

Hawaii Individual Income Tax Statistics

Tax Year 2021

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1. INTRODUCTION

This study examines statistics from Hawaii individual income tax returns filed by Hawaii resident and nonresident taxpayers for tax year 2021. Nonresident taxpayers include part-year residents and nonresidents who have Hawaii individual income tax liabilities. The Department of Taxation (“Department”) has prepared annual studies on individual income tax statistics since 1958, but the studies were discontinued for tax years 2006 through 2011 due to budget cuts. The reports were resumed for tax year 2012 and have been published annually since.

Every individual conducting business in the State must file an individual income tax return, whether or not the individual derives taxable income from the business. Additionally, every individual receiving gross income above a certain threshold amount must file a tax return. Generally, the threshold for resident taxpayers is the sum of the standard deduction and the personal exemption. For individuals claimed as a dependent on the tax return of another taxpayer (dependent taxpayers), the threshold amount is the standard deduction amount. For nonresident taxpayers, the threshold is prorated according to the portion of the taxpayer's total income that is included in Hawaii adjusted gross income (AGI). Taxpayers with income below the threshold can file a tax return to claim tax credits.

This study presents data obtained from all Hawaii individual income tax returns filed by Hawaii resident and nonresident taxpayers for tax year 2021. Residents file Form N-11 for their Hawaii individual income taxes. Form N-11 uses federal AGI as the starting point for calculating Hawaii taxable income. Nonresidents and part-year residents with income from Hawaii sources file Form N-15 for their Hawaii income tax liabilities.

Since tax year 2016, the individual income tax statistics reports have not contained data from federal income tax returns due to a new agreement that limited the Department's access to Federal Tax Information.

2. DATA SOURCE AND METHODOLOGY

The primary data source for the study is the GenTax program of the Department's Tax System Modernization (TSM). The data are from individual income tax returns (Forms N-11 and N-15) filed for tax year 2021 which were received by March 31, 2023 and processed by April 10, 2023.

The data taken from the tax returns are items as reported by individuals before any adjustments from subsequent audits. However, they include the automatic adjustments the Department made when processing the tax returns.

The data items on the tax returns were checked for accuracy by inspecting them against the images of the tax returns. The largest entries for each item were examined and figures

for total income, deductions, exemptions, and taxable income were verified for consistency.

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

3. CONFORMITY WITH THE INTERNAL REVENUE CODE

Hawaii generally follows federal definitions for taxable income of individuals. However, there are differences between the income tax laws of Hawaii and the Internal Revenue Code (IRC). Unlike the IRC, Hawaii's definition of taxable income does not include Social Security benefits, distributions from employer-provided pensions, contributions made to a Hawaii individual housing account, exceptional trees deduction and in 2021, the first \$7,152 of military reserve or Hawaii national guard duty pay. Hawaii also exempts interest on U.S. savings bonds from income whereas, the IRC does not.

Hawaii includes in taxable income, cost-of-living allowances paid to federal civilian employees in Hawaii, State or County employee contributions to the Hawaii state government contributory plan or to the hybrid plan of the Employees Retirement System (ERS), and interest on state and local government bonds issued by jurisdictions outside of Hawaii, whereas the IRC does not. Hawaii generally does not conform to tax credits in the IRC and offers its own tax credits that are not available in the IRC.

Hawaii uses different standard deduction amounts from the IRC and it continues to allow personal or dependent exemptions whereas IRC suspended exemptions due to the Tax Cuts and Jobs Act (TCJA) enacted on December 22, 2017 (please see Table 1 below). Hawaii's regular personal exemption multiplier was \$1,144 in 2021. Hawaii also allowed an extra personal exemption for taxpayers who were at least 65 years of age and an exemption of \$7,000 for a person who was blind, deaf, or totally disabled. More details on exemptions will be provided when we discuss detailed statistics in sections 6 and 7.

While federal personal exemptions were suspended by TCJA effective tax year 2018, the federal standard deduction amounts were increased significantly. In tax year 2021, the federal standard deduction amounts were \$25,100 for married couples filing a joint tax return, \$12,550 for single individuals and married couples filing separate tax returns, and \$18,800 for a head of household, with an additional standard deduction of \$1,350 for taxpayers 65 and older or blind (\$1,700 if the taxpayer was single and not a surviving spouse). Hawaii's standard deductions for 2021 were \$4,400 for joint returns and qualifying widow(er)s, \$2,200 if the taxpayer was single or a married individual filing

separately, and \$3,212 for a head of household.¹ The federal standard deduction amounts are adjusted for inflation each year. However, Hawaii's standard deduction (and exemption) amounts remain constant by statute and are changed infrequently.

Table 1
Differences between Federal and Hawaii Standard Deductions and Exemptions
by Filing Status in 2021

Filing Status	Federal	Hawaii
Standard Deduction		
Married Filing Jointly	\$25,100	\$4,400
Single	\$12,550	\$2,200
Married Filing Separately	\$12,550	\$2,200
Head of Household	\$18,800	\$3,212
Qualifying Widow(er)	\$25,100	\$4,400
Personal or Dependent Exemption Multiplier	Suspended in '18	\$1,144 *

* Hawaii taxpayers may claim an additional exemption for themselves and/or their spouse for being age 65 or older. Furthermore, a blind, deaf, or totally disabled person and/or their spouse who qualify may be allowed a Disability Exemption of \$7,000 each in lieu of the regular personal exemption of \$1,144, but they cannot then claim the additional exemptions for dependents or being age 65 or older.

The federal Tax Cuts and Jobs Act (TCJA) enacted on December 22, 2017 restricted or eliminated the mortgage interest, state and local tax, personal casualty loss, and moving expense deductions. In addition, the Act eliminated the 2% reduction to miscellaneous itemized deductions in IRC section 67 and the overall limitation on itemized deductions in IRC section 68. In contrast, Hawaii continued to conform to the above provisions selectively, but mainly in the form the provisions existed in prior to the TCJA. For example, Act 27, Session Laws of Hawaii (SLH) 2018 does not adopt the federal provision that limits the deduction for state and local taxes to \$10,000 (\$5,000 for a married taxpayer filing a separate return) for tax years 2018 through 2025 but does adopt the federal provision that foreign real property taxes cannot be deducted for tax years 2018 through 2025.²

¹ Act 89, Session Laws of Hawaii 2021, adopts the federal provision that allows a reduction in taxable income for taxpayers who take the standard deduction and do not itemize their deductions on their return. The reduction reduces taxable income by up to \$300 (\$600 if married filing jointly) for cash contributions made in 2021 to qualified organizations.

² If Hawaii taxpayers claim a tax credit for income taxes paid to other states and countries, they cannot also claim those amounts as an itemized deduction for state and foreign income taxes paid to another state or foreign country.

Economic Impact Payments under federal COVID-19 relief programs were not considered gross income and were therefore not subject to both federal and Hawaii income taxes. Furthermore, the federal American Rescue Plan Act of 2021 (ARPA 2021) authorized individual taxpayers to exclude up to \$10,200 of unemployment compensation they received in tax year 2020 only at the federal level. However, Hawaii did not comply with this federal exclusion and continued to include unemployment compensation in gross income.

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

4. STATE INDIVIDUAL INCOME TAX LEGISLATION

Hawaii's Legislature enacted several measures related to individual income taxes in recent years, of which the following are the most prominent for tax year 2021:

Act 7, SLH 2022

Act 7 (Senate Bill 3143) conformed Hawaii income and estate and generation-skipping transfer tax laws by updating sections 235-2.3, 235-2.4, 235-2.45, and 236E-3, Hawaii Revised Statutes (HRS), to conform to the Internal Revenue Code (IRC).

Hawaii adopted the following provisions of the American Rescue Plan Act of 2021 (ARPA): (1) Exclusion from gross income of targeted Economic Injury Disaster Loan (EIDL) advances received from the Small Business Administration (SBA) (Hawaii does not conform to the allowance of deductions for expenses paid with EIDL funds); (2) Exclusion from gross income for restaurant revitalization fund (RRF) amounts received from the SBA (Hawaii does not conform to the allowance of deductions for expenses paid with RRF grants); (3) Exclusion from gross income of the amounts received as "recovery rebates" under the ARPA (stimulus payments); (4) Exclusion from gross income of qualified student loans cancelled or discharged in 2021 through 2025; and (5) Adopted the special tax treatment of coronavirus-related distributions from eligible retirement plans to individuals from the federal Coronavirus Aid, Relief, and Economic Security Act (CARES Act) retroactively for taxable years beginning after December 31, 2019.

Act 89, SLH 2021

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

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

Act 13, SLH 2020

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

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

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

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

Act 27, SLH 2018

Act 27 selectively conformed Hawaii income tax laws to the Internal Revenue Code as of February 9, 2018 with an effective date of June 7, 2018.

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

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

Finally, Act 27 limited the net operating loss (NOL) deduction to 80% of taxable income for NOLs arising in tax years beginning after 2017 and eliminated NOL carrybacks (except for farming NOLs which are permitted a two-year carryback) and allowed unused NOLs to be carried forward indefinitely for NOLs arising in tax years ending after 2017.

Act 107, SLH 2017

Act 107 reinstated three tax rates and brackets (9%, 10%, and 11%) for the highest-income taxpayers imposed by Act 60, SLH 2009, for tax years beginning after December 31, 2017.

Act 107 also established a state nonrefundable earned income tax credit (EITC) equal to 20 percent of the federal EITC. The tax credit applies to tax years 2018 through 2022.³

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

5. GENERAL OVERVIEW OF RETURNS FILED

5.1. AT A GLANCE

Residents and nonresidents filed a total of 751,344 Hawaii individual income tax returns for tax year 2021, marking an overall increase from the previous year. Although the number of resident returns decreased, the nonresident/part-year resident returns increased in 2021, reversing the trend in 2020.

Table 2 provides a comparison of selected items for all individual income tax returns in 2021 versus 2020. Compared with tax year 2020, the total number of Hawaii individual income tax returns filed increased by 1,677 or 0.2% in 2021. The number of returns with positive Hawaii total income increased by 0.9% while the total amount of positive Hawaii total income went up by \$9 billion or 17.1%. Similarly, the number of returns with positive Hawaii adjusted gross income (AGI) increased by 1.6% while the total amount of positive Hawaii AGI went up by \$8.3 billion or 17.9%. There were also fewer returns with negative Hawaii total income and AGI in 2021. Therefore, the net Hawaii total income increased by 19.1% while net Hawaii AGI went up by 20.4% in 2021.

³ Act 114, SLH 2022 makes the State EITC refundable and permanent beginning with the 2023 tax year. All carryforwards of nonrefundable EITC expire at the end of the 2024 tax year.

Table 2
Comparison of Selected Items for All Tax Returns in 2021 versus 2020
(Dollar amounts are in millions)

	2021		2020		% Change	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Total Number of Tax Returns	751,344		749,667		0.2%	
Hawaii Total Income (+)	731,689	\$62,247	724,820	\$53,160	0.9%	17.1%
Hawaii Total Income (-)	19,655	-\$1,988	24,847	-\$2,570	-20.9%	-22.7%
Hawaii Total Income (Net)	751,344	\$60,259	749,667	\$50,589	0.2%	19.1%
Hawaii Adjusted Gross Income (+)	725,041	\$54,645	713,651	\$46,341	1.6%	17.9%
Hawaii Adjusted Gross Income (-)	26,303	-\$2,297	36,016	-\$2,867	-27.0%	-19.9%
Hawaii Adjusted Gross Income (Net)	751,344	\$52,348	749,667	\$43,474	0.2%	20.4%
Standard Deductions	311,805	\$823	333,282	\$873	-6.4%	-5.8%
Allowable Itemized Deductions	404,386	\$6,825	382,623	\$6,254	5.7%	9.1%
Total Allowable Deductions	716,191	\$7,648	715,905	\$7,128	0.0%	7.3%
Total Exemptions	681,567	\$1,646	684,553	\$1,652	-0.4%	-0.4%
Taxable Income	608,220	\$46,725	595,056	\$38,795	2.2%	20.4%
Tax Liability Before Credits	751,344	\$3,479	749,667	\$2,771	0.2%	25.6%
Tax Liability After Credits	751,344	\$3,165	749,667	\$2,577	0.2%	22.8%
Tax Withheld	526,469	\$2,129	530,448	\$1,963	-0.8%	8.5%

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

Compared with tax year 2020, the total number of returns with allowable deductions increased by 286 or 0.04%, whereas the total number of returns with exemptions declined by 2,472 or 0.4% in tax year 2021 for all taxpayers. The dollar amounts of standard deductions and total exemptions decreased by 5.8% and 0.4%, respectively, and the dollar amount of allowable itemized deductions rose by 9.1%.

There were 13,164 or 2.2% more returns with taxable income and amount of taxable income increased by \$7.9 billion or 20.4% in 2021. Income tax liabilities increased by 25.6% before tax credits and 22.8% after credits, as will be discussed in detail in the following sections.

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

Most taxpayers filed their taxes in the City and County of Honolulu. Table 3 shows the number of state individual income tax returns filed by Hawaii residents and nonresidents for tax year 2021 versus 2020 by tax district.

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

Residents filed a total of 643,653 Hawaii individual income tax returns (Forms N-11) for tax year 2021, which was a decrease of 9,862 returns or 1.5% compared to 2020. Of the resident tax returns, 69.2% were filed by taxpayers in Oahu (District 1), 12.0% by taxpayers in Maui (District 2), 13.6% by taxpayers in Hawaii (District 3), and 5.3% by taxpayers in Kauai (District 4).⁴

Table 3
Comparison of Types and Number of Returns Filed
by Taxation District in 2021 versus 2020

Type of Return	TAXATION DISTRICT				
	STATE TOTAL	Oahu* (District 1)	Maui (District 2)	Hawaii (District 3)	Kauai (District 4)
All Returns					
2021 Share of Returns	100.0%	72.8%	10.6%	12.0%	4.7%
2021 No. of Returns	751,344	546,790	79,316	90,221	35,017
2020 No. of Returns	749,667	545,202	79,609	90,036	34,820
Difference (2021-2020)	1,677	1,588	-293	185	197
% Change (2021-2020)	0.2%	0.3%	-0.4%	0.2%	0.6%
Resident Returns (N-11)					
2021 Share of Returns	100.0%	69.2%	12.0%	13.6%	5.3%
2021 No. of Returns	643,653	445,230	76,999	87,323	34,101
2020 No. of Returns	653,515	454,344	77,664	87,539	33,968
Difference (2021-2020)	-9,862	-9,114	-665	-216	133
% Change (2021-2020)	-1.5%	-2.0%	-0.9%	-0.2%	0.4%
Nonresident Returns (N-15)					
2021 Share of Returns	100.0%	94.3%	2.2%	2.7%	0.9%
2021 No. of Returns	107,691	101,560	2,317	2,898	916
2020 No. of Returns	96,152	90,858	1,945	2,497	852
Difference (2021-2020)	11,539	10,702	372	401	64
% Change (2021-2020)	12.0%	11.8%	19.1%	16.1%	7.5%

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

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

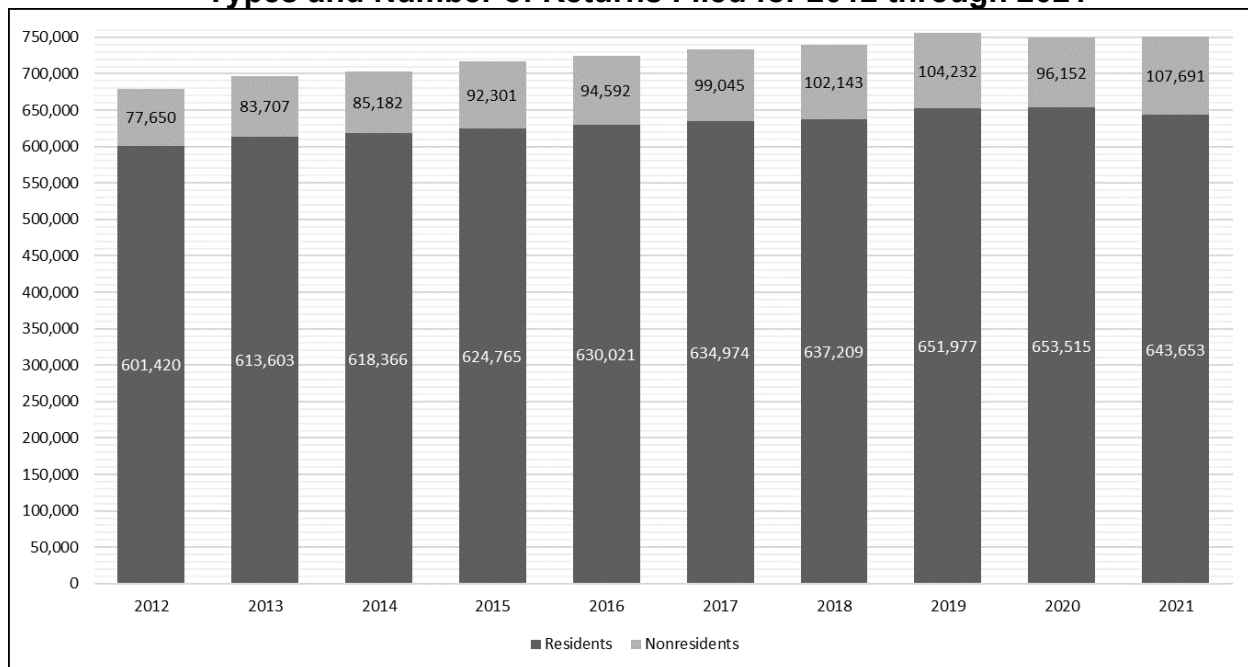
⁴ The figures for Oahu (District 1) include taxpayers with out-of-state or unidentified/misspecified zip codes.

Forms N-15 are individual income tax returns filed by nonresidents and part-year residents as well as nonresident or dual-status aliens. In addition, composite tax returns and composite tax payments may be made on behalf of nonresident shareholders of an S corporation, nonresident partners of a partnership, and nonresident members of a limited liability company or limited liability partnership using Forms N-15. Any person or entity filing a Form N-15 is referred to as a *nonresident taxpayer* in short in this report.

Nonresidents filed a total of 107,691 Hawaii individual income tax returns, or approximately 14.3% of the total number of returns filed in 2021. This indicated an increase of 11,539 returns or 12.0% over 2020.

Figure 1 shows the number of Hawaii individual income tax returns filed by type for tax years 2012 through 2021.

Figure 1
Types and Number of Returns Filed for 2012 through 2021



The total state individual income tax returns increased from 679,070 in 2012 to 751,344 in 2021 with an average yearly compound growth rate of 1.13%. Among which, resident returns increased from 601,420 in 2012 to 643,653 in 2021 (0.76% annual increase); and nonresident returns increased from 77,650 in 2012 to 107,691 in 2021 (3.70% annual increase). The number of returns filed has increased consistently every year but nonresident returns declined in 2020 and resident returns declined in 2021.

The distribution of returns by filing status has remained stable over the years. Table 4 shows the types and number of returns filed by filing status of taxpayers in 2021 versus 2020.

The most common filing status among resident taxpayers was single, whereas married filing jointly was most common among nonresident taxpayers. As shown in Table 4, in 2021, 52.9% of residents claimed single status, followed by 34.0% joint filers; nonresidents, on the other hand, had 46.7% joint filers, followed by 40.8% single filers.

For residents, there was a decline in all filers, with a net 1.5% decrease in total. For nonresidents, other than qualifying widow(er)s, the number of filers increased across the board, with a net 12.0% increase in total.

Table 4
Types and Number of Returns Filed
by Filing Status of Taxpayer in 2021 versus 2020

Filing Status	All Returns		Residents		Nonresidents	
	No. of Returns	% of Total	No. of Returns	% of Total	No. of Returns	% of Total
2021						
Married Filing Jointly	269,239	35.8%	218,942	34.0%	50,297	46.7%
Single	384,194	51.1%	340,272	52.9%	43,922	40.8%
Married Filing Separately	23,250	3.1%	16,124	2.5%	7,126	6.6%
Head of Household	72,281	9.6%	68,004	10.6%	4,277	4.0%
Qualifying Widow(er)	341	0.0%	311	0.0%	30	0.0%
Composite	2,039	0.3%	n/a	n/a	2,039	1.9%
TOTAL	751,344	100.0%	643,653	100.0%	107,691	100.0%
2020						
Married Filing Jointly	267,233	35.6%	221,619	33.9%	45,614	47.4%
Single	384,891	51.3%	346,753	53.1%	38,138	39.7%
Married Filing Separately	22,921	3.1%	16,206	2.5%	6,715	7.0%
Head of Household	72,299	9.6%	68,599	10.5%	3,700	3.8%
Qualifying Widow(er)	372	0.0%	338	0.1%	34	0.0%
Composite	1,951	0.3%	n/a	n/a	1,951	2.0%
TOTAL	749,667	100.0%	653,515	100.0%	96,152	100.0%
% Change: 2021-2020						
Married Filing Jointly	0.8%		-1.2%		10.3%	
Single	-0.2%		-1.9%		15.2%	
Married Filing Separately	1.4%		-0.5%		6.1%	
Head of Household	0.0%		-0.9%		15.6%	
Qualifying Widow(er)	-8.3%		-8.0%		-11.8%	
Composite	4.5%		n/a		4.5%	
TOTAL	0.2%		-1.5%		12.0%	

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

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

For tax year 2021, resident taxpayers with 'Married Filing Jointly' status accounted for 58.1% of total positive Hawaii AGI, followed by 'Single' status (28.8%) and 'Head of Household' status (7.4%). Similar shares by filing status were reflected in total resident tax liability before and after tax credits as well. Table 5A shows the distribution of the number of returns, Hawaii AGI, and tax liability of resident taxpayers before and after tax credits by filing status in tax year 2021.

Table 5A
Hawaii AGI and Tax Liability of Residents by Filing Status in 2021
(Dollar amounts are in millions)

Filing Status	No. of Returns	% of Total	Hawaii AGI (+)	% of Total	Hawaii AGI (-)	% of Total	Before Credits		After Credits	
							Tax Liability	% of Total	Tax Liability	% of Total
Married Filing Jointly	218,942	34.0%	\$28,977	58.1%	-\$414	60.7%	\$1,826	57.9%	\$1,696	58.4%
Single	340,272	52.9%	\$14,351	28.8%	-\$218	32.0%	\$867	27.5%	\$819	28.2%
Married Fil. Separately	16,124	2.5%	\$2,834	5.7%	-\$31	4.5%	\$260	8.2%	\$213	7.3%
Head of Household	68,004	10.6%	\$3,711	7.4%	-\$18	2.6%	\$201	6.4%	\$174	6.0%
Qualifying Widow(er)	311	0.0%	\$17	0.0%	-\$2	0.2%	\$1	0.0%	\$1	0.0%
TOTAL	643,653	100%	\$49,890	100%	-\$682	100%	\$3,155	100%	\$2,903	100%

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

Table 5B shows the distribution of the number of returns, Hawaii AGI, and tax liability of resident taxpayers before and after credits by filing status in tax year 2020 and the percentage change of these figures between 2020 and 2021.

The Hawaii Adjusted Gross Income (AGI) and tax liability of taxpayers continued to rise. The positive Hawaii AGI of Hawaii residents for 2021 was \$49.9 billion, up by 14.8% over the \$43.5 billion for 2020. The tax liability of Hawaii residents before tax credits for 2021 was \$3.2 billion, up by 22.4% over the \$2.6 billion for 2020. Similarly, the tax liability of Hawaii residents after tax credits for 2021 was \$2.9 billion, up by 20.9% over the \$2.4 billion for 2020.⁵

⁵ Please see Appendix Table A-2 for more detailed data on resident tax returns by filing status broken down by Hawaii AGI class.

Table 5B
Hawaii AGI and Tax Liability of Residents by Filing Status in 2020
and Percentage Change between 2020 and 2021

(Dollar amounts are in millions)

Filing Status	2020 No. of Returns	2020 to 2021 % Change	2020 Hawaii AGI (+)	2020 to 2021 % Change	2020 Hawaii AGI (-)	2020 to 2021 % Change	Before Credits		After Credits	
							2020 Tax Liability	20-21 % Change	2020 Tax Liability	20-21 % Change
Married Filing Jointly	221,619	-1.2%	\$25,879	12.0%	-\$650	-36.3%	\$1,563	16.8%	\$1,453	16.7%
Single	346,753	-1.9%	\$12,921	11.1%	-\$287	-24.1%	\$753	15.2%	\$714	14.7%
Married Fil. Separately	16,206	-0.5%	\$1,085	161.3%	-\$31	-1.8%	\$72	259.2%	\$69	209.1%
Head of Household	68,599	-0.9%	\$3,562	4.2%	-\$23	-22.9%	\$189	6.5%	\$165	5.3%
Qualifying Widow(er)	338	-8.0%	\$17	0.0%	\$0	417.7%	\$1	9.8%	\$1	13.0%
TOTAL	653,515	-1.5%	\$43,463	14.8%	-\$992	-31.2%	\$2,578	22.4%	\$2,402	20.9%

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

Table 6A shows the distribution of the number of returns, Hawaii AGI, and tax liability of nonresident taxpayers before and after tax credits by filing status in tax year 2021.

For tax year 2021, nonresident taxpayers with 'Married Filing Jointly' status accounted for 60.8% of total positive Hawaii AGI followed by 'Single' status (24.7%). Similar shares by filing status were reflected in total nonresident tax liability before and after tax credits as well.

The positive Hawaii AGI of Hawaii nonresidents for 2021 was \$4.76 billion, up by 65.2% from \$2.88 billion for 2020. The tax liability of Hawaii nonresidents before tax credits for 2021 was \$324 million, up by 68.0% from \$193 million for 2020. The tax liability of Hawaii nonresidents after tax credits for 2021 was \$262 million, up by 49.5% over the \$175 million figure for 2020.

Table 6B shows the distribution of the number of returns, Hawaii AGI, and tax liability of nonresident taxpayers before and after tax credits by filing status in tax year 2020 and the percentage change of these figures between 2020 and 2021.

