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Table 9.05-- ESTIMATED STATE AND LOCAL TAXES PAID BY A FAMILY OF THREE, FOR HONOLULU AND THE MEDIAN AND AVERAGE OF 51 MAJOR CITIES: 2005 TO 2007

[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
2005							
25,000	3,069	12.3	14	2,788	11.2	2,792	11.2
50,000	2,177	4.4	51	4,235	8.5	4,379	8.8
75,000	4,224	5.6	47	6,861	9.1	6,614	8.8
100,000	6,267	6.3	44	8,684	8.7	8,518	8.5
150,000	10,583	7.1	38	13,143	8.8	12,479	8.3
2006							
25,000	3,094	12.4	12	2,794	11.2	2,775	11.1
50,000	2,919	5.8	47	4,214	8.4	4,364	8.7
75,000	5,305	7.1	42	6,841	9.1	6,649	8.9
100,000	7,524	7.5	40	8,868	8.9	8,517	8.5
150,000	12,258	8.2	31	13,103	8.7	12,578	8.4
2007							
25,000	3,318	13.3	13	2,860	11.4	2,964	11.9
50,000	3,239	6.5	43	4,398	8.8	4,423	8.8
75,000	5,352	7.1	41	6,355	8.5	6,529	8.7
100,000	7,719	7.7	38	8,906	8.9	8,920	8.9
150,000	11,939	8.0	37	13,916	9.3	13,467	9.0

1/ Based on cities actually levying tax.

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

Source: Government of the District of Columbia, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual), table 1 <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 14, 2009.

Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2009

[Rank of 1 indicates the most favorable among the 50 states' tax systems for business. Rankings do not average across to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Studies for 2006 to 2009 are fiscal year beginning July 1 while previous studies for 2003 and 2004 are calendar year. There was no 2005 study]

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

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**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2009-- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	39	26	37	39	6	37
North Dakota	30	30	35	28	34	5
Ohio	47	33	47	37	15	44
Oklahoma	18	7	26	31	1	23
Oregon	9	20	34	5	30	14
Pennsylvania	28	41	12	25	26	47
Rhode Island	46	34	42	30	50	46
South Carolina	25	9	29	13	41	26
South Dakota	2	1	1	38	37	12
Tennessee	17	12	8	48	32	38
Texas	7	42	7	29	9	30
Utah	11	6	13	24	27	2
Vermont	43	31	45	15	22	42
Virginia	15	4	20	6	29	28
Washington	12	37	1	50	36	21
West Virginia	36	25	41	20	33	24
Wisconsin	38	29	44	18	25	31
Wyoming	1	1	1	14	28	35

Source: Tax Foundation, Background Paper No. 58, *2009 State Business Tax Climate Index* (October 2008) table 2 <<http://www.taxfoundation.org/files/bp58.pdf>> accessed October 13, 2008.

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2006 TO 2009**

[For fiscal year ending June 30. The higher the score, the lower the rank, and therefore, the more favorable the state's tax system is for business. See source for details. Rank is among the 50 states. There was no 2005 study. Data for 2006 to 2008 have been revised]

Location	2006		2007		2008		2009	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
United States	5.00	(X)	5.00	(X)	5.00	(X)	5.00	(X)
Alabama	5.61	15	5.46	19	5.38	20	5.33	21
Alaska	7.37	3	7.30	3	7.28	4	7.33	4
Arizona	5.24	28	5.22	27	5.30	22	5.27	24
Arkansas	4.81	37	4.84	37	4.90	37	4.90	35
California	4.08	46	4.03	47	3.98	48	4.15	48
Colorado	5.88	12	5.86	11	5.94	12	5.93	13
Connecticut	4.71	39	4.88	36	4.95	36	4.83	37
Delaware	6.15	8	6.12	8	6.05	10	6.02	10
Dist. of Col.	4.39	(X)	4.40	(X)	4.49	(X)	4.55	(X)
Florida	6.86	5	6.81	5	6.92	5	6.93	5
Georgia	5.31	23	5.30	22	5.21	26	5.18	27
Hawaii	5.33	22	5.24	25	5.32	21	5.30	23
Idaho	5.15	30	5.11	30	5.19	29	5.12	29
Illinois	5.27	24	5.28	23	5.23	23	5.31	22
Indiana	5.92	11	5.84	13	5.99	11	5.91	14
Iowa	4.64	43	4.57	43	4.42	45	4.37	44
Kansas	5.02	33	5.07	31	5.03	33	5.10	31
Kentucky	4.72	38	4.76	39	4.97	34	4.98	34
Louisiana	5.08	32	5.04	33	4.95	35	5.01	33
Maine	4.65	42	4.73	40	4.68	40	4.71	40
Maryland	5.24	27	5.14	29	5.23	24	4.32	45
Massachusetts	4.97	34	4.98	34	5.05	31	5.02	32
Michigan	5.26	25	5.20	28	5.22	25	5.34	20
Minnesota	4.67	41	4.64	41	4.68	41	4.64	41
Mississippi	5.50	18	5.50	17	5.38	19	5.34	19
Missouri	5.48	19	5.46	18	5.61	15	5.59	16
Montana	6.14	9	6.17	7	6.32	6	6.29	6
Nebraska	4.47	45	4.40	45	4.53	43	4.58	42
Nevada	7.26	4	7.26	4	7.38	3	7.37	3
New Hampshire	6.27	7	6.02	10	6.27	7	6.17	8
New Jersey	3.76	48	4.08	46	3.83	50	3.92	50
New Mexico	5.26	26	5.26	24	5.19	28	5.20	26
New York	3.59	49	3.97	48	4.06	47	4.02	49
North Carolina	4.56	44	4.60	42	4.64	42	4.76	39
North Dakota	5.12	31	5.06	32	5.03	32	5.10	30

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**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2006 TO 2009 -- Con.**

Location	2006		2007		2008		2009	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
Ohio	3.93	47	3.95	49	4.11	46	4.16	47
Oklahoma	5.36	20	5.39	20	5.41	18	5.43	18
Oregon	6.09	10	6.09	9	6.06	9	6.06	9
Pennsylvania	5.35	21	5.39	21	5.18	30	5.16	28
Rhode Island	3.57	50	3.72	50	3.97	49	4.19	46
South Carolina	5.23	29	5.23	26	5.20	27	5.24	25
South Dakota	7.46	2	7.48	2	7.51	2	7.51	2
Tennessee	5.50	17	5.50	16	5.49	17	5.47	17
Texas	6.43	6	6.47	6	6.21	8	6.28	7
Utah	5.74	14	5.67	15	5.52	16	5.98	11
Vermont	4.70	40	4.55	44	4.44	44	4.54	43
Virginia	5.59	16	5.70	14	5.78	14	5.73	15
Washington	5.85	13	5.85	12	5.91	13	5.94	12
West Virginia	4.94	35	4.95	35	4.84	38	4.88	36
Wisconsin	4.81	36	4.82	38	4.76	39	4.78	38
Wyoming	7.68	1	7.70	1	7.64	1	7.52	1

X Not applicable.

Source: Tax Foundation, Background Paper No. 58, "2009 State Business Tax Climate Index" (October 2008), table 1 <<http://www.taxfoundation.org/files/bp58.pdf>> accessed October 13, 2008.

