049

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: 2004-05" <<http://ftp2.census.gov/govs/estimate/05slsstab1a.xls>> accessed May 15, 2007.

**Table 9.14-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND  
PER CAPITA: 2005**

[Amount in thousands of dollars, per capita in dollars. For fiscal year ending June 30. Per capita calculations based on Hawaii July 1, 2005 population of 1,275,194]

<b>Category</b>	<b>Amount</b>	<b>Percent distribution</b>	<b>Per capita</b>
Total revenue	9,091,681	100.00	7,140.37
General revenue	7,864,376	86.50	6,176.48
Intergovernmental revenue	1,785,979	19.64	1,402.66
Taxes	4,434,356	48.77	3,482.63
General sales	2,136,604	23.50	1,678.03
Selective sales	612,009	6.73	480.66
License taxes	143,109	1.57	112.39
Individual income	1,381,481	15.20	1,084.98
Corporate income	124,125	1.37	97.48
Other taxes	37,028	0.41	29.08
Current charges	1,026,696	11.29	806.34
Miscellaneous general revenue	617,345	6.79	484.85
Insurance trust revenue	1,227,305	13.50	963.89
Total expenditure	8,405,444	100.00	6,601.42
General expenditure, by function:	7,619,876	90.65	5,984.46
Education	2,648,452	31.51	2,080.03
Public welfare	1,414,573	16.83	1,110.97
Hospitals	377,934	4.50	296.82
Health	444,873	5.29	349.39
Highways	277,887	3.31	218.25
Police protection	15,023	0.18	11.80
Correction	170,434	2.03	133.85
Natural resources	114,099	1.36	89.61
Parks and recreation	66,079	0.79	51.90
Government administration	393,364	4.68	308.94
Interest on general debt	399,345	4.75	313.64
Other and unallocable	1,297,813	15.44	1,019.27
Insurance trust expenditure	785,568	9.35	616.97
Exhibit: General expenditure	7,619,876	100.00	5,984.46
Intergovernment expenditure	147,201	1.93	115.61
Direct expenditure	7,472,675	98.07	5,868.85
Debt at end of fiscal year	5,844,308	100.00	4,589.97
Cash and security holdings	14,439,572	100.00	11,340.47

Source: U.S. Census Bureau, Governments Division, 2005 Survey of State Government Finances (January 2007) <<http://ftp2.census.gov/govs/state/05statess.xls>> 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, 2006 (NST-EST2006-01) (December 22, 2006) accessed January 31, 2007.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES  
TOTAL AND PER CAPITA: 2005**

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

<b>Category</b>	<b>Total 1/</b>	<b>Percent distribution</b>	<b>Per capita 2/</b>
Revenue 1/	11,000,269	100.00	8,639.33
General revenue 1/	9,554,499	86.86	7,503.86
Intergovernmental revenue 1/	1,964,554	17.86	1,542.91
General revenue from own sources	7,589,945	69.00	5,960.95
Taxes	5,523,747	50.21	4,338.21
Property	818,239	7.44	642.62
Sales and gross receipts	2,895,269	26.32	2,273.87
Individual income	1,381,481	12.56	1,084.98
Corporate income	124,125	1.13	97.48
Motor vehicle license	186,716	1.70	146.64
Other taxes	117,917	1.07	92.61
Charges & misc. general revenue	2,066,198	18.78	1,622.74
Current charges 3/	1,340,251	12.18	1,052.60
Education	254,581	2.31	199.94
Hospitals	343,398	3.12	269.70
Air transportation (airports)	228,377	2.08	179.36
Sewerage	155,288	1.41	121.96
Miscellaneous general revenue	725,947	6.60	570.14
Utility revenue	218,465	1.99	171.58
Insurance trust revenue	1,227,305	11.16	963.89
Expenditure 1/	10,533,933	100.00	8,273.08
Intergovernmental expenditure 1/	-	-	-
Direct expenditure by function	10,533,933	100.00	8,273.08
Direct general expenditure	9,329,110	88.56	7,326.84
Capital outlay	841,951	7.99	661.25
Other direct general expenditure	8,487,159	80.57	6,665.60
Education services 4/	2,678,623	25.43	2,103.72
Education	2,648,452	25.14	2,080.03
Libraries	30,171	0.29	23.70
Social services & income maintenance 4/	2,319,663	22.02	1,821.80
Public welfare	1,439,657	13.67	1,130.67
Hospitals	377,934	3.59	296.82
Health	457,027	4.34	358.94
Employment security administration	43,256	0.41	33.97
Veterans' services	1,789	0.02	1.41
Transportation 4/	664,775	6.31	522.10
Highways	466,612	4.43	366.47
Air transportation (airports)	167,727	1.59	131.73

Continued on next page.

**Table 9.15-- HAWAII STATE AND LOCAL GOVERNMENT FINANCES  
TOTAL AND PER CAPITA: 2005 -- Con.**

Category	Total 1/	Percent distribution	Per capita 2/
Public safety 4/	600,016	5.70	471.24
Police protection	267,943	2.54	210.44
Fire protection	122,554	1.16	96.25
Correction	170,434	1.62	133.85
Protective inspection and regulation	39,085	0.37	30.70
Environment and housing 4/	878,174	8.34	689.70
Natural resources	118,334	1.12	92.94
Parks and recreation	225,260	2.14	176.91
Housing and community development	166,368	1.58	130.66
Sewerage	198,820	1.89	156.15
Solid waste management	169,392	1.61	133.04
Governmental administration 4/	571,477	5.43	448.82
Interest on general debt	526,045	4.99	413.14
General expend., not elsewhere classified 3/	1,090,337	10.35	856.32
Utility expenditure	419,255	3.98	329.27
Water supply	253,253	2.40	198.90
Transit	166,002	1.58	130.37
Insurance trust expenditure	785,568	7.46	616.97
Debt outstanding	9,292,140	100.00	7,297.81
Short-term	49,801	0.54	39.11
Long-term	9,242,339	99.46	7,258.70
Long-term debt by purpose	9,242,339	99.46	7,258.70
Public debt for private purposes	512,660	5.52	402.63
Addendum: Long-term debt issued	1,865,865	20.08	1,465.40
Addendum: Long-term debt retired	1,638,441	17.63	1,286.79
Cash and security holdings	15,463,621	100.00	12,144.73
Insurance trust funds	9,758,665	105.02	7,664.21
Unemployment compensation	411,169	4.42	322.92
Employee retirement	9,325,855	100.36	7,324.29
Other than insurance trust funds	5,704,956	61.40	4,480.53

1/ Duplicative intergovernmental transactions are excluded.

2/ Based on Hawaii population July 1, 2005 of 1,273,278.

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: 2004-05" <<http://ftp2.census.gov/govs/estimate/05slsstab1a.xls>> accessed May 15, 2007 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, 2006" (NST-EST2006-01) (December 22, 2006) <<http://www.census.gov/popest/states/tables/NST-EST2006-01.xls>> accessed January 31, 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:  
2002 TO 2006**

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

<b>Functions</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Total expenditures	5,684,875	5,971,576	5,972,173	6,399,696	7,062,832
Current	5,322,275	5,577,253	5,670,658	6,077,748	6,615,255
General government	474,268	429,448	450,975	508,154	493,301
Public safety	240,165	256,740	265,432	291,369	322,578
Highways	235,936	254,648	222,672	301,784	267,213
Conservation of natural resources	56,679	65,787	64,774	74,188	86,628
Health	500,221	512,864	518,667	564,807	685,679
Welfare	1,334,078	1,418,056	1,545,322	1,614,559	1,709,810
Lower education	1,520,011	1,744,625	1,758,424	1,798,208	1,984,129
Higher education	521,935	537,709	480,296	559,379	678,338
Other education	91,901	38,160	22,807	19,667	19,183
Culture and recreation	68,479	70,549	66,884	73,774	87,478
Urban redevelopment & housing	11,583	17,265	55,077	52,698	60,725
Economic devel. & assistance	267,019	231,402	215,133	214,377	215,559
Other	-	-	4,195	4,784	4,634
Debt service	362,600	394,323	301,515	321,948	447,577

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2006*, p. 124

<<http://www.hawaii.gov/dags/accounting-division/SOH-2006%20DAGS%20CAFR%20Revised.pdf>>  
accessed May 7, 2007.

**Table 9.18-- STATE GOVERNMENT REVENUES, ALL FUND TYPES,  
BY SOURCE: 2002 TO 2006**

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

Functions	2002	2003	2004	2005	2006
Total revenues	5,100,094	5,369,708	5,790,248	6,475,470	7,029,594
Total taxes	3,274,233	3,437,908	3,753,383	4,316,931	4,746,538
General excise	1,650,760	1,780,199	1,900,077	2,145,603	2,359,316
Net income - corp. & personal	1,081,723	1,050,688	1,254,341	1,484,664	1,664,331
Public service companies	93,406	114,115	99,505	108,686	120,678
Transient accommodations	87,214	92,018	101,580	110,723	124,133
Tobacco and liquor	104,638	113,483	120,637	128,982	134,216
Liquid fuel	74,661	77,174	81,401	82,733	84,719
Insurance companies' premiums	68,579	74,335	79,477	84,822	89,778
Vehicle weight and registration	41,969	46,259	46,567	54,057	56,101
Rental motor/tour vehicle surcharge	36,054	39,472	41,414	43,950	48,092
Franchise	-	-	-	38,520	18,324
Other	35,229	50,165	28,384	34,191	46,850
Non-taxes	1,825,861	1,931,800	2,036,865	2,158,539	2,283,056
Interest and investment income	70,911	60,724	41,903	58,236	82,013
Charges for current services	164,832	214,980	229,142	298,670	343,424
Intergovernmental	1,258,015	1,362,489	1,528,280	1,574,899	1,601,005
Rentals	30,583	27,854	30,893	28,732	32,493
Fines, forfeitures, and penalties	23,781	24,434	30,453	27,482	26,827
Licenses and fees	24,479	27,055	25,643	27,297	29,364
Revenues from private sources	69,591	48,539	42,264	41,836	39,647
Other	183,669	165,725	108,287	101,387	128,283

Source: Hawaii State Department of Accounting and General Services, *Comprehensive Annual Financial Report For The Fiscal Year Ended June 30, 2006*, p. 124

<<http://www.hawaii.gov/dags/accounting-division/SOH-2006%20DAGS%20CAFR%20Revised.pdf>>  
accessed May 7, 2007.