Table 6A
Hawaii AGI and Tax Liability of Nonresidents by Filing Status in 2021
(Dollar amounts are in millions)

Filing Status	No. of Returns	% of Total	Hawaii AGI (+)	% of Total	Hawaii AGI (-)	% of Total	Before Credits		After Credits	
							Tax Liability	% of Total	Tax Liability	% of Total
Married Filing Jointly	50,297	46.7%	\$2,893	60.8%	-\$1,124	69.6%	\$197	60.7%	\$143	54.4%
Single	43,922	40.8%	\$1,173	24.7%	-\$292	18.1%	\$76	23.5%	\$72	27.4%
Married Fil. Separately	7,126	6.6%	\$288	6.1%	-\$143	8.8%	\$22	6.8%	\$21	7.9%
Head of Household	4,277	4.0%	\$171	3.6%	-\$44	2.7%	\$11	3.4%	\$10	4.0%
Qualifying Widow(er)	30	0.0%	\$1	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Composite	2,039	1.9%	\$229	4.8%	-\$12	0.8%	\$18	5.6%	\$16	6.3%
TOTAL	107,691	100%	\$4,755	100%	-\$1,615	100%	\$324	100%	\$262	100%

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

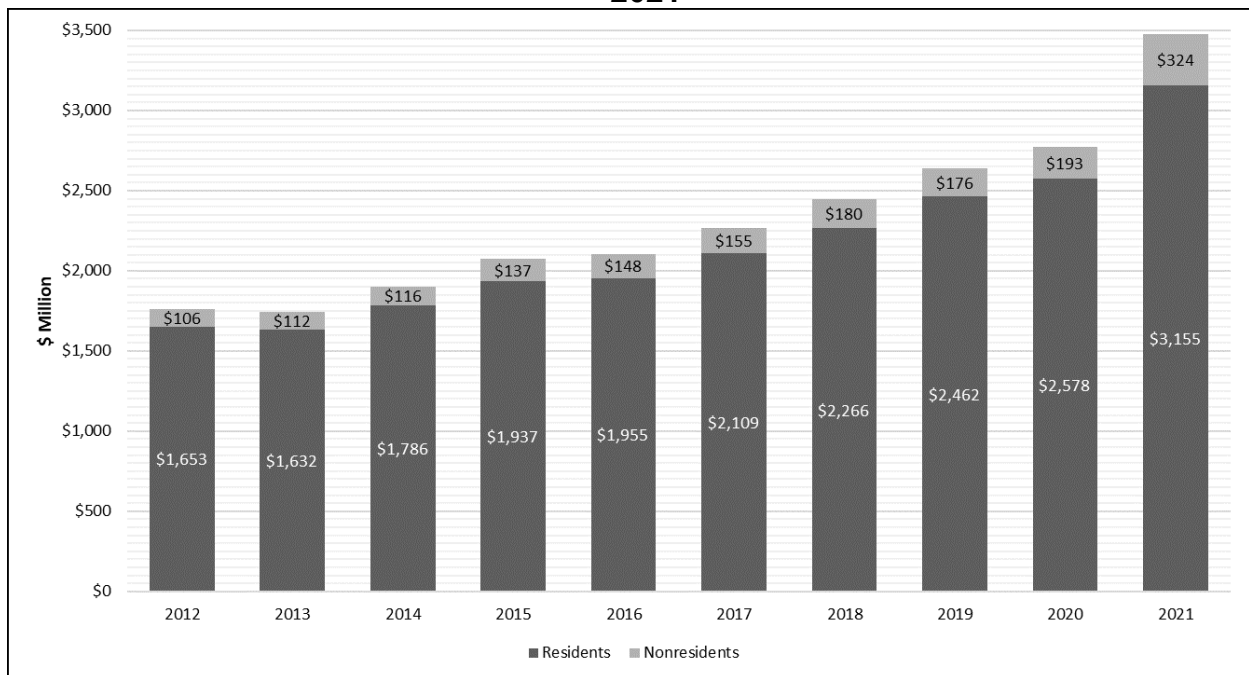
Table 6B
Hawaii AGI and Tax Liability of Nonresidents by Filing Status in 2020 and Percentage Change between 2020 and 2021
(Dollar amounts are in millions)

Filing Status	2020 No. of Returns	2020 to 2021 % Change	2020 Hawaii AGI (+)	2020 to 2021 % Change	2020 Hawaii AGI (-)	2020 to 2021 % Change	Before Credits		After Credits	
							2020 Tax Liability	20-21 % Change	2020 Tax Liability	20-21 % Change
Married Filing Jointly	45,614	10.3%	\$1,468	97.1%	-\$1,270	-11.5%	\$91	116.2%	\$79	79.4%
Single	38,138	15.2%	\$737	59.2%	-\$319	-8.4%	\$45	69.3%	\$42	72.8%
Married Fil. Separately	6,715	6.1%	\$440	-34.6%	-\$220	-35.2%	\$42	-47.8%	\$40	-48.3%
Head of Household	3,700	15.6%	\$97	76.7%	-\$53	-17.0%	\$5	108.2%	\$5	113.1%
Qualifying Widow(er)	34	-11.8%	\$1	-1.5%	\$0	-12.8%	\$0	5.7%	\$0	3.7%
Composite	1,951	4.5%	\$135	69.7%	-\$13	-7.3%	\$9	94.0%	\$9	78.2%
TOTAL	96,152	12.0%	\$2,878	65.2%	-\$1,875	-13.9%	\$193	68.0%	\$175	49.5%

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

The gross (before credits) tax liabilities of resident taxpayers have risen continually since 2013. Figure 2 shows the gross (before credits) tax liability of Hawaii resident and nonresident taxpayers for 2012 through 2021. The total state individual income gross tax liability increased from \$1.76 billion in 2012 to \$3.48 billion in 2021 with an average yearly compound growth rate of 7.87%. Among which, resident gross tax liability increased from \$1.65 billion in 2012 to \$3.16 billion in 2021 (7.45% yearly increase); and nonresident gross tax liability rose from \$106 million in 2012 to \$324 million in 2021 (13.26% yearly increase).

**Figure 2
Gross Tax Liability of Residents and Nonresidents for 2012 through 2021**

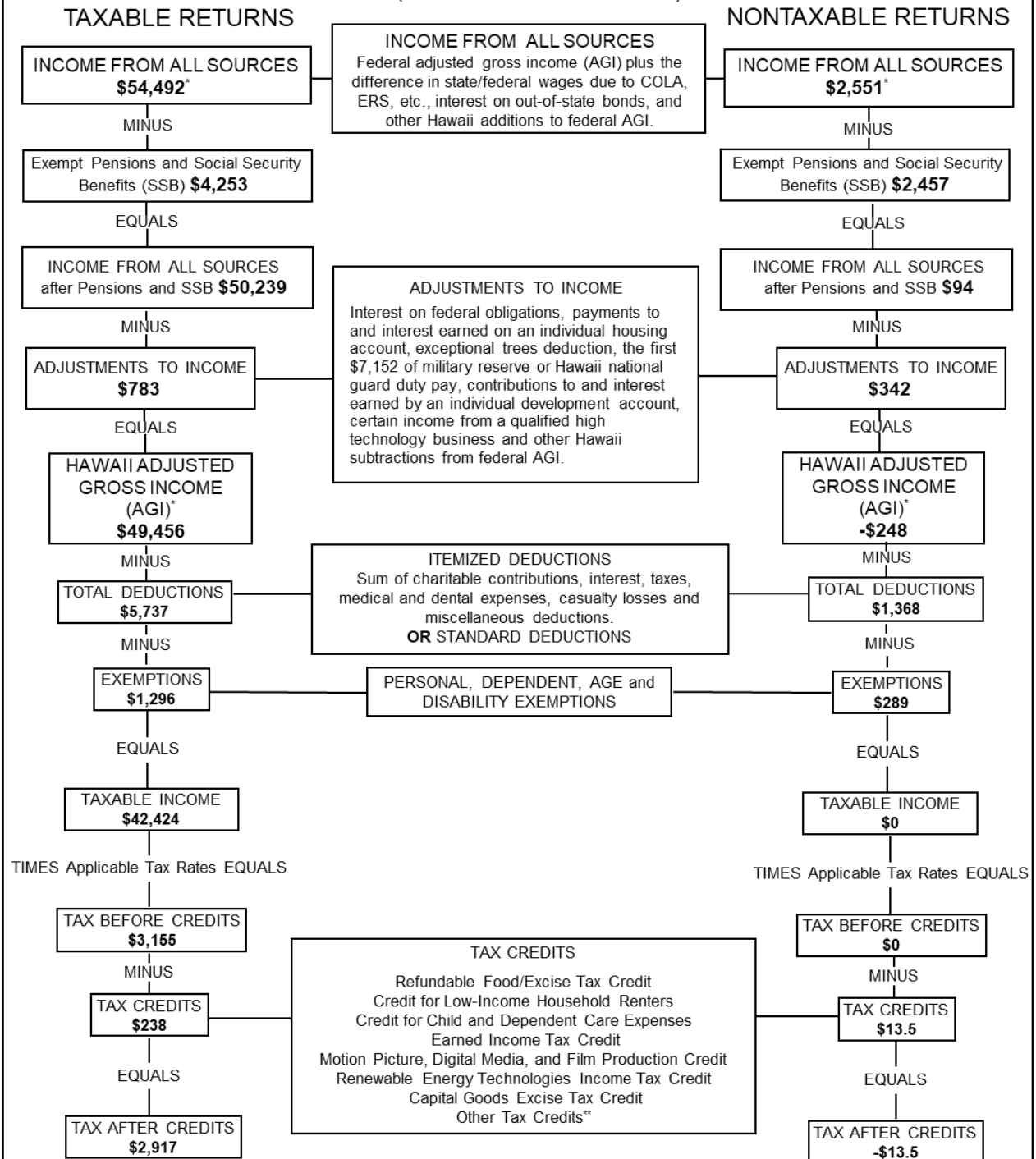


6. RESIDENT RETURN STATISTICS

6.1. RESIDENT INCOME AND ADJUSTMENTS

Hawaii AGI is, in general, lower than Federal AGI due to allowable Hawaii deductions, particularly those related to income deriving from Social Security and qualifying distributions from employer-funded pension plans. Figure 3 on the next page shows the major components of resident tax returns for tax year 2021.

Figure 3
Components of Resident Tax Returns in 2021
(Dollars amounts are in millions)



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

* Includes sums of both positive and negative values.

** Includes tax credits for child passenger restraint systems, employment of vocational rehabilitation referrals, low-income housing, school repair and maintenance, fuel for commercial fishers, enterprise zones, important agricultural land, research activities, capital infrastructure, cesspool upgrade and conversion, renewable fuels production, organic foods production, income taxes paid to other states and countries, high technology business investment, energy conservation, healthcare preceptor, hotel construction and remodeling, technology infrastructure renovation, residential construction and remodeling, historic preservation, and other refundable credits.

Federal AGI is the starting point for calculating Hawaii taxable income on Form N-11 for residents. Hawaii AGI is derived by subtracting income that is taxed by the federal government but not by Hawaii and adding income that is taxed by Hawaii but not by the federal government. The largest income items subtracted from federal AGI are Social Security benefits and certain employer-provided pensions. The largest income items added to federal AGI are cost-of-living allowances for civilian federal employees and interest on out-of-state bonds.

Residents with taxable income reported an aggregate income of \$54.5 billion from all sources, an aggregate Hawaii AGI of \$49.5 billion, total deductions of \$5.7 billion, total exemptions of \$1.3 billion, total taxable income of \$42.4 billion, total tax liability before credits of \$3.2 billion, and total tax liability after credits of \$2.9 billion on their Hawaii income tax returns for 2021.

Residents with nontaxable income reported aggregate income of \$2.6 billion from all sources, aggregate Hawaii AGI of -\$248 million, total deductions of \$1.4 billion, total exemptions of \$289 million, total taxable income of \$0 by definition, total tax liability before credits of \$0, and total tax liability after credits of -\$13.5 million (due to refundable tax credits) on their Hawaii income tax returns for 2021.

Table 7A
Differences Between Federal AGI and Hawaii AGI for Residents in 2021
(Dollar amounts are in millions)

	Taxable Returns		Nontaxable Returns	
	No. of Returns	Amount	No. of Returns	Amount
Federal AGI	539,672	\$52,404	103,981	\$2,397
<i>MINUS</i>				
Hawaii Subtractions from Federal AGI	137,681	\$5,035	54,445	\$2,798
Exempt Pensions Taxed Federally	68,688	\$2,665	48,740	\$1,899
Social Security Benefits Taxed Federally	80,006	\$1,588	35,840	\$558
Other Subtractions from Federal AGI*	51,844	\$783	10,031	\$342
<i>PLUS</i>				
Hawaii Additions to Federal AGI**	162,999	\$2,087	10,650	\$154
<i>EQUALS</i>				
Hawaii AGI	539,672	\$49,456	103,981	-\$248

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

* Includes the first \$7,152 of military reserve or Hawaii national guard duty pay, payments to and interest earned on an Individual Housing Account, exceptional trees deduction, interest on federal obligations, contributions to and interest by an individual development account, certain income from a qualified high technology business, expenses connected with federal credits, and other adjustments.

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

Table 7A shows the adjustments that residents made to their federal AGI to calculate their Hawaii AGI on Form N-11, and also the number of tax returns on which the adjustments were reported in 2021.

Allowable Hawaii subtractions net of Hawaii additions reduced Hawaii AGI by \$5.59 billion relative to Federal AGI. For residents, in tax year 2021, Federal AGI was \$52.4 billion for those with Hawaii State taxable income and \$2.4 billion for those without Hawaii State taxable income. The bulk of the difference between Federal AGI and Hawaii AGI was accounted for by social security benefits and pensions that are taxed federally but exempt from Hawaii income tax. Together, these items totaled \$4.3 billion for residents with Hawaii taxable income and \$2.5 billion for residents without Hawaii taxable income. Items subtracted from Federal AGI in 2021 totaled \$7.83 billion whereas items added totaled only \$2.24 billion overall.

Table 7B shows the adjustments that residents made to their federal AGI to calculate their Hawaii AGI on Form N-11 in 2020 and the percentage change between 2020 and 2021.

Table 7B
Differences Between Federal AGI and Hawaii AGI for Residents in 2020
and Percentage Change between 2020 and 2021

(Dollar amounts are in millions)

	2020				% Change: 2020 - 2021			
	Taxable Returns		Nontaxable Ret.		Taxable Returns		Nontaxable Ret.	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Federal AGI	539,325	\$44,436	114,190	\$1,788	0.1%	17.9%	-8.9%	34.1%
<i>MINUS</i>								
Hawaii Subtractions from Federal AGI	136,258	\$4,215	57,238	\$2,848	1.0%	19.5%	-4.9%	-1.7%
Exempt Pensions Taxed Federally	66,281	\$2,329	51,110	\$1,951	3.6%	14.4%	-4.6%	-2.7%
Social Security Benefits Taxed Fed.	74,762	\$1,396	37,263	\$566	7.0%	13.8%	-3.8%	-1.4%
Other Subtractions from Federal AGI*	54,227	\$490	10,872	\$331	-4.4%	59.8%	-7.7%	3.3%
<i>PLUS</i>								
Hawaii Additions to Federal AGI**	244,500	\$2,809	15,763	\$502	-33.3%	-25.7%	-32.4%	-69.3%
<i>EQUALS</i>								
Hawaii AGI	539,325	\$43,029	114,190	-\$558	0.1%	14.9%	-8.9%	-55.6%

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

* Includes the first \$6,943 of military reserve or Hawaii national guard duty pay (in 2020), payments to and interest earned on an Individual Housing Account, exceptional trees deduction, interest on federal obligations, contributions to and interest by an individual development account, certain income from a qualified high technology business, expenses connected with federal credits, and other adjustments.

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

While the number of taxable returns of resident taxpayers increased by 0.1% in 2021, their total Federal AGI rose by 17.9% and their total Hawaii AGI rose by 14.9%. Furthermore, while the number of nontaxable returns of resident taxpayers declined by 8.9% in 2021, their total Federal AGI increased by 34.1% and their total Hawaii AGI losses decreased by 55.6%.

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

Table 8A
Differences in Median Federal Adjusted Gross Income for Residents
by Filing Status and Taxation District* in 2021 versus 2020

Taxation District	Filing Status: All			Filing Status: Joint			Filing Status: Not Joint**		
	2021	2020	% Ch.	2021	2020	% Ch.	2021	2020	% Ch.
All Resident Returns***									
Oahu	\$49,948	\$46,069	8.4%	\$105,905	\$99,175	6.8%	\$35,240	\$32,622	8.0%
Maui	\$45,853	\$40,955	12.0%	\$94,709	\$84,437	12.2%	\$34,275	\$31,093	10.2%
Hawaii	\$39,755	\$35,984	10.5%	\$82,154	\$74,390	10.4%	\$29,460	\$26,480	11.3%
Kauai	\$46,202	\$41,580	11.1%	\$94,817	\$85,485	10.9%	\$33,796	\$30,898	9.4%
STATE	\$47,512	\$43,430	9.4%	\$100,193	\$92,625	8.2%	\$34,197	\$31,387	9.0%
Taxable Resident Returns***									
Oahu	\$56,879	\$52,836	7.7%	\$115,309	\$108,313	6.5%	\$39,834	\$37,533	6.1%
Maui	\$51,219	\$45,896	11.6%	\$101,641	\$90,881	11.8%	\$38,376	\$35,413	8.4%
Hawaii	\$46,483	\$42,372	9.7%	\$92,097	\$83,387	10.4%	\$34,901	\$32,283	8.1%
Kauai	\$51,618	\$46,740	10.4%	\$102,587	\$93,144	10.1%	\$37,737	\$34,912	8.1%
STATE	\$54,154	\$49,830	8.7%	\$109,374	\$101,358	7.9%	\$38,791	\$36,311	6.8%

* Excludes returns without Hawaii zip codes.

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

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

Median Federal AGI of resident taxpayers increased in 2021 reflecting the recovery from the negative economic impact of the COVID-19 pandemic the previous year. In 2021, the median federal AGI in all Hawaii resident returns with joint filing status and an identified Hawaii zip code was \$100,193, up by 8.2% from the \$92,625 figure in 2020. When only taxable resident returns with Hawaii addresses were considered, the median Federal AGI for joint filers in 2021 was \$109,374, up by 7.9% over the \$101,358 figure in 2020. Table 8A also offers the same statistics for all resident returns and those without a joint filing status both of which display lower values than joint returns.

Kaimuki to Hawaii Kai geographic area on Oahu reported the highest median income in Hawaii. Similar to Table 8A, Appendix Table A-15 provides median Federal

AGI statistics for residents but expanded to each geographic area. Appendix Table A-16 does the same by zip code. The highest median Federal AGI figures amongst returns with identified Hawaii zip codes were in the Kaimuki to Hawaii Kai geographic area on Oahu: \$141,186 for joint filers and \$65,258 for all filers in 2021. The lowest median Federal AGI for joint filers was in the Puna to Kau area on the Big Island with \$56,879 in 2021 and the lowest for non-joint filers was in Molokai with \$21,833 in 2021. The highest increase in median Federal AGI from 2020 to 2021 was in the Lahaina area on Maui by 20.1% for joint filers and by 15.8% for non-joint filers.

The median income of joint filers is more than twice the median income of rest of the taxpayers as married filers tend to be in the higher earning years of their life cycle. Table 8B shows the median Hawaii AGI instead of Federal AGI in resident returns by filing status, taxation district and year unlike Table 8A.

Table 8B
Differences in Median Hawaii Adjusted Gross Income for Residents
by Filing Status and Taxation District* in 2021 versus 2020

Taxation District	Filing Status: All			Filing Status: Joint			Filing Status: Not Joint**		
	2021	2020	% Ch.	2021	2020	% Ch.	2021	2020	% Ch.
All Resident Returns***									
Oahu	\$40,619	\$39,253	3.5%	\$85,599	\$82,480	3.8%	\$30,440	\$29,535	3.1%
Maui	\$40,487	\$39,150	3.4%	\$81,733	\$76,881	6.3%	\$31,793	\$31,277	1.6%
Hawaii	\$33,352	\$31,836	4.8%	\$62,430	\$58,788	6.2%	\$26,021	\$24,971	4.2%
Kauai	\$39,630	\$38,457	3.1%	\$79,114	\$74,880	5.7%	\$30,826	\$30,344	1.6%
STATE	\$39,417	\$38,048	3.6%	\$81,300	\$77,781	4.5%	\$29,967	\$29,154	2.8%
Taxable Resident Returns									
Oahu	\$50,702	\$49,332	2.8%	\$100,261	\$97,491	2.8%	\$37,447	\$36,973	1.3%
Maui	\$47,697	\$46,505	2.6%	\$92,875	\$88,112	5.4%	\$36,938	\$36,832	0.3%
Hawaii	\$42,715	\$41,270	3.5%	\$79,091	\$75,337	5.0%	\$33,440	\$32,569	2.7%
Kauai	\$47,478	\$46,025	3.2%	\$91,370	\$86,678	5.4%	\$36,120	\$36,202	-0.2%
STATE	\$48,800	\$47,478	2.8%	\$95,661	\$92,323	3.6%	\$36,709	\$36,261	1.2%

* Excludes returns without Hawaii zip codes.

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

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

The median Hawaii AGI figures are lower than Federal AGI figures across the board. For instance, the median Hawaii AGI in all Hawaii resident returns with joint filing status and a Hawaii zip code in 2021 was \$81,300 (as opposed to \$100,193 median Federal AGI), which was up by 4.5% over the \$77,781 figure for 2020.

6.2. RESIDENT STANDARD AND ITEMIZED DEDUCTIONS

Residents may reduce their adjusted gross income by a standard deduction amount or by their allowable itemized deductions.

Hawaii's standard deduction amounts in 2021 were the same since 2013, when they were last increased. Table 9 displays Hawaii's standard deduction amounts by filing status over time.

Table 9
Changes in Hawaii's Standard Deduction Amounts Over Time

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

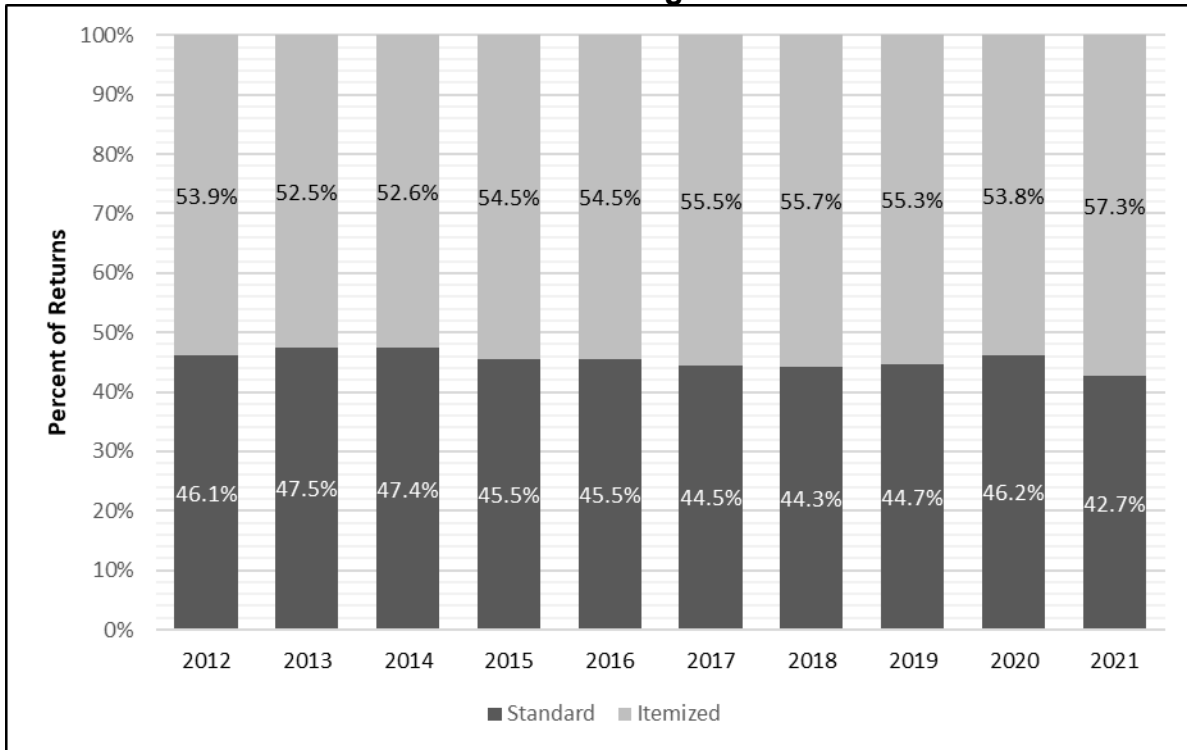
Unlike the federal standard deduction amounts, which are adjusted annually for inflation, the Hawaii standard deduction amounts are fixed by statute and are infrequently changed.⁶ Each year the standard deduction rate is unchanged, the tax burden of the taxpayers utilizing standard deduction increases. However, a majority of the taxpayers in Hawaii utilize itemized deductions instead of standard deduction.

The standard deduction for an individual claimed as a dependent is limited to the greater of \$500 or their earned income, up to the full standard deduction for their filing status. In most cases, the dependent individual's filing status is single, and the corresponding maximum standard deduction is \$2,200.

As illustrated in Figure 4, the percentage of taxpayers using the standard deduction has declined between 2013 and 2021. The percentage went down from 47.5% in 2013 to 42.7% in 2021.

⁶ Act 89, Session Laws of Hawaii 2021, adopts the federal provision that allows a reduction in taxable income for taxpayers who take the standard deduction and do not itemize their deductions on their return. The reduction reduces taxable income by up to \$300 (\$600 if married filing jointly) for cash contributions made in 2021 to qualified organizations.

**Figure 4
Percent of Resident Returns with Itemized versus Standard Deductions
for 2012 through 2021**



Taxpayers may choose to itemize their deductions rather than take the standard deduction. Itemizers may deduct from adjusted gross income part of their medical and dental expenses, certain taxes paid, interest expenses, charitable contributions, casualty and theft losses, and other miscellaneous expenses. Some of these deductions have limitations.⁷ Only the part of medical and dental expenses over 7.5% of Hawaii AGI is deductible; certain miscellaneous deductions are limited to amounts over 2% of AGI, while casualty and theft losses are limited to amounts over 10% of AGI.⁸ There is an income limit to be able to claim deductions for certain taxes paid: Federal AGI has to be

⁷ Act 27, Session Laws of Hawaii 2018 (1) does not adopt the federal provision that limits the deduction for state and local taxes to \$10,000 (\$5,000 for a married taxpayer filing a separate return) for tax years 2018 through 2025, but (2) does adopt the federal provision that foreign real property taxes cannot be deducted for tax years 2018 through 2025.

⁸ Act 27, Session Laws of Hawaii 2018, does not adopt the federal provision that (1) limits the personal casualty loss deduction for property losses (not used in connection with a trade or business or transaction entered into for profit) to apply only to losses incurred as a result of federally-declared disasters for losses arising in tax years 2018 through 2025, and (2) waives the requirement that casualty losses from qualified disasters exceed 10% of adjusted gross income to be deductible, and that such losses must exceed \$500. However, for areas in which a major disaster was declared between January 1, 2020 and February 25, 2021, Act 89, Session Laws of Hawaii 2021, adopts the provision of the Consolidated Appropriations Act of 2021 that waives the requirement that casualty losses from qualified disasters must exceed 10% of adjusted gross income and exceed \$500 to be deductible.

less than \$100,000 for a taxpayer who is single or married filing separately; or less than \$150,000 if the taxpayer is a head of household; or less than \$200,000 if the taxpayer is married filing jointly or a qualifying widow(er).

Furthermore, Act 27, Session Laws of Hawaii 2018, does not adopt the federal provision that suspends the overall limitation on itemized deductions for tax years 2018 through 2025. Taxpayers with Hawaii adjusted gross income above \$166,800 (\$83,400 if married filing separately) lose part of their itemized deductions.

The itemized and standard deductions data for residents are summarized in Table 10A for tax year 2021. Similarly, Table 10B has data for 2020 in comparison with the 2021 figures.⁹

Table 10A
Itemized and Standard Deductions Claimed by Residents in 2021
(Dollar amounts are in millions)

Deduction Type	No. of Returns	% of All Returns	Amount	% of Allowable Deductions
Medical and Dental Expenses	80,865	12.6%	\$693	9.8%
Taxes	361,013	56.1%	\$2,154	30.3%
Interest Expense	160,053	24.9%	\$1,944	27.4%
Charitable Contributions	212,148	33.0%	\$1,340	18.9%
Casualty and Theft Losses	149	0.0%	\$3	0.0%
Miscellaneous Deductions	88,639	13.8%	\$490	6.9%
Total Itemized Deductions Reported	368,746	57.3%	\$6,624	93.2%
Less: Disallowed Itemized Deductions	40,249	6.3%	\$293	4.1%
Total Allowable Itemized Deductions	368,746	57.3%	\$6,331	89.1%
Total Standard Deductions	274,907	42.7%	\$774	10.9%
TOTAL ALLOWABLE DEDUCTIONS	643,653	100.0%	\$7,104	100.0%

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

In 2021, the most-commonly-claimed itemized deduction category was “Taxes Paid” which also had the highest amount claimed. Smaller numbers of taxpayers qualified for the deductions for medical and dental expenses, casualty and theft losses, and certain miscellaneous expenses.

