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DEPARTMENT OF TAXATION

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December 23, 2024

The Honorable Ronald D. Kouchi
President and Members of the Senate
Thirty-Third State Legislature
State Capitol, Room 409
Honolulu, HI 96813

The Honorable Nadine K. Nakamura
Speaker and Members of the
House of Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, HI 96813

Dear President Kouchi, Speaker Nakamura, and Members of the Legislature:

For your information and consideration, the Department of Taxation (Department) hereby transmits a copy of the Hawai'i Individual Income Tax Statistics Report for Tax Year 2022, as required by Section 231-3.4(a)(1), Hawai'i Revised Statutes (HRS).

In accordance with section 93-16, HRS, the Department also informs you that the report may be viewed electronically at: https://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/

If you have any questions or concerns, please feel free to contact me at (808) 587-1540.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary S. Suganuma".

Gary S. Suganuma
Director of Taxation

Enclosure

Hawai‘i Individual Income Tax Statistics

Tax Year 2022

(January 1, 2022 – December 31, 2022)

Department of Taxation

State of Hawai‘i

December 2024

STATE OF HAWAI'I

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1. INTRODUCTION

This study examines statistics from Hawai'i individual income tax returns filed by Hawai'i resident and nonresident taxpayers for tax year 2022. Nonresident taxpayers include part-year residents and nonresidents who have Hawai'i 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 Hawai'i 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 Hawai'i individual income tax returns filed by Hawai'i resident and nonresident taxpayers for tax year 2022. Residents file Form N-11 for their Hawai'i individual income taxes. Form N-11 uses federal AGI as the starting point for calculating Hawai'i taxable income. Nonresidents and part-year residents with income from Hawai'i sources file Form N-15 for their Hawai'i 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 2022 which were received by March 31, 2024 and processed by April 18, 2024.

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 five or fewer returns at the state level, ten 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

Hawai'i generally follows federal definitions for taxable income of individuals. However, there are differences between the income tax laws of Hawai'i 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 Hawai'i individual housing account, exceptional trees deduction and for tax year 2022, the first \$7,345 of military reserve or Hawai'i national guard duty pay. Hawai'i also exempts interest on U.S. savings bonds from income whereas, the IRC does not.

Hawai'i includes in taxable income, cost-of-living allowances paid to federal civilian employees in Hawai'i, State or County employee contributions to the Hawai'i 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 Hawai'i, whereas the IRC does not. Hawai'i generally does not conform to tax credits in the IRC and offers its own tax credits that are not available in the IRC.

Hawai'i 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 for tax year 2022. Hawai'i 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. For tax year 2022, the federal standard deduction amounts were \$25,900 for married couples filing a joint tax return, \$12,950 for single individuals and married couples filing separate tax returns, and \$19,400 for a head of household. There was an additional standard deduction of \$1,400 for taxpayers 65 and older and an additional standard deduction of \$1,400 for being blind. However, the additional standard deduction amount for age or blindness was \$1,750 if the taxpayer was single and not a surviving spouse. Hawaii's

standard deductions for tax year 2022 were \$4,400 for joint returns and qualifying widow(er)s, \$2,200 if the taxpayer was single or a married individual filing separately, and \$3,212 for a head of household. The federal standard deduction amounts are adjusted for inflation each year. However, Hawaii's standard deduction (and exemption) amounts remain constant by statute and are changed infrequently.¹

Table 1
Differences between Federal and Hawai'i Standard Deductions and Exemptions
by Filing Status for Tax Year 2022

Filing Status	Federal	Hawai'i
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 *

* Hawai'i 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 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, Hawai'i 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 Hawai'i (SLH) 2018 did 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 did adopt the federal provision that foreign real property taxes

¹ The standard deduction amounts in Table 1 were applicable for tax years 2013 through 2023. Act 46, Session Laws of Hawai'i (SLH) 2024, increases Hawai'i's standard deduction amounts gradually for tax years 2024, 2026, 2028, 2030, and 2031. The standard deduction amounts are scheduled to increase about sixfold from \$2,200/\$3,212/\$4,400 for tax year 2023 to \$12,000/\$18,000/\$24,000 for tax year 2031.

cannot be deducted for tax years 2018 through 2025.² Further details of recent tax legislation regarding conformity with the IRC are discussed in the next section.