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

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

<b>Subject</b>	<b>All counties</b>	<b>City &amp; Co. of Honolulu</b>	<b>County of Maui</b>	<b>County of Hawaii</b>	<b>County of Kauai</b>
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	0
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 2004**

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

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* <<http://www.irs.ustreas.gov/taxstats/index.html>> accessed July 21, 2003; and Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=103106,00.html>> accessed July 21, 2006 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 2002 TO 2004**

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)
2002					
All returns	584,605	24,160,873	452,684	2,927,453	6,467
Under \$20,000 2/	219,925	1,719,587	112,001	79,688	711
\$20,000 under \$30,000	90,307	2,235,542	75,338	131,498	1,745
\$30,000 under \$50,000	113,629	4,430,254	106,001	355,349	3,352
\$50,000 under \$75,000	79,533	4,873,476	78,330	475,899	6,076
\$75,000 under \$100,000	41,125	3,534,320	40,990	420,693	10,263
\$100,000 under \$200,000	32,742	4,218,191	32,687	675,436	20,664
\$200,000 or more	7,344	3,149,503	7,337	788,889	107,522
Median income	28,015	(X)	(X)	(X)	(X)
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)

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 at return number 295,542 for tax year 2002 which is in the "Under \$30,000" category and for tax year 2004 at 303,065 which is in the "Under \$50,000" category. This lowest AGI category includes returns with adjusted gross deficit.

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 July 21, 2006 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**

[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

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

Source: U.S. Internal Revenue Service, "Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2004 - Hawaii", Statistics of Income, records.



**Table 9.24-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,  
BY SELECTED ZIP CODES: TAX YEAR 2004**

[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	594,827	1,170,394	346,175	27,697,652	492,648	19,622,552	312,297	394,290	447,805	3,234,784
96816	25,155	43,973	10,097	1,519,324	18,572	891,828	16,515	35,698	20,116	233,973
96744	26,609	52,742	15,122	1,358,213	21,810	993,815	16,139	14,981	21,288	150,874
96789	24,416	52,634	16,562	1,346,328	21,610	1,101,566	15,708	9,846	19,923	139,079
96734	21,943	45,195	13,099	1,325,143	17,869	912,949	13,039	17,910	17,268	171,315
96797	32,040	68,175	22,788	1,295,257	29,041	1,101,793	15,572	8,220	23,289	110,282
96822	20,705	34,245	6,841	1,139,723	15,672	704,065	13,083	24,263	16,780	162,185
96701	21,004	39,803	10,570	1,051,318	17,294	768,879	12,865	12,033	16,868	123,259
96825	14,365	28,153	6,955	1,038,985	11,177	688,778	10,413	18,085	12,027	148,030
96821	9,643	18,256	4,297	1,028,413	6,872	537,725	7,302	28,002	8,000	192,903
96817	25,283	46,674	12,772	1,010,430	20,239	699,947	13,280	15,563	18,373	119,491
96706	22,453	51,146	18,412	948,175	20,802	839,410	10,384	3,926	16,478	72,878
96818	20,654	47,938	16,629	880,496	18,500	727,645	10,449	7,950	15,021	77,744
96720	20,147	39,219	11,375	832,492	16,351	572,361	11,266	11,248	14,569	91,084
96782	18,015	35,162	9,465	789,371	14,568	570,011	10,880	8,654	14,377	76,476
96819	21,377	43,618	14,358	739,379	18,347	569,784	9,099	7,841	14,509	66,765
96815	14,481	21,829	3,496	696,657	10,617	403,331	7,429	17,616	11,359	94,535
96813	11,173	18,583	4,164	687,809	8,348	393,991	6,169	14,021	8,438	134,113
96707	12,924	30,393	11,270	651,262	11,850	555,026	6,427	3,582	9,795	60,575
96792	16,994	39,115	16,071	534,029	15,211	450,320	4,627	2,561	10,558	37,244
96753	11,509	20,944	5,490	529,206	9,329	355,898	5,160	11,554	9,021	62,109

Source: U.S. Internal Revenue Service, "Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2004 - Hawaii", Statistics of Income, records.

**Table 9.25-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL  
INCOME TAX RETURNS: TAX YEARS 2003 AND 2004**

Subject	2003		2004	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	591,084	25,718,250	606,129	28,113,640
Salaries and wages	492,266	18,907,299	504,839	20,083,633
Taxable interest income	326,292	434,746	318,696	423,385
Ordinary dividends 2/	143,865	389,578	147,348	500,798
Business or prof. net income (less loss)	87,783	1,101,863	91,160	1,225,585
Farm returns	5,789	(NA)	5,695	(NA)
Net capital gain (less loss)	100,822	1,142,959	115,816	1,991,757
Taxable Indiv. Retire. Arrangements distrib.	39,339	356,299	40,059	385,784
Pensions and annuities 2/	113,793	2,206,044	116,620	2,345,670
Unemployment compensation	33,480	142,417	28,158	105,012
Social security benefits 2/	55,686	526,136	59,158	585,488
Self-employment retirement plans	6,207	88,483	6,600	104,345
Itemized deductions	193,283	4,047,862	201,672	4,277,465
State and local income taxes	178,112	876,942	175,296	979,561
State and local general sales tax	(NA)	(NA)	22,562	28,256
Real estate taxes	149,816	168,667	155,108	195,663
Taxes paid	192,112	1,064,493	202,326	1,221,677
Interest paid	150,370	1,892,584	155,284	1,960,002
Contributions	172,385	514,316	178,361	560,885
Taxable income	471,107	16,858,966	481,837	18,981,725
Total tax credits	178,574	166,413	182,010	208,427
Child tax credit	101,228	99,082	110,767	140,861
Child care credit	29,185	12,623	29,244	12,886
Earned income credit	85,590	132,899	88,732	141,483
Excess earned income credit (refundable)	72,745	118,148	76,201	126,802
Alternative minimum tax	(NA)	(NA)	9,748	42,105
Income tax	428,729	2,753,538	432,867	3,109,492
Tax liability	453,386	2,936,112	459,358	3,314,030
Tax due at time of filing	102,982	283,855	120,001	383,061
Overpayments (negative amount)	447,524	879,242	446,555	854,761

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

2/ Category titles were slightly different in 2004 than 2003: "Ordinary dividends" was "Dividends", "Pensions and annuities" was "Taxable pensions and annuities" and "Social security benefits" was "Taxable social security benefits".

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2003 <<http://www.irs.gov/pub/irs-soi/03in12hi.xls>> accessed December 15, 2005; Tax Year 2004 <<http://www.irs.gov/pub/irs-soi/04in12hi.xls>> accessed July 21, 2006.

**Table 9.26-- INTERNAL REVENUE SERVICE OPERATIONS: 2002 TO 2006**

[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	2002	2003	2004	2005	2006
Total number of returns filed	984,593	1,015,589	1,034,878	1,050,141	1,069,903
Individual income tax	577,321	584,164	590,168	604,667	617,089
Estate and trust income tax	12,702	12,973	13,240	12,891	12,936
Partnership tax	7,328	7,818	8,178	8,614	8,948
Corporate income tax 1/	26,141	26,040	26,770	26,229	26,757
Estate tax	536	472	380	416	373
Gift tax	1,445	1,811	1,746	2,036	1,813
Employment taxes	111,305	114,435	121,710	126,593	129,557
Excise taxes	1,041	1,019	805	1,164	1,076
Other 2/	246,774	266,857	271,881	267,531	271,354
Total no. of returns filed electronically	(NA)	(NA)	234,093	271,349	289,689
Individual income tax	168,183	193,589	219,908	246,941	267,739
Estate and trust income tax	(NA)	(NA)	1,347	1,738	1,760
Partnership tax	(NA)	(NA)	174	297	491
Corporate income tax 1/	(NA)	(NA)	103	379	1,043
Employment taxes	(NA)	(NA)	12,561	21,971	18,606
Tax-exempt organizations	(NA)	(NA)	(NA)	23	50
Total number of refunds issued	478,401	562,895	477,749	490,187	500,775
Corporate income tax	2,691	3,100	2,461	2,669	2,872
Individual income tax	468,348	552,054	467,844	477,931	487,732
Employment taxes	6,998	7,366	7,120	9,017	9,784
Estate tax	84	94	80	101	89
Gift tax	13	10	9	14	13
Excise taxes	267	271	235	455	285
Total amount of refunds issued (\$1,000)	861,101	957,463	902,878	1,007,805	983,897
Corporate income tax	80,379	94,186	62,467	112,953	43,092
Individual income tax	766,918	849,278	831,053	881,252	924,085
Employment taxes	5,739	7,966	6,155	9,016	8,930
Estate tax	2,736	4,246	2,438	1,912	6,896
Gift tax	755	111	53	81	148
Excise taxes	4,574	1,676	712	2,591	747

NA Not available.

1/ Includes S corporations and other corporations income tax.

2/ 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 16, 2007 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.27-- RESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2004**

<b>Year income was received</b>	<b>Number of resident returns</b>	<b>Adjusted gross income 1/ (\$1,000)</b>	<b>Taxable income (\$1,000)</b>	<b>Tax liability (\$1,000)</b>
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

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*, Table 1 (annual); and for 1994-2004 <<http://www.state.hi.us/tax/taxreports.html>> accessed March 22, 2007.