⁹ Appendix Table A-4 shows the types and amounts of deductions claimed by residents by Hawaii AGI class and by nonresidents overall in 2021. Appendix Table A-11 provides the amount of itemized and standard deductions claimed on all returns for 2012 through 2021. Appendix Table A-12 contains information on the types and amounts of deductions claimed by residents broken down by taxation district in 2021.

Table 10B
Itemized and Standard Deductions Claimed by Residents in 2020
and Percentage Change between 2020 and 2021

(Dollar amounts are in millions)

Deduction Type	2020		% Change: 2020-2021	
	No. of Returns	Amount	No. of Returns	Amount
Medical and Dental Expenses	81,422	\$658	-0.7%	5.4%
Taxes	344,790	\$1,908	4.7%	12.9%
Interest Expense	161,316	\$1,976	-0.8%	-1.6%
Charitable Contributions	182,332	\$1,153	16.4%	16.2%
Casualty and Theft Losses	143	\$4	4.2%	-11.0%
Miscellaneous Deductions	86,252	\$429	2.8%	14.1%
Total Itemized Deductions Reported	351,414	\$6,128	4.9%	8.1%
Less: Disallowed Itemized Deductions	35,829	\$194	12.3%	51.0%
Total Allowable Itemized Deductions	351,414	\$5,933	4.9%	6.7%
Total Standard Deductions	302,101	\$832	-9.0%	-7.1%
TOTAL ALLOWABLE DEDUCTIONS	653,515	\$6,766	-1.5%	5.0%

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

6.3. RESIDENT PERSONAL EXEMPTIONS

All individuals filing a Hawaii state income tax return may claim one personal exemption for themselves, for their spouses if applicable, and an additional exemption for each qualified dependent if they themselves are not claimed as a dependent on another person's return. Individuals who are 65 or older may claim an additional personal exemption (the age exemption) for themselves and/or their spouses. The personal exemption amount was \$1,144 per exemption in tax year 2021.¹⁰ Individuals who are certified as blind, deaf or totally disabled could claim a special personal exemption of \$7,000 for themselves in lieu of the regular personal exemptions. If the spouse also had a certified disability, the total allowable exemption amount would be \$14,000.

Table 11 provides summary information on personal exemptions claimed by residents in 2021 versus 2020.

¹⁰ Personal exemption multiplier was raised last time in 2013 from \$1,040 (Act 78, SLH 1985) to \$1,144 by Act 60, SLH 2009.

Table 11
Exemptions Claimed by Residents in 2021 versus 2020

	2021	2020	% Change
Total Number of Tax Returns	643,653	653,515	-1.51%
Number of Tax Returns with Exemptions	618,656	632,373	-2.17%
Number of Total Exemptions	1,362,968	1,376,223	-0.96%
Number of Regular Exemptions*	1,138,480	1,156,258	-1.54%
Regular Exemptions per Return	1.7688	1.7693	-0.03%
Number of Age Exemptions	220,219	215,539	2.17%
Age Exemptions per Return	0.34	0.33	3.74%
Number of Disability Exemptions	4,269	4,426	-3.55%
Disability Exemptions per Return	0.01	0.01	-2.07%
Number of Returns with Dependents	172,216	174,154	-1.11%
Ratio of Returns with Dependents	26.8%	26.6%	0.40%
Number of Dependents	304,440	305,798	-0.44%
Avg # of Dep.s in Returns with Dependents	1.77	1.76	0.68%
Dependents per Return - All	0.47	0.47	1.08%
Total Exemption Amount (\$ Million)	\$1,584	\$1,600	-1.01%

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

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

According to U.S. Census Bureau’s 2019 State and County Population Characteristics (June 25, 2020), Hawaii’s 65-and-older population has grown by 37.6% since April 1, 2010, with an average growth rate of 3.5% annually while Hawaii’s overall population has only grown 4.1% since the same period, with an average annual growth of 0.4%.

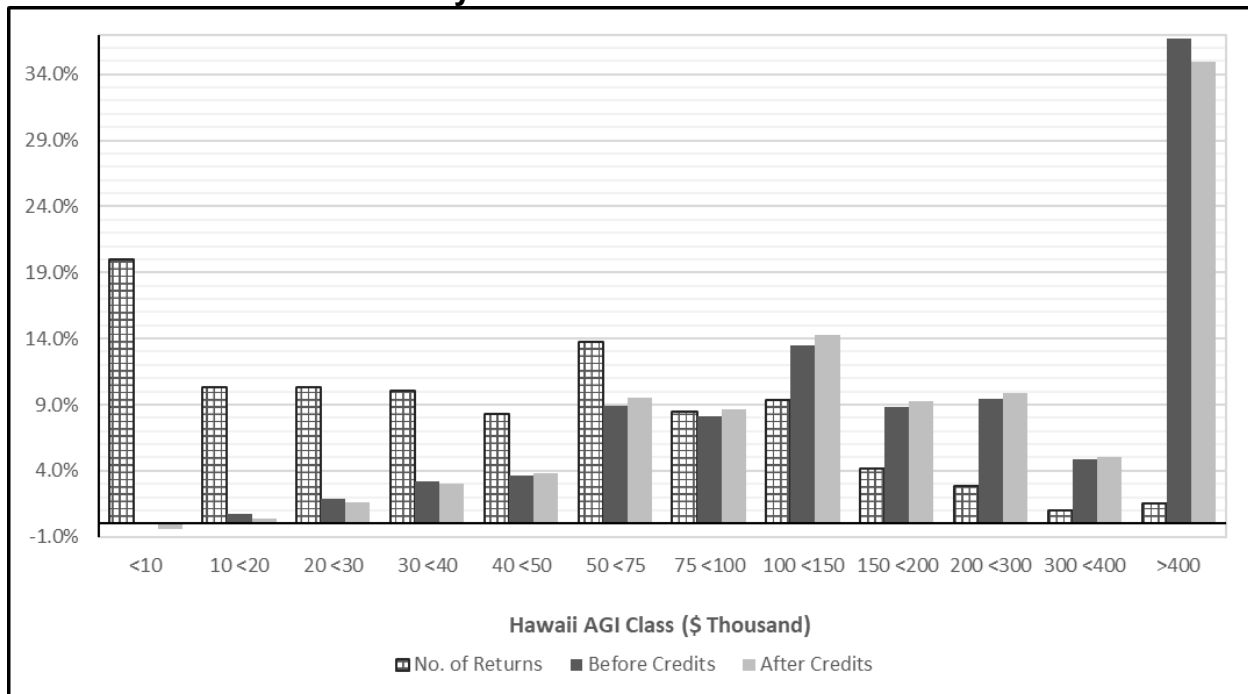
For tax year 2021, resident taxpayers reported a total of 1.36 million exemptions (including the age and disability exemptions) on 618,656 Hawaii state income tax returns or on 96.1% of total number of resident returns, for an average of 2.12 exemptions per return. The total amount of exemptions claimed by residents was \$1.58 billion. In 2021, there were 0.34 age exemptions, 0.007 disability exemptions, and 0.47 dependents per resident return. On returns that reported dependents, the average number of dependents was 1.77.¹¹

¹¹ The number, type, and amount of the exemptions claimed by residents is further broken down by Hawaii AGI class in Appendix Table A-5. Then number of returns filed by number of regular and age exemptions claimed and by Hawaii AGI class is presented in Appendix Table A-6.

6.4. RESIDENT TAX LIABILITY BY INCOME CLASS

Filers with Hawaii AGI over \$400,000 carried 36.7% of the gross tax burden but represented only 1.5% of the resident taxpayers. Figure 5 shows resident tax liability distribution by Hawaii AGI class. In 2021, residents with \$100,000 or more in Hawaii AGI represented 18.8% of all resident returns and were liable for \$2.32 billion or 73.4% of the total taxes before tax credits and \$2.13 billion or 73.4% of the total taxes after tax credits. Residents with \$200,000 or more in Hawaii AGI represented 5.3% of all resident returns and were liable for \$1.61 billion or 51.1% of the total taxes before tax credits and \$1.45 billion or 49.8% of the total taxes after tax credits.

Figure 5
Tax Liability of Residents Before and After Tax Credits and Their
Number of Returns as a Percentage of the Total
by Hawaii AGI Class in 2021



The lowest income classes have on average negative tax liabilities due to targeted credits. Table 12A shows the tax liability of residents before and after tax credits by Hawaii AGI class in 2021 and Table 12B shows the change in the resident tax liabilities between 2020 and 2021. The income class for Hawaii AGI under \$10,000 (including tax returns showing losses) contained the most returns representing 20% of total resident returns with an average \$20 tax liability before credits and an average -\$95 tax liability after credits per return. Part of the explanation for this Hawaii AGI group representing the largest share is that Hawaii does not tax Social Security benefits and certain employer-

provided pensions. 45,072 resident taxpayers out of the 128,894 in this Hawaii AGI class (or 35.0%) and 155,141 resident taxpayers overall (or 24.1%) obtain social security and/or pension income that is not taxed.

Most taxpayers are distributed around the middle of the income distribution. The Hawaii AGI class of \$50,000 to under \$75,000 contained the second highest number of returns representing 13.7% of total resident returns with an average \$3,183 tax liability before credits and an average \$3,126 tax liability after credits per return in 2021.

**Table 12A
Tax Liability of Residents Before and After Tax Credits
by Hawaii Adjusted Gross Income (AGI) Class in 2021**

Hawaii AGI Class	No. of Returns	% of Total	Before Credits			After Credits		
			Amount (\$ Mil)	% of Total	Average (\$)	Amount (\$ Mil)	% of Total	Average (\$)
Less than \$10,000	128,894	20.0%	\$3	0.1%	\$20	-\$12	-0.4%	-\$95
\$10,000 to under \$20,000	66,306	10.3%	\$24	0.7%	\$356	\$12	0.4%	\$180
\$20,000 to under \$30,000	66,253	10.3%	\$60	1.9%	\$909	\$47	1.6%	\$712
\$30,000 to under \$40,000	64,620	10.0%	\$100	3.2%	\$1,540	\$89	3.1%	\$1,375
\$40,000 to under \$50,000	53,670	8.3%	\$116	3.7%	\$2,154	\$110	3.8%	\$2,048
\$50,000 to under \$75,000	88,479	13.7%	\$282	8.9%	\$3,183	\$277	9.5%	\$3,126
\$75,000 to under \$100,000	54,500	8.5%	\$257	8.1%	\$4,710	\$251	8.7%	\$4,610
\$100,000 to under \$150,000	60,343	9.4%	\$425	13.5%	\$7,041	\$414	14.3%	\$6,860
\$150,000 to under \$200,000	26,542	4.1%	\$279	8.8%	\$10,518	\$270	9.3%	\$10,165
\$200,000 to under \$300,000	18,249	2.8%	\$298	9.5%	\$16,342	\$286	9.8%	\$15,657
\$300,000 to under \$400,000	6,147	1.0%	\$154	4.9%	\$25,122	\$146	5.0%	\$23,827
\$400,000 and over	9,650	1.5%	\$1,158	36.7%	\$120,029	\$1,014	34.9%	\$105,045
TOTAL	643,653	100%	\$3,155	100%	\$4,901	\$2,903	100%	\$4,510

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

The average tax liability after tax credits declined for residents with Hawaii AGI under \$50,000 in 2021 as compared with 2020. In addition, the average tax liability before tax credits declined for residents with Hawaii AGI between \$20,000 and \$50,000. However, average tax liabilities increased for all other Hawaii AGI classes before and after credits.¹²

¹² Appendix Table A-7 provides data on Hawaii State income tax withheld, payments of declaration, amounts due and refunds and amounts credited by Hawaii AGI class for residents and overall for nonresidents in 2021. Appendix Table A-13 provides Hawaii AGI and tax liability statistics for residents by geographic area and Appendix Table A-14 does the same by zip code. The highest median Hawaii AGI and median tax liability figures as well as the highest percentage of returns with itemized deductions amongst returns with Hawaii zip codes were in the Kaimuki to Hawaii Kai geographic area on Oahu.

Table 12B
Change in Tax Liability of Residents Before and After Tax Credits
by Hawaii Adjusted Gross Income (AGI) Class in 2021 versus 2020

Hawaii AGI Class	2020 Number of Returns	% Change between 2020 and 2021					
		No. of Returns	Before Credits		After Credits		
			Amount (\$ Mil)	Average (\$)	Amount (\$ Mil)	Average (\$)	
Less than \$10,000	136,934	-5.9%	10.9%	17.8%	-14.3%	-9.0%	
\$10,000 to under \$20,000	63,891	3.8%	4.2%	0.4%	-14.6%	-17.7%	
\$20,000 to under \$30,000	71,467	-7.3%	-8.9%	-1.8%	-9.2%	-2.1%	
\$30,000 to under \$40,000	67,751	-4.6%	-5.9%	-1.4%	-4.7%	-0.1%	
\$40,000 to under \$50,000	57,955	-7.4%	-8.9%	-1.7%	-8.6%	-1.3%	
\$50,000 to under \$75,000	90,523	-2.3%	-1.8%	0.5%	-1.5%	0.8%	
\$75,000 to under \$100,000	53,538	1.8%	2.0%	0.2%	1.9%	0.1%	
\$100,000 to under \$150,000	59,100	2.1%	2.9%	0.8%	2.9%	0.8%	
\$150,000 to under \$200,000	25,096	5.8%	6.9%	1.1%	7.0%	1.2%	
\$200,000 to under \$300,000	15,715	16.1%	17.7%	1.4%	17.7%	1.4%	
\$300,000 to under \$400,000	4,814	27.7%	28.2%	0.4%	28.2%	0.4%	
\$400,000 and over	6,731	43.4%	73.4%	20.9%	69.3%	18.1%	
TOTAL	653,515	-1.5%	22.4%	24.3%	20.9%	22.7%	

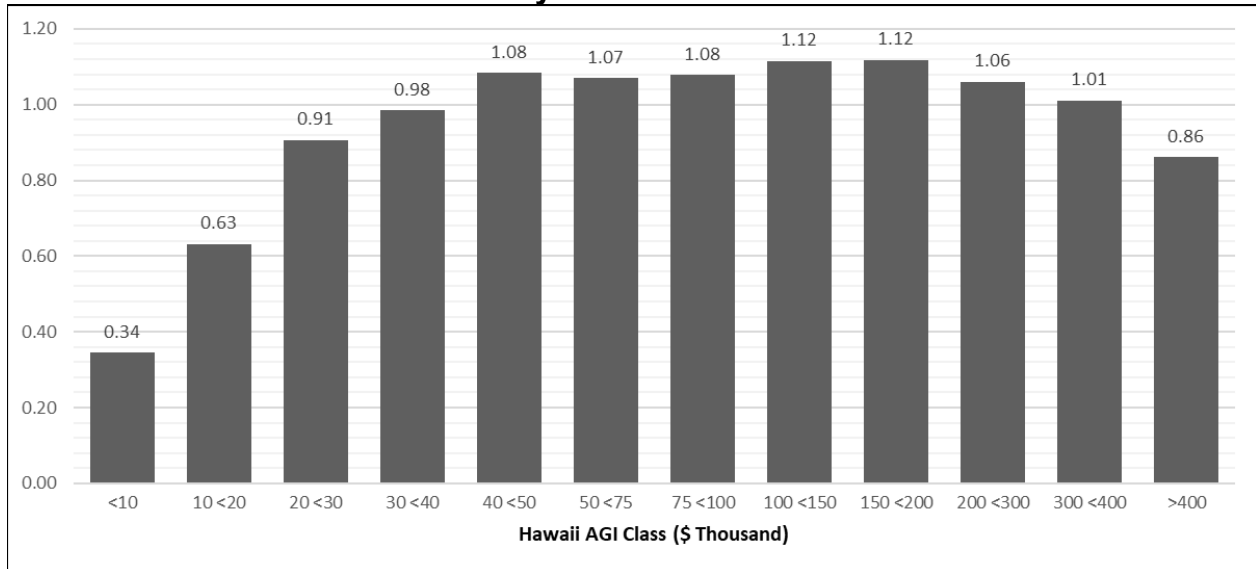
6.5. RESIDENT TAXABLE INCOME AND TAX LIABILITY

Of the tax returns filed by residents, 16.2% had no taxable income in 2021. Residents with taxable income reported total tax liabilities for 2021 of \$3.16 billion before tax credits and \$2.92 billion after tax credits.¹³

Almost half (48%) of Hawaii taxpayers carry a relatively higher individual income tax burden as a share of their income in Hawaii. Figure 6 shows the ratio of the share of gross (before credits) tax liability to share of taxable income of residents by Hawaii AGI class for tax year 2021. More specifically, the ratio is the share of the gross tax liability for a given income bracket (in total resident gross tax liability) divided by the share of the taxable income for the same income bracket (in total resident taxable income). A score of '1' would suggest that the share of gross tax liability for a Hawaii AGI class is the same as their share of taxable income.

¹³ Please refer to Appendix Table A-1 for more details.

Figure 6
Ratio of the Share of Gross Tax Liability to Share of Taxable Income of Residents by Hawaii AGI Class in 2021



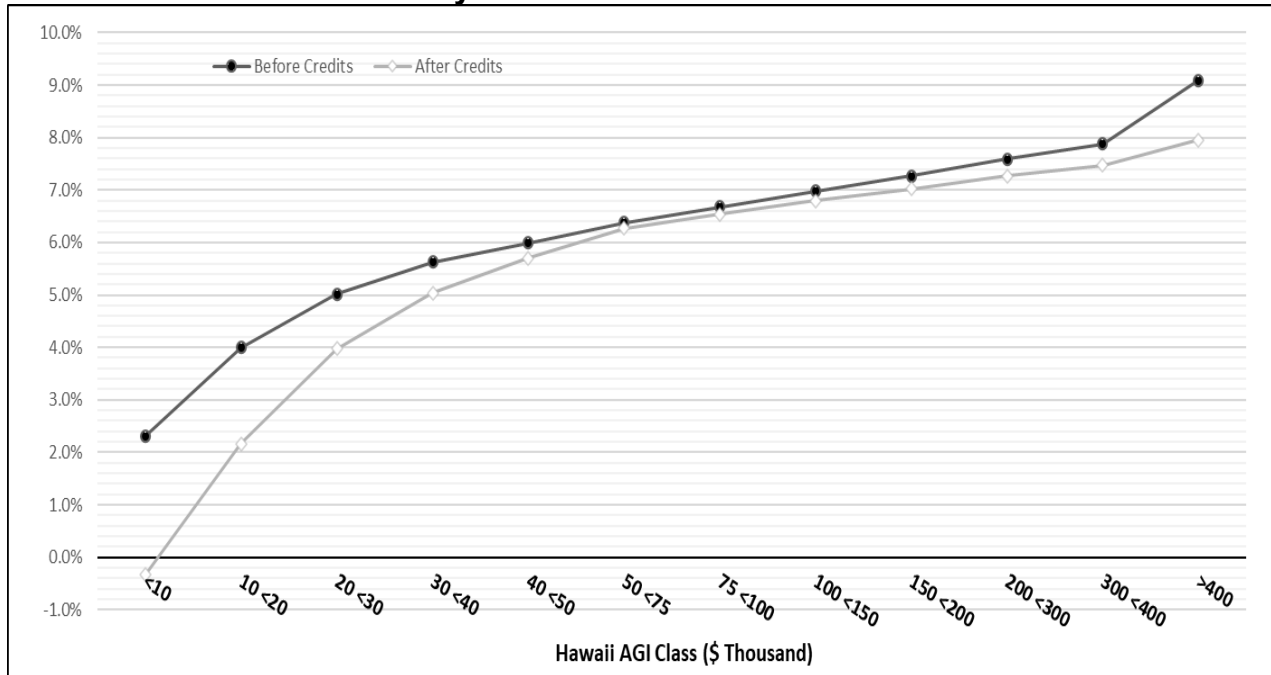
For tax year 2021, the ratio ranged from 0.34 for Hawaii AGI class of less than \$10,000 to 1.12 for Hawaii AGI classes between \$100,000 and \$200,000. The ratio exceeded ‘1’ for all Hawaii AGI classes above \$40,000 but under \$400,000 suggesting that the shares of gross tax liabilities of almost half the taxpayers were higher than their shares of taxable income. For instance, the share of gross tax liabilities of taxpayers with Hawaii AGI between \$100,000 and \$200,000 was 12% larger than their share of taxable income in total resident taxable income.

Lower income groups, while much higher in number, pay a lower percentage of the tax burden as a share of their income. Residents with Hawaii AGI under \$40,000 filed 52% of the total number of resident returns but represented 10.6% of the total nonnegative Hawaii AGI, 7.6% of total resident tax liability before credits and 6.0% of total resident tax liability after credits.¹⁴

Figure 7 shows the average effective tax rates on taxable income of residents by Hawaii AGI class in 2021. Average effective tax rate on taxable income is computed as the total tax liability divided by total taxable income of an income class, before or after tax credits.

¹⁴ Appendix Table A-9 has detailed data on tax liabilities and effective tax rates of residents by Hawaii AGI class and filing status with a specific focus on the lower end of the income distribution.

**Figure 7
Average Effective Tax Rates on Taxable Income of Residents
by Hawaii AGI Class in 2021**



The rate of change of the average effective tax rate before and after credits is greatest at the lower and higher ends of the income distribution. The change in the average effective tax rate on taxable income caused by tax credits was greatest for residents with Hawaii AGI less than \$10,000, where tax credits caused the average effective rate to drop by 2.6 percentage points from positive 2.3% to negative 0.3%.

The average effective tax rate on taxable income reaches a maximum of 9.3% before credits for the \$1 million and over Hawaii AGI class (Table A-8). However, for the \$1 million and above income class, the average effective tax rate after credits is lower than the \$500 thousand to \$1 million income classes. The reason for this discrepancy is that tax credits represent a higher share of taxable income for the highest income group than the two groups below it.¹⁵

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

For example, a single taxpayer with a taxable income of \$4,000 is taxed at 1.4% on their first \$2,400 of taxable income plus 3.2% on the \$1,600 of their additional income over

¹⁵ Please refer to Appendix Table A-8 which has detailed data on tax liabilities and effective tax rates based on taxable income and Hawaii AGI for an extended number of Hawaii AGI classes.

\$2,400, for a total of approximately \$86. Therefore, the average effective tax rate is 2.15% ($\$86/\$4,000$) while the marginal tax rate is 3.2% for this taxpayer.

Is Hawaii's individual income tax structure progressive?

Calculating Marginal Tax Rates -- Marginal tax rates are the applicable tax rates paid on an additional dollar of income. Taxpayers are divided into tax brackets, which determine the rate applied to their taxable income. Under the progressive income tax method used by Hawaii, just like IRS, marginal tax rates increase as income increases. While the first dollar earned is taxed at the rate for the lowest tax bracket, the last dollar earned is taxed at the rate of the highest bracket for one's total taxable income, and all the taxable income in between is taxed at the rate for the range into which it falls.

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

Hawaii's individual income tax is progressive. Figure 7 shows that, in Hawaii, the average effective tax rate rises with income, both before and after tax credits, indicating that Hawaii's individual income tax is progressive. The effective tax rate after credits is - 0.5% for the lowest income tier and reaches 7.9% for taxpayers with Hawaii AGI over \$400,000.

Hawaii has twelve tax brackets (from 1.4% to 11%) as compared with only seven brackets at the federal level with much higher rates of 10%, 12%, 22%, 24%, 32%, 35% and 37%. Tables 13A through 13C show the marginal tax rates for each filing status by taxable income brackets in 2021 along with the corresponding average effective tax rates before and after tax credits.

Table 13A
Marginal and Average Effective Tax Rates
for Residents by Taxable Income in 2021
(Filing Status: Single and Married Filing Separately)

Taxable Income				Number of Returns	Marginal Tax Rate	Average Effective Tax Rate	
						Before Credits	After Credits
	Not over		\$2,400	81,479	1.40%	1.45%	-40.24%
Over	\$2,400 to		\$4,800	13,961	3.20%	2.03%	0.06%
Over	\$4,800 to		\$9,600	25,115	5.50%	3.36%	1.46%
Over	\$9,600 to		\$14,400	23,001	6.40%	4.39%	3.03%
Over	\$14,400 to		\$19,200	22,122	6.80%	5.03%	4.38%
Over	\$19,200 to		\$24,000	21,272	7.20%	5.47%	5.07%
Over	\$24,000 to		\$36,000	51,539	7.60%	6.03%	5.90%
Over	\$36,000 to		\$48,000	38,797	7.90%	6.50%	6.44%
Over	\$48,000 to		\$150,000	70,561	8.25%	7.21%	7.11%
Over	\$150,000 to		\$175,000	2,050	9.00%	7.69%	7.39%
Over	\$175,000 to		\$200,000	1,271	10.00%	7.81%	7.51%
	Over		\$200,000	5,228	11.00%	9.67%	8.24%
TOTAL				356,396		7.56%	6.92%

Table 13B
Marginal and Average Effective Tax Rates
for Residents by Taxable Income in 2021
(Filing Status: Married Filing Jointly and Qualifying Widow(er))

Taxable Income				Number of Returns	Marginal Tax Rate	Average Effective Tax Rate	
						Before Credits	After Credits
	Not over		\$4,800	37,034	1.40%	1.45%	-49.99%
Over	\$4,800 to		\$9,600	5,232	3.20%	2.00%	-0.31%
Over	\$9,600 to		\$19,200	11,524	5.50%	3.38%	1.75%
Over	\$19,200 to		\$28,800	12,460	6.40%	4.40%	3.10%
Over	\$28,800 to		\$38,400	12,316	6.80%	5.03%	4.32%
Over	\$38,400 to		\$48,000	11,971	7.20%	5.47%	5.19%
Over	\$48,000 to		\$72,000	30,344	7.60%	6.03%	5.84%
Over	\$72,000 to		\$96,000	27,074	7.90%	6.51%	6.32%
Over	\$96,000 to		\$300,000	60,630	8.25%	7.22%	6.97%
Over	\$300,000 to		\$350,000	2,395	9.00%	7.70%	7.31%
Over	\$350,000 to		\$400,000	1,612	10.00%	7.87%	7.42%
	Over		\$400,000	6,661	11.00%	8.74%	7.84%
TOTAL				219,253		7.47%	6.94%

Table 13C
Marginal and Average Effective Tax Rates
for Residents by Taxable Income in 2021
(Filing Status: Head of Household)

Taxable Income	Number of Returns	Marginal Tax Rate	Average Effective Tax Rate	
			Before Credits	After Credits
Not over \$3,600	7,462	1.40%	1.40%	-62.94%
Over \$3,600 to \$7,200	2,320	3.20%	2.00%	-2.88%
Over \$7,200 to \$14,400	5,542	5.50%	3.41%	0.13%
Over \$14,400 to \$21,600	7,448	6.40%	4.41%	1.06%
Over \$21,600 to \$28,800	8,412	6.80%	5.03%	2.73%
Over \$28,800 to \$36,000	8,021	7.20%	5.46%	4.37%
Over \$36,000 to \$54,000	13,193	7.60%	5.99%	5.73%
Over \$54,000 to \$72,000	6,897	7.90%	6.50%	6.38%
Over \$72,000 to \$225,000	8,004	8.25%	7.13%	6.98%
Over \$225,000 to \$262,500	180	9.00%	7.76%	7.45%
Over \$262,500 to \$300,000	107	10.00%	7.87%	7.64%
Over \$300,000	418	11.00%	8.67%	7.28%
TOTAL	68,004		6.57%	5.69%

7. NONRESIDENT RETURN STATISTICS

7.1. NONRESIDENT INCOME

Any person or entity filing a Form N-15 is referred to as a nonresident taxpayer in short in this report. Nonresidents, including those who were residents for only part of the tax year, use Form N-15 to file their Hawaii income taxes. In addition, composite tax returns and composite tax payments may be made on behalf of nonresident shareholders of an S corporation, nonresident partners of a partnership, and nonresident members of a limited liability company or limited liability partnership using Forms N-15. As mentioned earlier, nonresidents filed a total of 107,691 Hawaii individual income tax returns, or approximately 14% of the total number of returns filed in 2021. This indicated an increase of 11,539 returns or 12.0% from 2020.