Table 9.12-- HAWAII STATE GOVERNMENT FINANCES: 2004 TO 2007

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

Category	2004	2005	2006	2007
Total revenue	8,229,259	9,091,681	9,856,552	11,176,293
General revenue	6,675,478	7,864,376	8,551,896	9,073,319
Intergovernmental revenue	1,639,868	1,785,979	1,834,393	2,063,945
Taxes	3,849,135	4,434,356	4,918,655	5,093,842
General sales	1,900,377	2,136,604	2,355,316	2,557,644
Selective sales	569,922	612,009	656,287	670,321
License taxes	123,257	143,109	147,620	156,238
Individual income	1,169,205	1,381,481	1,550,757	1,560,306
Corporate income	58,119	124,125	148,084	100,847
Other taxes	28,255	37,028	60,591	48,486
Current charges	882,232	1,026,696	1,142,090	1,158,402
Miscellaneous general revenue	304,243	617,345	656,758	757,130
Insurance trust revenue	1,553,781	1,227,305	1,304,656	2,102,974
Total expenditure	7,856,134	8,405,444	8,913,697	9,848,210
General expenditure, by function:	7,080,971	7,619,876	8,090,272	8,969,744
Education	2,487,630	2,648,452	2,912,611	3,239,562
Public welfare	1,346,566	1,414,573	1,427,223	1,494,003
Hospitals	244,076	377,934	407,814	454,936
Health	416,241	444,873	498,417	611,503
Highways	214,046	277,887	268,231	306,179
Police protection	13,779	15,023	14,612	15,661
Correction	158,029	170,434	179,322	197,273
Natural resources	109,514	114,099	119,243	142,296
Parks and recreation	57,703	66,079	72,635	78,091
Government administration	442,979	393,364	388,532	427,641
Interest on general debt	356,337	399,345	432,173	458,350
Other and unallocable	1,234,071	1,297,813	1,369,459	1,544,249
Insurance trust expenditure	775,163	785,568	823,425	878,141
Exhibit: General expenditure	7,080,971	7,619,876	8,090,272	8,969,744
Intergovernmental expenditure	134,452	147,201	157,863	138,054
Direct expenditure	6,946,519	7,472,675	7,932,409	8,831,690
Debt at end of fiscal year	5,746,194	5,844,308	5,791,783	5,959,064
Cash and security holdings	13,195,390	14,439,572	18,319,082	19,551,589

Source: U.S. Census Bureau, Governments Division, State Government Finances (annual);
<http://www.census.gov/govs/www/state.html> accessed November 26, 2008.

Table 9.14-- HAWAII STATE GOVERNMENT FINANCES, TOTAL AND PER CAPITA: 2007

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

Category	Amount	Percent distribution	Per capita 1/
Total revenue	11,176,293	100.00	8,708.43
General revenue	9,073,319	81.18	7,069.82
Intergovernmental revenue	2,063,945	18.47	1,608.20
Taxes	5,093,842	45.58	3,969.06
General sales	2,557,644	22.88	1,992.88
Selective sales	670,321	6.00	522.31
License taxes	156,238	1.40	121.74
Individual income	1,560,306	13.96	1,215.77
Corporate income	100,847	0.90	78.58
Other taxes	48,486	0.43	37.78
Current charges	1,158,402	10.36	902.61
Miscellaneous general revenue	757,130	6.77	589.95
Insurance trust revenue	2,102,974	18.82	1,638.61
Total expenditure	9,848,210	100.00	7,673.60
General expenditure, by function:	8,969,744	91.08	6,989.11
Education	3,239,562	32.89	2,524.23
Public welfare	1,494,003	15.17	1,164.11
Hospitals	454,936	4.62	354.48
Health	611,503	6.21	476.48
Highways	306,179	3.11	238.57
Police protection	15,661	0.16	12.20
Correction	197,273	2.00	153.71
Natural resources	142,296	1.44	110.88
Parks and recreation	78,091	0.79	60.85
Government administration	427,641	4.34	333.21
Interest on general debt	458,350	4.65	357.14
Other and unallocable	1,544,249	15.68	1,203.26
Insurance trust expenditure	878,141	8.92	684.24
Exhibit: General expenditure	8,969,744	100.00	6,989.11
Intergovernment expenditure	138,054	1.54	107.57
Direct expenditure	8,831,690	98.46	6,881.54
Debt at end of fiscal year	5,959,064	100.00	4,643.23
Cash and security holdings	19,551,589	100.00	15,234.36

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

Source: U.S. Census Bureau, Governments Division, 2007 State Government Finances <<http://www.census.gov/govs/state/0712hist.html>> accessed November 26, 2008 and calculations by the 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 2004 TO 2006

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)
2004					
All returns	606,129	28,113,640	459,358	3,314,030	7,214
Under \$50,000 2/	424,083	8,456,751	280,765	536,105	1,909
\$50,000 under \$75,000	83,235	5,108,526	80,207	453,907	5,659
\$75,000 under \$100,000	46,391	3,998,305	46,055	408,665	8,873
\$100,000 under \$200,000	41,609	5,414,148	41,531	759,244	18,281
\$200,000 or more	10,811	5,135,910	10,800	1,156,109	107,047
Median income	(3/)	(X)	(X)	(X)	(X)
2005					
All returns	621,014	31,284,219	475,073	3,785,802	7,969
Under \$50,000 2/	424,181	8,612,480	282,410	543,765	1,925
\$50,000 under \$75,000	86,820	5,331,817	83,290	475,812	5,713
\$75,000 under \$100,000	49,749	4,293,504	49,224	432,120	8,779
\$100,000 under \$200,000	46,907	6,122,968	46,804	844,071	18,034
\$200,000 or more	13,357	6,923,449	13,345	1,490,034	111,655
Median income	(3/)	(X)	(X)	(X)	(X)
2006					
All returns	638,212	33,030,898	484,618	3,999,852	8,254
Under \$50,000 2/	428,128	8,760,477	279,785	544,837	1,947
\$50,000 under \$75,000	89,844	5,524,817	85,572	488,748	5,712
\$75,000 under \$100,000	53,086	4,583,027	52,303	449,644	8,597
\$100,000 under \$200,000	53,052	6,935,128	52,874	926,127	17,516
\$200,000 or more	14,102	7,227,449	14,084	1,590,496	112,929
Median income	(3/)	(X)	(X)	(X)	(X)

X Not applicable.

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit.

3/ Unable to calculate precisely from published data as the median, defined as one-half the number below and one-half above occurs within the lowest AGI category which includes returns with adjusted gross deficit., i.e. the median occurs at return number 319,106 for tax year 2006 which is in the "Under \$50,000" category.