**Table 9.28-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:  
TAX YEARS 1958 TO 2004**

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

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*, Table 3 (annual); and for 1994-2004 <[http://www.hawaii.gov/tax/a5\\_5ind\\_inc.htm](http://www.hawaii.gov/tax/a5_5ind_inc.htm)> accessed March 22, 2007.

**Table 9.29-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 2003 AND 2004**

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

Source of Income	Total	Elderly	All others
2003			
Salaries and wages	16,188,538	782,819	15,405,719
Taxable dividends	324,577	175,955	148,622
Interest	363,253	182,610	180,643
Sole proprietorships	817,392	72,836	744,556
Capital assets and other property	696,004	340,793	355,211
Rents and royalties	76,716	110,657	-33,941
Partnerships	603,563	81,451	522,112
Estates and trusts	63,953	30,693	33,260
Pensions and annuities	2,099,277	1,391,332	707,945
Taxable IRA payouts	308,591	186,756	121,835
Taxable Social Security	503,846	438,617	65,229
All other sources	445,193	31,847	413,346
Total reportable income for Federal purposes	22,490,901	3,826,366	18,664,535
Plus: Items taxed by Hawaii but not federal 1/	431,293	60,268	371,025
Less: Items taxed by federal but not by Hawaii 2/	2,731,413	1,889,444	841,969
Total reportable income for Hawaii purposes	20,190,781	1,997,190	18,193,591
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

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.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), figure 9, <[http://www.state.hi.us/tax/a5\\_5ind\\_inc.htm](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 2004**

[In thousands of dollars]

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

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual) and  
<[http://hawaii.gov/tax/a5\\_5ind\\_inc.htm](http://hawaii.gov/tax/a5_5ind_inc.htm)> accessed March 22, 2007.

**Table 9.31-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2003, 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	526,516	19,886,764,162	15,082,448,081	959,013,717
Taxable resident returns	435,031	19,794,992,202	15,082,448,081	959,013,717
Under \$5,000	26,561	88,752,393	37,302,229	602,511
\$5,000, under \$10,000	42,015	311,890,231	177,149,666	4,961,644
\$10,000, under \$20,000	77,951	1,165,052,276	809,617,368	3,449,352
\$20,000, under \$30,000	71,621	1,775,847,106	1,329,745,101	69,140,217
\$30,000, under \$40,000	52,624	1,815,367,402	1,374,379,549	78,111,695
\$40,000, under \$50,000	37,199	1,659,109,871	1,233,146,853	72,868,916
\$50,000, under \$75,000	60,133	3,688,277,508	2,725,857,558	169,137,857
\$75,000, under \$100,000	32,172	2,772,874,462	2,069,495,959	135,321,143
\$100,000, under \$150,000	22,395	2,659,363,198	2,059,367,643	143,105,018
\$150,000, under \$200,000	5,759	978,372,998	789,459,740	57,842,785
\$200,000 and over	6,601	2,880,084,757	2,476,926,415	193,502,579
Nontaxable resident returns	91,485	91,771,960	(X)	(X)
Loss	9,859	-214,011,146	(X)	(X)
Under \$5,000	64,898	77,581,742	(X)	(X)
\$5,000, under \$10,000	8,308	59,413,118	(X)	(X)
\$10,000 and over	8,420	168,788,246	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2003*, table 1  
 <<http://www.state.hi.us/tax/pubs/03indinc.pdf>> accessed January 3, 2007.



**Table 9.32-- STATE INCOME TAX RESIDENT RETURNS ON INCOME RECEIVED DURING 2004, BY ADJUSTED GROSS INCOME CLASS**

<b>Adjusted gross income class</b>	<b>Number of returns</b>	<b>Adjusted gross income 1/ (dollars)</b>	<b>Taxable income (dollars)</b>	<b>Tax liability (dollars)</b>
All resident returns	544,202	22,809,751,348	17,706,605,612	1,149,431,235
Taxable resident returns	454,260	22,805,248,549	17,706,605,612	1,149,431,235
Under \$5,000	25,981	87,327,422	35,167,503	568,715
\$5,000, under \$10,000	42,360	317,696,193	183,940,139	5,230,417
\$10,000, under \$20,000	79,620	1,191,655,071	833,613,490	35,659,716
\$20,000, under \$30,000	72,508	1,798,071,625	1,350,023,866	70,289,518
\$30,000, under \$40,000	55,058	1,914,040,602	1,452,103,749	82,891,266
\$40,000, under \$50,000	38,221	1,714,550,840	1,291,086,908	76,800,571
\$50,000, under \$75,000	62,720	3,849,049,603	2,860,023,067	178,503,214
\$75,000, under \$100,000	35,147	3,031,180,683	2,282,707,102	149,740,461
\$100,000, under \$150,000	26,388	3,145,438,887	1,447,097,512	170,135,021
\$150,000, under \$200,000	7,013	1,198,120,328	976,850,908	71,500,958
\$200,000 and over	9,244	4,558,117,295	3,993,991,368	308,111,378
Nontaxable resident returns	89,942	14,502,799	(X)	(X)
Loss	9,775	-281,709,629	(X)	(X)
Under \$5,000	63,202	73,712,306	(X)	(X)
\$5,000, under \$10,000	8,791	61,256,799	(X)	(X)
\$10,000 and over	8,174	161,243,323	(X)	(X)

X Not applicable.

1/ Includes returns with negative adjusted gross income.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Individuals, 2004*, table 1  
 <<http://www.state.hi.us/tax/pubs/04indinc.pdf>> accessed March 22, 2007.

**Table 9.33-- MEDIAN ADJUSTED GROSS INCOME OF RESIDENT STATE INCOME TAX RETURNS, BY TYPE OF RETURN, 1982 TO 2004, AND BY COUNTY, 2003 AND 2004**

[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
COUNTY: 2003						
Oahu	23,820	49,289	16,340	30,604	59,778	21,317
Maui	24,739	52,056	18,291	29,073	58,390	21,667
Hawaii	20,794	40,363	14,686	26,805	50,173	19,325
Kauai	23,543	42,128	17,678	29,288	51,665	21,127
COUNTY: 2004						
Oahu	24,793	52,627	16,895	31,586	63,119	21,766
Maui	26,298	53,657	18,777	31,360	59,740	22,482
Hawaii	22,727	43,817	16,080	28,341	52,616	21,005
Kauai	24,759	48,597	17,036	30,864	57,326	21,054

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 22, 2007.

**Table 9.34-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2003**

[In dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
<b>Total</b>	142,949,043	74,902,185	36,800,167	7,214,647	20,052,358	3,870,430	109,256
Low income	8,267,820	8,267,820	-	-	-	-	-
Renter's	7,006,150	7,006,150	-	-	-	-	-
Dependent care	8,240,648	8,240,648	-	-	-	-	-
Child car seat	104,025	104,025	-	-	-	-	-
Capital goods excise	20,998,071	3,534,591	15,482,773	1,924,111	-	26,336	30,260
Fuel credit for fishing	94,365	69,797	24,568	-	-	-	-
Motion picture	179,732	36,259	143,473	-	-	-	-
Hotel remodeling	5,269,903	793,910	4,429,457	-	-	46,536	-
Energy device 1/	5,359,021	3,223,174	87,595	2,047,983	-	269	-
Vocational rehabilitation job	30,779	13,056	17,723	-	-	-	-
Enterprise zone	996,126	700,164	295,962	-	-	-	-
High technology	38,870,301	13,360,232	3,855,197	2,100,658	19,391,764	162,450	-
Technology infrastructure	363,922	271,264	55,332	-	-	37,326	-
Taxes paid to other jurisdictions	19,609,650	16,154,053	-	-	-	3,455,470	127
Low-income housing	2,109,274	37,306	269,465	1,141,895	660,594	14	-
Residential remodeling	13,070,490	12,005,429	1,065,061	-	-	-	-
School repair & maintenance	13,020	2,998	5,131	-	-	4,891	-
Drought mitigation	495	495	-	-	-	-	-
Research activities	11,482,395	542,672	10,859,828	-	-	1,623	78,272
Other refundable 2/	738,037	538,142	63,783	-	-	135,515	597
Lifeline telephone service	144,819	-	144,819	-	-	-	-

1/ Includes the energy conservation tax credit and the renewable energy technology tax credit.

2/ 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 or trust, or S corporation on the sale of Hawaii real property interests, the tax credit for tax withheld on Form N-4.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2003* (July 2006), p. 25  
<http://www.state.hi.us/tax/pubs/2003credit.pdf> accessed January 3, 2007.