The nonresident population changes frequently, so income for nonresidents can fluctuate from year to year. Table 14 shows Hawaii sources of income reported by Hawaii nonresident taxpayers in tax years 2021 and 2020. Hawaii nonresidents reported \$3.19 billion in total income net of losses from Hawaii sources in 2021, an increase of 205.4% from the \$1.04 billion in total net income in 2020. This potentially reflects the

recovery from the negative economic impact of the COVID-19 crisis in the previous year. Salaries and wages totaled \$1.94 billion, accounting for 61% of total net income. Capital and Supplemental Gains/Losses were \$1.89 billion and nonresidents reported \$1.2 billion in losses from Hawaii sources in the other income category in 2021.¹⁶

Table 14
Hawaii Sources of Income Reported by Nonresident Taxpayers in 2021 versus 2020
(Dollar amounts are in millions)

	2021	2020	Difference	
			Amount	% Change
TOTAL	\$3,185	\$1,043	\$2,142	205.4%
Salaries and Wages	\$1,942	\$1,133	\$809	71.4%
Interest Income	\$20	\$32	-\$12	-37.6%
Ordinary Dividends	\$36	\$303	-\$267	-88.1%
Business Income	\$68	\$28	\$39	138.3%
Capital and Supplemental Gains/Losses	\$1,888	\$717	\$1,171	163.2%
Pensions and Annuities	\$38	\$25	\$13	51.6%
Rents, Partnerships, Estates, etc.	\$342	-\$240	\$582	-242.7%
Unemployment Compensation	\$57	\$75	-\$19	-24.8%
All Other Sources	-\$1,206	-\$1,031	-\$174	-16.9%

Table 15 shows the total (worldwide) AGI, Hawaii AGI and Hawaii taxable income of nonresidents, by total AGI class in 2021. Of the 107,691 tax returns filed by nonresidents, 36% had no Hawaii taxable income and the total nonresident taxable income reported was \$4.3 billion in 2021.

The total (worldwide) net AGI of the nonresidents was \$203.8 billion, that is, more than four times the total net Hawaii AGI of all residents in 2021. The largest number of taxable nonresident tax returns were in the \$400,000 and over total AGI class representing 9.0% of total nonresident returns, 47% of the aggregate nonresident total AGI, and 56.6% of nonresident taxable income.¹⁷

¹⁶ The “other income” category losses are mainly Net Operating Loss (NOL) carryforward amounts of nonresident taxpayers.

¹⁷ Appendix Table A-3 provides selected statistics from nonresident tax returns by Hawaii AGI class. The information includes the number of returns, total AGI, Hawaii AGI, taxable income, tax liability before and after credits, as well as information on exemptions and deductions.

Table 15
Selected Nonresident Income Data
by Total (Worldwide) Adjusted Gross Income Class in 2021
(Dollar amounts are in millions)

Total AGI Class	No. of Returns	% of Total	Total AGI	% of Taxable	Hawaii AGI	% of Taxable	Taxable Income	% of Total
TAXABLE NONRESIDENT RETURNS								
Loss	246	0.2%	-\$575	-0.4%	\$42	0.9%	\$35	0.8%
\$0 to under \$10,000	4,126	3.8%	\$27	0.0%	\$18	0.4%	\$10	0.2%
\$10,000 to under \$20,000	5,993	5.6%	\$90	0.1%	\$51	1.1%	\$37	0.9%
\$20,000 to under \$30,000	5,602	5.2%	\$139	0.1%	\$73	1.5%	\$59	1.4%
\$30,000 to under \$40,000	4,853	4.5%	\$169	0.1%	\$83	1.8%	\$70	1.6%
\$40,000 to under \$50,000	3,803	3.5%	\$171	0.1%	\$75	1.6%	\$64	1.5%
\$50,000 to under \$75,000	7,533	7.0%	\$465	0.3%	\$190	4.0%	\$163	3.8%
\$75,000 to under \$100,000	5,593	5.2%	\$487	0.3%	\$179	3.8%	\$153	3.6%
\$100,000 to under \$150,000	7,619	7.1%	\$936	0.7%	\$321	6.8%	\$283	6.6%
\$150,000 to under \$200,000	4,698	4.4%	\$811	0.6%	\$250	5.3%	\$220	5.1%
\$200,000 to under \$300,000	4,818	4.5%	\$1,170	0.8%	\$347	7.3%	\$321	7.5%
\$300,000 to under \$400,000	2,452	2.3%	\$848	0.6%	\$235	5.0%	\$222	5.2%
\$400,000 and over	9,689	9.0%	\$95,847	68.1%	\$2,628	55.7%	\$2,434	56.6%
Taxable Composite Returns*	1,523	1.4%	\$40,228	28.6%	\$226	4.8%	\$230	5.3%
TOTAL TAXABLE RETURNS*	68,548	63.7%	\$140,811	100.0%	\$4,717	100.0%	\$4,301	100%
NONTAXABLE NONRESIDENT RETURNS*								
Loss	2,492	2.3%	-\$1,908	N/A	-\$299	N/A	\$0	0.0%
\$0 to under \$5,000	4,883	4.5%	\$4	N/A	-\$3	N/A	\$0	0.0%
\$5,000 to under \$10,000	824	0.8%	\$6	N/A	-\$2	N/A	\$0	0.0%
\$10,000 and over	30,428	28.3%	\$63,491	N/A	-\$1,264	N/A	\$0	0.0%
Nontaxable Composite Returns	516	0.5%	\$1,387	N/A	-\$10	N/A	\$0	0.0%
TOTAL NONTAXABLE RETURNS	39,143	36.3%	\$62,980	N/A	-\$1,577	N/A	\$0	0.0%
TOTAL - ALL NONRES. RETURNS*	107,691	100%	\$203,792	N/A	\$3,140	N/A	\$4,301	100%

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

* Contains sums of both positive and negative values.

Table 16 shows the Hawaii AGI of nonresidents in 2021 versus 2020 by total AGI class. The number of taxable nonresident returns filed was 68,548 in 2021, an increase of 23% from the 55,731 filed for tax year 2020. Total Hawaii AGI reported on taxable nonresident returns amounted to \$4.72 billion for tax year 2021, up by 65.5% over the \$2.85 billion for tax year 2020.

Table 16
Nonresident Hawaii AGI
by Total (Worldwide) Adjusted Gross Income Class in 2021 versus 2020
(Dollar amounts are in millions)

Total AGI Class	2021		2020		Difference: 2020-2021			
	No. of Returns	Hawaii AGI	No. of Returns	Hawaii AGI	No. of Returns	% Change	Hawaii AGI	% Change
TAXABLE NONRESIDENT RETURNS								
Loss	246	\$42	242	\$61	4	1.7%	-\$19	-31.1%
\$0 to under \$10,000	4,126	\$18	3,709	\$16	417	11.2%	\$3	16.8%
\$10,000 to under \$20,000	5,993	\$50.7	5,282	\$44.2	711	13.5%	\$6.5	14.6%
\$20,000 to under \$30,000	5,602	\$73	5,220	\$66	382	7.3%	\$7	10.6%
\$30,000 to under \$40,000	4,853	\$83	4,294	\$71	559	13.0%	\$12	17.3%
\$40,000 to under \$50,000	3,803	\$75	3,451	\$68	352	10.2%	\$8	11.5%
\$50,000 to under \$75,000	7,533	\$190	6,535	\$163	998	15.3%	\$27	16.4%
\$75,000 to under \$100,000	5,593	\$179	4,920	\$156	673	13.7%	\$22	14.1%
\$100,000 to under \$150,000	7,619	\$321	6,212	\$257	1,407	22.6%	\$64	24.9%
\$150,000 to under \$200,000	4,698	\$250	3,515	\$186	1,183	33.7%	\$64	34.2%
\$200,000 to under \$300,000	4,818	\$347	3,365	\$227	1,453	43.2%	\$120	52.8%
\$300,000 to under \$400,000	2,452	\$235	1,637	\$136	815	49.8%	\$99	73.1%
\$400,000 and over	9,689	\$2,628	5,962	\$1,265	3,727	62.5%	\$1,363	107.7%
Taxable Composite Returns*	1,523	\$226	1,387	\$134	136	9.8%	\$92	68.5%
TOTAL TAXABLE RETURNS*	68,548	\$4,717	55,731	\$2,849	12,817	23.0%	\$1,868	65.5%
NONTAXABLE NONRESIDENT RETURNS*								
Loss	2,492	-\$299	3,587	-\$572	-1095	-30.5%	\$273	47.8%
\$0 to under \$5,000	4,883	-\$2.5	5,385	-\$2.1	-502	-9.3%	-\$0.4	-19.7%
\$5,000 to under \$10,000	824	-\$2.2	856	-\$2.6	-32	-3.7%	\$0.4	14.3%
\$10,000 and over	30,428	-\$1,264	30,029	-\$1,257	399	1.3%	-\$7	-0.6%
Nontaxable Composite Returns	516	-\$10	564	-\$12	-48	-8.5%	\$3	23.5%
TOTAL NONTAXABLE RETURNS	39,143	-\$1,577	40,421	-\$1,846	-1278	-3.2%	\$269	14.6%
TOTAL - ALL NONRES. RETURNS*	107,691	\$3,140	96,152	\$1,003	11539	12.0%	\$2,137	213.0%

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

* Contains sums of both positive and negative values.

7.2. NONRESIDENT DEDUCTIONS AND EXEMPTIONS

Nonresidents must prorate their standard deduction and personal exemption amounts to determine their Hawaii taxable income. The prorated amounts are determined using the ratio of Hawaii AGI to total (worldwide) AGI. Hawaii AGI, minus the prorated exemption amount, and minus either the Hawaii itemized deductions or the prorated standard deduction, equals Hawaii taxable income.

As shown in Appendix Table A-4, in tax year 2021, 36,868 nonresident tax returns (or 34.3% of total) used the standard deduction and 35,640 nonresident tax returns (or 33.1% of total) had allowable itemized deductions. Of the \$526 million of prorated itemized deductions claimed by nonresidents, \$31.7 million was not allowed, while prorated standard deductions amounted to \$49 million. The allowable itemized deductions plus the standard deductions totaled \$543 million.

As shown in Appendix Table A-3 broken down by Hawaii AGI class, in tax year 2021, nonresidents claimed a total of 202,345 personal exemptions and their prorated exemptions totaled \$61.9 million.¹⁸

7.3. NONRESIDENT TAX LIABILITY

The total Hawaii tax liability of nonresidents before tax credits was \$324 million, of which \$205 million (or 63.2%) was owed by nonresidents with total AGI of \$400,000 and over. Table 17A shows the tax liability of nonresidents before and after tax credits by total (worldwide) AGI class in 2021. Nonresidents had total Hawaii tax liability after tax credits of \$262 million, including negative amounts of tax owed by nonresidents with nontaxable returns. The average tax liability before tax credits was \$3,010 and the average net tax liability after tax credits was \$2,433 for each nonresident return.

Table 17B shows the change in tax liability of nonresidents before and after tax credits by total (worldwide) AGI class in 2021 versus 2020. Although there were only 12% more returns in 2021, the total nonresident tax liability increased by 68% before tax credits and by 49.5% after tax credits as compared with 2020.

¹⁸ The total number, type, and amount of the exemptions claimed by nonresidents appear in Appendix Table A-5. There were 2.0 regular exemptions, 0.3 age exemptions, and 0.5 dependents per nonresident return. The number of returns filed by number of regular and age exemptions claimed for nonresidents appear in Appendix Table A-6.

Table 17A
Tax Liability of Nonresidents Before and After Tax Credits
by Total (Worldwide) Adjusted Gross Income (AGI) Class in 2021

Total AGI Class	No. of Returns	% of Total	Before Credits			After Credits		
			Amount (\$ Mil)	% of Total	Average (\$)	Amount (\$ Mil)	% of Total	Average (\$)
Less than \$10,000	12,571	11.7%	\$3	0.9%	\$231	\$1	0.5%	\$102
\$10,000 to under \$20,000	7,437	6.9%	\$1	0.4%	\$178	\$0.8	0.3%	\$114
\$20,000 to under \$30,000	7,158	6.6%	\$3	0.8%	\$372	\$2	0.8%	\$284
\$30,000 to under \$40,000	6,375	5.9%	\$4	1.1%	\$552	\$3	1.3%	\$519
\$40,000 to under \$50,000	4,977	4.6%	\$3	1.0%	\$669	\$3	1.2%	\$627
\$50,000 to under \$75,000	10,405	9.7%	\$9	2.8%	\$862	\$9	3.3%	\$826
\$75,000 to under \$100,000	8,096	7.5%	\$9	2.7%	\$1,095	\$8	3.2%	\$1,043
\$100,000 to under \$150,000	11,379	10.6%	\$18	5.4%	\$1,545	\$17	6.4%	\$1,476
\$150,000 to under \$200,000	7,429	6.9%	\$14	4.4%	\$1,913	\$13	4.9%	\$1,741
\$200,000 to under \$300,000	8,193	7.6%	\$22	6.8%	\$2,692	\$21	8.0%	\$2,548
\$300,000 to under \$400,000	4,334	4.0%	\$16	4.9%	\$3,651	\$15	5.7%	\$3,444
\$400,000 and over	17,298	16.1%	\$205	63.2%	\$11,839	\$152	58.2%	\$8,811
Composite Returns	2,039	1.9%	\$18	5.6%	\$8,894	\$16	6.3%	\$8,082
TOTAL NONRESIDENT	107,691	100%	\$324	100%	\$3,010	\$262	100%	\$2,433

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

Table 17B
Change in Tax Liability of Nonresidents Before and After Tax Credits
by Total Adjusted Gross Income (AGI) Class in 2021 versus 2020

Total AGI Class	2020 Number of Returns	% Change between 2020 and 2021					
		No. of Returns	Before Credits		After Credits		
			Amount (\$ Mil)	Average (\$)	Amount (\$ Mil)	Average (\$)	
Less than \$10,000	13,779	-8.8%	-40.2%	-34.4%	-62.4%	-58.8%	
\$10,000 to under \$20,000	6,747	10.2%	15.1%	4.4%	-14.3%	-22.3%	
\$20,000 to under \$30,000	6,904	3.7%	10.0%	6.1%	-6.4%	-9.7%	
\$30,000 to under \$40,000	5,832	9.3%	18.2%	8.2%	20.2%	10.0%	
\$40,000 to under \$50,000	4,801	3.7%	10.8%	6.9%	9.7%	5.9%	
\$50,000 to under \$75,000	9,586	8.5%	17.8%	8.5%	16.8%	7.6%	
\$75,000 to under \$100,000	7,653	5.8%	15.9%	9.5%	14.8%	8.5%	
\$100,000 to under \$150,000	10,280	10.7%	28.7%	16.3%	27.9%	15.5%	
\$150,000 to under \$200,000	6,285	18.2%	36.4%	15.4%	30.8%	10.6%	
\$200,000 to under \$300,000	6,628	23.6%	55.3%	25.6%	64.1%	32.8%	
\$300,000 to under \$400,000	3,413	27.0%	74.8%	37.6%	100.6%	58.0%	
\$400,000 and over	12,293	40.7%	92.2%	36.6%	58.8%	12.9%	
Composite Returns	1,951	4.5%	94.0%	85.6%	78.2%	70.5%	
TOTAL NONRESIDENT	96,152	12.0%	68.0%	50.0%	49.5%	33.5%	

8. RESIDENT TAXPAYERS AGED 65 OR OLDER

Taxpayers aged 65 years or older may claim an extra personal exemption, the age exemption. Selected data from resident tax returns with at least one age exemption in 2021 are shown in Table 18. A total of 220,219 age exemptions were claimed on 164,887 resident tax returns (or 25.6% of total) with a total age exemption amount of \$252 million in 2021. The tax returns with the age exemption showed total net Hawaii AGI of \$11.8 billion (or 24% of total) and total taxable income of \$10.2 billion. Around 59% of tax returns claiming an age exemption reported Hawaii taxable income. Income tax liability on the returns totaled \$822 million before tax credits and \$711 million after tax credits. The tax returns showed a total of \$182 million in standard deductions and a total of \$2.3 billion in itemized deductions.

Table 18
Resident Tax Returns with At Least One Age Exemption in 2021
(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	96,574	68,313	164,887
Number of Taxpayers with Self Age Exemption	91,668	67,200	158,868
Number of Taxpayers with Spousal Age Exemption	37,629	23,722	61,351
Total Age Exemptions	129,297	90,922	220,219
Total Age Exemption Amount	\$148	\$104	\$252
Hawaii AGI*	\$11,912	-\$118	\$11,794
Standard Deductions	\$96	\$85	\$182
Itemized Deductions	\$1,269	\$989	\$2,259
Taxable Income	\$10,215	\$0	\$10,215
Tax Liability Before Credits	\$822	\$0	\$822
Tax Liability After Credits	\$718	-\$8	\$711

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

* Contains sums of both positive and negative values.

Age exemptions continued to rise, in line with Hawaii's aging population trend, as discussed in Section 6.3. Resident tax returns that included an age exemption showed \$3.67 billion in pension income that was exempt from Hawaii income tax and an additional \$2.03 billion in exempt Social Security benefits in 2021, equivalent to 35.9% and 19.8% of their taxable income, respectively. Overall, the tax returns averaged \$71,530 in net Hawaii AGI per return and \$4,311 per return in tax liability after tax credits.

9. RESIDENT TAXPAYERS WITH DISABILITIES

A special personal exemption of \$7,000 is available to taxpayers who have a certified impairment of being blind, deaf, or totally disabled, in lieu of the \$1,144 regular personal exemption. A spouse with a disability on a joint tax return is also entitled to the \$7,000 exemption, but taxpayers with disabilities then may not claim any additional exemptions for dependents or age. Therefore, the maximum allowable exemption on a joint tax return of two taxpayers with disabilities is \$14,000.

Disability exemption claims continued to decline in 2021. Selected data from resident tax returns with at least one disability exemption in 2021 are shown in Table 19. In 2021, 4,164 resident tax returns (or 0.6% of total) were filed with at least one special exemption for disability and the total disability exemption amount was \$30 million.

Table 19
Resident Tax Returns with Disabilities in 2021
(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	2,399	1,765	4,164
Number of Taxpayers with Self Disability	1,597	1,392	2,989
Number of Taxpayers with Spousal Disability	846	434	1,280
Total Disability Exemptions	2,443	1,826	4,269
Total Disability Exemption Amount	\$17	\$13	\$30
Above Regular Exemption Amount*	\$12	\$9	\$21
Hawaii AGI**	\$198	\$12	\$210
Standard Deductions	\$3	\$2	\$5
Itemized Deductions	\$33	\$31	\$64
Taxable Income	\$143	\$0	\$143
Tax Liability Before Credits	\$9	\$0	\$9
Tax Liability After Credits	\$9	\$0	\$9

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

* The additional disability exemption amount as compared with taking personal exemptions only

** Contains sums of both positive and negative values.

“Above Regular Exemption Amount”, that is, the additional disability exemption amount as compared with taking personal exemptions only, was \$21 million. These tax returns showed net Hawaii AGI of \$210 million (or 0.4% of total), Hawaii taxable income of \$143 million, and Hawaii income tax liabilities of \$9 million before and after tax credits. Their standard deductions totaled \$5 million, whereas their itemized deductions totaled \$64 million. Overall, the tax returns averaged \$50,450 in net Hawaii AGI per return and \$2,103 per return in tax liability after tax credits.

10. DEPENDENT RESIDENT TAXPAYERS

As shown in Table 20, a total of 25,001 dependents filed tax returns for 2021 which was an increase of 18.2% from 2020. Taxpayers who may be claimed as dependents by other taxpayers may not claim a personal exemption for themselves. Dependents may itemize deductions or claim the standard deduction, which is the greater of \$500 or their earned income (up to the full standard deduction for their filing status).

Table 20
Resident Dependent Tax Returns in 2021 versus 2020
(Dollar amounts are in millions)

	2021	2020	% Change
Number of Tax Returns	25,001	21,144	18.2%
Hawaii AGI*	\$241.7	\$201.4	20.0%
Standard Deductions	\$46.6	\$37.6	24.1%
Itemized Deductions	\$5.9	\$4.7	25.5%
Taxable Income	\$192.3	\$161.8	18.9%
Tax Liability Before Credits	\$9.2	\$7.9	16.1%
Tax Liability After Credits	\$9.0	\$7.8	15.7%

* Contains sums of both positive and negative values.

Dependent returns represented around 3.9% of the total number of resident returns in 2021. 24,820 or 99.3% of the resident tax returns by dependents were filed by those with single filing status. The net Hawaii AGI of dependent residents was \$242 million (or 0.5% of total), an increase of 20% from 2020 and their taxable income was \$192 million, an increase of 18.9% compared to 2020. Their standard deductions totaled \$46.6 million, whereas their itemized deductions were \$5.9 million in total. Dependent returns had tax liability before tax credits of \$9.2 million and tax liability after tax credits of \$9 million. The increase in dependent tax liabilities was around 16% in 2021 compared to 2020. Overall, the tax returns averaged \$9,669 in net Hawaii AGI per return and \$362 per return in tax liability after tax credits.

11. STATISTICS ON NET LONG-TERM CAPITAL GAINS

Hawaii taxes net long-term capital gains at the 7.25% rate or the taxpayer's marginal tax rate on ordinary income, whichever is less. Income from long-term capital gains constituted 14.5% of the total taxable income of all returns in 2021.

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

Table 21 shows the distribution of net long-term capital gains by Hawaii AGI class for Hawaii residents and nonresidents in 2021.

Table 21
Income Eligible for the Tax Rate on Net Long-Term Capital Gains
by Hawaii Adjusted Gross Income (AGI) Class in 2021
(Dollar amounts are in millions)

Hawaii AGI Class	Net Long-Term Capital Gains				Percent of Total Taxable Income	
	Residents		Nonresidents		Residents	Nonresidents
	Number	Amount	Number	Amount	%	%
Less than \$10,000	35	\$0.1	51	\$12.6	0.1%	15.1%
\$10,000 to under \$20,000	16	\$0.0	32	\$10.7	0.0%	7.6%
\$20,000 " \$30,000	394	\$0.4	110	\$1.8	0.03%	1.2%
\$30,000 " \$40,000	2,429	\$6.3	246	\$1.7	0.4%	1.1%
\$40,000 " \$50,000	2,943	\$13.7	199	\$2.3	0.7%	1.9%
\$50,000 " \$75,000	8,250	\$57.0	701	\$10.1	1.3%	4.0%
\$75,000 " \$100,000	8,465	\$88.7	668	\$20.8	2.3%	10.0%
\$100,000 " \$150,000	12,730	\$210.1	930	\$52.3	3.5%	16.6%
\$150,000 " \$200,000	8,213	\$216.5	565	\$52.5	5.6%	24.6%
\$200,000 " \$300,000	7,749	\$379.1	699	\$110.2	9.6%	35.5%
\$300,000 " \$400,000	3,238	\$299.1	395	\$96.8	15.3%	45.4%
\$400,000 and over	5,989	\$4,217.5	947	\$906.7	33.1%	47.4%
Composite Returns	n/a	n/a	31	\$13.0	n/a	5.6%
TOTAL	60,451	\$5,488	5,574	\$1,292	12.9%	30.0%

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

Net long-term capital gains comprised 33.1% of the total taxable income of residents and 47.4% of the total taxable income of nonresidents with Hawaii AGI over \$400,000 in 2021. This partially explains why the average effective tax rates for this income group stay two to three percentage points below the marginal tax rate of 11% (please see Tables 13A, 13B, 13C, and A-8) while the rate on net long-term capital gains is set at 7.25%. It also explains why the share of the highest resident income group's tax liability is less than its taxable income share, unlike the middle income groups for which the opposite is true (Figure 6).

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APPENDIX

STATISTICAL TABLES

TABLE A-1
SELECTED DATA FROM RESIDENT TAX RETURNS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2021
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Returns		Hawaii AGI		Taxable Income		Tax Liability				
	Number	% of total	Amount	% of taxable	Amount	% of total	Before Credits		After Credits		
							Amount	% of total	Amount	% of total	
TAXABLE RETURNS											
\$0 to under \$10,000	36,659	5.7%	\$238	0.5%	\$114	0.3%	\$3	0.1%	-\$0.4	-0.01%	
\$10,000 to under \$20,000	59,510	9.2%	\$893	1.8%	\$590	1.4%	\$24	0.7%	\$12.8	0.4%	
\$20,000 to under \$30,000	63,756	9.9%	\$1,593	3.2%	\$1,200	2.8%	\$60	1.9%	\$47.7	1.6%	
\$30,000 to under \$40,000	63,587	9.9%	\$2,222	4.5%	\$1,768	4.2%	\$100	3.2%	\$89.0	3.1%	
\$40,000 to under \$50,000	53,159	8.3%	\$2,380	4.8%	\$1,928	4.5%	\$116	3.7%	\$110.0	3.8%	
\$50,000 to under \$75,000	87,984	13.7%	\$5,395	10.9%	\$4,413	10.4%	\$282	8.9%	\$276.6	9.5%	
\$75,000 to under \$100,000	54,306	8.4%	\$4,704	9.5%	\$3,843	9.1%	\$257	8.1%	\$251.3	8.7%	
\$100,000 to under \$150,000	60,209	9.4%	\$7,317	14.8%	\$6,090	14.4%	\$425	13.5%	\$414.0	14.3%	
\$150,000 to under \$200,000	26,495	4.1%	\$4,552	9.2%	\$3,841	9.1%	\$279	8.8%	\$269.8	9.3%	
\$200,000 to under \$300,000	18,224	2.8%	\$4,354	8.8%	\$3,930	9.3%	\$298	9.5%	\$285.7	9.8%	
\$300,000 to under \$400,000	6,141	1.0%	\$2,106	4.3%	\$1,961	4.6%	\$154	4.9%	\$146.5	5.0%	
\$400,000 and over	9,642	1.5%	\$13,702	27.7%	\$12,748	30.0%	\$1,158	36.7%	\$1,014	34.9%	
TOTAL RESIDENT TAXABLE	539,672	83.8%	\$49,456	100.0%	\$42,424	100.0%	\$3,155	100.0%	\$2,917	100.5%	
NONTAXABLE RETURNS											
Loss	12,159	1.9%	-\$682		NOT APPLICABLE				-\$2.0	-0.1%	
\$0 to under \$5,000	70,584	11.0%	\$66						-\$8.5	-0.3%	
\$5,000 to under \$10,000	9,492	1.5%	\$68						-\$1.4	0.0%	
\$10,000 and over	11,746	1.8%	\$300						-\$1.7	-0.1%	
TOTAL RESIDENT NONTAXABLE	103,981	16.2%	-\$248 *					-\$13.5	-0.5%		
TOTAL - ALL RESIDENT RETURNS	643,653	100.0%	\$49,208 *		\$42,424	100.0%	\$3,155	100.0%	\$2,903	100.0%	

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

* Includes returns with negative Hawaii AGI.