4. RECENT 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 2022:

Act 7, SLH 2022

Act 7 conformed Hawai'i income and estate and generation-skipping transfer tax laws by updating sections 235-2.3, 235-2.4, 235-2.45, and 236E-3, Hawai'i Revised Statutes (HRS), to conform to the IRC.

Hawai'i 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) (Hawai'i 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 (Hawai'i 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), 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 Hawai'i 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;

² If Hawai'i 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.

- 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.

5. GENERAL OVERVIEW OF RETURNS FILED

5.1. AT A GLANCE

Residents and nonresidents filed a total of 743,109 Hawai'i individual income tax returns for tax year 2022, marking an overall decrease from the previous year. Although the number of resident returns decreased, the nonresident/part-year resident returns increased for tax year 2022, compared to the previous year.

Table 2 provides a comparison of selected items for all individual income tax returns for tax year 2022 versus 2021.

Table 2
Comparison of Selected Items for All Tax Returns
for Tax Year 2022 versus 2021
(Dollar amounts are in millions)

	2022		2021		% Change	
	No. of Returns	Amount	No. of Returns	Amount	No. of Returns	Amount
Total Number of Tax Returns	743,109		751,344		-1.1%	
Hawai'i Total Income (+)	722,813	\$60,406	731,689	\$62,247	-1.2%	-3.0%
Hawai'i Total Income (-)	20,295	-\$1,975	19,655	-\$1,988	3.3%	-0.7%
Hawai'i Total Income (Net)	743,108	\$58,432	751,344	\$60,259	-1.1%	-3.0%
Hawai'i Adjusted Gross Income (+)	715,788	\$52,447	725,041	\$54,645	-1.3%	-4.0%
Hawai'i Adjusted Gross Income (-)	27,320	-\$2,310	26,303	-\$2,297	3.9%	0.6%
Hawai'i Adjusted Gross Income (Net)	743,108	\$50,137	751,344	\$52,348	-1.1%	-4.2%
Standard Deductions	283,881	\$729	311,805	\$823	-9.0%	-11.4%
Allowable Itemized Deductions	426,471	\$6,510	404,386	\$6,825	5.5%	-4.6%
Total Allowable Deductions	710,352	\$7,239	716,191	\$7,648	-0.8%	-5.3%
Total Exemptions	673,736	\$1,629	681,567	\$1,646	-1.1%	-1.0%
Taxable Income	599,568	\$44,684	608,220	\$46,725	-1.4%	-4.4%
Tax Liability Before Credits	743,109	\$3,330	751,344	\$3,479	-1.1%	-4.3%
Tax Liability After Credits	743,109	\$3,066	751,344	\$3,165	-1.1%	-3.1%
Tax Withheld	526,210	\$2,284	526,469	\$2,129	0.0%	7.3%

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

Compared with tax year 2021, the total number of Hawai'i individual income tax returns filed decreased by 8,235 or 1.1% for tax year 2022. The number of returns with positive Hawai'i total income decreased by 1.2% while the total amount of positive Hawai'i total income went down by \$1.84 billion or 3.0%. Similarly, the number of returns with positive Hawai'i AGI decreased by 1.3% while the total amount of positive Hawai'i AGI went down by \$2.2 billion or 4.0%. There were also more returns with negative Hawai'i total income and AGI for tax year 2022. Therefore, net Hawai'i total income decreased by 3% while net Hawai'i AGI went down by 4.2% for tax year 2022.

Compared with tax year 2021, the total number of returns with allowable deductions decreased by 5,839 or 0.8%, whereas the total number of returns with exemptions declined by 7,831 or 1.1% for tax year 2022 for all taxpayers. The dollar amounts of allowable itemized deductions, standard deductions and total exemptions decreased by 4.6%, 11.4%, and 1.0% respectively.

There were 8,652 or 1.4% fewer returns with taxable income and the amount of taxable income decreased by \$2 billion or 4.4% for tax year 2022. Income tax liabilities decreased by 4.3% before tax credits and 3.1% after credits, as will be discussed in detail in the following sections.