**Table 9.35-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2004**

[In dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
<b>Total</b>	178,722,972	95,870,131	42,744,672	16,075,914	21,547,993	2,425,591	58,671
Low income	8,123,965	8,123,965	-	-	-	-	-
Renter's	6,209,150	6,209,150	-	-	-	-	-
Dependent care	8,560,641	8,560,641	-	-	-	-	-
Child car seat	109,175	109,175	-	-	-	-	-
Capital goods excise	27,836,975	5,792,394	18,372,523	3,581,043	-	71,462	19,553
Fuel credit for fishing	63,611	56,062	7,549	-	-	-	-
Motion picture	750,748	441,622	309,126	-	-	-	-
Hotel remodeling	12,735,756	2,141,454	10,486,689	-	-	107,613	-
Energy conservation	11,521,457	744,160	197,297	10,580,000	-	-	-
Renewable energy technologies	2,219,852	2,218,232	-	-	-	1,620	-
Vocational rehabilitation job	31,754	16,902	14,852	-	-	-	-
Enterprise zone	1,163,616	654,823	508,793	-	-	-	-
High technology	50,543,285	26,858,573	994,571	1,599,658	20,714,206	376,277	-
Technology infrastructure	306,402	3,879	282,356	-	-	20,167	-
Taxes paid to other jurisdictions	28,253,717	26,425,841	-	-	-	1,827,876	-
Low-income housing	2,187,783	35,631	1,003,152	315,213	833,787	-	-
Residential remodeling	5,053,064	4,741,162	309,443	-	-	2,459	-
School repair & maintenance	8,129	4,129	4,000	-	-	-	-
Research activities	12,204,576	2,036,809	10,110,532	-	-	18,117	39,118
Indiv. development acc't contrib.	2,720	2,720	-	-	-	-	-
Other refundable 1/	694,461	692,807	1,654	-	-	-	-
Lifeline telephone service	142,135	-	142,135	-	-	-	-

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 or trust, or S corporation on the sale of Hawaii real property interests, the tax credit for tax withheld on Form N-4 and the ethanol facility tax credit. The "Total" as shown reflects an unpublished revision by the Department of Taxation.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2004* (January 2007), p. 27  
<http://www.state.hi.us/tax/pubs/2004credit.pdf> accessed March 22, 2007.

**Table 9.36-- GENERAL EXCISE AND USE TAX BASE AND COLLECTIONS:  
2005 AND 2006**

[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	
	2005 1/	2006	2005 1/	2006
All sources	70,702,825	76,526,813	2,263,393	2,457,379
Sources taxed at 4 percent	50,469,619	54,101,414	2,018,785	2,164,057
Retailing	23,233,246	23,997,010	929,330	959,880
Services	9,206,858	9,967,208	368,274	398,688
Contracting	5,851,033	7,018,192	234,041	280,728
Theater, amusement, radio, etc.	292,734	301,779	11,709	12,071
Interest	174,521	235,303	6,981	9,412
Commissions	1,213,422	1,149,050	48,537	45,962
Hotel rentals	2,834,838	3,097,961	113,394	123,918
All other rentals	4,804,351	5,009,057	192,174	200,362
Use	871,641	951,551	34,866	38,062
All others	1,986,974	2,374,302	79,479	94,972
Sources taxed at other rates 2/	20,233,207	22,425,399	99,612	110,481
Insurance solicitors	444,111	470,386	666	706
Sugar processing	2,116	206	11	1
Pineapple canning	2,044	4,183	10	21
Producing	591,329	445,679	2,957	2,228
Manufacturing	699,877	645,820	3,499	3,229
Wholesaling	11,920,729	12,687,800	59,604	63,439
Services (intermediary)	388,457	606,071	1,942	3,030
Use	6,184,543	7,565,254	30,923	37,826
Unallocated net collections	(3/)	(3/)	144,997	182,842

1/ 2005 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" (calendar year summary tables, March 27, 2007) see also

<[http://www.state.hi.us/tax/a5\\_3txcolrpt.htm](http://www.state.hi.us/tax/a5_3txcolrpt.htm)>.

**Table 9.37-- TOBACCO TAX COLLECTIONS: 1994 TO 2006**

[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

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](http://www.hawaii.gov/tax/a5_3txcolrptarchive.htm)> accessed June 7, 2007.

**Table 9.38-- LIQUOR TAX COLLECTIONS: 1990 TO 2006**

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

<b>Year</b>	<b>Total</b>	<b>Year</b>	<b>Total</b>
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		

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](http://www.hawaii.gov/tax/a5_3txcolrptarchive.htm)> accessed June 7, 2007.

**Table 9.39-- 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 9.40-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2007**

[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

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.

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, 2006-2007 Tax Year, State of Hawaii* (September 2006) and <[http://www.co.honolulu.hi.us/rpa/staterpt/06\\_state.pdf](http://www.co.honolulu.hi.us/rpa/staterpt/06_state.pdf)> accessed October 10, 2006 and earlier reports, and reports as the Department of Finance.

**Table 9.41-- REAL PROPERTY TAX VALUATIONS FOR THE STATE,  
2004 TO 2007, AND BY COUNTY, 2007**

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

<b>Subject</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
Assessor's gross valuation 1/ 2/	141,029,581	162,787,538	199,525,855	254,954,333
Land	73,014,576	(3/)	(3/)	(3/)
Improvement	68,015,005	(3/)	(3/)	(3/)
Exemptions 1/	20,740,159	22,633,043	26,924,700	32,072,225
Assessor's net taxable valuation	120,289,422	140,154,495	172,601,155	222,882,108
Half of valuation on appeal	1,035,207	1,771,360	1,462,181	2,150,330
Number of appeals	3,673	4,929	5,571	8,479
Valuation for tax rate purposes	119,254,215	138,383,238	171,139,077	220,731,778
Land	67,260,413	(3/)	(3/)	(3/)
Improvement	51,993,802	(3/)	(3/)	(3/)
Amount to be raised by taxation	705,185	812,043	968,326	1,183,804
<b>Subject</b>	<b>Honolulu</b>	<b>Maui</b>	<b>Hawaii</b>	<b>Kauai</b>
Assessor's gross valuation 1/ 2/	166,520,105	43,076,944	26,887,312	18,469,972
Land	(3/)	23,901,272	14,369,253	11,044,920
Improvement	(3/)	19,175,672	12,518,059	7,425,052
Exemptions 1/	18,853,532	7,589,067	4,057,798	1,571,828
Assessor's net taxable valuation	147,666,573	35,487,877	22,829,514	16,898,144
Half of valuation on appeal	1,591,663	364,329	121,891	72,447
Number of appeals	6,030	1,535	595	319
Valuation for tax rate purposes	146,074,910	35,123,548	22,707,623	16,825,697
Land	(3/)	20,287,544	13,448,806	10,506,648
Improvement	(3/)	14,836,004	9,258,817	6,319,049
Amount to be raised by taxation	718,090	195,113	180,673	89,928

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.

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, 2006-2007 Tax Year, State of Hawaii* (September 2006) and <<http://www.co.honolulu.hi.us/rpa/staterpt.htm>> accessed October 10, 2006 and earlier reports, and reports as the Department of Finance.

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2006 AND 2007**

[For fiscal year ending June 30]

Type of exemption	2006		2007	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	241,489	52,395,690	249,563	60,974,441
Federal government	584	6,727,149	591	6,874,376
State government	8,029	12,495,600	8,042	14,788,063
County government	3,631	4,653,277	3,632	5,549,834
Government leases - total	147	86,153	147	92,805
Government leases - portion	113	33,290	113	40,286
Hawaiian Homes Commission	1,938	577,803	1,844	638,520
Hawaiian Homes Land - basic	1,093	108,393	1,037	125,822
Hawaiian Homes Land - multiple	-	-	132	10,815
Hawaiian Homes Land - total land	3,665	859,922	3,739	1,215,169
Hawaiian Homes Land - vacant land	164	23	162	24
Hawaiian Homes - 7 year	657	140,695	816	230,608
Homes - fee (basic)	111,160	9,451,052	93,316	8,641,988
Homes - fee (multiple)	81,786	8,171,649	105,922	11,890,526
Homes - leasehold (basic)	4,010	288,851	2,924	189,818
Homes - leasehold (multiple)	4,585	450,884	5,154	600,106
Additional home exemption	1,281	70,400	2,433	133,679
Additional income exemption	-	-	-	-
Blind	427	11,753	447	12,689
Deaf	149	3,504	162	4,045
Leprosy	6	175	6	175
Totally disabled	5,923	157,984	6,082	173,304
Totally disabled veterans	1,051	384,724	1,197	563,216
Cemeteries	111	57,161	111	61,925
Charitable organizations	1,179	1,423,875	1,225	1,710,783
Childcare	23	1,150	23	1,150
Churches	1,490	1,700,744	1,484	2,120,161
Civil - condemnation	23	17,409	31	35,157
Credit unions	96	95,103	92	107,823
Crop shelters	37	4,636	36	3,192
Enterprize Zone	2	3,890	5	5,641
Foreign consulates	30	29,499	30	34,781
Forest reserve	6	2,438	6	2,671
Historic residential properties	153	168,101	156	213,389
Hospitals	108	628,888	105	675,957
Landscaping, open-space	46	18,416	46	19,258
Low-moderate income housing	400	1,153,699	326	1,252,106
New construction	119	399,019	119	421,684

Continued on next page.

**Table 9.42-- REAL PROPERTY TAX EXEMPTIONS BY TYPE:  
2006 AND 2007 -- Con.**

Type of exemption	2006		2007	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Public utilities	752	1,207,583	775	1,487,773
Roadways and waterways	6,253	26,571	6,405	39,063
Safe room	12	480	19	760
Schools	179	765,829	181	958,024
Setbacks	6	944	7	1,186
Slaughterhouse	1	1,470	1	1,737
Taro	26	30	36	39
Tree farm	12	6,961	12	7,988
Miscellaneous	26	8,512	24	12,085
Home Use 2% Cap	(X)	(X)	410	24,242

X Not applicable.

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, 2005-2006 Tax Year, State of Hawaii* (September 2005) and <[http://www.co.honolulu.hi.us/rpa/05\\_ex.pdf](http://www.co.honolulu.hi.us/rpa/05_ex.pdf)> accessed September 15, 2005 and *Ibid. 2006-2007* (September 2006) and <[http://www.co.honolulu.hi.us/rpa/staterpt/06\\_ex.pdf](http://www.co.honolulu.hi.us/rpa/staterpt/06_ex.pdf)> accessed October 10, 2006.