TABLE A-2
SELECTED DATA FROM RESIDENT TAX RETURNS BY FILING STATUS AND HAWAII AGI CLASS - 2021
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Returns						Hawaii AGI		
	Joint		Single*		H/H**		Joint	Single*	H/H**
TAXABLE RETURNS	Number	% of total	Number	% of total	Number	% of total			
\$0 to under \$10,000	797	0.4%	34,317	9.6%	1,545	2.3%	\$7	\$219	\$13
\$10,000 to under \$20,000	7,106	3.2%	45,828	12.9%	6,576	9.6%	\$110	\$682	\$101
\$20,000 to under \$30,000	10,383	4.7%	43,435	12.2%	9,938	14.5%	\$262	\$1,081	\$250
\$30,000 to under \$40,000	12,010	5.5%	40,527	11.4%	11,050	16.2%	\$421	\$1,414	\$387
\$40,000 to under \$50,000	12,124	5.5%	32,017	9.0%	9,018	13.2%	\$545	\$1,432	\$403
\$50,000 to under \$75,000	28,670	13.1%	46,981	13.2%	12,333	18.1%	\$1,791	\$2,855	\$750
\$75,000 to under \$100,000	27,442	12.5%	21,102	5.9%	5,762	8.4%	\$2,396	\$1,813	\$495
\$100,000 to under \$150,000	40,383	18.4%	15,534	4.4%	4,292	6.3%	\$4,957	\$1,851	\$509
\$150,000 to under \$200,000	21,330	9.7%	4,206	1.2%	959	1.4%	\$3,671	\$718	\$163
\$200,000 to under \$300,000	14,802	6.8%	2,867	0.8%	555	0.8%	\$3,531	\$689	\$133
\$300,000 to under \$400,000	4,803	2.2%	1,140	0.3%	198	0.3%	\$1,647	\$392	\$67
\$400,000 and over	7,405	3.4%	1,955	0.5%	282	0.4%	\$9,413	\$3,853	\$437
TOTAL RESIDENT TAXABLE	187,255	85.5%	289,909	81.3%	62,508	91.5%	\$28,751	\$16,998	\$3,708
NONTAXABLE RETURNS									
Loss	4,558	2.1%	7,070	2.0%	531	0.8%	-\$414	-\$249	-\$19
\$0 to under \$5,000	15,018	6.9%	51,454	14.4%	4,112	6.0%	\$17	\$44	\$5
\$5,000 to under \$10,000	5,047	2.3%	3,723	1.0%	722	1.1%	\$37	\$26	\$5
\$10,000 and over	7,064	3.2%	4,240	1.2%	442	0.6%	\$172	\$117	\$11
TOTAL RESIDENT NONTAXABLE	31,687	14.5%	66,487	18.7%	5,807	8.5%	-\$187 ***	-\$61 ***	\$1 ***
TOTAL - ALL RESIDENT RETURNS	218,942	100.0%	356,396	100.0%	68,315	100.0%	\$28,563 ***	\$16,937 ***	\$3,709 ***

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

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

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

*** Includes returns with negative Hawaii AGI.

TABLE A-2 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY FILING STATUS AND HAWAII AGI CLASS - 2021
(Dollar amounts are in millions)

Hawaii AGI CLASS	Taxable Income			Tax Liability Before Credits			Tax Liability After Credits		
	Joint	Single*	H/H**	Joint	Single*	H/H**	Joint	Single*	H/H**
TAXABLE RETURNS									
\$0 to under \$10,000	\$1	\$110	\$3	\$0.01	\$3	\$0.05	-\$0.1	\$0.1	-\$0.4
\$10,000 to under \$20,000	\$41	\$491	\$57	\$0.9	\$21	\$2	-\$0.5	\$14	-\$0.4
\$20,000 to under \$30,000	\$143	\$875	\$181	\$5.0	\$47	\$8	\$2	\$43	\$2
\$30,000 to under \$40,000	\$267	\$1,196	\$304	\$11.6	\$72	\$16	\$8	\$71	\$10
\$40,000 to under \$50,000	\$377	\$1,223	\$328	\$18.7	\$78	\$19	\$16	\$78	\$16
\$50,000 to under \$75,000	\$1,350	\$2,446	\$616	\$76.5	\$167	\$38	\$74	\$165	\$37
\$75,000 to under \$100,000	\$1,891	\$1,547	\$406	\$118.1	\$111	\$27	\$115	\$110	\$27
\$100,000 to under \$150,000	\$4,007	\$1,663	\$419	\$270.5	\$125	\$30	\$263	\$122	\$29
\$150,000 to under \$200,000	\$3,042	\$655	\$145	\$218.1	\$50	\$11	\$211	\$48	\$11
\$200,000 to under \$300,000	\$3,171	\$637	\$122	\$237.4	\$51	\$9	\$228	\$49	\$9
\$300,000 to under \$400,000	\$1,530	\$368	\$63	\$117.9	\$31	\$5	\$112	\$30	\$5
\$400,000 and over	\$8,620	\$3,701	\$427	\$751.1	\$370	\$37	\$675	\$308	\$31
TOTAL RESIDENT TAXABLE	\$24,441	\$14,913	\$3,071	\$1,825.8	\$1,127	\$202	\$1,702	\$1,038	\$176
NONTAXABLE RETURNS									
Loss	NOT APPLICABLE						-\$1.0	-\$0.8	-\$0.2
\$0 to under \$5,000							-\$2.6	-\$4.8	-\$1.1
\$5,000 to under \$10,000							-\$0.8	-\$0.3	-\$0.2
\$10,000 and over							-\$1.1	-\$0.5	-\$0.1
TOTAL RESIDENT NONTAXABLE							-\$5.5	-\$6.4	-\$1.6
TOTAL - ALL RESIDENT RETURNS	\$24,441	\$14,913	\$3,071	\$1,826	\$1,127	\$202	\$1,696	\$1,032	\$175

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

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

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

TABLE A-3
SELECTED DATA FROM NONRESIDENT TAX RETURNS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2021
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Returns		Total AGI		Hawaii AGI		Total Exemptions	Total Deductions
	Number	% of total	Amount	% of taxable	Amount	% of taxable	Amount	Amount
TAXABLE RETURNS								
\$0 to under \$10,000	25,022	23.2%	\$31,516	22.4%	\$106	2.3%	\$6.9	\$16
\$10,000 to under \$20,000	11,769	10.9%	\$9,626	6.8%	\$170	3.6%	\$8.8	\$21
\$20,000 to under \$30,000	7,226	6.7%	\$5,280	3.7%	\$177	3.8%	\$7.1	\$18
\$30,000 to under \$40,000	4,953	4.6%	\$5,647	4.0%	\$171	3.6%	\$5.7	\$17
\$40,000 to under \$50,000	3,213	3.0%	\$2,645	1.9%	\$144	3.0%	\$4.1	\$14
\$50,000 to under \$75,000	4,684	4.3%	\$4,294	3.0%	\$286	6.1%	\$6.6	\$28
\$75,000 to under \$100,000	2,669	2.5%	\$2,784	2.0%	\$231	4.9%	\$4.2	\$20
\$100,000 to under \$150,000	2,834	2.6%	\$4,062	2.9%	\$345	7.3%	\$4.9	\$25
\$150,000 to under \$200,000	1,326	1.2%	\$2,798	2.0%	\$229	4.9%	\$2.5	\$13
\$200,000 to under \$300,000	1,339	1.2%	\$10,083	7.2%	\$326	6.9%	\$2.6	\$13
\$300,000 to under \$400,000	639	0.6%	\$2,532	1.8%	\$221	4.7%	\$1.3	\$7
\$400,000 and over	1,351	1.3%	\$19,316	13.7%	\$2,084	44.2%	\$2.8	\$170
Taxable Composite Returns	1,523	1.4%	\$40,228	28.6%	\$226	4.8%	n/a	n/a
TOTAL TAXABLE	68,548	63.7%	\$140,811 *	100.0%	\$4,717	100.0%	\$57.5	\$362
NONTAXABLE RETURNS								
Loss	13,958	13.0%	\$40,621		-\$1,603		\$0.0	\$65
\$0 to under \$5,000	23,569	21.9%	\$19,880		\$4		\$2.8	\$53
\$5,000 to under \$10,000	509	0.5%	\$654		\$4		\$0.8	\$15
\$10,000 and over	591	0.5%	\$439		\$27		\$0.9	\$49
Nontaxable Composite Returns	516	0.5%	\$1,387		-\$10		n/a	n/a
TOTAL NONTAXABLE	39,143	36.3%	\$62,980 *		-\$1,577 *		\$4.4	\$182
TOTAL - NONRESIDENT RETURNS	107,691	100.0%	\$203,792 *		\$3,140 *		\$61.9	\$543

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

* Includes returns with negative AGI.

TABLE A-3 (CONTINUED)
SELECTED DATA FROM NONRESIDENT TAX RETURNS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2021
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Exemptions		Exemptions per Return		Taxable Income		Tax Liability				
	Regular	Age	Regular	Age	Amount	% of total	Before Credits		After Credits		
							Amount	% of total	Amount	% of total	
TAXABLE RETURNS											
\$0 to under \$10,000	42,283	5,291	1.7	0.2	\$84	1.9%	\$2	0.6%	\$1	0.3%	
\$10,000 to under \$20,000	20,302	2,388	1.7	0.2	\$141	3.3%	\$6	1.7%	\$5	1.8%	
\$20,000 to under \$30,000	13,042	1,348	1.8	0.2	\$152	3.5%	\$7	2.3%	\$7	2.6%	
\$30,000 to under \$40,000	9,535	910	1.9	0.2	\$148	3.4%	\$8	2.5%	\$8	2.9%	
\$40,000 to under \$50,000	6,580	658	2.0	0.2	\$125	2.9%	\$7	2.3%	\$7	2.6%	
\$50,000 to under \$75,000	10,024	977	2.1	0.2	\$251	5.8%	\$16	4.9%	\$15	5.8%	
\$75,000 to under \$100,000	5,921	646	2.2	0.2	\$207	4.8%	\$14	4.3%	\$13	5.0%	
\$100,000 to under \$150,000	6,389	874	2.3	0.3	\$315	7.3%	\$22	6.8%	\$21	8.0%	
\$150,000 to under \$200,000	3,030	512	2.3	0.4	\$213	5.0%	\$16	4.8%	\$15	5.7%	
\$200,000 to under \$300,000	2,953	677	2.2	0.5	\$310	7.2%	\$23	7.2%	\$22	8.3%	
\$300,000 to under \$400,000	1,415	360	2.2	0.6	\$213	5.0%	\$16	5.0%	\$15	5.7%	
\$400,000 and over	2,899	1,025	2.1	0.8	\$1,911	44.4%	\$169	52.1%	\$123	47.0%	
Taxable Composite Returns	n/a	n/a	n/a	n/a	\$230	5.3%	\$18	5.6%	\$18	6.9%	
TOTAL TAXABLE	124,373	15,666	1.8	0.2	\$4,301	100.0%	\$324	100.0%	\$269	102.6%	
NONTAXABLE RETURNS											
Loss	28,819	9,293	2.1	0.7	NOT APPLICABLE				-\$4.0	-1.5%	
\$0 to under \$5,000	46,507	8,149	2.0	0.3					-\$1.1	-0.4%	
\$5,000 to under \$10,000	1,269	297	2.5	0.6					\$0.0	0.0%	
\$10,000 and over	1,377	329	2.3	0.6					-\$0.1	0.0%	
Nontaxable Composite Returns	n/a	n/a	n/a	n/a					-\$1.6	-0.6%	
TOTAL NONTAXABLE	77,972	18,068	2.0	0.5	-\$6.7	-2.6%					
TOTAL - NONRESIDENT RETURNS	202,345	33,734	1.9	0.3	\$4,301	100.0%	\$324	100.0%	\$262	100.0%	

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

TABLE A-4
TYPES OF DEDUCTIONS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2021
(Dollar amounts are in millions)

Hawaii AGI CLASS	Medical and Dental Expenses		Taxes		Interest Expense		Charitable Contributions		Casualty Losses & Misc. Deductions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
TAXABLE RESIDENT RETURNS										
\$0 to under \$10,000	1,476	\$3	2,093	\$3	286	\$1	1,154	\$1	780	\$1
\$10,000 to under \$20,000	6,444	\$20	10,021	\$21	2,674	\$11	6,444	\$10	3,208	\$5
\$20,000 to under \$30,000	6,599	\$27	15,805	\$41	4,741	\$30	10,388	\$19	4,820	\$13
\$30,000 to under \$40,000	5,916	\$28	30,742	\$91	6,766	\$51	15,803	\$29	6,942	\$21
\$40,000 to under \$50,000	4,619	\$25	37,465	\$131	8,166	\$68	17,267	\$32	7,276	\$23
\$50,000 to under \$75,000	6,946	\$44	72,559	\$345	21,381	\$196	36,015	\$76	14,303	\$54
\$75,000 to under \$100,000	3,610	\$30	49,765	\$325	21,600	\$224	28,577	\$69	10,897	\$49
\$100,000 to under \$150,000	3,212	\$34	51,679	\$425	33,478	\$390	34,992	\$107	12,555	\$67
\$150,000 to under \$200,000	1,012	\$16	23,598	\$261	17,982	\$238	17,677	\$71	5,119	\$34
\$200,000 to under \$300,000	597	\$14	13,302	\$72	12,159	\$192	11,255	\$65	2,885	\$31
\$300,000 to under \$400,000	154	\$6	4,140	\$24	3,805	\$69	3,556	\$30	792	\$12
\$400,000 and over	121	\$10	6,062	\$74	5,509	\$212	5,477	\$714	1,382	\$131
TOTAL RESIDENT TAXABLE	40,706	\$255	317,231	\$1,812	138,547	\$1,681	188,605	\$1,222	70,959	\$440
NONTAXABLE RESIDENT RETURNS										
Loss	5,757	\$45	6,633	\$33	3,444	\$37	548	\$2	3,008	\$8
\$0 to under \$5,000	18,988	\$143	19,271	\$45	8,188	\$64	9,787	\$10	7,325	\$5
\$5,000 to under \$10,000	5,962	\$54	6,634	\$24	3,134	\$24	4,680	\$9	2,878	\$4
\$10,000 and over	9,452	\$196	11,244	\$240	6,740	\$137	8,528	\$97	4,557	\$35
TOTAL RESIDENT NONTAXABLE	40,159	\$438	43,782	\$342	21,506	\$263	23,543	\$118	17,768	\$53
TOTAL - ALL RESIDENT RETURNS	80,865	\$693	361,013	\$2,154	160,053	\$1,944	212,148	\$1,340	88,727	\$493
TOTAL - ALL NONRESIDENT RETURNS	3,850	\$20	28,871	\$126	8,093	\$132	15,626	\$216	3,223	\$31
GRAND TOTAL - ALL RETURNS	84,715	\$713	389,884	\$2,281	168,146	\$2,075	227,774	\$1,557	91,950	\$524

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

TABLE A-4 (CONTINUED)
TYPES OF DEDUCTIONS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2021
(Dollar amounts are in millions)

Hawaii AGI CLASS	Disallowed Itemized Deductions		Total Allowable Itemized Deductions		Standard Deductions		TOTAL ALLOWABLE DEDUCTIONS	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
TAXABLE RESIDENT RETURNS								
\$0 to under \$10,000	-	-	2,278	\$9	34,381	\$77	36,659	\$86
\$10,000 to under \$20,000	-	-	10,381	\$67	49,129	\$127	59,510	\$193
\$20,000 to under \$30,000	-	-	16,043	\$130	47,713	\$129	63,756	\$259
\$30,000 to under \$40,000	-	-	30,889	\$219	32,698	\$96	63,587	\$316
\$40,000 to under \$50,000	-	-	37,593	\$280	15,566	\$53	53,159	\$333
\$50,000 to under \$75,000	-	-	72,832	\$714	15,152	\$57	87,984	\$771
\$75,000 to under \$100,000	634	\$0.1	50,061	\$697	4,245	\$15	54,306	\$712
\$100,000 to under \$150,000	795	\$1	53,000	\$1,021	7,209	\$19	60,209	\$1,041
\$150,000 to under \$200,000	13,977	\$7	24,100	\$612	2,395	\$8	26,495	\$620
\$200,000 to under \$300,000	14,040	\$30	14,055	\$344	4,169	\$17	18,224	\$361
\$300,000 to under \$400,000	4,334	\$23	4,342	\$117	1,799	\$7	6,141	\$125
\$400,000 and over	6,400	\$232	6,412	\$908	3,230	\$13	9,642	\$921
TOTAL RESIDENT TAXABLE	40,180	\$293	321,986	\$5,118	217,686	\$619	539,672	\$5,737
NONTAXABLE RESIDENT RETURNS								
Loss	-	-	6,987	\$125	5,172	\$15	12,159	\$140
\$0 to under \$5,000	-	-	21,227	\$267	49,357	\$129	70,584	\$395
\$5,000 to under \$10,000	-	-	6,903	\$115	2,589	\$11	9,492	\$126
\$10,000 and over	69	\$0.3	11,643	\$706	103	\$0	11,746	\$707
TOTAL RESIDENT NONTAXABLE	69	\$0.3	46,760	\$1,213	57,221	\$155	103,981	\$1,368
TOTAL - ALL RESIDENT RETURNS	40,249	\$293	368,746	\$6,331	274,907	\$774	643,653	\$7,104
TOTAL - ALL NONRESIDENT RETURNS	1,859	\$32	35,640	\$494	36,898	\$49	72,538	\$543
GRAND TOTAL - ALL RETURNS	42,108	\$325	404,386	\$6,825	311,805	\$823	716,191	\$7,648

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

TABLE A-5
EXEMPTIONS CLAIMED BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2021
(Dollar amounts are in millions)

Hawaii AGI CLASS	Number of Returns	Number of Exemptions				Exemptions per Return				Total Exemption Amount
		Regular*	Dependents	Age	Total	Regular*	Dependents	Age	Total	
TAXABLE RESIDENT RETURNS										
\$0 to under \$10,000	23,845	28,424	3,764	5,255	33,690	1.2	0.2	0.2	1.4	\$39
\$10,000 to under \$20,000	53,702	79,007	18,353	16,094	95,332	1.5	0.3	0.3	1.8	\$110
\$20,000 to under \$30,000	62,183	99,019	26,661	16,586	115,894	1.6	0.4	0.3	1.9	\$134
\$30,000 to under \$40,000	63,079	104,536	29,673	14,384	119,254	1.7	0.5	0.2	1.9	\$138
\$40,000 to under \$50,000	52,942	90,247	25,414	12,035	102,579	1.7	0.5	0.2	1.9	\$119
\$50,000 to under \$75,000	87,817	161,034	44,902	20,525	182,021	1.8	0.5	0.2	2.1	\$211
\$75,000 to under \$100,000	54,255	116,596	35,121	12,180	129,052	2.1	0.6	0.2	2.4	\$149
\$100,000 to under \$150,000	60,168	148,632	48,300	13,035	161,937	2.5	0.8	0.2	2.7	\$187
\$150,000 to under \$200,000	26,487	72,135	24,417	6,261	78,509	2.7	0.9	0.2	3.0	\$90
\$200,000 to under \$300,000	18,221	49,051	16,103	5,616	54,746	2.7	0.9	0.3	3.0	\$63
\$300,000 to under \$400,000	6,138	15,640	4,729	2,526	18,199	2.5	0.8	0.4	3.0	\$21
\$400,000 and over	9,638	24,055	7,057	4,800	28,903	2.5	0.7	0.5	3.0	\$33
TOTAL RESIDENT TAXABLE	518,475	988,376	284,494	129,297	1,120,116	1.9	0.5	0.2	2.2	\$1,296
NONTAXABLE RESIDENT RETURNS										
Loss	11,965	18,321	1,976	10,790	29,302	1.5	0.2	0.9	2.4	\$35
\$0 to under \$5,000	67,002	93,363	12,134	55,043	149,285	1.4	0.2	0.8	2.2	\$176
\$5,000 to under \$10,000	9,480	17,524	3,258	10,934	28,728	1.8	0.3	1.2	3.0	\$34
\$10,000 and over	11,734	20,896	2,578	14,155	35,537	1.8	0.2	1.2	3.0	\$44
TOTAL RESIDENT NONTAXABLE	100,181	150,104	19,946	90,922	242,852	1.5	0.2	0.9	2.4	\$289
TOTAL - ALL RESIDENT RETURNS	618,656	1,138,480	304,440	220,219	1,362,968	1.8	0.5	0.4	2.2	\$1,584
TOTAL - ALL NONRESIDENT RETURNS	102,324	202,345	49,542	33,734	236,184	2.0	0.5	0.3	2.3	\$62
GRAND TOTAL - ALL RETURNS	720,980	1,340,825	353,982	253,953	1,599,152	1.9	0.5	0.4	2.2	\$1,646

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

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

TABLE A-6
NUMBER OF RETURNS FILED BY NUMBER OF EXEMPTIONS CLAIMED AND BY HAWAII AGI CLASS - 2021

Hawaii AGI CLASS	Total No. of Returns	Number of Regular Exemptions Claimed						Age Exemptions Claimed	
		One	Two	Three	Four	Five	Six or More	One	Two
RESIDENT RETURNS									
Loss	11,965	6,798	4,256	441	261	74	42	5,086	2,852
\$0 to under \$10,000	100,327	70,069	23,638	3,567	1,469	588	375	41,200	15,016
\$10,000 to under \$20,000	60,488	40,222	13,666	3,637	1,683	672	375	12,337	6,219
\$20,000 to under \$30,000	64,680	40,739	14,822	5,063	2,420	949	545	9,611	5,008
\$30,000 to under \$40,000	64,110	39,065	14,849	5,445	2,836	1,164	638	7,383	4,057
\$40,000 to under \$50,000	53,453	31,368	13,202	4,560	2,489	1,151	618	5,964	3,282
\$50,000 to under \$75,000	88,312	46,260	24,412	8,730	5,205	2,310	1,268	9,489	5,747
\$75,000 to under \$100,000	54,449	20,946	17,717	7,183	5,229	2,200	1,102	5,508	3,423
\$100,000 to under \$150,000	60,302	15,444	21,343	9,923	8,753	3,323	1,459	5,629	3,759
\$150,000 to under \$200,000	26,534	4,216	9,608	5,053	5,337	1,704	595	2,636	1,835
\$200,000 to under \$300,000	18,246	2,878	6,922	3,204	3,795	1,091	332	2,139	1,751
\$300,000 to under \$400,000	6,144	1,148	2,478	985	1,129	317	79	894	817
\$400,000 and over	9,646	1,935	4,056	1,356	1,629	507	142	1,679	1,566
TOTAL - ALL RESIDENT RETURNS	618,656	321,088	170,969	59,147	42,235	16,050	7,570	109,555	55,332
TOTAL - ALL NONRESIDENT RETURNS	102,324	46,432	32,472	9,351	9,173	3,467	1,393	13,222	10,256
GRAND TOTAL - ALL RETURNS	720,980	367,520	203,441	68,498	51,408	19,517	8,963	122,777	65,588

Note: Excludes returns filed by dependents who may be claimed by another taxpayer.

TABLE A-7
TAX WITHHELD, PAYMENTS OF DECLARATION, AMOUNTS DUE,
AND REFUNDS & AMOUNTS CREDITED BY HAWAII AGI CLASS - 2021

(Dollar amounts are in millions)

Hawaii AGI CLASS	Tax Withheld		Payments of Declaration*		Amounts Due**		Refunds and Amounts Credited***	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
TAXABLE RESIDENT RETURNS								
\$0 to under \$10,000	26,877	\$7.6	742	\$0.4	3,819	\$0.2	31,947	\$8.6
\$10,000 to under \$20,000	42,541	\$29.9	2,396	\$2.0	13,055	\$3.6	44,673	\$22.7
\$20,000 to under \$30,000	50,180	\$63.1	3,270	\$3.6	16,101	\$8.9	46,305	\$27.9
\$30,000 to under \$40,000	55,440	\$104.0	3,477	\$4.9	15,571	\$11.0	47,469	\$30.9
\$40,000 to under \$50,000	47,554	\$119.4	3,347	\$6.0	13,433	\$11.6	39,459	\$27.0
\$50,000 to under \$75,000	80,008	\$284.5	6,718	\$16.7	24,857	\$27.3	62,785	\$51.8
\$75,000 to under \$100,000	49,869	\$252.4	5,206	\$18.0	16,688	\$24.3	37,429	\$43.4
\$100,000 to under \$150,000	55,499	\$396.2	7,538	\$34.0	21,650	\$41.5	38,357	\$57.9
\$150,000 to under \$200,000	24,161	\$240.8	4,967	\$32.1	9,918	\$30.9	16,466	\$34.0
\$200,000 to under \$300,000	15,804	\$207.6	5,798	\$58.5	9,968	\$47.4	8,139	\$27.9
\$300,000 to under \$400,000	4,994	\$82.8	3,063	\$47.0	3,601	\$31.4	2,487	\$14.8
\$400,000 and over	7,228	\$212.8	6,593	\$794.2	5,221	\$148.8	4,327	\$142.2
TOTAL RESIDENT TAXABLE	460,155	\$2,001.2	53,115	\$1,017.5	153,882	\$387.0	379,843	\$489.2
NONTAXABLE RESIDENT RETURNS								
Loss	1,826	\$3.7	669	\$2.9	-	-	8,914	\$8.6
\$0 to under \$5,000	11,644	\$1.7	777	\$1.0	-	-	55,306	\$11.2
\$5,000 to under \$10,000	2,596	\$1.0	470	\$0.6	-	-	6,375	\$3.1
\$10,000 and over	3,771	\$5.4	1,287	\$4.6	-	-	7,158	\$11.7
TOTAL RESIDENT NONTAXABLE	19,837	\$11.9	3,203	\$9.2	11	\$0.0	77,753	\$34.6
TOTAL - ALL RESIDENT RETURNS	479,992	\$2,013.1	56,318	\$1,026.7	153,893	\$387.0	457,596	\$523.8
TOTAL - ALL NONRESIDENT RETURNS	46,477	\$116.3	14,112	\$356.9	19,838	\$53.5	55,454	\$264.6
GRAND TOTAL - ALL RETURNS	526,469	\$2,129.4	70,430	\$1,383.6	173,731	\$440.5	513,050	\$788.4

Notes: Details may not add to totals due to rounding. "-" denotes under \$1,000.

* Includes estimated tax payments plus estimated taxes applied from prior year plus amounts paid with extension.

** Equals tax liability after tax credits minus taxes withheld minus payments of declaration.

*** Equals refunds plus amounts applied to 2022 estimated taxes plus check-box donations to Hawaii schools repairs and maintenance fund, Hawaii public libraries fund, and domestic and sexual violence / child abuse and neglect funds.