Source: U.S. Treasury Department, Internal Revenue Service, Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/taxstats/article/0,,id=171535,00.html>> accessed July 3, 2008 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.23-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS:
TAX YEAR 2005 AND 2006**

[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 - 2005	605,108	1,185,372	349,591	30,661,609	502,681	20,741,894	323,526	498,281	462,095	3,681,671
Under 10,000 1/	109,075	143,507	23,816	238,123	78,154	433,203	35,352	24,245	32,382	14,131
10,000 under 25,000	143,612	235,782	65,309	2,500,272	118,618	2,015,942	49,619	39,397	102,765	107,635
25,000 under 50,000	160,031	308,952	95,909	5,753,565	139,892	4,741,986	83,344	67,379	138,664	402,324
50,000 under 75,000	84,517	204,089	67,964	5,194,400	72,973	4,008,886	60,885	66,940	81,050	462,041
75,000 under 100,000	48,625	132,684	45,118	4,201,500	42,712	3,184,361	40,243	53,602	48,117	422,767
100,000 or more	59,248	160,358	51,475	12,773,749	50,332	6,357,516	54,083	246,718	59,117	2,272,773
Total - 2006	622,111	1,170,347	353,456	32,115,831	511,986	21,751,814	342,823	716,550	471,554	3,840,885
Under 10,000 1/	112,749	116,322	23,943	207,878	75,795	436,673	38,001	31,669	31,022	14,623
10,000 under 25,000	140,394	223,572	63,918	2,448,689	115,703	1,965,508	50,497	52,186	99,072	103,588
25,000 under 50,000	163,851	308,542	94,830	5,902,716	143,879	4,868,851	86,464	91,659	141,511	407,908
50,000 under 75,000	87,492	205,316	67,338	5,387,253	75,310	4,129,267	64,004	97,212	83,309	475,734
75,000 under 100,000	51,833	138,514	46,450	4,477,830	45,238	3,345,281	43,330	80,794	51,064	438,936
100,000 under 200,000	52,137	142,925	46,427	6,862,456	45,333	4,682,598	47,439	141,621	51,945	918,951
200,000 or more	13,655	35,156	10,550	6,829,009	10,728	2,323,636	13,088	221,409	13,631	1,481,145

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

Source: U.S. Internal Revenue Service, Statistics of Income, records, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2005"; Ibid. "Tax Year 2006". See also <<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96947,00.html>>.

**Table 9.24-- FEDERAL INDIVIDUAL INCOME TAX RETURNS, SELECTED INCOME AND TAX ITEMS,
BY SELECTED ZIP CODES: TAX YEAR 2006**

[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	622,111	1,170,347	353,456	32,115,831	511,986	21,751,814	342,823	716,550	471,554	3,840,885
96816	25,950	42,954	10,189	1,856,347	19,190	954,578	17,538	58,777	20,860	323,751
96821	10,057	17,677	4,264	1,117,470	7,097	562,098	7,915	41,022	8,475	198,924
96734	22,452	44,042	12,954	1,478,708	18,236	975,713	14,027	32,286	17,735	196,563
96822	21,246	33,657	7,058	1,314,385	16,240	774,488	13,985	38,285	17,356	192,349
96825	14,743	27,563	7,106	1,213,987	11,390	745,904	11,129	33,318	12,414	176,530
96744	26,735	49,879	14,349	1,493,164	21,716	1,051,358	17,012	28,196	21,549	172,350
96789	25,022	51,054	16,359	1,508,428	21,956	1,189,758	17,156	19,715	20,643	156,915
96813	11,872	19,004	4,387	988,343	8,915	415,089	6,654	38,512	9,001	151,606
96817	27,490	48,660	13,792	1,190,214	21,579	793,049	14,676	28,874	19,499	144,517
96701	20,970	37,956	10,317	1,161,040	17,112	804,239	13,489	23,026	17,001	139,100
96797	33,023	66,668	22,712	1,413,639	29,529	1,181,803	16,947	16,043	24,080	120,382
96815	14,936	21,862	3,497	817,892	10,997	449,068	8,126	32,770	11,853	120,317
96720	21,768	40,867	12,505	964,018	17,546	661,625	12,356	20,846	15,716	108,224
96782	18,398	34,344	9,467	867,683	14,627	602,641	11,550	16,095	14,646	86,556
96818	20,316	44,129	15,212	929,584	17,957	742,329	10,994	14,639	15,125	84,868
96706	24,600	54,215	20,035	1,117,462	22,660	974,288	12,299	8,521	17,973	84,810
96753	11,970	20,753	5,361	631,831	9,747	410,824	5,848	20,820	9,619	77,766
96814	9,234	14,322	2,717	511,474	6,854	304,553	5,317	17,762	7,252	76,449
96819	22,462	43,698	14,727	828,297	19,156	628,840	10,041	14,770	15,180	75,371
96740	10,905	19,984	5,420	591,661	8,769	363,957	5,665	17,394	8,680	73,147

Source: U.S. Internal Revenue Service, Statistics of Income, records, "Hawaii Individual Income Tax Returns: Selected Income and Tax Items by State, ZIP Code and Size of Adjusted Gross Income, Tax Year 2006". See also <<http://www.irs.gov/taxstats/indtaxstats/article/0,,id=96947,00.html>>.

Table 9.25-- SELECTED CHARACTERISTICS OF INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2005 AND 2006

Subject	2005		2006	
	Number of returns	Amount (\$1,000)	Number of returns	Amount (\$1,000)
All returns and adj. gross income (AGI) 1/	621,014	31,284,219	638,212	33,030,898
Salaries and wages	516,766	21,257,026	525,731	22,287,296
Taxable interest income	330,470	524,974	350,071	795,572
Ordinary dividends	152,420	591,005	155,818	718,955
Business or prof. net income (less loss)	94,076	1,440,415	97,340	1,420,478
Farm returns	5,712	(NA)	5,709	(NA)
Net capital gain (less loss)	123,069	2,944,627	125,759	3,122,347
Taxable indiv. retire. arrangements distrib.	42,964	445,507	44,956	508,106
Pensions and annuities	117,871	2,474,771	121,589	2,637,375
Unemployment compensation	22,175	81,160	22,525	85,664
Social security benefits	63,566	660,269	68,711	752,473
Self-employment retirement plans	7,090	117,553	6,872	118,191
Exemptions	1,194,091	(NA)	1,198,076	(NA)
Itemized deductions	208,043	4,838,503	214,498	5,307,127
State and local income taxes	180,875	1,114,546	186,354	1,193,189
State and local general sales tax	23,253	21,603	23,198	32,227
Real estate taxes	160,465	239,723	164,563	279,619
Taxes paid	208,019	1,527,022	214,424	1,527,874
Mortgage interest paid	160,201	2,178,248	163,939	2,541,731
Contributions	180,850	599,716	180,602	687,464
Taxable income	497,788	21,313,120	506,578	22,392,378
Total tax credits	187,325	215,643	197,368	228,944
Residential energy tax credit	(NA)	(NA)	7,049	6,282
Child tax credit	112,033	142,505	111,307	141,125
Child care credit	30,141	13,480	29,519	13,481
Earned income credit	87,540	143,818	88,957	150,912
Excess earned income credit (refundable)	75,173	129,187	76,091	135,092
Alternative minimum tax	13,517	61,354	13,428	76,970
Income tax	448,468	3,563,593	456,580	3,769,398
Tax liability	475,073	3,785,802	484,618	3,999,852
Tax due at time of filing	126,898	471,414	129,262	456,047
Overpayments (negative amount)	454,585	910,460	479,992	-995,385

NA Not available.

1/ Adjusted gross income (AGI) includes deficit.

Source: U.S. Internal Revenue Service, Table 2.-- Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Ibid. Tax Year 2005 <<http://www.irs.gov/pub/irs-soi/05in12hi.xls>> accessed August 9, 2007; and Ibid. Tax Year 2006 <<http://www.irs.gov/pub/irs-soi/06in12hi.xls>> accessed July 3, 2008.