**Table 9.43-- REAL PROPERTY TAX VALUATIONS, BY LAND USE CLASS:  
2006 AND 2007**

[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]

Land use class	Gross valuation 1/	Net valuation	Valuation for tax rate	To be raised by taxation
2006 - All classes	199,525,855	172,601,155	171,139,077	968,326
Improved residential 2/	87,368,886	76,734,975	76,369,217	312,816
Apartment	36,954,032	32,988,615	32,750,277	155,598
Commercial	14,977,383	13,191,986	12,971,146	135,754
Industrial	7,317,318	7,021,032	6,929,089	71,592
Agricultural/native forest	9,099,764	8,522,391	8,391,347	61,849
Vacant agricultural	55,217	55,217	33,867	290
Conservation/preservation	1,431,178	1,318,418	1,281,618	10,177
Hotel/resort	14,972,853	14,805,015	14,529,503	137,077
Unimproved residential 2/	2,080,017	1,516,537	1,491,087	10,661
Homeowner 3/	15,637,634	8,444,883	8,435,114	35,254
Single family 4/	4,083,332	3,848,733	3,811,435	15,529
Homestead 4/	4,454,968	3,574,617	3,567,072	13,633
Public service 5/	514,540	-	-9	-
Time share 6/	578,735	578,735	578,314	8,096
2007 - All classes	254,954,333	222,882,108	220,731,778	1,183,804
Improved residential 2/	112,547,732	100,494,077	99,918,636	386,785
Apartment	48,046,787	43,710,867	43,420,634	189,429
Commercial	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/	2,847,206	2,188,634	2,138,173	14,230
Homeowner 3/	20,334,366	10,550,855	10,511,033	36,514
Single family 4/	5,062,550	4,801,252	4,777,704	19,480
Homestead 4/	5,823,330	4,835,692	4,828,123	18,474
Public service 5/	596,666	-	-1,300	-
Time share 6/	907,858	907,858	863,830	12,093

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, 2005-2006 Tax Year, State of Hawaii* (September 2005) and <[http://www.co.honolulu.hi.us/rpa/05\\_state.pdf](http://www.co.honolulu.hi.us/rpa/05_state.pdf)> accessed November 3, 2004; *Ibid.* 2006-2007 (September 2006) and <[http://www.co.honolulu.hi.us/rpa/staterpt/06\\_state.pdf](http://www.co.honolulu.hi.us/rpa/staterpt/06_state.pdf)> accessed October 10, 2006.

**Table 9.44--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2006**

[For fiscal year ending June 30]

<b>Rank</b>	<b>Taxpayer</b>	<b>Original debit 1/ (dollars)</b>	<b>Land area (acres)</b>	<b>Gross assessed value 2/ (dollars)</b>
	Top 20 real property taxpayers	78,289,555	105,716	7,870,389,700
1	GGP Ala Moana LLC	11,452,438	118.96	1,046,306,300
2	Kyo-Ya Co. Ltd.	11,118,052	22.71	978,456,600
3	Bishop Estate	6,935,301	41,863.80	892,148,300
4	Hilton Hawaiian Village LLC	6,112,916	18.51	611,661,600
5	Outrigger Hotels Hawaii	5,315,752	10.43	467,524,400
6	Dole Food Co. Inc.	4,070,987	38,029.50	537,831,600
7	Azabu Corp.	3,948,643	7.07	349,614,800
8	James Campbell Trust Estate	3,537,853	18,076.08	387,335,900
9	Halekulani Corp.	3,007,891	5.39	265,118,800
10	First Hawaiian Inc.	2,512,534	21.76	227,511,600
11	Watercross Associates	2,473,712	53.94	221,771,100
12	Queen Emma Foundation et al	2,381,206	1,712.52	297,428,600
13	WBR Tenant Corp.	2,131,358	5.35	187,454,500
14	A & B Properties	2,126,594	56.11	298,921,000
15	Bishop Square Associates	2,073,330	2.92	182,350,900
16	Ko Olina Hotel et al	2,029,823	465.29	255,100,200
17	Robinson Trust Estate	1,893,058	4,858.29	206,578,000
18	Wal-Mart	1,826,947	54.54	163,276,300
19	Loyalty Development	1,672,059	49.46	147,055,300
20	Chevron U S A Inc.	1,669,102	283.01	146,943,900

1/ Original debit as of July, 2005.

2/ Land and improvements. Assessed valuation as of October 1, 2004. 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 9.45--MAJOR REAL PROPERTY TAXPAYERS, FOR THE CITY AND COUNTY OF HONOLULU: 2007**

[For fiscal year ending June 30]

<b>Rank</b>	<b>Taxpayer</b>	<b>Original debit 1/ (dollars)</b>	<b>Land area (acres)</b>	<b>Gross assessed value 2/ (dollars)</b>
	Top 20 real property taxpayers	92,475,552	106,329	8,876,971,600
1	Kyo-Ya Co. Ltd.	13,155,091	23.64	1,099,785,900
2	GGP Ala Moana LLC	12,901,577	111.73	1,118,128,400
3	Bishop Estate	9,279,026	42,303.74	1,127,890,800
4	Hilton Hawaiian Village LLC	7,901,906	20.12	745,151,500
5	Outrigger Hotels Hawaii	5,100,486	10.22	435,798,100
6	Castle & Cooke Properties	4,661,069	37,948.25	605,334,400
7	James Campbell Estate	4,032,998	21,616.72	432,165,300
8	Halekulani Corp.	3,337,027	5.39	279,535,100
9	Azabu Bldgs Co.	3,208,944	4.02	270,410,900
10	First Hawaiian Bank	2,932,349	25.13	257,074,300
11	WBR Tenant Corp.	2,835,421	5.35	236,877,300
12	Ala Moana Property Dev. LLC	2,748,800	3.05	262,753,200
13	Forward One LLC	2,707,886	1.64	226,222,800
14	Watercress Associates	2,649,758	53.94	226,207,000
15	Ko Olina Hotel et al	2,628,373	439.87	289,170,200
16	Queen Emma Foundation et al	2,607,741	1,699.96	314,279,300
17	Weinberg, H & J Foundation Inc.	2,571,873	1,973.02	273,677,200
18	Bishop Square Associates	2,451,183	2.92	207,464,800
19	Bank of Hawaii	2,399,456	29.25	271,526,700
20	Wal-Mart	2,364,590	50.96	197,518,400

1/ Original debit as of July, 2006.

2/ Land and improvements. Assessed valuation as of October 1, 2005. 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 9.46-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND  
THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2005**

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

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 16, 2007.



**Table 9.47-- REAL PROPERTY TAX RATES, BY COUNTY: 2007**

[In dollars per \$1,000 net taxable value. For fiscal year ending June 30. Tax rates as of August 7, 2006]

Class	Honolulu		
Property 1/:			
Improved residential	3.59		
Unimproved residential	5.72		
Apartment	3.59		
Hotel and resort	11.97		
Commercial	11.97		
Industrial	11.97		
Agricultural	8.57		
Vacant agricultural	8.57		
Preservation	9.57		
Public service	0.00		

  

Class	Maui	Hawaii	Kauai
Land:			
Improved residential	5.00	8.10	2/ 4.00
Unimproved residential	5.86	8.10	(X)
Apartment	5.00	8.10	6.95
Commercial	6.00	9.00	6.95
Industrial	6.50	9.00	6.95
Agricultural	4.50	3/ 8.35	6.95
Conservation	4.75	8.55	6.95
Hotel and resort	8.20	9.00	6.95
Homeowner	2.50	5.55	(X)
Homestead	(X)	(X)	4.00
Time share	14.00	(X)	(X)
Building:			
Improved residential	5.00	8.10	2/ 4.30
Unimproved residential	5.86	8.10	(X)
Apartment	5.00	8.10	7.95
Commercial	6.00	9.00	7.95
Industrial	6.50	9.00	7.95
Agricultural	4.50	3/ 8.35	4.30
Conservation	4.75	8.55	4.30
Hotel and resort	8.20	9.00	7.95
Homeowner	2.50	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, 2006-2007 Tax Year, State of Hawaii* (September, 2006) and <[http://www.co.honolulu.hi.us/rpa/staterpt/06\\_txrate.pdf](http://www.co.honolulu.hi.us/rpa/staterpt/06_txrate.pdf)> accessed October 10, 2006.

**Table 9.48-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2004**

[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)	1994	7,643,718	4.9
1984	4,140,182	3.2	1995	7,449,512	-2.5
1985	4,575,478	10.5	1996	7,990,275	7.3
1986	4,646,930	1.6	1997	8,159,285	2.1
1986	4,811,882	3.5	1998	8,449,229	3.6
1988	5,064,944	5.3	1999	8,659,684	2.5
1989	5,570,896	10.0	2000	9,036,388	4.4
1990	5,633,927	1.1	2001	9,728,839	7.7
1991	6,198,142	10.0	2002	10,474,798	7.7
1992	6,636,322	7.1	2003	11,269,306	7.6
1993	7,283,475	9.8	2004	12,187,069	8.1

NA Not available.

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 December 27, 2005 and U.S. Census Bureau, Governments Division unpublished tabulation (January 11, 2005).

**Table 9.49-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2004**

[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	12,187.1	3,202.2	1,403.2	203.4	2,158.3	2,066.0	3,153.9

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 December 27, 2005, and U.S. Census Bureau, Governments Division unpublished tabulation (January 11, 2005).