TABLE A-8
TAX LIABILITIES AND EFFECTIVE TAX RATES FOR RESIDENTS
BEFORE AND AFTER TAX CREDITS BY HAWAII AGI CLASS - 2021

Hawaii AGI CLASS	Number of Returns	Tax Liability				Effective Tax Rates (%) Based on			
		Before Credits		After Credits		Taxable Income		Hawaii AGI	
		Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)	Before Credits	After Credits	Before Credits	After Credits
Loss	12,159	\$0	\$0	-\$2	-\$162	n/a	n/a	n/a	n/a
\$0 to under \$10,000	116,735	\$3	\$0	-\$10	-\$88	2.3%	-9.0%	0.7%	-2.8%
\$10,000 to under \$20,000	66,306	\$24	\$356	\$12	\$180	4.0%	2.0%	2.4%	1.2%
\$20,000 to under \$30,000	66,253	\$60	\$909	\$47	\$712	5.0%	3.9%	3.6%	2.9%
\$30,000 to under \$40,000	64,620	\$100	\$1,540	\$89	\$1,375	5.6%	5.0%	4.4%	3.9%
\$40,000 to under \$50,000	53,670	\$116	\$2,154	\$110	\$2,048	6.0%	5.7%	4.8%	4.6%
\$50,000 to under \$75,000	88,479	\$282	\$3,183	\$277	\$3,126	6.4%	6.3%	5.2%	5.1%
\$75,000 to under \$100,000	54,500	\$257	\$4,710	\$251	\$4,610	6.7%	6.5%	5.4%	5.3%
\$100,000 to under \$150,000	60,343	\$425	\$7,041	\$414	\$6,860	7.0%	6.8%	5.8%	5.6%
\$150,000 to under \$200,000	26,542	\$279	\$10,518	\$270	\$10,165	7.3%	7.0%	6.1%	5.9%
\$200,000 to under \$300,000	18,249	\$298	\$16,342	\$286	\$15,657	7.6%	7.3%	6.8%	6.6%
\$300,000 to under \$400,000	6,147	\$154	\$25,122	\$146	\$23,827	7.9%	7.5%	7.3%	6.9%
\$400,000 to under \$500,000	3,052	\$105	\$34,417	\$99	\$32,436	8.2%	7.8%	7.7%	7.3%
\$500,000 to under \$750,000	3,253	\$162	\$49,750	\$151	\$46,509	8.7%	8.1%	8.3%	7.7%
\$750,000 to under \$1,000,000	1,259	\$93	\$73,606	\$86	\$67,915	9.0%	8.3%	8.6%	7.9%
\$1,000,000 and over	2,086	\$799	\$382,902	\$678	\$324,970	9.3%	7.9%	8.6%	7.3%
TOTAL - ALL RESIDENT RETURNS	643,653	\$3,155	\$4,901	\$2,903	\$4,510	7.4%	6.8%	6.3%	5.8%

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

TABLE A-9

SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2021

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
ALL FILING STATUS - RESIDENTS								
Loss	12,159	-\$682	\$0.0	\$0.0	-\$2.0	-\$162.4	n/a	n/a
Equal to \$0	24,205	\$0	\$0.0	\$0.0	-\$3.2	-\$134.2	n/a	n/a
\$1 to under \$1,000	23,228	\$6	\$0.0	\$0.0	-\$2.5	-\$107.1	n/a	n/a
\$1,000 to under \$5,000	33,164	\$97	\$0.2	\$5.4	-\$3.0	-\$90.8	1.6%	-26.5%
\$5,000 to under \$10,000	36,136	\$269	\$2.5	\$67.9	-\$1.5	-\$41.4	2.4%	-1.5%
\$10,000 to under \$15,000	34,158	\$426	\$8.3	\$242.6	\$2.3	\$66.4	3.6%	1.0%
\$15,000 to under \$20,000	32,148	\$563	\$15.3	\$476.4	\$9.7	\$300.2	4.3%	2.7%
\$20,000 to under \$30,000	66,253	\$1,654	\$60.2	\$908.8	\$47.2	\$712.1	5.0%	3.9%
\$30,000 to under \$40,000	64,620	\$2,257	\$99.5	\$1,539.9	\$88.8	\$1,374.6	5.6%	5.0%
\$40,000 to under \$50,000	53,670	\$2,403	\$115.6	\$2,153.8	\$109.9	\$2,047.9	6.0%	5.7%
\$50,000 to under \$60,000	41,852	\$2,294	\$116.6	\$2,785.5	\$114.4	\$2,733.1	6.3%	6.1%
\$60,000 to under \$75,000	46,627	\$3,131	\$165.0	\$3,539.1	\$162.2	\$3,479.0	6.5%	6.4%
\$75,000 to under \$100,000	54,500	\$4,721	\$256.7	\$4,709.6	\$251.2	\$4,609.7	6.7%	6.5%
\$100,000 to under \$125,000	36,454	\$4,071	\$233.2	\$6,397.1	\$227.8	\$6,248.2	6.9%	6.7%
\$125,000 to under \$150,000	23,889	\$3,262	\$191.7	\$8,023.7	\$186.2	\$7,792.5	7.1%	6.9%
TOTAL	583,063	\$25,153 *	\$1,264.7	\$2,169.1	\$1,187.4	\$2,036.4	6.3%	6.0%
ALL RESIDENT RETURNS	643,653	\$49,890 *	\$3,154.8	\$4,901.4	\$2,903.1	\$4,510.3	7.4%	6.8%
Ratio of HI AGI<\$150K to All Res (%)	90.6%	50.4%	40.1%	44.3%	40.9%	45.2%	85.3%	87.0%

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

* Excludes returns with negative Hawaii AGI in the summation.

TABLE A-9 (CONTINUED)

SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2021

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)		
			Before Credits		After Credits		Before Credits	After Credits	
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)			
JOINT* RESIDENT RETURNS									
Loss	4,558	-\$414	\$0.0	\$0.0	-\$1.0	-\$228.8	n/a	n/a	
Equal to \$0	3,921	\$0	\$0.0	\$0.0	-\$0.8	-\$204.2	n/a	n/a	
\$1 to under \$1,000	5,507	\$1	\$0.0	\$0.0	-\$0.8	-\$152.6	n/a	n/a	
\$1,000 to under \$5,000	5,593	\$16	\$0.0	\$0.0	-\$0.9	-\$164.6	n/a	n/a	
\$5,000 to under \$10,000	5,841	\$44	\$0.0	\$2.1	-\$1.0	-\$169.8	n/a	n/a	
\$10,000 to under \$15,000	5,574	\$70	\$0.2	\$31.0	-\$0.8	-\$145.0	1.6%	-7.4%	
\$15,000 to under \$20,000	5,652	\$99	\$0.7	\$120.6	-\$0.3	-\$48.3	2.3%	-0.9%	
\$20,000 to under \$30,000	11,984	\$300	\$5.0	\$413.4	\$2.1	\$174.0	3.5%	1.5%	
\$30,000 to under \$40,000	12,625	\$442	\$11.6	\$921.0	\$7.7	\$608.2	4.4%	2.9%	
\$40,000 to under \$50,000	12,397	\$557	\$18.7	\$1,507.8	\$15.9	\$1,283.1	5.0%	4.2%	
\$50,000 to under \$60,000	11,749	\$646	\$25.3	\$2,149.8	\$24.1	\$2,050.0	5.4%	5.1%	
\$60,000 to under \$75,000	17,158	\$1,159	\$51.3	\$2,988.6	\$49.8	\$2,902.5	5.8%	5.6%	
\$75,000 to under \$100,000	27,544	\$2,405	\$118.1	\$4,289.5	\$114.8	\$4,167.3	6.2%	6.1%	
\$100,000 to under \$125,000	22,981	\$2,575	\$136.8	\$5,951.1	\$133.0	\$5,785.7	6.6%	6.4%	
\$125,000 to under \$150,000	17,476	\$2,391	\$133.7	\$7,651.4	\$129.6	\$7,414.6	6.9%	6.7%	
TOTAL	170,560	\$10,705 **	\$501.3	\$2,939.2	\$471.2	\$2,762.7	6.2%	5.8%	
ALL JOINT* RESIDENT RETURNS	218,942	\$28,977 **	\$1,825.8	\$8,339.3	\$1,696.3	\$7,747.8	7.5%	6.9%	
Ratio of HI AGI<\$150K to All Joint (%)	77.9%	36.9%	27.5%	35.2%	27.8%	35.7%	83.1%	84.0%	

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

* Includes returns with Married Filing Jointly filing status.

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

TABLE A-9 (CONTINUED)

SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2021

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
SINGLE* RESIDENT RETURNS								
Loss	7,070	-\$249	\$0.0	\$0.0	-\$0.8	-\$109.5	n/a	n/a
Equal to \$0	18,650	\$0	\$0.0	\$0.0	-\$2.0	-\$106.4	n/a	n/a
\$1 to under \$1,000	16,916	\$4	\$0.0	\$0.0	-\$1.5	-\$86.0	n/a	n/a
\$1,000 to under \$5,000	25,895	\$76	\$0.2	\$6.9	-\$1.6	-\$62.4	1.6%	-14.2%
\$5,000 to under \$10,000	28,031	\$208	\$2.4	\$85.4	\$0.1	\$2.6	2.4%	0.1%
\$10,000 to under \$15,000	25,461	\$317	\$7.7	\$302.4	\$3.5	\$137.5	3.8%	1.7%
\$15,000 to under \$20,000	22,780	\$398	\$13.3	\$583.4	\$10.0	\$438.4	4.6%	3.5%
\$20,000 to under \$30,000	44,245	\$1,101	\$47.2	\$1,066.4	\$43.0	\$972.5	5.4%	4.9%
\$30,000 to under \$40,000	40,896	\$1,427	\$72.0	\$1,761.6	\$70.9	\$1,733.2	6.0%	5.9%
\$40,000 to under \$50,000	32,238	\$1,442	\$78.3	\$2,428.3	\$77.5	\$2,404.2	6.4%	6.3%
\$50,000 to under \$60,000	23,820	\$1,304	\$74.3	\$3,120.4	\$73.8	\$3,096.5	6.7%	6.6%
\$60,000 to under \$75,000	23,402	\$1,565	\$92.5	\$3,952.4	\$91.6	\$3,912.2	6.9%	6.9%
\$75,000 to under \$100,000	21,190	\$1,820	\$111.4	\$5,258.5	\$109.9	\$5,186.8	7.2%	7.1%
\$100,000 to under \$125,000	10,520	\$1,168	\$77.6	\$7,377.9	\$76.4	\$7,259.7	7.5%	7.3%
\$125,000 to under \$150,000	5,070	\$689	\$47.1	\$9,287.1	\$46.0	\$9,068.8	7.6%	7.4%
TOTAL	346,184	\$11,520 **	\$624.1	\$1,802.6	\$596.7	\$1,723.7	6.5%	6.2%
ALL SINGLE* RESIDENT RETURNS	356,396	\$17,185 **	\$1,127.1	\$3,162.6	\$1,032.0	\$2,895.7	7.6%	6.9%
Ratio of HI AGI<\$150K to All Single (%)	97.1%	67.0%	55.4%	57.0%	57.8%	59.5%	86.4%	90.3%

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

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

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

TABLE A-9 (CONTINUED)

SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2021

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)		
			Before Credits		After Credits		Before Credits	After Credits	
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)			
HEAD OF HOUSEHOLD (H/H)* RESIDENT RETURNS									
Loss	531	-\$19	\$0.0	\$0.0	-\$0.2	-\$296.3	n/a	n/a	
Equal to \$0	1,634	\$0	\$0.0	\$0.0	-\$0.5	-\$283.6	n/a	n/a	
\$1 to under \$1,000	805	\$0	\$0.0	\$0.0	-\$0.2	-\$240.4	n/a	n/a	
\$1,000 to under \$5,000	1,676	\$5	\$0.0	\$0.0	-\$0.5	-\$283.5	n/a	n/a	
\$5,000 to under \$10,000	2,264	\$17	\$0.0	\$20.5	-\$0.6	-\$255.7	1.5%	-18.2%	
\$10,000 to under \$15,000	3,123	\$39	\$0.4	\$132.2	-\$0.4	-\$136.1	2.3%	-2.4%	
\$15,000 to under \$20,000	3,716	\$65	\$1.3	\$361.8	-\$0.1	-\$16.6	3.4%	-0.2%	
\$20,000 to under \$30,000	10,024	\$252	\$8.1	\$805.3	\$2.1	\$206.0	4.5%	1.1%	
\$30,000 to under \$40,000	11,099	\$389	\$15.8	\$1,427.3	\$10.3	\$925.0	5.2%	3.4%	
\$40,000 to under \$50,000	9,035	\$404	\$18.6	\$2,060.8	\$16.5	\$1,825.7	5.7%	5.0%	
\$50,000 to under \$60,000	6,283	\$344	\$17.0	\$2,704.3	\$16.5	\$2,632.8	6.0%	5.9%	
\$60,000 to under \$75,000	6,067	\$407	\$21.2	\$3,501.5	\$20.9	\$3,438.4	6.3%	6.2%	
\$75,000 to under \$100,000	5,766	\$495	\$27.1	\$4,699.1	\$26.5	\$4,602.5	6.7%	6.5%	
\$100,000 to under \$125,000	2,953	\$328	\$18.8	\$6,373.0	\$18.4	\$6,244.1	7.0%	6.9%	
\$125,000 to under \$150,000	1,343	\$182	\$10.9	\$8,100.1	\$10.6	\$7,892.4	7.2%	7.0%	
TOTAL	66,319	\$2,928 **	\$139.4	\$2,101.4	\$119.5	\$1,801.2	6.0%	5.2%	
ALL H/H* RESIDENT RETURNS	68,315	\$3,728 **	\$201.8	\$2,954.7	\$174.7	\$2,557.6	6.6%	5.7%	
Ratio of HI AGI<\$150K to All H/H (%)	97.1%	78.5%	69.1%	71.1%	68.4%	70.4%	91.6%	90.7%	

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

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

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

TABLE A-10

SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2021

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
ALL* FILING STATUS - NONRESIDENTS								
Loss	13,958	-\$1,603	\$0.0	\$0.0	-\$4.0	-\$286.7	n/a	n/a
Equal to \$0	20,589	\$0	\$0.0	\$0.0	-\$0.9	-\$45.6	n/a	n/a
\$1 to under \$1,000	5,491	\$2	\$0.0	\$3.6	-\$0.3	-\$63.5	1.4%	-24.4%
\$1,000 to under \$5,000	12,605	\$36	\$0.4	\$30.8	\$0.0	\$0.3	1.6%	0.0%
\$5,000 to under \$10,000	10,415	\$76	\$1.5	\$141.3	\$1.0	\$92.1	2.5%	1.7%
\$10,000 to under \$15,000	7,033	\$87	\$2.5	\$352.7	\$2.0	\$281.0	3.6%	2.8%
\$15,000 to under \$20,000	5,047	\$88	\$3.0	\$603.9	\$2.7	\$535.5	4.3%	3.8%
\$20,000 to under \$30,000	7,357	\$181	\$7.5	\$1,018.0	\$6.7	\$904.5	4.9%	4.4%
\$30,000 to under \$40,000	5,012	\$173	\$8.1	\$1,623.3	\$7.7	\$1,531.0	5.5%	5.2%
\$40,000 to under \$50,000	3,233	\$144	\$7.3	\$2,256.3	\$6.9	\$2,138.9	5.8%	5.5%
\$50,000 to under \$60,000	2,304	\$126	\$6.7	\$2,928.2	\$6.4	\$2,790.3	6.1%	5.9%
\$60,000 to under \$75,000	2,408	\$161	\$9.1	\$3,759.0	\$8.6	\$3,589.6	6.4%	6.1%
\$75,000 to under \$100,000	2,689	\$233	\$13.9	\$5,165.0	\$13.2	\$4,916.4	6.7%	6.4%
\$100,000 to under \$125,000	1,697	\$190	\$11.9	\$7,041.3	\$11.2	\$6,614.0	6.9%	6.5%
\$125,000 to under \$150,000	1,147	\$157	\$10.2	\$8,867.8	\$9.6	\$8,386.3	7.1%	6.7%
TOTAL	100,985	\$1,654 **	\$82.2	\$813.4	\$70.7	\$700.4	5.8%	5.0%
ALL* NONRESIDENT RETURNS	105,652	\$4,526 **	\$306.0	\$2,896.8	\$245.6	\$2,324.4	7.5%	6.0%
Ratio of HI AGI<\$150K to All NR (%)	95.6%	36.5%	26.9%	28.1%	28.8%	30.1%	76.8%	82.4%

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

* Excludes returns with Composite filing status.

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

TABLE A-10 (CONTINUED)

SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2021

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
JOINT* NONRESIDENT RETURNS								
Loss	8,728	-\$1,124	\$0.0	\$0.0	-\$3.1	-\$354.6	n/a	n/a
Equal to \$0	10,591	\$0	\$0.0	\$0.0	-\$0.8	-\$74.3	n/a	n/a
\$1 to under \$1,000	2,633	\$1	\$0.0	\$3.7	-\$0.2	-\$87.4	1.4%	-32.2%
\$1,000 to under \$5,000	4,460	\$13	\$0.1	\$29.0	-\$0.1	-\$31.3	1.4%	-1.5%
\$5,000 to under \$10,000	3,621	\$26	\$0.4	\$102.5	\$0.1	\$26.3	1.9%	0.5%
\$10,000 to under \$15,000	2,501	\$31	\$0.6	\$258.0	\$0.4	\$172.4	2.7%	1.8%
\$15,000 to under \$20,000	1,868	\$32	\$0.9	\$455.2	\$0.6	\$347.9	3.4%	2.6%
\$20,000 to under \$30,000	2,866	\$71	\$2.3	\$819.1	\$1.7	\$595.2	4.1%	3.0%
\$30,000 to under \$40,000	2,228	\$77	\$3.0	\$1,357.0	\$2.8	\$1,235.3	4.8%	4.4%
\$40,000 to under \$50,000	1,654	\$74	\$3.3	\$1,983.4	\$3.0	\$1,789.4	5.3%	4.8%
\$50,000 to under \$60,000	1,211	\$66	\$3.2	\$2,611.3	\$3.0	\$2,447.6	5.6%	5.3%
\$60,000 to under \$75,000	1,355	\$91	\$4.6	\$3,423.1	\$4.4	\$3,215.1	6.0%	5.6%
\$75,000 to under \$100,000	1,601	\$139	\$7.7	\$4,791.1	\$7.3	\$4,528.6	6.4%	6.0%
\$100,000 to under \$125,000	1,074	\$120	\$7.2	\$6,658.4	\$6.6	\$6,158.6	6.7%	6.2%
\$125,000 to under \$150,000	783	\$107	\$6.7	\$8,562.1	\$6.2	\$7,978.1	6.9%	6.5%
TOTAL	47,174	\$848 **	\$40.0	\$847.8	\$31.8	\$673.6	5.6%	4.4%
ALL JOINT* NONRESIDENT RETURNS	50,297	\$2,893 **	\$196.9	\$3,914.4	\$142.6	\$2,835.8	7.7%	5.6%
Ratio of HI AGI<\$150K to All Joint (%)	93.8%	29.3%	20.3%	21.7%	22.3%	23.8%	72.5%	79.5%

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

* Includes returns with Married Filing Jointly filing status.

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

TABLE A-10 (CONTINUED)

SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2021

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
SINGLE* NONRESIDENT RETURNS								
Loss	4,791	-\$435	\$0.0	\$0.0	-\$0.9	-\$184.6	n/a	n/a
Equal to \$0	9,343	\$0	\$0.0	\$0.0	-\$0.1	-\$12.4	n/a	n/a
\$1 to under \$1,000	2,678	\$1	\$0.0	\$3.5	-\$0.1	-\$42.1	n/a	n/a
\$1,000 to under \$5,000	7,653	\$22	\$0.2	\$32.1	\$0.1	\$19.4	1.7%	1.0%
\$5,000 to under \$10,000	6,298	\$46	\$1.0	\$166.3	\$0.8	\$134.8	3.0%	2.4%
\$10,000 to under \$15,000	4,158	\$51	\$1.7	\$416.6	\$1.5	\$368.8	4.1%	3.6%
\$15,000 to under \$20,000	2,881	\$50	\$2.0	\$711.3	\$2.0	\$679.7	4.8%	4.6%
\$20,000 to under \$30,000	4,066	\$100	\$4.8	\$1,173.7	\$4.7	\$1,150.4	5.5%	5.4%
\$30,000 to under \$40,000	2,490	\$86	\$4.7	\$1,873.0	\$4.5	\$1,810.3	6.1%	5.9%
\$40,000 to under \$50,000	1,421	\$63	\$3.7	\$2,584.6	\$3.6	\$2,554.0	6.5%	6.4%
\$50,000 to under \$60,000	990	\$54	\$3.3	\$3,311.2	\$3.2	\$3,197.2	6.7%	6.5%
\$60,000 to under \$75,000	945	\$63	\$4.0	\$4,246.6	\$3.9	\$4,117.3	7.0%	6.8%
\$75,000 to under \$100,000	1,005	\$87	\$5.8	\$5,747.3	\$5.5	\$5,508.9	7.2%	6.9%
\$100,000 to under \$125,000	575	\$64	\$4.5	\$7,751.3	\$4.3	\$7,423.6	7.4%	7.1%
\$125,000 to under \$150,000	333	\$45	\$3.2	\$9,542.3	\$3.1	\$9,258.7	7.4%	7.2%
TOTAL	49,627	\$734 **	\$38.9	\$783.7	\$36.1	\$728.1	6.0%	5.6%
ALL SINGLE* NONRESIDENT RETURNS	51,048	\$1,461 **	\$98.2	\$1,923.4	\$92.5	\$1,811.4	7.3%	6.9%
Ratio of HI AGI<\$150K to All Single (%)	97.2%	50.2%	39.7%	40.7%	39.1%	40.2%	82.8%	81.6%

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

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

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

TABLE A-10 (CONTINUED)

SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2021

Hawaii AGI CLASS	Number of Returns	Hawaii AGI (\$ million)	Tax Liability				Average Effective Tax Rates (%)	
			Before Credits		After Credits		Before Credits	After Credits
			Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)		
HEAD OF HOUSEHOLD (H/H)* NONRESIDENT RETURNS								
Loss	439	-\$44	\$0.03	\$0.00	-\$0.02	-\$52.76	n/a	n/a
Equal to \$0	655	\$0	\$0.03	\$0.00	-\$0.04	-\$56.83	n/a	n/a
\$1 to under \$1,000	180	\$0	\$0.00	\$3.81	-\$0.01	-\$31.10	n/a	n/a
\$1,000 to under \$5,000	492	\$1	\$0.01	\$26.82	-\$0.01	-\$11.41	1.4%	-0.6%
\$5,000 to under \$10,000	496	\$4	\$0.05	\$107.42	\$0.02	\$31.05	2.1%	0.6%
\$10,000 to under \$15,000	374	\$5	\$0.10	\$275.78	\$0.01	\$30.37	3.1%	0.3%
\$15,000 to under \$20,000	298	\$5	\$0.15	\$497.55	\$0.09	\$318.17	3.8%	2.4%
\$20,000 to under \$30,000	425	\$10	\$0.37	\$870.33	\$0.27	\$637.06	4.6%	3.4%
\$30,000 to under \$40,000	294	\$10	\$0.45	\$1,527.33	\$0.41	\$1,407.25	5.3%	4.9%
\$40,000 to under \$50,000	158	\$7	\$0.34	\$2,160.47	\$0.33	\$2,064.01	5.8%	5.5%
\$50,000 to under \$60,000	103	\$6	\$0.31	\$2,972.49	\$0.30	\$2,907.14	6.1%	6.0%
\$60,000 to under \$75,000	108	\$7	\$0.40	\$3,706.85	\$0.40	\$3,670.80	6.4%	6.3%
\$75,000 to under \$100,000	83	\$7	\$0.44	\$5,327.20	\$0.43	\$5,222.65	6.8%	6.7%
\$100,000 to under \$125,000	48	\$5	\$0.34	\$7,102.94	\$0.34	\$7,102.94	7.0%	7.0%
\$125,000 to under \$150,000	31	\$4	\$0.29	\$9,344.35	\$0.29	\$9,325.00	7.3%	7.3%
TOTAL	4,184	\$72 **	\$3.31	\$778.71	\$2.82	\$673.98	5.5%	4.7%
ALL H/H* NONRESIDENT RETURNS	4,307	\$172 **	\$10.98	\$2,549.29	\$10.47	\$2,431.47	6.9%	6.6%
Ratio of HI AGI<\$150K to All H/H (%)	97.1%	41.9%	30.2%	30.5%	26.9%	27.7%	78.6%	71.4%

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

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

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

TABLE A-11
AMOUNTS OF ITEMIZED AND STANDARD DEDUCTIONS CLAIMED ON ALL RETURNS - 2012 THROUGH 2021
(Dollar amounts are in millions)

Deduction Type	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Medical and Dental Expenses	\$552	\$536	\$548	\$564	\$600	\$615	\$665	\$621	\$676	\$713
Taxes	\$1,543	\$1,687	\$1,914	\$1,933	\$1,793	\$1,916	\$1,965	\$2,067	\$2,026	\$2,281
Interest Expense	\$2,488	\$2,457	\$2,566	\$2,418	\$2,253	\$2,663	\$2,322	\$2,395	\$2,095	\$2,075
Charitable Contributions	\$761	\$915	\$958	\$1,238	\$1,074	\$1,185	\$1,168	\$1,415	\$1,214	\$1,557
Casualty and Theft Losses	\$5	\$5	\$9	\$6	\$5	\$12	\$53	\$4	\$4	\$3
Miscellaneous Deductions	\$579	\$640	\$660	\$587	\$642	\$686	\$527	\$506	\$453	\$521
Total Itemized Deductions Reported	\$5,929	\$6,241	\$6,655	\$6,746	\$6,368	\$7,076	\$6,701	\$7,007	\$6,467	\$7,150
Less: Disallowed Itemized Deductions	\$763	\$697	\$925	\$990	\$152	\$182	\$183	\$227	\$213	\$325
Total Allowable Itemized Deductions	\$5,166	\$5,543	\$5,730	\$5,756	\$6,216	\$6,894	\$6,518	\$6,781	\$6,254	\$6,825
Total Standard Deductions	\$761	\$882	\$881	\$860	\$839	\$828	\$831	\$852	\$873	\$823
TOTAL ALLOWABLE DEDUCTIONS	\$5,927	\$6,425	\$6,612	\$6,616	\$7,054	\$7,722	\$7,349	\$7,632	\$7,128	\$7,648

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

TABLE A-12
RESIDENT HAWAII AGI, TAXABLE INCOME, TAX LIABILITY,
AND DEDUCTIONS AND EXEMPTIONS CLAIMED BY TAX DISTRICT - 2021

(Dollar amounts are in millions)

	Oahu* (District 1)			Maui (District 2)			Hawaii (District 3)			Kauai (District 4)		
	Number	Amount	% of State	Number	Amount	% of State	Number	Amount	% of State	Number	Amount	% of State
Total Number of Tax Returns	445,230		69%	76,999		12%	87,323		14%	34,101		5%
Hawaii AGI (+)	437,859	\$36,184	73%	75,256	\$5,790	12%	85,036	\$5,444	11%	33,343	\$2,473	5%
Hawaii AGI (-)	7,371	-\$360	53%	1,743	-\$144	21%	2,287	-\$140	21%	758	-\$39	6%
Hawaii AGI (Net)	445,230	\$35,824	73%	76,999	\$5,646	11%	87,323	\$5,304	11%	34,101	\$2,434	5%
Itemized Deductions:												
Medical and Dental Expenses	55,188	\$503	73%	9,667	\$79	11%	11,876	\$83	12%	4,134	\$28	4%
Taxes	253,807	\$1,593	74%	43,933	\$223	10%	44,758	\$237	11%	18,515	\$101	5%
Interest Expense	111,293	\$1,414	73%	18,487	\$219	11%	22,175	\$198	10%	8,098	\$112	6%
Charitable Contributions	153,143	\$1,104	82%	26,007	\$104	8%	23,338	\$80	6%	9,660	\$51	4%
Casualty Losses & Misc. Ded.	64,092	\$368	75%	11,814	\$57	12%	9,325	\$49	10%	3,496	\$18	4%
Disallowed Itemized Ded.	30,616	\$237	81%	4,177	\$25	8%	3,679	\$21	7%	1,777	\$11	4%
Allowable Itemized Ded.	259,365	\$4,746	75%	44,815	\$658	10%	45,664	\$627	10%	18,902	\$300	5%
Standard Deductions	185,865	\$519	67%	32,184	\$91	12%	41,659	\$120	16%	15,199	\$43	6%
Total Allowable Deductions	445,230	\$5,265	74%	76,999	\$748	11%	87,323	\$747	11%	34,101	\$344	5%
Total Exemptions	426,691	\$1,089	69%	74,253	\$187	12%	84,911	\$224	14%	32,802	\$85	5%
Taxable Income	374,158	\$30,742	72%	66,033	\$4,960	12%	70,470	\$4,612	11%	29,011	\$2,111	5%
Tax Liability Before Credits	445,230	\$2,306	73%	76,999	\$365	12%	87,323	\$329	10%	34,101	\$154	5%
Tax Liability After Credits	445,230	\$2,135	74%	76,999	\$331	11%	87,323	\$297	10%	34,101	\$141	5%
Tax Withheld	336,764	\$1,493	74%	57,739	\$220	11%	60,085	\$208	10%	25,404	\$93	5%