Table 9.38-- REAL PROPERTY TAX VALUATIONS: 1986 TO 2009

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

Year 1/	Assessor's gross valuation 2/			Valuation for tax rate purposes
	Total	Land	Improvement	
1986	51,231,020	25,507,708	25,723,312	43,581,421
1987	52,814,463	26,442,872	26,371,591	45,222,885
1988	54,655,038	27,396,477	27,258,561	46,629,959
1989	67,628,063	36,730,370	30,897,693	50,219,249
1990	76,926,745	42,778,927	34,147,818	57,526,564
1991	99,942,540	61,554,968	38,387,572	71,080,524
1992	132,952,299	88,359,248	44,593,051	95,943,417
1993	130,733,131	84,299,686	46,433,445	111,593,106
1994	136,239,310	87,785,946	48,453,364	115,954,097
1995	137,202,083	86,552,575	50,649,508	116,389,670
1996	136,153,769	84,102,966	52,050,803	115,115,001
1997	135,073,354	82,035,301	53,038,053	114,303,125
1998	131,536,224	78,049,699	53,486,525	110,955,447
1999	125,412,154	72,253,741	53,158,413	105,184,585
2000	120,687,029	67,673,347	53,013,682	100,906,373
2001	118,929,005	65,241,123	53,687,882	98,984,387
2002	123,394,937	66,563,433	56,831,504	103,313,817
2003	131,562,028	69,116,128	62,445,900	110,384,134
2004	141,029,581	73,014,576	68,015,005	119,254,215
2005	162,787,538	(3/)	(3/)	138,383,238
2006	199,525,855	(3/)	(3/)	171,105,210
2007	254,954,333	(3/)	(3/)	220,731,778
2008	292,830,383	(3/)	(3/)	253,358,852
2009	297,908,333	(3/)	(3/)	257,714,285

1/ Assessed value as of January 1 for Hawaii, Kauai, and Maui counties through 2003; for the City and County of Honolulu only through 1996, October 1 for 1997 to 2003. Assessed value for 2004 as of January 30, 2003 for Honolulu, April 17, 2003 for Maui, June 6, 2003 for Hawaii, and May 27, 2003 for Kauai. Assessed value for 2005, as of June 22, 2004 for all counties. Assessed value for 2006 as of January 31, 2005 for Honolulu, June 14, 2005 for Maui, April 16, 2005 for Hawaii, and April 26, 2005 for Kauai. Assessed value for 2007 as of January 31, 2006 for Honolulu, June 29, 2006 for Maui, April 18, 2006 for Hawaii, and June 30, 2006 for Kauai. There is no indication of 'assessed value' date in the 2008 nor 2009 report.

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

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

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates, & Exemptions, 2008-2009 Tax Year, State of Hawaii* (August 2008) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed November 26, 2008 and earlier reports, and reports as the Department of Finance.

**Table 9.39-- REAL PROPERTY TAX VALUATION FOR THE STATE,
2006 TO 2009, AND BY COUNTY, 2009**

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

Subject	2006	2007	2008	2009
Assessor's gross valuation 1/ 2/	199,525,855	254,954,333	292,830,383	297,908,333
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Exemptions 1/	26,924,700	32,072,225	37,040,299	38,519,388
Assessor's net taxable valuation	172,601,155	222,882,108	255,790,740	259,388,945
Half of valuation on appeal	1,462,181	2,150,330	2,431,924	1,674,660
Number of appeals	5,571	8,479	10,922	5,960
Valuation for tax rate purposes	171,139,077	220,731,778	253,358,852	257,714,285
Land	(3/)	(3/)	(3/)	(3/)
Improvement	(3/)	(3/)	(3/)	(3/)
Amount to be raised by taxation	968,326	1,183,804	1,315,350	1,356,021
2009, by county	Honolulu	Maui	Hawaii	Kauai
Assessor's gross valuation 1/ 2/	190,699,156	51,670,185	34,434,334	21,104,658
Land	(3/)	29,057,819	16,928,602	12,648,775
Improvement	(3/)	22,612,366	17,505,732	8,455,883
Exemptions 1/	23,481,605	8,554,170	4,758,281	1,725,332
Assessor's net taxable valuation	167,217,551	43,116,015	29,676,053	19,379,326
Half of valuation on appeal	879,604	536,916	170,418	87,722
Number of appeals	2,873	1,436	1,448	203
Valuation for tax rate purposes	166,337,947	42,579,099	29,505,635	19,291,604
Land	(3/)	25,377,173	15,913,327	11,994,580
Improvement	(3/)	17,201,926	13,592,308	7,297,024
Amount to be raised by taxation	804,120	221,782	226,606	103,513

1/ Beginning in 1993, data exclude nontaxable properties.

2/ 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. Assessed value for 2008 as of January 29, 2007 for Honolulu, April 19, 2007 for Maui, June 5, 2007 for Hawaii, and May 1, 2007 for Kauai. Assessed value for 2009 as of January 29, 2008 for Honolulu, April 14, 2008 for Maui, April 21, 2008 for Hawaii, and May 1, 2008 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, 2008-2009 Tax Year, State of Hawaii* (August 2008) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed November 26, 2008 and earlier reports, and reports as the Department of Finance.

Table 9.40-- REAL PROPERTY TAX EXEMPTIONS, BY TYPE: 2008 AND 2009

[For fiscal year ending June 30]

Type of exemption	2008		2009	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
All exemptions, Statewide	253,908	67,714,218	259,014	77,256,506
Federal government	593	7,157,915	594	6,915,498
State government	8,521	16,223,456	8,572	23,843,731
County government	3,637	6,176,526	3,656	6,325,130
Government leases - total	146	97,449	147	108,424
Government leases - portion	125	56,112	136	66,771
Hawaiian Homes Commission	1,656	713,943	1,652	702,967
Hawaiian Homes Land - basic	874	112,449	944	132,260
Hawaiian Homes Land - multiple	461	61,788	498	76,206
Hawaiian Homes Land - total land	4,008	1,492,632	4,050	1,647,010
Hawaiian Homes Land - vacant land	162	24	156	22
Hawaiian Homes - 7 year	597	210,632	421	159,047
Homes - fee (basic)	124,991	13,223,712	128,035	14,002,104
Homes - fee (multiple)	78,418	10,346,010	79,584	10,553,055
Homes - leasehold (basic)	3,724	351,249	3,484	335,528
Homes - leasehold (multiple)	3,467	489,471	3,369	489,444
In lieu of home ex - fee	(X)	(X)	1,641	271,356
In lieu of home ex - lease	(X)	(X)	59	9,843
Additional home exemption	2,201	120,953	1,775	97,592
Additional income exemption	-	-	-	-
Blind	453	12,237	457	12,499
Deaf	158	4,002	164	4,303
Leprosy	6	175	6	175
Totally disabled	6,217	178,347	6,381	185,602
Totally disabled veterans	1,292	676,276	1,417	766,461
Cemeteries	110	64,540	108	72,933
Charitable organizations	1,227	2,073,624	1,525	2,319,415
Childcare	23	1,150	22	1,100
Churches	1,484	2,305,574	1,486	2,451,596
Civil - condemnation	29	32,521	30	42,359
Credit unions	102	129,547	106	153,734
Crop shelters	36	3,134	33	3,148
Enterprize Zone	4	2,383	5	2,927
Foreign consulates	30	41,949	30	42,707
Forest reserve	6	2,671	6	2,671
Historic residential properties	213	283,163	249	323,282
Historic commercial properties	(X)	(X)	2	20,471
Kuleana	(X)	(X)	6	5,330

Continued on next page.