**Table 9.50-- PER CAPITA DIRECT FEDERAL EXPENDITURE IN THE  
UNITED STATES AND HAWAII, BY TYPE: 2004**

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

<b>Category</b>	<b>United States (dollars)</b>	<b>Hawaii (dollars)</b>	<b>Hawaii as percent of U.S.</b>	<b>Hawaii rank 1/</b>
All categories 2/	7,222.62	9,650.53	133.62	5
Retirement and disability	2,250.36	2,535.75	112.68	13
Other direct payments	1,588.58	1,272.21	80.08	42
Grants	1,545.08	1,709.09	110.61	15
Procurement	1,089.06	1,636.03	150.22	8
Salaries and wages	749.55	2,497.44	333.19	2
Department of Defense	1,147.75	3,778.83	329.24	3
All other Federal agencies	6,074.87	5,871.69	96.66	31

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 as of July 1, 2004 for the United States was 293,655,404 and for Hawaii 1,262,840 (source table 10). Hawaii has 0.4 percent of the United States resident population.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2004, State and County Areas* (December 2005), tables 10 and 12 <<http://www.census.gov/prod/2005pubs/cffr-04.pdf>> accessed December 27, 2005 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.51-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,  
BY COUNTY: 2004**

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

<b>Category</b>	<b>State Total</b>	<b>City and County of Honolulu</b>	<b>Hawaii County</b>	<b>Maui County 1/</b>	<b>Kauai County</b>	<b>State undistri- buted</b>
Resident population (as of July 1, 2004)	1,262,840	899,593	162,971	138,347	61,929	-
Total direct exp. or oblig.	12,187,069	9,732,078	896,323	611,817	367,005	579,846
Retirement/disability payments for individuals	3,202,245	2,443,005	383,982	241,264	133,884	111
Other direct payments for individuals	1,403,179	847,090	155,661	100,697	58,630	241,100
Direct payments other than for individuals	203,423	14,457	3,257	3,225	251	182,234
Grants (block, formula, project, & cooperative agreements)	2,158,313	1,570,348	223,319	138,680	69,565	156,401
Procurement contracts	2,066,038	1,847,186	69,207	82,767	66,877	-
Salaries and wages	3,153,871	3,009,992	60,898	45,183	37,798	-
Exhibit: Total direct expenditures or obligations	12,187,069	9,732,078	896,323	611,817	367,005	579,846
Defense	4,772,062	4,544,009	74,378	65,951	87,725	-
Non-defense	7,415,007	5,188,068	821,945	545,866	279,280	579,846
Addendum: Other federal assistance	7,058,872	4,212,360	583,399	1,538,767	587,624	136,722
Direct loans	21,104	12,063	3,140	5,396	504	-
Guaranteed/insured loans	601,631	357,100	52,837	30,650	40,301	120,743
Insurance	6,436,137	3,843,197	527,421	1,502,721	546,819	15,979

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2004, State and County Areas* (December 2005) p. 37 <<http://www.census.gov/prod/2005pubs/cffr-04.pdf>> and On-Line Query System (1993-2004) <<http://www.census.gov/govs/www/cffr.html>> accessed December 27, 2005.

**Table 9.52-- 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 9.53-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2004**

[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]

Area	Hawaii	United States
Total	1,804,968	408,143,442
Department of Agriculture	127,897	23,183,867
Agricultural Marketing Service	1,484	535,942
Cooperative State Research Education & Extension Service	13,753	1,028,994
Food and Nutrition Service	89,136	20,220,383
Forest Service	21,058	602,205
National Resources Conservation Service	1,104	38,547
Rural development activities	1,362	663,292
Department of Commerce	26,754	919,608
National Oceanic and Atmospheric Administration	23,500	489,306
Corporation for Public Broadcasting	2,177	411,970
Department of Defense	14,251	327,738
U.S. Army National Guard - civilian construction program	14,251	319,666
Department of Education	233,293	31,250,823
Office of Special Education and Rehabilitation Services	56,325	9,483,468
Office of Vocational and Adult Education	9,820	1,500,280
Office of Elementary and Secondary Education	140,755	17,121,382
Impact aid	52,929	1,044,135
Programs for American Indians, Alaska Natives and Native Hawaiians	4,955	111,853
No Child Left Behind Act	24,348	4,317,503
Title 1 programs	34,232	9,052,264
Office of Postsecondary Education	17,641	1,258,146
Office of Student Financial Assistance	4,579	879,127
Department of Energy	2,981	807,128
Environmental Protection Agency	12,767	4,311,080
Department of Health and Human Services	890,338	234,754,728
Administration for Children and Families	169,701	44,356,998
Administration on Aging	7,989	1,319,999
Centers for Medicare and Medicaid Services (Medicaid)	655,416	180,115,148
Health Resources and Services Administration	35,994	5,321,337
Substance Abuse and Mental Health Services Admin.	16,719	2,827,792
Department of Homeland Security	25,781	5,773,246
Coast Guard	666	53,299
Domestic preparedness and anti-terrorism programs	22,602	3,121,178
Federal Emergency Management Agency	2,513	2,507,769

Continued on next page.

**Table 9.53-- FEDERAL AID TO HAWAII STATE AND LOCAL GOVERNMENT, BY SELECTED AGENCY AND PROGRAM: 2004-- Con.**

Area	Hawaii	United States
Department of Housing and Urban Development	167,007	40,431,028
Fair housing and equal opportunity	257	46,098
Community planning and development	33,767	6,732,738
Housing programs	132,983	33,652,192
Housing for special populations	6,191	1,095,732
Public housing programs	118,849	29,898,609
Home ownership assistance	6,323	1,716,898
Institute for Museum and Library Services	2,324	246,216
Department of the Interior	23,819	3,917,106
Fish and Wildlife Services	7,401	607,848
National Park Service	338	116,739
Office of Insular Affairs	15,700	329,918
Department of Justice	19,319	4,526,973
Office of Asset Forfeiture	2,164	236,563
Office of Justice Programs	17,155	4,283,748
Crime victims programs	2,151	526,597
Education, research and statistics programs	1,134	177,300
Juvenile justice programs	3,427	473,062
Law Enforcement Assistance	9,945	2,766,326
Community oriented policing program (COPS)	3,616	704,421
Violence against women and children	1,984	284,652
Weed and seed	266	51,651
Substance abuse programs	2,626	876,634
Department of Labor	48,053	8,748,984
Bureau of Labor Statistics	745	89,799
Employment and Training Administration	44,350	8,318,572
Occupational Health and Safety Administration	2,053	148,712
Department of Transportation	161,701	40,079,575
Federal Aviation Administration	18,897	2,680,899
Federal Highway Administration	102,655	29,878,393
Federal Transit Administration	38,179	6,818,074
Department of the Treasury	25,004	5,398,141
Department of Veterans Affairs	20,006	646,105

Source: U.S. Bureau of the Census, *Federal Aid to States for Fiscal Year: 2004* (January 2006), table 1  
 <<http://www.census.gov/prod/2006pubs/fas-04.pdf>> accessed February 6, 2006.



**Table 9.54-- FEDERAL PROCUREMENT BY AGENCY: 2005**

[In thousands of dollars. For fiscal year ending September 30. Includes contracts greater than \$25,000. Agencies reporting exclude the U.S.Postal Service and the military commissaries and exchanges. 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 2005, Hawaii procurement by place of performance was \$2,211,858,643 for a rank of 35 and 33 last year. Per capita procurement was \$1,825.66, giving Hawaii a rank of 9 in FY 2005 and a rank of 8 for last year]

Area	Total	Civilian agencies		Department of Defense	
		Small dis-advantaged	Other	Small dis-advantaged	Other
Honolulu City & County	1,962,202	44,958	130,540	332,966	1,453,738
Hawaii County	89,605	1,487	36,903	34,189	17,026
Kauai County	80,546	927	1,929	466	77,224
Maui County	79,468	14,724	3,221	5,156	56,367
Kalawao County	30	-	30	-	-

  

Top five agencies with place of performance in Hawaii	Amount	Top five contracting offices located in Hawaii	Amount
Department of Defense	1,977,130	Defense Supply Center, Phila. Dir. of Medical Material	281,004
General Services Administration	72,954	XU W2SN EnDIST Honolulu	226,678
Department of Agriculture	33,703	Hickam AFB 15 CONS/LGC Mgmt Anal & SPT Flight	174,971
Department of the Interior	29,126	Ft. Shafter	146,603
Department of Homeland Security	24,786	Defense Energy Support Center	136,055

  

Type of selected product or service	Total	Small business	Other than small business	State, local and tribal government	Non-profit JWOD & other
Construction	489,305	206,372	280,773	-	2,160
Research and development	153,985	63,026	48,572	-	42,387
Services	852,571	403,710	411,953	4,510	32,397
Supplies and equipment	663,788	143,095	519,695	131	868

Source: GCE Global Computer Enterprises, Inc., Federal Procurement Data System - NG (New Generation), Federal Procurement Report FY 2005, Section II, Geographic Views <[http://www.fpdsng.com/downloads/FPR\\_Reports/2005\\_fpr\\_section\\_II\\_geographic\\_views.pdf](http://www.fpdsng.com/downloads/FPR_Reports/2005_fpr_section_II_geographic_views.pdf)> accessed January 11, 2007.