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

The State of Hawai'i is divided into the following four tax districts: District 1 (O'ahu) is the City and County of Honolulu; District 2 (Maui) consists of Maui and Kalawao Counties; District 3 (Hawai'i) is Hawai'i County; and District 4 (Kaua'i) is Kaua'i County.

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 Hawai'i residents and nonresidents for tax year 2022 versus 2021 by tax district.

Residents filed a total of 635,117 Hawai'i individual income tax returns (Forms N-11) for tax year 2022, which was a decrease of 8,536 returns or 1.3% compared to 2021. Of the resident tax returns, 69.1% were filed by taxpayers in O'ahu (District 1), 12.0% by taxpayers in Maui (District 2), 13.6% by taxpayers in Hawai'i (District 3), and 5.3% by taxpayers in Kaua'i (District 4).³

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

³ The figures for O'ahu (District 1) include taxpayers with out-of-state or unidentified/mis-specified zip codes.

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

Table 3
Comparison of Types and Number of Returns Filed
by Taxation District for Tax Year 2022 versus 2021

Type of Return	TAXATION DISTRICT				
	STATE TOTAL	O'ahu* (District 1)	Maui (District 2)	Hawai'i (District 3)	Kaua'i (District 4)
All Returns					
2022 Share of Returns	100.0%	72.9%	10.5%	11.9%	4.7%
2022 No. of Returns	743,109	541,604	78,138	88,630	34,737
2021 No. of Returns	751,344	546,790	79,316	90,221	35,017
Difference (2022-2021)	-8,235	-5,186	-1,178	-1,591	-280
% Change (2022-2021)	-1.1%	-0.9%	-1.5%	-1.8%	-0.8%
Resident Returns (N-11)					
2022 Share of Returns	100.0%	69.1%	12.0%	13.6%	5.3%
2022 No. of Returns	635,117	439,013	76,146	86,074	33,884
2021 No. of Returns	643,653	445,230	76,999	87,323	34,101
Difference (2022-2021)	-8,536	-6,217	-853	-1,249	-217
% Change (2022-2021)	-1.3%	-1.4%	-1.1%	-1.4%	-0.6%
Nonresident Returns (N-15)					
2022 Share of Returns	100.0%	95.0%	1.8%	2.4%	0.8%
2022 No. of Returns	107,992	102,591	1,992	2,556	853
2021 No. of Returns	107,691	101,560	2,317	2,898	916
Difference (2022-2021)	301	1,031	-325	-342	-63
% Change (2022-2021)	0.3%	1.0%	-14.0%	-11.8%	-6.9%

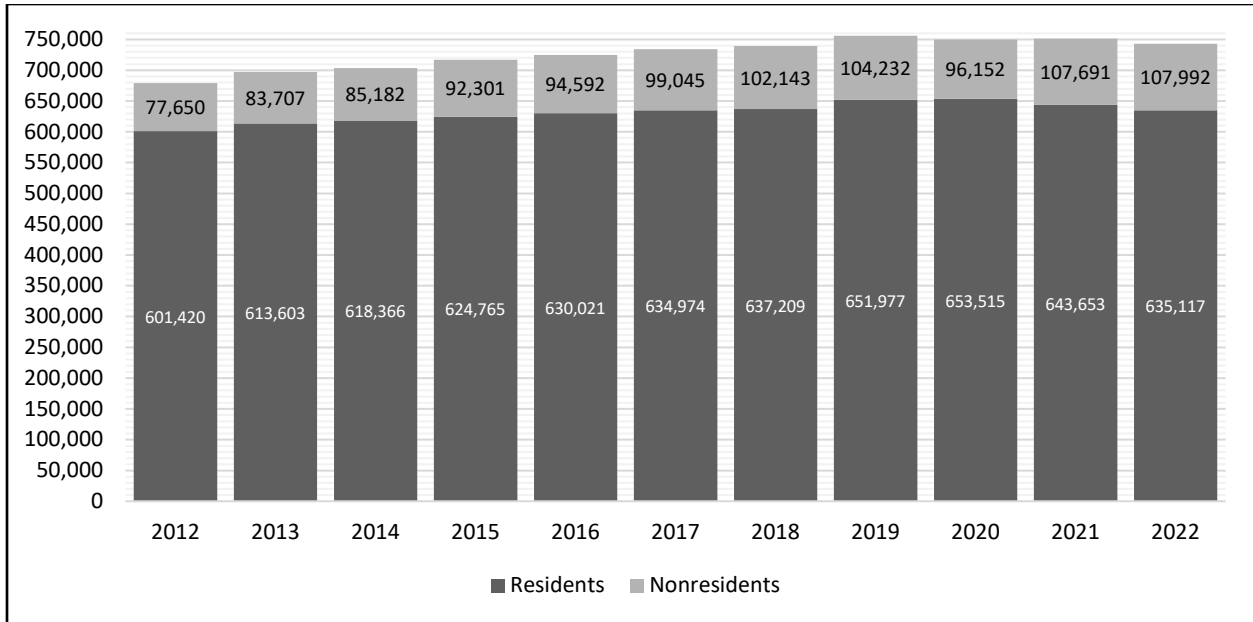
Note: Details may not add to totals due to rounding.