**Table 9.40-- REAL PROPERTY TAX EXEMPTIONS BY TYPE:
2008 AND 2009 -- Con.**

Type of exemption	2008		2009	
	Number	Amount 1/ (\$1,000)	Number	Amount 1/ (\$1,000)
Hospitals	100	707,868	78	596,786
Landscaping, open-space	46	24,055	45	26,755
Low-moderate income housing	319	1,268,933	346	1,468,553
New construction	117	334,965	111	319,711
Public utilities	772	1,597,685	783	1,698,964
Roadways and waterways	6,454	46,255	6,552	46,471
Safe room	22	880	26	1,040
Schools	184	1,018,413	190	929,510
Setbacks	6	1,135	7	1,708
Slaughterhouse	1	2,636	1	2,654
Taro	36	39	40	8
Tree farm	11	7,346	12	7,378
Miscellaneous	20	10,986	17	10,267
Home Use 2% Cap	849	47,408	(X)	(X)

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, Tax Year, State of Hawaii* (annual) <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed November 26, 2008.

**Table 9.41-- REAL PROPERTY TAX VALUATION, BY LAND USE CLASS:
2008 AND 2009**

[In thousands of dollars. For fiscal year ending June 30. Assessed value for 2008 as of January 29, 2007 for Honolulu, April 19, 2007 for Maui, June 5, 2007 for Hawaii, and May 1, 2007 for Kauai. Assessed value for 2009 as of January 29, 2008 for Honolulu, April 14, 2008 for Maui, April 21, 2008 for Hawaii, and May 1, 2008 for Kauai. All counties use the land use class unless footnoted]

Land use class	Gross valuation 1/	Net valuation	Valuation for tax rate	To be raised by taxation
2008 - All classes	292,830,383	255,790,740	253,358,852	1,315,350
Improved residential 2/ 3/ 4/	128,423,986	113,922,684	113,291,916	409,558
Apartment	56,653,941	51,217,239	50,899,888	208,086
Commercial	19,545,101	17,181,761	16,671,093	184,899
Industrial	9,790,315	9,408,713	9,294,438	102,395
Agricultural/native forest	14,394,972	13,599,414	13,400,458	88,979
Vacant agricultural 2/	134,667	134,667	111,524	948
Conservation/preservation	1,480,128	1,364,543	1,350,428	8,704
Hotel/resort	21,830,357	21,655,324	21,234,398	203,988
Unimpr. residential 2/ 3/ 4/	2,201,677	1,507,873	1,462,785	9,271
Homeowner 3/ 4/	24,469,102	13,918,610	13,883,545	42,139
Single family residential 5/	5,758,190	5,430,927	5,407,935	21,736
Homestead 5/	6,349,535	5,347,331	5,339,196	20,490
Public service 2/	696,758	-	-	-
Time share 3/	1,101,654	1,101,654	1,011,248	14,157
2009 - All classes	297,908,333	259,388,945	257,714,285	1,356,021
Affordable rental 4/	80,487	80,287	79,819	443
Residential 2/ 4/	164,582,882	143,983,127	143,656,576	502,343
Improved residential 3/	7,878,228	7,331,289	7,287,326	35,344
Apartment 3/ 4/ 5/	13,635,065	13,379,889	13,271,944	86,717
Commercial	21,043,804	18,679,609	18,250,009	202,763
Industrial	10,611,026	10,193,747	10,098,098	111,126
Agricultural/native forest	15,370,784	14,459,996	14,308,592	91,303
Vacant agricultural 2/	150,829	150,829	110,808	942
Conservation/preservation	1,694,472	1,568,331	1,526,228	9,748
Hotel and resort	22,186,962	22,006,768	21,653,598	207,922
Unimproved residential 3/	545,283	525,579	513,894	2,749
Homeowner 3/ 4/	26,155,277	15,138,030	15,096,427	46,931
Single family residential 5/	5,905,072	5,583,252	5,562,871	22,368
Homestead 5/	6,202,555	5,197,731	5,193,326	19,855
Public service 2/	755,126	-	-	-
Time share 3/	1,110,481	1,110,481	1,104,769	15,467

1/ Excludes nontaxable properties.

2/ City and County of Honolulu category.

3/ Maui County category.

4/ Hawaii County category.

5/ Kauai County category.

Source: City and County of Honolulu, Department of Budget & Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions Tax Year, State of Hawaii* (annual) and <<https://www.realpropertyhonolulu.com/portal/rpadcms/Reports?parent=REPORTS>> accessed November 26, 2008.

Table 9.43-- RESIDENTIAL PROPERTY TAX RATES IN HONOLULU AND THE MEDIAN OF 51 MAJOR CITIES: 1985 TO 2007

Year	Effective tax rate per \$100 1/			Nominal tax rate per \$100	Assessment level (percent)
	Median 2/	Honolulu	Rank 3/		
1985	(NA)	0.61	50	1.06	61.2
1986	(NA)	0.60	51	0.66	90.8
1987	(NA)	0.59	51	0.66	89.0
1988	(NA)	0.59	51	0.66	89.0
1989	(NA)	0.64	48	0.64	100.0
1990	(NA)	0.48	51	0.48	100.0
1991	(NA)	0.37	51	0.37	100.0
1992	1.49	0.30	51	0.35	84.3
1993	(4/)	(4/)	(4/)	(4/)	(4/)
1994	1.60	0.33	51	0.35	93.4
1995	1.59	0.33	51	0.35	93.4
1996	1.54	0.33	51	0.35	95.0
1997	1.42	0.39	51	0.39	100.0
1998	1.41	0.46	51	0.46	100.0
1999	1.55	0.37	51	0.37	100.0
2000	1.52	0.37	51	0.37	100.0
2001	1.50	0.37	51	0.37	100.0
2002	1.54	0.37	51	0.37	100.0
2003	1.50	0.38	51	0.38	100.0
2004	1.54	0.38	51	0.38	100.0
2005	1.50	0.38	51	0.38	100.0
2006	1.50	0.36	51	0.36	100.0
2007	1.39	0.33	51	0.33	100.0

NA Not available.

1/ Adjusted to 100-percent assessment level.

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

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

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

Source: U. S. Census Bureau, *Statistical Abstract of the United States* (annual); and Government of the District of Columbia, Office of the Chief Financial Officer, *Tax Rates and Tax Burdens in the District of Columbia - A Nationwide Comparison* (annual) and <<http://cfo.dc.gov/cfo/cwp/view,a,1324,q,612643.asp>> accessed January 14, 2009.