**Table 9.55-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1994 AND 2004**

[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	
	1994	2004	10-year change in spending per dollar of tax	1994	2004
Alabama	1.34	1.71	0.37	10	6
Alaska	1.30	1.87	0.57	12	2
Arizona	1.11	1.30	0.19	20	19
Arkansas	1.24	1.47	0.23	16	12
California	0.98	0.79	-0.19	32	43
Colorado	1.00	0.79	-0.21	30	41
Connecticut	0.67	0.66	-0.01	50	49
Delaware	0.79	0.79	0.00	43	40
District of Columbia	5.39	6.64	1.25	(X)	(X)
Florida	1.06	1.02	-0.04	27	30
Georgia	0.99	0.96	-0.03	31	35
<b>Hawaii</b>	<b>1.29</b>	<b>1.60</b>	<b>0.31</b>	<b>13</b>	<b>8</b>
Idaho	1.12	1.28	0.16	19	21
Illinois	0.74	0.73	-0.01	46	46
Indiana	0.82	0.97	0.15	41	33
Iowa	1.10	1.11	0.01	22	25
Kansas	1.07	1.12	0.05	24	23
Kentucky	1.20	1.45	0.25	18	14
Louisiana	1.35	1.45	0.10	8	13
Maine	1.35	1.40	0.05	7	16
Maryland	1.27	1.44	0.17	15	15
Massachusetts	0.97	0.77	-0.20	33	44
Michigan	0.79	0.85	0.06	45	38
Minnesota	0.79	0.69	-0.10	44	47
Mississippi	1.61	1.77	0.16	2	4
Missouri	1.34	1.29	-0.05	9	20
Montana	1.43	1.58	0.15	5	9
Nebraska	1.06	1.07	0.01	26	28
Nevada	0.71	0.73	0.02	48	45
New Hampshire	0.73	0.67	-0.06	47	48
New Jersey	0.69	0.55	-0.14	49	50
New Mexico	1.88	2.00	0.12	1	1

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**Table 9.55-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR OF TAXES, BY STATE AND THE DISTRICT OF COLUMBIA: 1994 AND 2004 -- Con.**

Area	Expenditures per dollar of taxes			Ranking	
	1994	2004	10-year change in spending per dollar of tax	1994	2004
New York	0.85	0.79	-0.06	40	42
North Carolina	0.93	1.10	0.17	39	27
North Dakota	1.54	1.73	0.19	3	5
Ohio	0.94	1.01	0.07	38	32
Oklahoma	1.28	1.48	0.20	14	11
Oregon	0.95	0.97	0.02	35	34
Pennsylvania	1.01	1.06	0.05	29	29
Rhode Island	1.11	1.02	-0.09	21	31
South Carolina	1.23	1.38	0.15	17	17
South Dakota	1.31	1.49	0.18	11	10
Tennessee	1.08	1.30	0.22	23	18
Texas	0.94	0.94	0.00	37	36
Utah	1.06	1.14	0.08	25	22
Vermont	0.95	1.12	0.17	34	24
Virginia	1.40	1.66	0.26	6	7
Washington	0.94	0.88	-0.06	36	37
West Virginia	1.49	1.83	0.34	4	3
Wisconsin	0.82	0.82	0.00	42	39
Wyoming	1.03	1.11	0.08	28	26

X Not applicable.

Source: Tax Foundation "Federal Spending Per Dollar of Federal Taxes Paid by State, 1981-2004, February 24, 2006" <<http://www.taxfoundation.org/files/5ae249e35c7bcf1fa6ef6009e2bd180c.pdf>> and "Federal Spending in Each State Per Dollar of Federal Taxes, FY 2004" (February 24, 2006) <<http://www.taxfoundation.org/files/3c28568dde6d66be0dfa5079169667a1.pdf>> accessed March 1, 2006.

**Table 9.56-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES: 1994 TO 2004**

[For fiscal year ending September 30]

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Alabama	1.34	1.31	1.33	1.37	1.39	1.42	1.50	1.54	1.56	1.68	1.71
Alaska	1.30	1.21	1.27	1.34	1.36	1.48	1.58	1.58	1.74	1.84	1.87
Arizona	1.11	1.13	1.11	1.08	1.10	1.16	1.18	1.14	1.20	1.24	1.30
Arkansas	1.24	1.22	1.24	1.30	1.31	1.33	1.39	1.46	1.51	1.45	1.47
California	0.98	0.94	0.93	0.92	0.90	0.87	0.81	0.81	0.81	0.79	0.79
Colorado	1.00	0.95	0.96	0.91	0.91	0.88	0.84	0.82	0.81	0.81	0.79
Connecticut	0.67	0.68	0.69	0.67	0.70	0.69	0.66	0.67	0.66	0.66	0.66
Delaware	0.79	0.84	0.85	0.84	0.85	0.90	0.88	0.85	0.81	0.82	0.79
Dist. of Col.	5.39	5.39	5.38	5.21	5.07	5.30	4.93	5.40	6.02	6.52	6.64
Florida	1.06	1.07	1.08	1.07	1.05	1.06	1.07	1.04	1.00	1.01	1.02
Georgia	0.99	0.96	0.97	0.97	0.97	0.97	0.99	1.02	1.02	0.96	0.96
<b>Hawaii</b>	<b>1.29</b>	<b>1.26</b>	<b>1.37</b>	<b>1.40</b>	<b>1.47</b>	<b>1.47</b>	<b>1.45</b>	<b>1.48</b>	<b>1.48</b>	<b>1.56</b>	<b>1.60</b>
Idaho	1.12	1.14	1.15	1.16	1.22	1.20	1.22	1.27	1.32	1.30	1.28
Illinois	0.74	0.74	0.75	0.77	0.78	0.79	0.81	0.80	0.77	0.72	0.73
Indiana	0.82	0.84	0.89	0.92	0.93	0.95	0.99	1.01	0.98	0.95	0.97
Iowa	1.10	1.06	1.08	1.06	1.12	1.17	1.11	1.21	1.21	1.05	1.11
Kansas	1.07	1.05	1.03	1.02	1.07	1.11	1.07	1.16	1.13	1.12	1.12
Kentucky	1.20	1.28	1.28	1.33	1.36	1.32	1.38	1.38	1.44	1.51	1.45
Louisiana	1.35	1.35	1.28	1.31	1.27	1.37	1.41	1.42	1.44	1.47	1.45
Maine	1.35	1.31	1.32	1.33	1.34	1.31	1.27	1.24	1.31	1.35	1.40
Maryland	1.27	1.27	1.25	1.24	1.30	1.28	1.27	1.24	1.29	1.34	1.44
Massachusetts	0.97	0.92	0.91	0.90	0.88	0.87	0.80	0.80	0.81	0.79	0.77
Michigan	0.79	0.77	0.78	0.82	0.83	0.85	0.88	0.91	0.88	0.84	0.85
Minnesota	0.79	0.78	0.76	0.80	0.81	0.83	0.84	0.81	0.77	0.70	0.69
Mississippi	1.61	1.54	1.61	1.56	1.53	1.60	1.72	1.81	1.83	1.82	1.77
Missouri	1.34	1.29	1.40	1.24	1.24	1.24	1.26	1.29	1.32	1.31	1.29
Montana	1.43	1.46	1.48	1.54	1.55	1.71	1.56	1.62	1.59	1.58	1.58
Nebraska	1.06	1.01	1.00	1.02	1.05	1.08	1.14	1.19	1.20	1.06	1.07
Nevada	0.71	0.73	0.78	0.73	0.75	0.75	0.77	0.76	0.72	0.70	0.73
New Hampshire	0.73	0.75	0.76	0.74	0.76	0.73	0.72	0.71	0.69	0.65	0.67
New Jersey	0.69	0.68	0.69	0.71	0.71	0.70	0.70	0.66	0.61	0.57	0.55
New Mexico	1.88	1.86	1.85	1.84	1.85	1.88	2.08	1.93	2.02	2.04	2.00
New York	0.85	0.87	0.86	0.87	0.87	0.86	0.87	0.81	0.82	0.80	0.79
North Carolina	0.93	0.95	1.01	1.01	1.01	1.02	1.08	1.07	1.06	1.08	1.10
North Dakota	1.54	1.47	1.37	1.59	1.52	1.64	1.79	1.92	1.97	1.72	1.73
Ohio	0.94	0.96	0.96	0.97	0.97	0.99	1.04	1.03	1.00	1.01	1.01
Oklahoma	1.28	1.29	1.32	1.33	1.36	1.40	1.44	1.43	1.18	1.48	1.48
Oregon	0.95	0.95	0.95	0.94	0.97	0.98	0.98	1.01	0.98	0.99	0.97
Pennsylvania	1.01	1.05	1.04	1.05	1.05	1.06	1.08	1.08	1.07	1.07	1.06

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**Table 9.56-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES: 1994 TO 2004-- Con.**

<b>State</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Rhode Island	1.11	1.15	1.13	1.12	1.11	1.12	1.15	1.07	1.06	1.06	1.02
South Carolina	1.23	1.20	1.21	1.21	1.22	1.24	1.28	1.32	1.31	1.35	1.38
South Dakota	1.31	1.30	1.28	1.34	1.33	1.43	1.43	1.52	1.60	1.49	1.49
Tennessee	1.08	1.07	1.08	1.12	1.15	1.14	1.20	1.23	1.22	1.29	1.30
Texas	0.94	0.95	0.95	0.94	0.92	0.94	0.94	0.92	0.93	0.99	0.94
Utah	1.06	1.08	0.99	1.01	1.03	1.05	1.06	1.14	1.12	1.18	1.14
Vermont	0.95	1.03	1.04	1.01	1.03	1.07	1.09	1.11	1.11	1.13	1.12
Virginia	1.40	1.51	1.42	1.44	1.42	1.37	1.38	1.46	1.44	1.58	1.66
Washington	0.94	0.98	0.96	0.95	0.91	0.85	0.86	0.91	0.90	0.90	0.88
West Virginia	1.49	1.59	1.56	1.58	1.63	1.65	1.69	1.71	1.67	1.76	1.83
Wisconsin	0.82	0.80	0.81	0.84	0.86	0.88	0.91	0.90	0.86	0.83	0.82
Wyoming	1.03	1.08	1.03	1.03	1.06	1.06	1.06	1.10	1.07	1.14	1.11

Source: Tax Foundation, "Federal Spending Received Per Dollar of Taxes Paid by State, 1981-2004"  
(March 16, 2006) <<http://www.taxfoundation.org/research/topic/92.html>> accessed March 16, 2006.