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

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

**TABLE A-13
SELECTED DATA FROM RESIDENT TAX RETURNS BY GEOGRAPHIC AREA - 2021**

GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				Percentage of Returns With		
		Amount (Million \$)	Median (\$)	Before Credits		After Credits*		(+ Tax Liability)		Itemized Deductions
				Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)	Before Credits	After Credits	
Downtown & Nuuanu	55,962	\$5,846	\$37,453	\$454	\$1,698	\$393	\$1,611	81.3%	72.8%	52.4%
Kaimuki to Hawaii Kai	48,641	\$5,761	\$48,175	\$407	\$2,331	\$379	\$2,211	83.7%	77.7%	64.3%
Makiki to Waikiki	49,165	\$3,487	\$39,936	\$226	\$1,926	\$214	\$1,861	83.8%	76.9%	55.7%
Airport, Kalihi	36,677	\$2,002	\$36,190	\$114	\$1,588	\$108	\$1,447	84.9%	74.6%	53.7%
Aiea, Pearl City	36,284	\$2,298	\$40,569	\$134	\$1,842	\$128	\$1,740	81.7%	74.7%	62.9%
Waipahu	34,574	\$1,874	\$38,488	\$101	\$1,723	\$95	\$1,615	85.2%	76.2%	58.7%
Kapolei, Ewa	50,877	\$3,398	\$46,156	\$189	\$2,154	\$180	\$2,048	87.3%	79.1%	63.1%
Wahiawa, Mililani	35,570	\$2,375	\$42,437	\$137	\$1,979	\$131	\$1,886	83.5%	76.4%	62.6%
Waianae Coast	18,843	\$844	\$31,752	\$44	\$1,294	\$40	\$1,030	81.6%	67.7%	47.3%
Kailua, Kaneohe	47,373	\$3,976	\$45,008	\$259	\$2,131	\$243	\$2,021	82.9%	76.4%	63.4%
Oahu North Shore	11,785	\$772	\$35,184	\$48	\$1,459	\$44	\$1,286	84.1%	72.3%	52.6%
OAHU TOTAL	425,751	\$32,633	\$40,619	\$2,114	\$1,873	\$1,956	\$1,766	83.7%	75.6%	58.8%
Wailuku, Kahului	29,500	\$1,873	\$40,217	\$112	\$1,868	\$105	\$1,774	86.4%	78.2%	57.9%
Kihei	12,362	\$1,018	\$42,413	\$70	\$1,964	\$61	\$1,851	86.3%	78.8%	62.1%
Lahaina	11,024	\$980	\$45,399	\$66	\$2,234	\$59	\$2,154	89.7%	83.2%	61.5%
Rural Maui	19,532	\$1,553	\$37,994	\$105	\$1,725	\$95	\$1,569	83.8%	74.7%	56.5%
Molokai	2,941	\$124	\$25,416	\$7	\$813	\$6	\$430	73.9%	59.2%	43.3%
Lanai	1,640	\$98	\$44,324	\$6	\$2,245	\$5	\$2,211	84.3%	78.8%	58.2%
MAUI COUNTY TOTAL	76,999	\$5,646	\$40,487	\$365	\$1,870	\$331	\$1,764	85.7%	77.4%	58.2%
Hilo	25,311	\$1,354	\$32,057	\$79	\$1,334	\$74	\$1,132	79.3%	69.1%	50.9%
Hamakua Coast	6,142	\$306	\$32,042	\$17	\$1,289	\$16	\$1,074	78.2%	67.6%	53.1%
Kohala	11,690	\$1,185	\$42,916	\$85	\$1,968	\$79	\$1,865	84.2%	75.8%	63.0%
Kona	24,372	\$1,694	\$38,155	\$107	\$1,690	\$92	\$1,548	84.6%	74.3%	56.0%
Puna-Ka'u	19,807	\$764	\$25,010	\$41	\$837	\$36	\$517	76.0%	61.6%	43.0%
HAWAII COUNTY TOTAL	87,322	\$5,304	\$33,352	\$329	\$1,368	\$297	\$1,162	80.6%	69.7%	52.3%
Lihue	9,077	\$572	\$40,302	\$35	\$1,884	\$33	\$1,797	85.7%	78.0%	54.2%
North Kauai	13,420	\$1,046	\$38,160	\$68	\$1,702	\$61	\$1,576	85.0%	75.8%	54.5%
Koloa-Poipu	2,634	\$260	\$41,382	\$18	\$1,916	\$16	\$1,759	84.9%	76.4%	56.9%
West Kauai	8,970	\$556	\$41,378	\$33	\$1,945	\$31	\$1,858	84.2%	76.7%	57.6%
KAUAI COUNTY TOTAL	34,101	\$2,434	\$39,630	\$154	\$1,831	\$141	\$1,717	85.0%	76.7%	55.4%
TOTAL - HAWAII ADDRESSES	624,173	\$46,017	\$39,417	\$2,962	\$1,791	\$2,725	\$1,679	83.6%	75.1%	57.6%
Other/Unidentified	19,480	\$3,191	\$36,256	\$193	\$1,650	\$179	\$1,538	89.3%	79.7%	46.2%
TOTAL - ALL RES. RETURNS	643,653	\$49,208	\$39,311	\$3,155	\$1,785	\$2,903	\$1,673	83.8%	75.2%	57.3%

* Contains negative values.

**TABLE A-14
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2021**

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax Liability	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
	OAHU									
96801	Downtown & Nuuanu	47	\$4	\$63,574	\$0.3	\$3,827	\$0.3	\$3,410	83.0%	72.3%
96802	Downtown & Nuuanu	148	\$14	\$31,137	\$0.8	\$698	\$0.8	\$595	71.6%	60.1%
96803	Downtown & Nuuanu	56	\$8	\$64,053	\$0.7	\$3,787	\$0.6	\$3,787	92.9%	89.3%
96804	Downtown & Nuuanu	66	\$7	\$65,476	\$0.5	\$3,670	\$0.5	\$3,472	89.4%	87.9%
96805	Downtown & Nuuanu	57	\$7	\$51,342	\$0.6	\$2,386	\$0.6	\$2,386	80.7%	73.7%
96806	Downtown & Nuuanu	63	\$6	\$58,891	\$0.4	\$2,612	\$0.4	\$2,612	85.7%	82.5%
96807	Downtown & Nuuanu	385	\$6	\$0	\$0.4	\$0	\$0.3	-\$110	14.8%	14.0%
96808	Downtown & Nuuanu	76	\$9	\$35,339	\$0.7	\$1,831	\$0.7	\$1,816	80.3%	73.7%
96809	Downtown & Nuuanu	69	\$6	\$54,832	\$0.3	\$2,230	\$0.2	\$2,230	73.9%	72.5%
96810	Downtown & Nuuanu	45	\$5	\$72,163	\$0.3	\$3,345	\$0.3	\$3,345	75.6%	73.3%
96811	Downtown & Nuuanu	45	\$3	\$35,099	\$0.2	\$249	\$0.2	\$227	57.8%	55.6%
96812	Downtown & Nuuanu	181	\$14	\$50,505	\$0.9	\$2,579	\$0.8	\$2,521	76.2%	74.6%
96813	Downtown & Nuuanu	13,720	\$2,876	\$44,926	\$258.4	\$2,245	\$210.0	\$2,187	82.5%	76.0%
96814	Downtown & Nuuanu	12,856	\$1,195	\$45,179	\$85.1	\$2,222	\$79.5	\$2,170	85.1%	78.5%
96817	Downtown & Nuuanu	27,563	\$1,608	\$31,695	\$99.2	\$1,298	\$92.6	\$1,120	79.9%	69.1%
96820	Downtown & Nuuanu	585	\$76	\$60,138	\$5.9	\$3,141	\$5.4	\$3,137	87.5%	82.9%
96816	Kaimuki to Hawaii Kai	24,824	\$2,663	\$41,891	\$188.1	\$2,001	\$173.3	\$1,903	83.7%	76.6%
96821	Kaimuki to Hawaii Kai	9,151	\$1,502	\$60,292	\$111.2	\$2,971	\$104.5	\$2,795	84.5%	79.2%
96824	Kaimuki to Hawaii Kai	321	\$43	\$57,747	\$3.2	\$3,022	\$2.8	\$2,663	87.2%	83.2%
96825	Kaimuki to Hawaii Kai	14,345	\$1,553	\$56,772	\$104.5	\$2,734	\$98.0	\$2,594	83.2%	78.5%
96815	Makiki to Waikiki	12,775	\$975	\$40,785	\$65.5	\$1,983	\$60.7	\$1,926	83.4%	76.9%
96822	Makiki to Waikiki	19,391	\$1,579	\$44,005	\$104.3	\$2,184	\$99.6	\$2,108	85.0%	78.8%
96823	Makiki to Waikiki	824	\$70	\$46,534	\$4.8	\$2,319	\$4.6	\$2,268	83.7%	78.9%
96826	Makiki to Waikiki	14,279	\$722	\$34,776	\$41.6	\$1,599	\$39.8	\$1,482	82.7%	74.2%
96828	Makiki to Waikiki	525	\$39	\$47,828	\$2.5	\$2,471	\$2.3	\$2,406	81.9%	77.9%
96830	Makiki to Waikiki	617	\$40	\$38,703	\$2.7	\$1,911	\$2.5	\$1,859	81.8%	75.7%
96836	Makiki to Waikiki	99	\$6	\$45,411	\$0.3	\$2,180	\$0.3	\$2,180	85.9%	77.8%
96837	Makiki to Waikiki	305	\$19	\$38,864	\$1.4	\$1,725	\$1.3	\$1,652	84.9%	77.0%
96839	Makiki to Waikiki	279	\$35	\$66,844	\$2.5	\$3,336	\$2.4	\$3,328	87.5%	83.5%
96848	Makiki to Waikiki	71	\$2	\$20,971	\$0.1	\$901	\$0.1	\$832	88.7%	77.5%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2021

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax Liability	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
	OAHU (CONT.)									
96818	Airport, Kalihi	15,031	\$933	\$41,630	\$55.0	\$1,939	\$53.0	\$1,854	84.9%	77.5%
96819	Airport, Kalihi	21,646	\$1,069	\$33,458	\$59.3	\$1,411	\$55.4	\$1,240	84.9%	72.5%
96701	Aiea, Pearl City	19,277	\$1,347	\$43,018	\$81.8	\$2,011	\$78.3	\$1,926	83.2%	76.4%
96782	Aiea, Pearl City	16,974	\$950	\$37,917	\$52.5	\$1,671	\$50.1	\$1,557	80.0%	72.7%
96860	Aiea, Pearl City	33	\$1	\$27,770	\$0.0	\$1,386	\$0.0	\$1,196	87.9%	84.8%
96797	Waipahu	34,574	\$1,874	\$38,488	\$100.8	\$1,723	\$95.4	\$1,615	85.2%	76.2%
96706	Kapolei, Ewa	32,356	\$2,087.4	\$45,406	\$114.2	\$2,097	\$108.5	\$1,991	87.5%	79.1%
96707	Kapolei, Ewa	18,190	\$1,290	\$47,749	\$73.7	\$2,257	\$70.2	\$2,150	86.9%	79.1%
96709	Kapolei, Ewa	331	\$21	\$47,135	\$1.4	\$2,446	\$1.3	\$2,379	84.6%	79.2%
96759	Wahiawa, Mililani	223	\$8	\$26,144	\$0.5	\$888	\$0.3	\$440	86.5%	59.6%
96786	Wahiawa, Mililani	10,947	\$516	\$32,843	\$27.5	\$1,392	\$25.9	\$1,228	82.4%	71.6%
96789	Wahiawa, Mililani	24,377	\$1,850	\$50,139	\$108.8	\$2,450	\$104.5	\$2,355	84.0%	78.7%
96857	Wahiawa, Mililani	23	\$1	\$28,582	\$0.0	\$1,447	\$0.0	\$1,335	95.7%	95.7%
96792	Waianae Coast	18,843	\$844	\$31,752	\$44.0	\$1,294	\$40.3	\$1,030	81.6%	67.7%
96734	Kailua, Kaneohe	17,926	\$1,859	\$48,864	\$129.4	\$2,322	\$120.6	\$2,173	83.3%	77.2%
96744	Kailua, Kaneohe	25,025	\$1,879	\$45,302	\$115.6	\$2,168	\$109.6	\$2,078	82.7%	76.5%
96795	Kailua, Kaneohe	4,422	\$238	\$34,468	\$14.1	\$1,519	\$13.2	\$1,343	82.6%	72.5%
96712	Oahu North Shore	3,109	\$260	\$37,066	\$18.4	\$1,668	\$16.7	\$1,552	83.8%	74.2%
96717	Oahu North Shore	1,659	\$93	\$36,914	\$5.0	\$1,565	\$4.6	\$1,362	85.3%	74.1%
96730	Oahu North Shore	657	\$48	\$42,215	\$3.0	\$2,158	\$2.8	\$2,078	84.9%	78.1%
96731	Oahu North Shore	1,228	\$69	\$36,555	\$3.8	\$1,484	\$3.4	\$1,326	84.9%	73.9%
96762	Oahu North Shore	1,804	\$104	\$21,026	\$5.9	\$544	\$5.2	\$276	85.0%	60.3%
96791	Oahu North Shore	3,328	\$198	\$36,034	\$11.7	\$1,561	\$10.9	\$1,434	82.7%	74.4%
	MAUI COUNTY									
96732	Wailuku, Kahului	12,474	\$716	\$38,086	\$41.4	\$1,744	\$37.8	\$1,637	86.6%	78.3%
96733	Wailuku, Kahului	1,544	\$121	\$44,782	\$8.1	\$2,155	\$7.7	\$2,071	87.8%	80.6%
96784	Wailuku, Kahului	394	\$29	\$42,829	\$1.9	\$2,004	\$1.8	\$1,887	84.5%	77.2%
96793	Wailuku, Kahului	15,088	\$1,007	\$42,435	\$60.7	\$1,956	\$57.4	\$1,861	86.2%	77.9%
96753	Kihei	12,362	\$1,018	\$42,413	\$69.8	\$1,964	\$60.8	\$1,851	86.3%	78.8%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2021

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
MAUI COUNTY (CONT.)										
96761	Lahaina	10,504	\$941	\$45,500	\$63.4	\$2,241	\$56.3	\$2,162	89.9%	83.4%
96767	Lahaina	520	\$39	\$43,113	\$2.8	\$2,109	\$2.6	\$2,046	85.4%	80.0%
96708	Rural Maui	4,075	\$311	\$33,781	\$21.4	\$1,423	\$18.8	\$1,228	83.3%	72.4%
96713	Rural Maui	844	\$48	\$28,919	\$3.1	\$1,203	\$2.8	\$906	81.0%	67.2%
96768	Rural Maui	8,189	\$551	\$39,135	\$34.3	\$1,812	\$32.1	\$1,694	84.3%	75.7%
96779	Rural Maui	1,786	\$227	\$38,612	\$17.7	\$1,768	\$16.3	\$1,667	84.8%	76.3%
96788	Rural Maui	673	\$43	\$41,636	\$2.5	\$1,953	\$2.4	\$1,871	84.2%	76.7%
96790	Rural Maui	3,965	\$373	\$42,667	\$25.9	\$1,903	\$22.5	\$1,763	83.3%	75.4%
96729	Molokai	471	\$16	\$24,614	\$0.8	\$728	\$0.7	\$364	74.1%	58.8%
96742	Molokai	23	\$1	\$44,872	\$0.1	\$2,454	\$0.1	\$2,454	87.0%	82.6%
96748	Molokai	1,974	\$82	\$25,683	\$4.5	\$843	\$4.1	\$468	73.9%	59.3%
96757	Molokai	278	\$12	\$25,781	\$0.7	\$957	\$0.6	\$615	76.6%	64.0%
96770	Molokai	195	\$12	\$18,520	\$0.8	\$338	\$0.7	\$0	67.7%	49.7%
96763	Lanai	1,640	\$98	\$44,324	\$5.7	\$2,245	\$5.5	\$2,211	84.3%	78.8%
HAWAII COUNTY										
96720	Hilo	23,705	\$1,273	\$31,863	\$74.6	\$1,320	\$70.0	\$1,128	79.1%	68.9%
96721	Hilo	1,606	\$81	\$34,140	\$4.4	\$1,479	\$4.1	\$1,247	83.4%	71.7%
96710	Hamakua Coast	200	\$16	\$33,899	\$1.0	\$1,131	\$0.9	\$919	76.0%	70.0%
96727	Hamakua Coast	2,327	\$116	\$35,984	\$6.4	\$1,550	\$6.0	\$1,396	81.0%	71.9%
96728	Hamakua Coast	320	\$18	\$28,055	\$1.1	\$977	\$0.9	\$730	75.6%	64.4%
96764	Hamakua Coast	397	\$19	\$36,147	\$1.1	\$1,350	\$1.0	\$933	78.3%	68.5%
96773	Hamakua Coast	112	\$8	\$31,857	\$0.4	\$993	\$0.4	\$774	75.9%	62.5%
96774	Hamakua Coast	58	\$2	\$33,838	\$0.1	\$1,372	\$0.1	\$1,271	75.9%	69.0%
96776	Hamakua Coast	585	\$27	\$30,410	\$1.5	\$1,189	\$1.3	\$864	77.9%	66.0%
96780	Hamakua Coast	251	\$12	\$30,242	\$0.8	\$1,190	\$0.7	\$914	72.5%	62.2%
96781	Hamakua Coast	810	\$38	\$30,534	\$2.1	\$1,276	\$1.8	\$1,106	79.5%	70.1%
96783	Hamakua Coast	1,082	\$50	\$26,227	\$3.0	\$887	\$2.7	\$500	74.0%	59.3%
96719	Kohala	862	\$45	\$34,512	\$2.5	\$1,462	\$2.4	\$1,332	81.9%	72.4%
96738	Kohala	3,321	\$245	\$46,666	\$14.7	\$2,169	\$13.5	\$2,079	85.6%	78.1%
96743	Kohala	5,799	\$809	\$45,083	\$62.7	\$2,089	\$58.3	\$1,979	84.7%	76.4%
96755	Kohala	1,708	\$85	\$36,363	\$4.7	\$1,569	\$4.3	\$1,391	80.9%	71.3%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2021

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawaii AGI*		Tax Liability				% of Returns with (+) Tax	
			Amount (Million \$)	Median (\$)	Before Credits		After Credits*		Before Credits	After Credits
					Amount (Million \$)	Median (\$)	Amount (Million \$)	Median (\$)		
HAWAII COUNTY (CONT.)										
96704	Kona	2,369	\$113	\$31,522	\$7.3	\$1,218	\$6.6	\$1,009	78.5%	67.4%
96725	Kona	1,523	\$121	\$38,746	\$7.6	\$1,705	\$7.0	\$1,536	86.0%	75.9%
96726	Kona	533	\$20	\$27,061	\$1.1	\$949	\$1.0	\$634	79.7%	63.4%
96739	Kona	320	\$23	\$40,209	\$1.4	\$1,926	\$1.3	\$1,843	83.8%	75.9%
96740	Kona	13,953	\$1,056	\$39,754	\$67.3	\$1,736	\$55.5	\$1,614	85.0%	75.2%
96745	Kona	2,972	\$219	\$42,504	\$14.6	\$2,034	\$13.1	\$1,957	86.8%	77.7%
96750	Kona	2,702	\$143	\$35,817	\$8.1	\$1,574	\$7.6	\$1,390	85.4%	72.7%
96718	Puna-Ka'u	201	\$11	\$32,910	\$0.7	\$1,398	\$0.7	\$1,362	72.6%	65.2%
96737	Puna-Ka'u	976	\$29	\$19,526	\$1.4	\$471	\$1.2	\$129	71.4%	54.2%
96749	Puna-Ka'u	7,025	\$298	\$28,693	\$15.9	\$1,071	\$14.6	\$801	79.2%	65.9%
96760	Puna-Ka'u	1,435	\$60	\$25,382	\$3.2	\$854	\$2.9	\$537	77.1%	62.5%
96771	Puna-Ka'u	1,766	\$61	\$22,001	\$3.1	\$690	\$2.8	\$326	73.6%	57.8%
96772	Puna-Ka'u	980	\$35	\$24,892	\$1.8	\$793	\$1.5	\$429	72.4%	60.2%
96777	Puna-Ka'u	680	\$30	\$29,136	\$1.8	\$1,139	\$1.7	\$862	79.6%	66.3%
96778	Puna-Ka'u	5,527	\$181	\$20,620	\$9.4	\$634	\$8.0	\$257	73.7%	57.2%
96785	Puna-Ka'u	1,217	\$59	\$30,079	\$3.4	\$1,017	\$3.1	\$806	76.1%	65.7%
KAUAI COUNTY										
96715	Lihue	139	\$6	\$34,426	\$0.3	\$1,527	\$0.3	\$1,470	83.5%	79.9%
96766	Lihue	8,938	\$566	\$40,394	\$34.4	\$1,895	\$32.4	\$1,804	85.8%	77.9%
96703	North Kauai	1,002	\$62	\$34,369	\$3.8	\$1,491	\$3.4	\$1,290	86.3%	73.5%
96714	North Kauai	871	\$110	\$34,841	\$8.1	\$1,383	\$7.3	\$1,203	85.1%	74.5%
96722	North Kauai	899	\$133	\$44,801	\$9.8	\$1,983	\$7.9	\$1,776	83.2%	74.2%
96746	North Kauai	8,529	\$543	\$38,561	\$32.5	\$1,728	\$30.6	\$1,618	84.7%	76.1%
96751	North Kauai	225	\$13	\$33,262	\$0.8	\$1,280	\$0.7	\$1,177	83.6%	72.0%
96754	North Kauai	1,894	\$183	\$39,239	\$13.2	\$1,796	\$10.7	\$1,665	86.6%	77.7%
96756	Koloa-Poipu	2,634	\$260	\$41,382	\$18.1	\$1,916	\$16.3	\$1,759	84.9%	76.4%
96705	West Kauai	1,381	\$86	\$42,035	\$5.4	\$2,010	\$5.3	\$1,945	84.6%	77.5%
96716	West Kauai	1,086	\$62	\$44,692	\$3.5	\$2,081	\$3.3	\$1,996	85.7%	79.0%
96741	West Kauai	2,551	\$192	\$43,750	\$11.9	\$2,029	\$10.9	\$1,904	85.4%	78.2%
96747	West Kauai	347	\$15	\$37,922	\$0.8	\$1,824	\$0.8	\$1,797	87.3%	81.0%
96752	West Kauai	1,332	\$65	\$37,306	\$3.5	\$1,696	\$3.3	\$1,599	80.9%	73.2%
96765	West Kauai	1,025	\$69	\$41,452	\$4.2	\$1,956	\$4.0	\$1,888	84.4%	76.6%
96769	West Kauai	233	\$12	\$37,653	\$0.7	\$1,769	\$0.7	\$1,675	89.3%	77.3%
96796	West Kauai	1,015	\$53.8	\$38,476	\$3.0	\$1,834	\$2.8	\$1,705	81.1%	72.7%

* Contains negative values.