Table 9.44-- REAL PROPERTY TAX RATES, BY COUNTY: 2009

[In dollars per \$1,000 net taxable value. For fiscal year ending June 30]

Class	Honolulu		
Property 1/:			
Residential	3.29		
Commercial	12.40		
Industrial	12.40		
Agricultural	5.70		
Preservation	5.70		
Hotel and Resort	12.40		
Public Service	0.00		
Vacant Agricultural	8.50		
Class	Maui	Hawaii	Kauai
Land:			
Improved residential	4.85	2/ 8.10	2/ 3.95
Unimproved residential	5.35	2/ 8.10	(X)
Apartment	4.55	8.10	6.90
Commercial	6.25	9.00	6.90
Industrial	6.50	9.00	6.90
Agricultural	4.50	3/ 8.35	6.90
Conservation	4.75	8.55	6.90
Hotel and resort	8.20	9.00	6.90
Homeowner	2.00	5.55	(X)
Homestead	(X)	(X)	4.00
Time share	14.00	(X)	(X)
Affordable rental housing	(X)	5.55	(X)
Building:			
Improved residential	4.85	2/ 7.10	2/ 4.25
Unimproved residential	5.35	2/ 7.10	(X)
Apartment	4.55	8.10	7.90
Commercial	6.25	9.00	7.90
Industrial	6.50	9.00	7.90
Agricultural	4.50	3/ 6.35	4.25
Conservation	4.75	8.55	4.25
Hotel and resort	8.20	9.00	7.90
Homeowner	2.00	5.55	(X)
Homestead	(X)	(X)	3.44
Time share	14.00	(X)	(X)
Affordable rental housing	(X)	5.55	(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/ 'Residential' in County of Hawaii and 'Single family residential' in County of Kauai.

3/ Agricultural or Native Forests in County of Hawaii

Source: City and County of Honolulu, Department of Budget and Fiscal Services, Real Property Assessment Division, *Real Property Tax Valuations, Tax Rates & Exemptions, 2008-2009 Tax Year, State of Hawaii* (August, 2008) and <http://www.co.honolulu.hi.us/rpa/staterpt/08_txrate.pdf> (July 29, 2008) accessed August 25, 2008.

Table 9.45-- FEDERAL EXPENDITURES IN HAWAII: 1983 TO 2007

[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)	1996	7,990,275	7.3
1984	4,140,182	3.2	1997	8,159,285	2.1
1985	4,575,478	10.5	1998	8,449,229	3.6
1986	4,646,930	1.6	1999	8,659,684	2.5
1986	4,811,882	3.5	2000	9,036,388	4.4
1988	5,064,944	5.3	2001	9,728,839	7.7
1989	5,570,896	10.0	2002	10,474,798	7.7
1990	5,633,927	1.1	2003	11,269,306	7.6
1991	6,198,142	10.0	2004	12,176,350	8.0
1992	6,636,322	7.1	2005	12,699,321	4.3
1993	7,283,475	9.8	2006 ^{1/}	13,495,147	6.3
1994	7,643,718	4.9	2007	14,061,883	4.2
1995	7,449,512	-2.5			

NA Not available.

^{1/} Revised from previous *Data Book*.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2007) <<http://www.census.gov/govs/www/cffr.html>> accessed October 2, 2008; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

Table 9.46-- FEDERAL EXPENDITURES IN HAWAII, BY TYPE: 1983 TO 2007

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

Year	Total direct expenditures or obligations	Retirement & disability payments for individuals	Other direct payments for individuals	Direct payments for other than individuals	Grants - block, formula, project, & cooperative agreements	Procurement contracts	Salaries & wages
1983	4,013.5	961.2	291.8	14.9	475.1	534.5	1,735.9
1984	4,140.2	1,023.4	297.9	49.9	383.0	577.4	1,808.6
1985	4,575.5	1,108.1	336.1	48.4	468.0	672.4	1,942.4
1986	4,646.9	1,175.2	342.0	49.4	500.7	619.0	1,960.7
1987	4,811.9	1,260.0	357.5	55.8	540.6	525.0	2,073.1
1988	5,064.9	1,346.9	368.2	67.7	613.3	591.2	2,077.7
1989	5,570.9	1,453.3	431.1	70.1	707.3	624.3	2,284.9
1990	5,633.9	1,538.1	520.7	79.1	783.0	547.3	2,165.8
1991	6,198.1	1,660.2	589.8	83.2	786.2	760.9	2,317.9
1992	6,636.3	1,735.5	772.7	90.2	974.5	694.9	2,368.6
1993	7,283.5	1,842.6	825.3	130.9	1,357.2	742.5	2,385.0
1994	7,643.7	1,970.5	852.0	122.5	1,295.0	905.4	2,498.3
1995	7,449.5	2,043.3	1,069.2	57.4	1,192.1	777.3	2,310.2
1996	7,990.3	2,138.5	1,099.1	101.3	1,215.4	1,027.4	2,408.6
1997	8,159.3	2,261.9	1,127.6	105.8	1,256.1	1,077.3	2,330.5
1998	8,449.2	2,348.4	1,078.8	101.9	1,310.3	1,052.6	2,557.2
1999	8,659.7	2,430.5	1,077.7	122.4	1,451.7	1,141.4	2,436.1
2000	9,036.4	2,582.9	1,069.7	128.5	1,532.5	1,293.8	2,429.0
2001	9,728.8	2,798.7	1,132.5	142.1	1,663.7	1,466.9	2,525.0
2002	10,474.8	2,899.3	1,305.6	129.1	1,836.1	1,621.2	2,683.5
2003	11,269.3	3,014.1	1,344.9	157.3	1,911.0	1,978.4	2,863.7
2004	12,176.3	3,202.2	1,403.2	203.4	2,147.6	2,066.0	3,153.9
2005	12,699.3	3,318.7	1,474.1	178.1	2,167.9	2,322.3	3,238.4
2006 1/	13,495.1	3,533.6	1,574.8	215.6	2,312.3	2,147.8	3,711.0
2007	14,061.9	3,752.4	1,590.7	321.5	2,452.4	2,327.7	3,617.3

1/ Total, Retirement & disability payments, and Grants revised from previous *Data Book*.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year, State and County Areas* (annual); Ibid. On-Line Query System (1993-2007) <<http://www.census.gov/govs/www/cffr.html>> accessed October 2, 2008; and Ibid. Governments Division unpublished tabulation (January 11, 2005).

Table 9.47-- PER CAPITA DIRECT FEDERAL EXPENDITURE IN THE UNITED STATES AND HAWAII, BY TYPE: 2006 AND 2007

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

Category	United States (dollars)	Hawaii (dollars)	Hawaii as percent of U.S.	Hawaii rank 1/
Total 2006 2/ 3/	8,053.68	10,554.34	131.05	7
Retirement and disability	2,451.74	2,763.58	112.72	15
Other direct payments	1,892.00	1,400.29	74.01	42
Grants	1,610.84	1,808.41	112.27	15
Procurement	1,303.78	1,679.78	128.84	13
Salaries and wages	795.33	2,902.28	364.92	2
Department of Defense	1,308.81	4,206.99	321.44	3
All other Federal agencies	6,744.87	6,347.35	94.11	29
Total 2007 2/	8,339.19	10,956.84	131.39	5
Retirement and disability	2,571.22	2,923.81	113.71	14
Other direct payments	1,926.36	1,489.93	77.34	37
Grants	1,624.13	1,910.86	117.65	14
Procurement	1,392.57	1,813.68	130.24	10
Salaries and wages	824.91	2,818.57	341.68	2
Department of Defense	1,394.82	4,259.55	305.38	3
All other Federal agencies	6,944.36	6,697.30	96.44	32

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

2/ Resident population is as of July 1, 2006 and 2007. Hawaii resident population was 1,278,635 and 1,283,388; for the United States was 298,754,819 and 301,621,157 respectively (U.S. Census Bureau, Population Division, "Annual Estimates of the Population for the United States, Regions, States, and Puerto Rico: April 1, 2000 to July 1, 2007" (NST-EST2007-01) (December 27, 2007) and source, table 10 for 2007. Hawaii had 0.4 percent of the United States resident population for both years.