**Table 9.57-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES RANKING: 1994 TO 2004**

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

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Alabama	10	8	9	8	8	9	7	7	8	6	6
Alaska	12	17	15	10	11	6	5	6	4	2	2
Arizona	20	21	21	22	23	21	21	24	22	21	19
Arkansas	16	16	17	15	14	13	12	11	9	14	12
California	32	38	38	37	39	41	45	42	41	44	43
Colorado	30	34	35	39	38	38	42	41	42	41	41
Connecticut	50	50	50	50	50	50	50	49	49	48	49
Delaware	43	41	42	43	43	37	39	40	44	40	40
Dist. of Col.	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Florida	27	24	23	23	27	28	28	31	33	32	30
Georgia	31	33	32	32	33	34	33	33	31	35	35
<b>Hawaii</b>	<b>13</b>	<b>15</b>	<b>8</b>	<b>7</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>9</b>	<b>8</b>
Idaho	19	20	19	19	18	19	19	17	15	19	21
Illinois	46	47	48	46	46	46	44	46	45	45	46
Indiana	41	42	40	38	35	35	34	34	34	36	33
Iowa	22	26	24	24	21	20	24	21	21	30	25
Kansas	24	28	28	27	24	24	29	23	24	25	23
Kentucky	18	13	13	13	9	14	14	14	13	10	14
Louisiana	8	7	12	14	16	11	11	13	14	13	13
Maine	7	9	11	11	12	15	17	18	17	16	16
Maryland	15	14	16	16	15	16	16	19	19	17	15
Massachusetts	33	39	39	40	40	40	46	45	43	43	44
Michigan	45	45	44	44	44	44	38	37	38	38	38
Minnesota	44	44	47	45	45	45	43	44	46	47	47
Mississippi	2	3	2	4	4	5	3	3	3	3	4
Missouri	9	12	6	17	17	18	18	16	16	18	20
Montana	5	6	4	5	3	2	6	5	7	8	9
Nebraska	26	30	30	28	28	25	23	22	23	28	28
Nevada	48	48	45	48	48	47	47	47	47	46	45
New Hampshire	47	46	46	47	47	48	48	48	48	49	48
New Jersey	49	49	49	49	49	49	49	50	50	50	50
New Mexico	1	1	1	1	1	1	1	1	1	1	1
New York	40	40	41	41	41	42	40	43	40	42	42
North Carolina	39	36	29	29	31	31	27	30	29	26	27
North Dakota	3	5	7	2	5	4	2	2	2	5	5
Ohio	38	32	33	33	32	32	32	32	32	31	32
Oklahoma	14	11	10	12	10	10	9	12	11	12	11
Oregon	35	35	36	35	34	33	35	35	35	34	34
Pennsylvania	29	27	25	25	26	27	26	28	28	27	29

Continued on next page.

**Table 9.57-- ADJUSTED FEDERAL EXPENDITURES PER DOLLAR  
OF TAXES RANKING: 1994 TO 2004-- Con.**

State	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Rhode Island	21	19	20	21	22	23	22	29	30	29	31
South Carolina	17	18	18	18	19	17	15	15	18	15	17
South Dakota	11	10	14	9	13	8	10	8	6	11	10
Tennessee	23	25	22	20	20	22	20	20	20	20	18
Texas	37	37	37	36	36	36	36	36	36	33	36
Utah	25	22	31	30	29	30	31	25	25	22	22
Vermont	34	29	26	31	30	26	25	26	26	24	24
Virginia	6	4	5	6	7	12	13	10	12	7	7
Washington	36	31	34	34	37	43	41	38	37	37	37
West Virginia	4	2	3	3	2	3	4	4	5	4	3
Wisconsin	42	43	43	42	42	39	37	39	39	39	39
Wyoming	28	23	27	26	25	29	30	27	27	23	26

(X) Not applicable.

Source: Tax Foundation, "Federal Spending Received Per Dollar of Taxes Paid by State, 1981-2004"  
(March 16, 2006) <<http://www.taxfoundation.org/research/topic/92.html>> accessed March 16, 2006.

**Table 9.58-- 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 9.59-- STATE GENERAL OBLIGATION BOND DEBT: 1990 TO 2006**

[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)

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 2002-2006)

<<http://www.hawaii.gov/dags/divisions/divisions/Accounting/Annual%20Financial%20Report>> accessed May 7, 2007.

**Table 9.60-- GOVERNMENT WORKERS, BY LEVEL OF GOVERNMENT, CIVIL SERVICE STATUS, AND MEMBERSHIP IN STATE RETIREMENT SYSTEM: 1940 TO 2006**

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	121,100	31,650	71,950	17,500	(NA)	69,233

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.

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 1990-2005 Job Count by Industry <<http://www.hiwi.org/article.asp?ARTICLEID=515&PAGEID=94&SUBID=>> accessed June 6, 2006; Hawaii State Department of Human Resources Development, records; Employees' Retirement System of the State of Hawaii, *Comprehensive Annual Report* (annual) and <[http://www4.hawaii.gov/ers/financial\\_reports.htm](http://www4.hawaii.gov/ers/financial_reports.htm)> accessed April 4, 2007.

**Table 9.61-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2001 to 2006**

[Fiscal year ending September 30. Excludes the U.S. Postal Service and individual state totals exclude the Federal Bureau of Investigation (FBI)]

	2001	2002	2003	2004	2005	2006
<b>TOTAL</b>	<b>20,513</b>	<b>21,340</b>	<b>21,409</b>	<b>22,216</b>	<b>22,031</b>	<b>22,186</b>
Cabinet-level	20,181	21,028	21,145	21,956	21,761	21,915
Agriculture	803	840	764	837	851	842
Commerce	281	283	296	328	348	379
Defense	16,453	17,013	15,969	16,587	16,485	16,716
Air Force	2,085	2,154	1,271	1,962	205	2,000
Army	4,334	4,512	4,377	4,350	4,372	4,591
Other Defense	1,066	1,040	1,056	1,060	1,045	1,085
Navy/Marine Corps	8,968	9,307	9,265	9,215	9,063	9,040
Justice	500	561	313	300	281	295
Immig. Natural. Serv.	225	236	1/	1/	1/	1/
U.S. Marsall's Office	20	20	24	24	23	23
Prisons	178	229	209	197	183	197
U.S. Attorney	67	67	70	69	66	66
Labor	27	30	30	31	26	25
Energy	3	3	2	3	3	2
Education	-	-	-	-	-	-
Health & Human Services	28	99	22	25	26	22
Homeland Security	1/	1/	1,957	2,038	1,946	1,868
U.S.Coast Guard	1/	1/	123	119	124	130
Immig. & Customs Enf.	1/	1/	260	65	67	65
Customs & Border Prot.	1/	1/	273	414	389	366
Emerg. Prep. & Resp.	1/	1/	105	-	-	2/ 2
Trans. Security Admin.	1/	1/	1,157	1,268	1,188	1,117
FEMA	1/	1/	39	143	144	157
Housing & Urban Dev.	25	26	27	25	28	28
Interior	515	532	560	573	594	565
Nat'l Parks Service	289	298	321	333	349	338
State	20	19	23	22	23	15
Transportation	537	641	418	405	375	363
Fed. Aviation Admin.	419	425	402	389	361	349
Fed. Highways Admin.	12	13	13	13	11	12
U.S. Coast Guard	103	107	1/	1/	1/	1/
Treasury	418	406	186	173	161	157
IRS	196	187	184	170	159	154
Customs	220	217	1/	1/	1/	1/
Veterans Affairs	571	575	578	609	614	638
Vets Benefits Admin.	70	68	72	74	69	70
Nat'l Cemeteries	19	21	21	23	23	22
Vets Housing Admin.	479	484	483	511	520	544
Independent agencies						
Large	315	297	248	244	254	255
Gen. Serv. Admin.	65	65	55	54	54	50
FEMA	42	41	1/	1/	1/	1/
Social Security Admin.	126	109	115	119	114	110
Medium	15	13	14	15	15	15
Small	2	2	2	1	1	1

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

2/ 1 each Domestic Nuclear Detection Office and OUS for Science & Technology.

Source: U.S. Office of Personnel Management, FedScope <[http://www.fedscope.opm.gov/employment\\_access.asp](http://www.fedscope.opm.gov/employment_access.asp)> accessed April 12, 2007.

**Table 9.62--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

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**Table 9.62--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 9.63-- 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 9.64-- 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 9.65-- PUBLIC EMPLOYEES INCLUDED IN COLLECTIVE BARGAINING UNITS: 2006**

[As of December 31]

Bar- gaining 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	60,256	13,656	8,063	2,056	1,869	942	21,879	1,525	7,035	3,231
1	Blue-collar nonsupervisors	8,540	1,984	1,846	467	534	336	2,352	70	509	442
2	Blue-collar supervisors	819	180	223	50	39	16	265	3	19	24
3	White-collar nonsupervisors	13,774	4,484	1,657	567	514	229	3,987	820	888	628
4	White-collar supervisors	861	283	142	39	25	13	257	49	30	23
5	Hawaii State Teachers Assn.2/	13,275	-	-	-	-	-	13,275	-	-	-
6	Educational officers 3/	796	-	-	-	-	-	796	-	-	-
7	University of Hawaii faculty	3,711	-	-	-	-	-	-	-	3,711	-
8	Personnel of the University of Hawaii and the community college system, other than faculty	1,867	-	-	-	-	-	-	-	1,867	-
9	Registered prof. nurses	1,324	410	-	-	-	-	2	1	8	903
10	Institutional, health and correctional workers	2,802	1,558	206	-	-	-	26	46	3	963
11	Firefighters	1,863	163	1,001	321	263	115	-	-	-	-
12	Police officers	2,807	-	2,004	374	299	130	-	-	-	-
13	Prof. & scientific employees 4/	7,817	4,594	984	238	195	103	919	536	-	248

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. 45, April 5, 2007.



**Table 9.66-- SALARIES OF SELECTED GOVERNMENT OFFICIALS:  
2002 TO 2007**

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

<b>Government official</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>
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.