TABLE A-15

MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND GEOGRAPHIC AREA IN 2021 VERSUS 2020

GEOGRAPHIC AREA	2021						2020					
	Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
Downtown & Nuuanu	55,962	\$43,632	16,647	\$89,185	39,315	\$34,347	56,527	\$39,662	16,809	\$81,340	39,718	\$30,857
Kaimuki to Hawaii Kai	48,641	\$65,258	18,872	\$141,186	29,769	\$39,683	48,945	\$57,859	18,974	\$126,845	29,971	\$35,666
Makiki to Waikiki	49,165	\$48,000	13,584	\$100,497	35,581	\$37,957	50,054	\$43,770	13,918	\$90,878	36,136	\$34,893
Airport, Kalihi	36,677	\$41,512	11,774	\$82,355	24,903	\$31,915	37,565	\$38,707	11,982	\$77,198	25,583	\$29,709
Aiea, Pearl City	36,284	\$55,049	12,741	\$110,530	23,543	\$38,570	36,656	\$51,267	12,786	\$103,899	23,870	\$36,526
Waipahu	34,574	\$44,662	12,286	\$87,450	22,288	\$33,057	35,356	\$41,982	12,487	\$83,307	22,869	\$30,772
Kapolei, Ewa	50,877	\$52,877	19,660	\$106,885	31,217	\$34,981	50,757	\$50,176	19,601	\$102,788	31,156	\$33,137
Wahiawa, Mililani	35,570	\$56,747	13,607	\$117,318	21,963	\$35,844	35,804	\$53,786	13,786	\$112,815	22,018	\$33,767
Waianae Coast	18,843	\$35,645	5,479	\$78,323	13,364	\$27,385	19,610	\$33,368	5,561	\$75,609	14,049	\$25,993
Kailua, Kaneohe	47,373	\$60,957	17,662	\$128,413	29,711	\$38,562	47,746	\$55,662	17,782	\$119,781	29,964	\$35,602
Oahu North Shore	11,785	\$41,093	4,199	\$88,597	7,586	\$28,018	12,004	\$38,100	4,287	\$82,260	7,717	\$25,286
OAHU TOTAL	425,751	\$49,948	146,511	\$105,905	279,240	\$35,240	431,024	\$46,069	147,973	\$99,175	283,051	\$32,622
Wailuku, Kahului	29,500	\$45,457	9,720	\$93,830	19,780	\$34,244	29,679	\$42,145	9,857	\$87,447	19,822	\$32,167
Kihei	12,362	\$48,783	4,088	\$98,494	8,274	\$36,151	12,520	\$42,365	4,168	\$85,469	8,352	\$32,181
Lahaina	11,024	\$49,156	3,379	\$95,943	7,645	\$38,877	10,980	\$41,314	3,385	\$79,911	7,595	\$33,578
Rural Maui	19,532	\$44,919	6,470	\$98,205	13,062	\$32,168	19,873	\$39,477	6,529	\$86,285	13,344	\$28,226
Molokai	2,941	\$30,932	1,014	\$62,591	1,927	\$21,833	2,985	\$28,541	1,033	\$61,797	1,952	\$18,951
Lanai	1,640	\$47,543	568	\$93,759	1,072	\$36,778	1,626	\$43,942	572	\$85,757	1,054	\$34,918
MAUI COUNTY TOTAL	76,999	\$45,853	25,239	\$94,709	51,760	\$34,275	77,663	\$40,955	25,544	\$84,437	52,119	\$31,093
Hilo	25,311	\$40,049	7,979	\$93,332	17,332	\$29,490	25,475	\$36,898	7,980	\$86,868	17,495	\$26,721
Hamakua Coast	6,142	\$38,023	2,153	\$74,384	3,989	\$28,710	6,239	\$34,227	2,163	\$66,172	4,076	\$26,140
Kohala	11,690	\$50,463	4,433	\$98,638	7,257	\$36,387	11,755	\$44,240	4,432	\$88,235	7,323	\$32,270
Kona	24,372	\$44,169	8,647	\$87,143	15,725	\$33,100	24,263	\$39,176	8,583	\$76,847	15,680	\$29,482
Puna-Ka'u	19,807	\$29,900	6,702	\$56,879	13,105	\$22,918	19,807	\$27,166	6,654	\$51,445	13,153	\$20,576
HAWAII COUNTY TOTAL	87,322	\$39,755	29,914	\$82,154	57,408	\$29,460	87,539	\$35,984	29,812	\$74,390	57,727	\$26,480
Lihue	9,077	\$46,024	2,897	\$95,560	6,180	\$34,406	9,073	\$42,592	2,929	\$86,837	6,144	\$32,271
North Kauai	13,420	\$44,006	4,499	\$92,368	8,921	\$32,109	13,447	\$38,904	4,482	\$81,687	8,965	\$28,989
Koloa-Poipu	2,634	\$48,564	899	\$103,079	1,735	\$33,711	2,598	\$42,638	898	\$88,006	1,700	\$32,124
West Kauai	8,970	\$49,134	3,228	\$95,195	5,742	\$35,349	8,850	\$44,322	3,212	\$88,221	5,638	\$32,225
KAUAI COUNTY TOTAL	34,101	\$46,202	11,523	\$94,817	22,578	\$33,796	33,968	\$41,580	11,521	\$85,485	22,447	\$30,898
TOTAL - HAWAII ADDRESSES	624,173	\$47,512	213,187	\$100,193	410,986	\$34,197	630,194	\$43,430	214,850	\$92,625	415,344	\$31,387
Other/Unidentified	19,480	\$39,643	5,755	\$86,222	13,725	\$30,493	23,321	\$37,046	6,769	\$82,993	16,552	\$28,604
TOTAL - ALL RES. RETURNS	643,653	\$47,248	218,942	\$99,903	424,711	\$34,066	653,515	\$43,168	221,619	\$92,332	431,896	\$31,261

Note: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

TABLE A-15 (CONTINUED)
MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND GEOGRAPHIC AREA IN 2021 VERSUS 2020

GEOGRAPHIC AREA	DIFFERENCE BETWEEN 2021 AND 2020						PERCENTAGE CHANGE BETWEEN 2020 AND 2021					
	Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
Downtown & Nuuanu	-565	\$3,970	-162	\$7,845	-403	\$3,491	-1.0%	10.0%	-1.0%	9.6%	-1.0%	11.3%
Kaimuki to Hawaii Kai	-304	\$7,399	-102	\$14,342	-202	\$4,017	-0.6%	12.8%	-0.5%	11.3%	-0.7%	11.3%
Makiki to Waikiki	-889	\$4,231	-334	\$9,619	-555	\$3,065	-1.8%	9.7%	-2.4%	10.6%	-1.5%	8.8%
Airport, Kalihi	-888	\$2,805	-208	\$5,157	-680	\$2,206	-2.4%	7.2%	-1.7%	6.7%	-2.7%	7.4%
Aiea, Pearl City	-372	\$3,782	-45	\$6,632	-327	\$2,045	-1.0%	7.4%	-0.4%	6.4%	-1.4%	5.6%
Waipahu	-782	\$2,680	-201	\$4,143	-581	\$2,285	-2.2%	6.4%	-1.6%	5.0%	-2.5%	7.4%
Kapolei, Ewa	120	\$2,701	59	\$4,097	61	\$1,844	0.2%	5.4%	0.3%	4.0%	0.2%	5.6%
Wahiawa, Mililani	-234	\$2,961	-179	\$4,503	-55	\$2,077	-0.7%	5.5%	-1.3%	4.0%	-0.2%	6.2%
Waianae Coast	-767	\$2,277	-82	\$2,714	-685	\$1,392	-3.9%	6.8%	-1.5%	3.6%	-4.9%	5.4%
Kailua, Kaneohe	-373	\$5,296	-120	\$8,632	-253	\$2,960	-0.8%	9.5%	-0.7%	7.2%	-0.8%	8.3%
Oahu North Shore	-219	\$2,993	-88	\$6,337	-131	\$2,732	-1.8%	7.9%	-2.1%	7.7%	-1.7%	10.8%
OAHU TOTAL	-5,273	\$3,880	-1,462	\$6,730	-3,811	\$2,618	-1.2%	8.4%	-1.0%	6.8%	-1.3%	8.0%
Wailuku, Kahului	-179	\$3,312	-137	\$6,383	-42	\$2,077	-0.6%	7.9%	-1.4%	7.3%	-0.2%	6.5%
Kihei	-158	\$6,418	-80	\$13,026	-78	\$3,970	-1.3%	15.1%	-1.9%	15.2%	-0.9%	12.3%
Lahaina	44	\$7,843	-6	\$16,032	50	\$5,299	0.4%	19.0%	-0.2%	20.1%	0.7%	15.8%
Rural Maui	-341	\$5,442	-59	\$11,920	-282	\$3,943	-1.7%	13.8%	-0.9%	13.8%	-2.1%	14.0%
Molokai	-44	\$2,391	-19	\$794	-25	\$2,883	-1.5%	8.4%	-1.8%	1.3%	-1.3%	15.2%
Lanai	14	\$3,601	-4	\$8,002	18	\$1,860	0.9%	8.2%	-0.7%	9.3%	1.7%	5.3%
MAUI COUNTY TOTAL	-664	\$4,898	-305	\$10,272	-359	\$3,182	-0.9%	12.0%	-1.2%	12.2%	-0.7%	10.2%
Hilo	-164	\$3,151	-1	\$6,464	-163	\$2,769	-0.6%	8.5%	0.0%	7.4%	-0.9%	10.4%
Hamakua Coast	-97	\$3,796	-10	\$8,212	-87	\$2,571	-1.6%	11.1%	-0.5%	12.4%	-2.1%	9.8%
Kohala	-65	\$6,223	1	\$10,404	-66	\$4,117	-0.6%	14.1%	0.0%	11.8%	-0.9%	12.8%
Kona	109	\$4,993	64	\$10,296	45	\$3,619	0.4%	12.7%	0.7%	13.4%	0.3%	12.3%
Puna-Ka'u	0	\$2,734	48	\$5,435	-48	\$2,342	0.0%	10.1%	0.7%	10.6%	-0.4%	11.4%
HAWAII COUNTY TOTAL	-217	\$3,771	102	\$7,765	-319	\$2,980	-0.2%	10.5%	0.3%	10.4%	-0.6%	11.3%
Lihue	4	\$3,432	-32	\$8,723	36	\$2,135	0.0%	8.1%	-1.1%	10.0%	0.6%	6.6%
North Kauai	-27	\$5,102	17	\$10,681	-44	\$3,120	-0.2%	13.1%	0.4%	13.1%	-0.5%	10.8%
Koloa-Poipu	36	\$5,927	1	\$15,073	35	\$1,588	1.4%	13.9%	0.1%	17.1%	2.1%	4.9%
West Kauai	120	\$4,812	16	\$6,975	104	\$3,124	1.4%	10.9%	0.5%	7.9%	1.8%	9.7%
KAUAI COUNTY TOTAL	133	\$4,623	2	\$9,332	131	\$2,898	0.4%	11.1%	0.0%	10.9%	0.6%	9.4%
TOTAL - HAWAII ADDRESSES	-6,021	\$4,083	-1,663	\$7,568	-4,358	\$2,811	-1.0%	9.4%	-0.8%	8.2%	-1.0%	9.0%
Other/Unknown	-3,841	\$2,597	-1,014	\$3,229	-2,827	\$1,890	-16.5%	7.0%	-15.0%	3.9%	-17.1%	6.6%
TOTAL - ALL RES. RETURNS	-9,862	\$4,080	-2,677	\$7,571	-7,185	\$2,805	-1.5%	9.5%	-1.2%	8.2%	-1.7%	9.0%

Note: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

TABLE A-16

MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND ZIP CODE IN 2021 VERSUS 2020

ZIP CODE	GEOGRAPHIC AREA	2021						2020					
		Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
		Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
	OAHU												
96801	Downtown & Nuuanu	47	\$66,930	13	\$170,991	34	\$51,859	49	\$72,408	13	\$148,788	36	\$57,431
96802	Downtown & Nuuanu	148	\$40,718	27	\$122,410	121	\$31,950	249	\$18,169	31	\$111,231	218	\$15,413
96803	Downtown & Nuuanu	56	\$71,264	s	s	s	s	54	\$69,858	s	s	s	s
96804	Downtown & Nuuanu	66	\$66,808	17	\$165,308	49	\$54,566	68	\$67,849	19	\$143,423	49	\$56,484
96805	Downtown & Nuuanu	57	\$62,018	14	\$148,087	43	\$43,140	51	\$67,851	13	\$152,204	38	\$55,197
96806	Downtown & Nuuanu	63	\$70,658	18	\$136,676	45	\$58,072	62	\$63,428	19	\$155,671	43	\$40,922
96807	Downtown & Nuuanu	385	\$0	22	\$139,574	363	\$0	366	\$0	26	\$126,837	340	\$0
96808	Downtown & Nuuanu	76	\$40,669	22	\$147,889	54	\$32,752	75	\$38,046	22	\$140,309	53	\$29,635
96809	Downtown & Nuuanu	69	\$68,707	16	\$136,278	53	\$53,200	67	\$49,273	13	\$140,287	54	\$39,741
96810	Downtown & Nuuanu	45	\$79,587	16	\$85,796	29	\$67,309	56	\$54,162	18	\$85,258	38	\$43,294
96811	Downtown & Nuuanu	45	\$65,093	s	s	s	s	54	\$54,116	s	s	s	s
96812	Downtown & Nuuanu	181	\$60,615	55	\$152,134	126	\$48,929	187	\$57,102	58	\$124,079	129	\$46,158
96813	Downtown & Nuuanu	13,720	\$53,319	3,929	\$115,680	9,791	\$40,269	13,786	\$49,243	3,975	\$104,675	9,811	\$37,853
96814	Downtown & Nuuanu	12,856	\$51,308	3,838	\$97,086	9,018	\$40,405	12,616	\$45,632	3,729	\$87,018	8,887	\$36,449
96817	Downtown & Nuuanu	27,563	\$36,945	8,453	\$73,447	19,110	\$29,516	28,167	\$33,623	8,656	\$67,617	19,511	\$26,241
96820	Downtown & Nuuanu	585	\$71,481	194	\$123,112	391	\$50,851	620	\$61,810	201	\$115,072	419	\$47,188
96816	Kaimuki to Hawaii Kai	24,824	\$52,917	8,257	\$118,947	16,567	\$36,878	25,019	\$47,092	8,276	\$107,847	16,743	\$33,434
96821	Kaimuki to Hawaii Kai	9,151	\$84,942	4,011	\$181,279	5,140	\$44,673	9,223	\$73,471	4,015	\$162,011	5,208	\$38,912
96824	Kaimuki to Hawaii Kai	321	\$65,489	104	\$163,232	217	\$43,574	331	\$64,392	114	\$156,372	217	\$42,660
96825	Kaimuki to Hawaii Kai	14,345	\$82,055	6,500	\$147,688	7,845	\$43,907	14,372	\$74,285	6,569	\$133,823	7,803	\$39,634
96815	Makiki to Waikiki	12,775	\$48,584	3,584	\$94,537	9,191	\$39,000	12,863	\$43,517	3,663	\$83,399	9,200	\$34,727
96822	Makiki to Waikiki	19,391	\$55,321	5,925	\$120,168	13,466	\$40,549	19,641	\$50,265	6,031	\$110,295	13,610	\$37,593
96823	Makiki to Waikiki	824	\$54,963	217	\$127,507	607	\$41,801	871	\$51,740	222	\$110,819	649	\$40,416
96826	Makiki to Waikiki	14,279	\$39,795	3,384	\$74,899	10,895	\$34,601	14,659	\$37,126	3,500	\$69,217	11,159	\$31,873
96828	Makiki to Waikiki	525	\$54,385	144	\$117,900	381	\$43,331	528	\$51,785	139	\$112,022	389	\$41,116
96830	Makiki to Waikiki	617	\$43,623	146	\$103,595	471	\$34,496	667	\$39,244	153	\$84,900	514	\$33,463
96836	Makiki to Waikiki	99	\$49,824	20	\$116,051	79	\$41,933	105	\$39,587	20	\$105,693	85	\$34,887
96837	Makiki to Waikiki	305	\$42,212	74	\$90,901	231	\$34,909	342	\$40,034	84	\$70,248	258	\$32,019
96839	Makiki to Waikiki	279	\$79,160	84	\$141,711	195	\$54,901	314	\$68,936	102	\$144,832	212	\$51,646
96848	Makiki to Waikiki	71	\$20,212	s	s	s	s	64	\$19,681	s	s	s	s

Notes: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

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TABLE A-16 (CONTINUED)

MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND ZIP CODE IN 2021 VERSUS 2020

ZIP CODE	GEOGRAPHIC AREA	2021						2020					
		Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
		Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
	OAHU (CONT.)												
96818	Airport, Kalihi	15,031	\$49,895	5,109	\$94,723	9,922	\$37,216	15,192	\$46,529	5,173	\$88,634	10,019	\$34,582
96819	Airport, Kalihi	21,646	\$37,266	6,665	\$74,362	14,981	\$29,355	22,373	\$34,659	6,809	\$69,546	15,564	\$27,313
96701	Aiea, Pearl City	19,277	\$58,752	6,798	\$118,245	12,479	\$40,288	19,456	\$54,177	6,816	\$110,736	12,640	\$37,529
96782	Aiea, Pearl City	16,974	\$51,830	5,942	\$103,649	11,032	\$37,019	17,179	\$48,891	5,969	\$97,276	11,210	\$35,556
96860	Aiea, Pearl City	33	\$27,770	s	s	s	s	21	\$25,379	s	s	s	s
96797	Waipahu	34,574	\$44,662	12,286	\$87,450	22,288	\$33,057	35,356	\$41,982	12,487	\$83,307	22,869	\$30,772
96706	Kapolei, Ewa	32,356	\$51,010	12,428	\$103,394	19,928	\$34,455	32,218	\$48,602	12,401	\$98,814	19,817	\$32,575
96707	Kapolei, Ewa	18,190	\$56,551	7,115	\$112,730	11,075	\$36,070	18,211	\$53,489	7,079	\$109,663	11,132	\$34,264
96709	Kapolei, Ewa	331	\$58,158	117	\$108,122	214	\$38,409	328	\$51,864	121	\$104,533	207	\$36,561
96759	Wahiawa, Mililani	223	\$26,835	70	\$35,659	153	\$22,180	230	\$29,782	78	\$41,131	152	\$25,393
96786	Wahiawa, Mililani	10,947	\$38,668	3,298	\$82,370	7,649	\$29,835	11,148	\$37,084	3,400	\$78,906	7,748	\$28,331
96789	Wahiawa, Mililani	24,377	\$68,675	10,238	\$129,417	14,139	\$40,660	24,404	\$65,943	10,308	\$124,371	14,096	\$38,341
96857	Wahiawa, Mililani	23	\$28,505	s	s	s	s	22	\$22,155	s	s	s	s
96792	Waianae Coast	18,843	\$35,645	5,479	\$78,323	13,364	\$27,385	19,610	\$33,368	5,561	\$75,609	14,049	\$25,993
96734	Kailua, Kaneohe	17,926	\$68,158	7,100	\$145,476	10,826	\$39,527	17,915	\$61,846	7,110	\$133,542	10,805	\$36,553
96744	Kailua, Kaneohe	25,025	\$62,473	9,328	\$125,083	15,697	\$40,035	25,135	\$56,933	9,375	\$117,540	15,760	\$36,794
96795	Kailua, Kaneohe	4,422	\$39,515	1,234	\$81,746	3,188	\$31,280	4,696	\$36,737	1,297	\$79,006	3,399	\$28,372
96712	Oahu North Shore	3,109	\$45,508	1,059	\$94,682	2,050	\$31,512	3,146	\$39,639	1,088	\$85,469	2,058	\$28,113
96717	Oahu North Shore	1,659	\$41,528	604	\$83,855	1,055	\$29,507	1,741	\$37,931	607	\$80,104	1,134	\$26,296
96730	Oahu North Shore	657	\$54,433	248	\$120,885	409	\$37,101	690	\$51,724	259	\$113,235	431	\$32,051
96731	Oahu North Shore	1,228	\$40,337	486	\$77,928	742	\$28,566	1,214	\$40,448	481	\$77,949	733	\$26,427
96762	Oahu North Shore	1,804	\$23,746	706	\$82,957	1,098	\$11,478	1,818	\$22,200	728	\$77,584	1,090	\$10,859
96791	Oahu North Shore	3,328	\$42,788	1,096	\$88,699	2,232	\$31,541	3,395	\$39,150	1,124	\$80,237	2,271	\$29,651
	MAUI COUNTY												
96732	Wailuku, Kahului	12,474	\$41,590	3,920	\$83,754	8,554	\$32,633	12,449	\$39,221	3,999	\$77,856	8,450	\$30,743
96733	Wailuku, Kahului	1,544	\$49,400	474	\$98,461	1,070	\$39,982	1,682	\$45,603	511	\$88,747	1,171	\$36,945
96784	Wailuku, Kahului	394	\$48,256	116	\$94,691	278	\$37,084	445	\$40,738	129	\$76,985	316	\$33,454
96793	Wailuku, Kahului	15,088	\$49,283	5,210	\$103,527	9,878	\$35,199	15,103	\$44,710	5,218	\$95,785	9,885	\$32,873
96753	Kihei	12,362	\$48,783	4,088	\$98,494	8,274	\$36,151	12,520	\$42,365	4,168	\$85,469	8,352	\$32,181

Notes: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

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TABLE A-16 (CONTINUED)

MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND ZIP CODE IN 2021 VERSUS 2020

ZIP CODE	GEOGRAPHIC AREA	2021						2020					
		Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
		Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
	MAUI COUNTY (CONT.)												
96761	Lahaina	10,504	\$49,208	3,232	\$96,236	7,272	\$38,819	10,422	\$41,322	3,227	\$79,903	7,195	\$33,578
96767	Lahaina	520	\$48,524	147	\$87,575	373	\$40,045	558	\$41,024	158	\$81,423	400	\$33,723
96708	Rural Maui	4,075	\$38,755	1,256	\$90,822	2,819	\$27,688	4,143	\$32,881	1,256	\$76,286	2,887	\$22,939
96713	Rural Maui	844	\$35,229	262	\$66,879	582	\$25,958	893	\$28,603	262	\$58,626	631	\$22,923
96768	Rural Maui	8,189	\$46,730	2,715	\$98,463	5,474	\$33,702	8,237	\$42,304	2,732	\$89,074	5,505	\$30,903
96779	Rural Maui	1,786	\$41,912	484	\$95,059	1,302	\$32,914	1,844	\$35,889	491	\$75,266	1,353	\$27,629
96788	Rural Maui	673	\$47,303	221	\$96,186	452	\$36,472	724	\$43,908	238	\$85,808	486	\$32,803
96790	Rural Maui	3,965	\$53,596	1,532	\$110,580	2,433	\$33,513	4,032	\$45,310	1,550	\$98,070	2,482	\$28,514
96729	Molokai	471	\$29,112	168	\$46,136	303	\$19,692	474	\$28,050	167	\$48,447	307	\$19,018
96742	Molokai	23	\$51,442	s	s	s	s	26	\$45,937	s	s	s	s
96748	Molokai	1,974	\$31,203	655	\$67,985	1,319	\$22,929	2,007	\$28,788	665	\$66,533	1,342	\$19,647
96757	Molokai	278	\$33,994	109	\$62,104	169	\$19,989	278	\$32,393	117	\$61,613	161	\$18,417
96770	Molokai	195	\$24,248	79	\$61,024	116	\$15,280	200	\$21,549	81	\$46,390	119	\$14,233
96763	Lanai	1,640	\$47,543	568	\$93,759	1,072	\$36,778	1,626	\$43,942	572	\$85,757	1,054	\$34,918
	HAWAII COUNTY												
96720	Hilo	23,705	\$40,211	7,532	\$93,740	16,173	\$29,395	23,765	\$37,081	7,515	\$87,691	16,250	\$26,752
96721	Hilo	1,606	\$38,146	447	\$81,917	1,159	\$30,648	1,710	\$34,665	465	\$75,404	1,245	\$26,426
96710	Hamakua Coast	200	\$48,111	99	\$97,118	101	\$32,200	208	\$38,721	97	\$76,634	111	\$23,175
96727	Hamakua Coast	2,327	\$40,356	820	\$79,245	1,507	\$31,429	2,345	\$36,848	820	\$68,688	1,525	\$28,376
96728	Hamakua Coast	320	\$35,273	111	\$78,843	209	\$22,304	320	\$33,080	110	\$64,329	210	\$24,227
96764	Hamakua Coast	397	\$45,777	170	\$73,911	227	\$31,921	409	\$40,015	172	\$71,474	237	\$29,477
96773	Hamakua Coast	112	\$49,020	50	\$108,881	62	\$33,296	99	\$55,063	45	\$88,874	54	\$28,168
96774	Hamakua Coast	58	\$36,197	19	\$65,177	39	\$30,525	70	\$33,059	24	\$56,927	46	\$22,114
96776	Hamakua Coast	585	\$36,200	206	\$71,296	379	\$26,338	587	\$32,161	206	\$61,802	381	\$24,882
96780	Hamakua Coast	251	\$38,038	96	\$65,160	155	\$27,446	245	\$32,279	88	\$51,271	157	\$29,451
96781	Hamakua Coast	810	\$35,818	244	\$69,635	566	\$29,129	853	\$32,900	248	\$60,696	605	\$26,408
96783	Hamakua Coast	1,082	\$29,993	338	\$66,791	744	\$23,257	1,103	\$27,752	353	\$54,865	750	\$20,775
96719	Kohala	862	\$40,320	299	\$78,343	563	\$31,665	862	\$35,174	295	\$70,362	567	\$27,064
96738	Kohala	3,321	\$55,840	1,348	\$99,139	1,973	\$40,118	3,300	\$48,653	1,347	\$89,067	1,953	\$35,444
96743	Kohala	5,799	\$52,892	2,233	\$109,548	3,566	\$36,338	5,888	\$46,340	2,224	\$97,720	3,664	\$32,546
96755	Kohala	1,708	\$41,533	553	\$73,606	1,155	\$32,101	1,705	\$37,486	566	\$66,546	1,139	\$28,925

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TABLE A-16 (CONTINUED)

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ZIP CODE	GEOGRAPHIC AREA	2021						2020					
		Filing Status: All		Filing Status: Joint		Filing Status: Other		Filing Status: All		Filing Status: Joint		Filing Status: Other	
		Number	Median	Number	Median	Number	Median	Number	Median	Number	Median	Number	Median
	HAWAII COUNTY (CONT.)												
96704	Kona	2,369	\$38,074	847	\$77,475	1,522	\$29,717	2,387	\$34,801	854	\$69,055	1,533	\$26,093
96725	Kona	1,523	\$44,317	546	\$88,366	977	\$32,428	1,521	\$38,954	535	\$76,646	986	\$29,133
96726	Kona	533	\$29,871	182	\$47,573	351	\$25,063	553	\$27,316	181	\$42,205	372	\$21,934
96739	Kona	320	\$46,804	97	\$85,217	223	\$37,295	362	\$39,066	114	\$72,995	248	\$29,619
96740	Kona	13,953	\$46,287	5,112	\$92,501	8,841	\$33,346	13,687	\$40,361	4,975	\$82,256	8,712	\$29,432
96745	Kona	2,972	\$46,695	983	\$82,760	1,989	\$36,444	3,065	\$41,356	1,043	\$75,163	2,022	\$33,863
96750	Kona	2,702	\$40,648	880	\$78,465	1,822	\$32,639	2,688	\$37,384	881	\$71,801	1,807	\$29,556
96718	Puna-Ka'u	201	\$54,186	78	\$88,590	123	\$37,618	180	\$49,838	66	\$79,637	114	\$41,364
96737	Puna-Ka'u	976	\$23,315	342	\$36,430	634	\$19,481	1,002	\$20,256	336	\$29,628	666	\$16,095
96749	Puna-Ka'u	7,025	\$33,960	2,498	\$63,100	4,527	\$25,856	7,048	\$31,141	2,503	\$57,655	4,545	\$23,430
96760	Puna-Ka'u	1,435	\$30,684	539	\$63,677	896	\$23,020	1,456	\$28,101	532	\$57,718	924	\$18,802
96771	Puna-Ka'u	1,766	\$27,020	588	\$55,567	1,178	\$19,410	1,798	\$25,088	593	\$49,724	1,205	\$17,667
96772	Puna-Ka'u	980	\$30,679	375	\$51,677	605	\$23,992	998	\$28,362	376	\$49,191	622	\$21,804
96777	Puna-Ka'u	680	\$31,903	220	\$56,828	460	\$27,553	725	\$27,733	227	\$49,904	498	\$23,756
96778	Puna-Ka'u	5,527	\$24,422	1,622	\$45,146	3,905	\$19,405	5,411	\$23,003	1,587	\$41,943	3,824	\$17,564
96785	Puna-Ka'u	1,217	\$40,842	440	\$72,318	777	\$28,932	1,189	\$33,185	434	\$63,142	755	\$23,438
	KAUAI COUNTY												
96715	Lihue	139	\$35,871	35	\$78,724	104	\$30,129	154	\$33,832	37	\$75,115	117	\$25,829
96766	Lihue	8,938	\$46,266	2,862	\$95,883	6,076	\$34,504	8,919	\$42,734	2,892	\$86,942	6,027	\$32,378
96703	North Kauai	1,002	\$35,840	290	\$74,831	712	\$29,329	1,005	\$34,318	294	\$76,331	711	\$26,843
96714	North Kauai	871	\$37,336	247	\$88,291	624	\$25,451	859	\$30,291	246	\$70,572	613	\$22,520
96722	North Kauai	899	\$60,421	403	\$123,953	496	\$33,334	901	\$40,817	389	\$94,372	512	\$26,451
96746	North Kauai	8,529	\$45,074	2,846	\$91,425	5,683	\$33,511	8,487	\$40,865	2,824	\$82,247	5,663	\$30,524
96751	North Kauai	225	\$37,493	73	\$70,206	152	\$30,380	225	\$35,805	72	\$72,284	153	\$29,547
96754	North Kauai	1,894	\$43,415	640	\$92,701	1,254	\$30,095	1,970	\$37,396	657	\$82,366	1,313	\$26,932
96756	Koloa-Poipu	2,634	\$48,564	899	\$103,079	1,735	\$33,711	2,598	\$42,638	898	\$88,006	1,700	\$32,124
96705	West Kauai	1,381	\$48,100	489	\$96,299	892	\$34,981	1,348	\$44,038	490	\$88,385	858	\$31,652
96716	West Kauai	1,086	\$51,445	393	\$92,358	693	\$37,816	1,061	\$46,169	385	\$86,231	676	\$34,632
96741	West Kauai	2,551	\$54,591	997	\$108,885	1,554	\$35,567	2,502	\$48,587	990	\$101,623	1,512	\$30,657
96747	West Kauai	347	\$41,736	103	\$75,483	244	\$33,441	354	\$37,583	107	\$69,065	247	\$30,258
96752	West Kauai	1,332	\$44,490	454	\$80,515	878	\$34,579	1,319	\$41,927	450	\$80,426	869	\$31,792
96765	West Kauai	1,025	\$49,445	369	\$97,629	656	\$34,674	1,021	\$43,108	362	\$92,082	659	\$32,227
96769	West Kauai	233	\$38,297	75	\$51,485	158	\$34,711	233	\$35,472	79	\$52,186	154	\$32,205
96796	West Kauai	1,015	\$48,478	348	\$94,772	667	\$36,432	1,012	\$45,630	349	\$89,777	663	\$33,929

Notes: The "Other" category includes taxpayers with filing status of single, married filing separately, head of household, and qualifying widow(er).

"s" denotes the data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information.