3/ 2006 has been revised from previous *Data Book*.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2007, State and County Areas* (September 2008), tables 10, 12 and 14 and *Ibid.* On-Line Query System (1993-2007) <<http://www.census.gov/govs/www/cffr.html>> accessed October 15, 2008; and calculations by Hawaii State Department of Business, Economic Development & Tourism.

**Table 9.48-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,
BY COUNTY: 2006**

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

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistributed
Resident population (as of July 1, 2006) 2/	1,278,635	906,715	169,419	140,515	61,986	-
Total direct exp. or oblig. 2/	13,495,147	10,867,410	1,011,090	654,538	422,169	539,940
Retirement/disability payments for individ. 2/	3,533,606	2,665,593	440,303	278,050	149,304	355
Other direct payments for individuals	1,574,809	993,823	178,764	117,889	68,740	215,594
Direct payments other than for individuals	215,646	30,867	2,931	2,889	928	178,031
Grants (block, formula, project, & cooperative agreements) 2/	2,312,296	1,710,012	227,396	152,156	94,831	127,902
Procurement contracts	2,147,829	1,922,268	90,443	54,557	80,560	-
Salaries and wages	3,710,961	3,544,847	71,252	48,997	27,806	18,059
Exhibit: Total direct expenditures or oblig. 2/	13,495,147	10,867,410	1,011,090	654,538	422,169	539,940
Defense	5,379,202	5,172,871	39,949	53,521	94,801	18,059
Non-defense 2/	8,115,945	5,694,538	971,141	601,017	327,367	521,881
Addendum: Other federal assistance	8,618,341	5,282,963	736,482	1,716,977	740,050	141,869
Direct loans	11,287	8,745	965	1,223	354	-
Guaranteed/insured loans	348,024	166,989	29,749	21,564	3,662	126,060
Insurance	8,259,031	5,107,229	705,768	1,694,190	736,035	15,809

1/ Includes Kalawao County.

2/ Revised from previous *Data Book*.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2007, State and County Areas* (September 2008) <<http://www.census.gov/prod/2008pubs/cffr-07.pdf>> and On-Line Query System (1993-2007) <<http://www.census.gov/govs/www/cffr.html>> accessed October 2, 2008 and U.S. Census Bureau, Population Division, "Annual Estimates of the Population for Counties of Hawaii: April 1, 2000 to July 1, 2007" (CO-EST2007-01-15 (March 20, 2008) <<http://www.census.gov/popest/counties/tables/CO-EST2007-01-15.xls>> accessed October 9, 2008.

**Table 9.49-- DIRECT FEDERAL EXPENDITURES OR OBLIGATIONS,
BY COUNTY: 2007**

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

Category	State Total	City and County of Honolulu	Hawaii County	Maui County 1/	Kauai County	State undistri- buted
Resident population (as of July 1, 2007)	1,283,388	905,601	173,057	141,902	62,828	-
Total direct exp. or oblig.	14,061,883	11,125,952	1,021,154	730,714	511,302	672,761
Retirement/disability payments for individuals	3,752,387	2,821,356	470,491	299,917	160,549	74
Other direct payments for individuals	1,590,700	969,110	176,665	141,679	67,048	236,199
Direct payments other than for individuals	321,456	23,861	2,070	1,611	763	293,151
Grants (block, formula, project, & cooperative agreements)	2,452,372	1,764,525	228,358	210,539	105,613	143,337
Procurement contracts	2,327,651	2,084,579	71,304	26,222	145,546	-
Salaries and wages	3,617,317	3,462,521	72,266	50,746	31,783	-
Exhibit: Total direct expenditures or obligations	14,061,883	11,125,952	1,021,154	730,714	511,302	672,761
Defense	5,466,653	5,204,520	78,090	28,775	155,268	-
Non-defense	8,595,230	5,921,432	943,064	701,939	356,033	672,761
Addendum: Other federal assistance	10,042,137	6,214,083	875,725	1,942,796	874,500	135,033
Direct loans	47,867	28,924	4,463	5,235	9,245	-
Guaranteed/insured loans	359,253	158,458	34,090	24,310	7,362	135,033
Insurance	9,635,016	6,026,701	837,172	1,913,251	857,892	-

1/ Includes Kalawao County.

Source: U.S. Census Bureau, *Consolidated Federal Funds Report for Fiscal Year 2007, State and County Areas* (September 2008) p. 37 <<http://www.census.gov/prod/2008pubs/cffr-07.pdf>> and On-Line Query System (1993-2007) <<http://www.census.gov/govs/www/cffr.html>> accessed October 2, 2008.

Table 9.60-- FEDERAL GOVERNMENT EMPLOYMENT, BY AGENCY: 2004 to 2008

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

Agency	2004	2005	2006	2007	2008
TOTAL	22,216	22,031	22,186	21,899	23,003
Cabinet-level	21,956	21,761	21,915	21,622	22,712
Agriculture	837	851	842	845	827
Commerce	328	348	379	378	368
Defense	16,587	16,485	16,716	16,186	17,009
Air Force	1,962	205	2,000	1,935	2,020
Army	4,350	4,372	4,591	4,499	4,874
Other Defense	1,060	1,045	1,085	934	978
Navy/Marine Corps	9,215	9,063	9,040	8,818	9,137
Justice	300	281	295	294	297
U.S. Marshall's Service	24	23	23	25	25
Prisons	197	183	197	195	193
U.S. Attorney	69	66	66	65	70
Labor	31	26	25	26	25
Energy	3	3	2	1	1
Education	-	-	-	-	-
Health & Human Services	25	26	22	152	151
Homeland Security 1/	2,038	1,946	1,868	1,933	2,079
U.S. Coast Guard	119	124	130	134	133
Immig. & Customs Enf.	65	67	65	74	76
Customs & Border Prot.	414	389	366	346	341
Trans. Security Admin.	1,268	1,188	1,117	1,302	1,453
FEMA	143	144	157	41	40
Housing & Urban Dev.	25	28	28	27	29
Interior	573	594	565	581	643
National Park Service	333	349	338	351	407
State	22	23	15	16	20
Transportation	405	375	363	355	395
Fed. Aviation Admin.	389	361	349	339	380
Fed. Highways Admin.	13	11	12	13	12
Treasury	173	161	157	151	144
Internal Revenue Service	170	159	154	148	141
Veterans Affairs	609	614	638	677	724
Veterans Benefits Admin.	74	69	70	80	80
National Cemetery Admin.	23	23	22	23	22
Veterans Health Admin.	511	520	544	553	601
Independent agencies 2/					
Large	244	254	255	264	275
General Services Admin.	54	54	50	51	51
Social Security Admin.	119	114	110	108	119
Medium	15	15	15	13	16
Small	1	1	1	-	-

1/ New agency as of November 25, 2002.

2/ Large is 1,000 or more; Medium is 100 to 999; and Small is fewer than 100 employees.

Source: U.S. Office of Personnel Management, FedScope

<http://www.fedscope.opm.gov/employment_access.asp> accessed January 14, 2009.

**Table 9.61--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 2007**

[In number of jobs and thousands of dollars. Data on 'Part-time hours paid (March)' included in previous reports is no longer available]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	85,631	65,221	20,410	71,506	287,915	266,385	21,529
Education total	47,480	30,463	17,017	35,602	137,619	120,061	17,558
Higher educ. instructional emp.	4,397	2,717	1,680	3,501	21,343	16,842	4,501
All other higher education	8,788	3,897	4,891	5,383	19,833	15,847	3,986
Elem. & secondary instructional emp.	25,289	19,140	6,149	20,830	80,932	74,734	6,198
All other elem. & secondary educ.	8,871	4,576	4,295	5,754	15,009	12,140	2,869
Other education	135	133	2	134	501	497	4
Libraries	781	476	305	604	1,803	1,534	269
Public welfare	1,111	1,029	82	1,061	3,794	3,729	65
Hospitals	4,572	3,984	588	4,309	17,527	15,798	1,729
Health	2,799	2,714	85	2,755	11,426	11,225	201
Social insurance administration	242	238	4	240	965	954	11
Highways	1,636	1,622	14	1,628	6,652	6,637	14
Air transportation	999	990	9	994	3,579	3,566	13
Water transport and terminals	208	208	-	208	807	807	-
Police protection total	3,862	3,698	164	3,736	18,725	18,646	79
Police officers only	2,935	2,906	29	2,913	15,652	15,637	15
Other police employees	927	792	135	823	3,073	3,009	64
Fire protection total	1,866	1,864	2	1,866	9,514	9,509	5
Firefighters only	1,758	1,757	1	1,758	9,105	9,103	2
Other fire employees	108	107	1	108	410	407	3
Corrections	2,367	2,357	10	2,362	10,633	10,591	42

Continued on next page.

**Table 9.61--STATE AND LOCAL GOVERNMENT EMPLOYMENT AND PAYROLLS, BY FUNCTION:
MARCH 2007 -- Con.**

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Natural resources	1,355	1,057	298	1,156	4,895	4,632	262
Parks and recreation	3,186	1,762	1,424	2,047	6,365	5,720	644
Housing and community development	292	280	12	286	1,064	1,050	14
Sewerage	694	687	7	691	3,000	2,990	10
Solid waste management	580	577	3	578	2,568	2,568	1
Financial administration	1,464	1,452	12	1,457	5,749	5,726	23
Judicial and legal	3,042	2,957	85	2,992	13,168	13,002	167
Other government administration	1,816	1,609	207	1,697	7,178	6,866	312
Water supply	982	972	10	975	4,222	4,199	22
Transit	68	55	13	63	190	180	11
All other and unallocable	4,229	4,170	59	4,199	16,472	16,393	78

Source: U.S. Census Bureau, "Hawaii State and Local Government Employment and Payroll Data, By Level of Government and By Government Function: 2007 State and All Local" <<http://harvester.census.gov/datadissem/>> accessed November 28, 2008.

Table 9.62-- STATE GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2007

[In number of jobs and thousands of dollars. Data on 'Part-time hours paid (March)' included in previous reports is no longer available]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	70,409	51,289	19,120	57,210	224,849	204,193	20,657
Education total	47,480	30,463	17,017	35,602	137,619	120,061	17,558
Higher educ. instructional emp.	4,397	2,717	1,680	3,501	21,343	16,842	4,501
All other higher education	8,788	3,897	4,891	5,383	19,833	15,847	3,986
Elem. & secondary instructional emp.	25,289	19,140	6,149	20,830	80,932	74,734	6,198
All other elem. & secondary educ.	8,871	4,576	4,295	5,754	15,009	12,140	2,869
Other education	135	133	2	134	501	497	4
Libraries	778	473	305	601	1,790	1,521	269
Public welfare	951	920	31	941	3,434	3,402	31
Hospitals	4,572	3,984	588	4,309	17,527	15,798	1,729
Health	2,580	2,499	81	2,538	10,179	9,989	191
Social insurance administration	242	238	4	240	965	954	11
Highways	848	842	6	845	3,645	3,640	5
Air transportation	999	990	9	994	3,579	3,566	13
Water transport and terminals	208	208	-	208	807	807	-
Corrections	2,367	2,357	10	2,362	10,633	10,591	42
Natural resources	1,338	1,049	289	1,145	4,861	4,610	250
Parks and recreation	660	141	519	176	564	480	84
Financial administration	732	731	1	732	2,701	2,697	4
Judicial and legal	2,457	2,385	72	2,413	10,495	10,343	152
Other government administration	821	666	155	743	2,861	2,589	272
All other and unallocable	3,376	3,343	33	3,361	13,191	13,145	46

Source: U.S. Census Bureau, "Hawaii Government Employment and Payroll Data, By Level of Government and By Government Function: 2007 State" <<http://harvester.census.gov/datadissem/>> accessed November 28, 2008.

Table 9.63-- LOCAL GOVERNMENT EMPLOYMENT AND PAYROLL, BY FUNCTION: MARCH 2007

[In number of jobs and thousands of dollars. Data on 'Part-time hours paid (March)' included in previous reports is no longer available]

Government function	Employment				Payroll		
	Total	Full-time	Part-time	Full-time equivalent	Total March	Full-time employees	Part-time employees
Total	15,222	13,932	1,290	14,296	63,066	62,193	873
Libraries	3	3	-	3	14	14	-
Public welfare	160	109	51	120	361	327	34
Health	219	215	4	217	1,247	1,237	10
Highways	788	780	8	783	3,007	2,998	9
Police protection total	3,862	3,698	164	3,736	18,725	18,646	79
Police officers only	2,935	2,906	29	2,913	15,652	15,637	15
Other police employees	927	792	135	823	3,073	3,009	64
Fire protection total	1,866	1,864	2	1,866	9,514	9,509	5
Firefighters only	1,758	1,757	1	1,758	9,105	9,103	2
Other fire employees	108	107	1	108	410	407	3
Natural resources	17	8	9	12	34	22	12
Parks and recreation	2,526	1,621	905	1,871	5,801	5,240	560
Housing and community development	292	280	12	286	1,064	1,050	14
Sewerage	694	687	7	691	3,000	2,990	10
Solid waste management	580	577	3	578	2,568	2,568	1
Financial administration	732	721	11	725	3,048	3,029	19
Judicial and legal	585	572	13	578	2,673	2,659	14
Other government administration	995	943	52	954	4,318	4,278	40
Water supply	982	972	10	975	4,222	4,199	22
Transit	68	55	13	63	190	180	11
All other and unallocable	853	827	26	838	3,280	3,248	32

Source: U.S. Census Bureau, "Hawaii Government Employment and Payroll Data By Level of Government and By Government Function: 2007 All Local" <<http://harvester.census.gov/datadissem/>> accessed November 28, 2008.