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

Nonresidents filed a total of 107,992 Hawai'i individual income tax returns, or approximately 14.5% of the total number of returns filed for tax year 2022. This indicated an increase of 301 returns or 0.3% over tax year 2021.

Figure 1 shows the number of Hawai'i individual income tax returns filed by type for tax years 2012 through 2022.

**Figure 1
Types and Number of Returns Filed for Tax Years 2012 through 2022**



The total state individual income tax returns increased from 679,070 for tax year 2012 to 743,109 for tax year 2022 with an average yearly compound growth rate of 0.91%. Resident returns increased from 601,420 for tax year 2012 to 635,117 for tax year 2022 (0.55% annual increase); and nonresident returns increased from 77,650 for tax year 2012 to 107,992 for tax year 2022 (3.35% annual increase). The number of returns filed has increased consistently every year. However, resident returns have been on the decline for tax years 2021 and 2022 from their peak for tax year 2020. Nonresident returns only declined for tax year 2020 but bounced back beginning from tax year 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 for tax year 2022 versus 2021.

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, for tax year 2022, 52.8% of residents claimed single status, followed by 34.1% joint filers; nonresidents, on the other hand, had 47.1% joint filers, followed by 40.6% single filers.

For residents, there was a decline in all filers, with a net 1.3% decrease in total. However, for nonresidents, the total number of filers increased by 0.3%.

Table 4
Types and Number of Returns Filed
by Filing Status of Taxpayer for Tax Year 2022 versus 2021

Filing Status	All Returns		Residents		Nonresidents	
	No. of Returns	% of Total	No. of Returns	% of Total	No. of Returns	% of Total
2022						
Married Filing Jointly	267,230	36.0%	216,358	34.1%	50,872	47.1%
Single	379,050	51.0%	335,198	52.8%	43,852	40.6%
Married Filing Separately	22,916	3.1%	16,007	2.5%	6,909	6.4%
Head of Household	71,698	9.6%	67,393	10.6%	4,305	4.0%
Qualifying Widow(er)	187	0.0%	161	0.0%	26	0.0%
Composite	2,028	0.3%	n/a	n/a	2,028	1.9%
TOTAL	743,109	100.0%	635,117	100.0%	107,992	100.0%
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%
% Change: 2022-2021						
Married Filing Jointly	-0.7%		-1.2%		1.1%	
Single	-1.3%		-1.5%		-0.2%	
Married Filing Separately	-1.4%		-0.7%		-3.0%	
Head of Household	-0.8%		-0.9%		0.7%	
Qualifying Widow(er)	-45.2%		-48.2%		-13.3%	
Composite	-0.5%		n/a		-0.5%	
TOTAL	-1.1%		-1.3%		0.3%	

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

5.3. HAWAI'I AGI AND TAX LIABILITY BY TYPE AND FILING STATUS

For tax year 2022, resident taxpayers with 'Married Filing Jointly' status accounted for 55.6% of total positive Hawai'i AGI, followed by 'Single' status (29.9%) and 'Head of Household' status (7.8%). 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, Hawai'i AGI, and tax liability of resident taxpayers before and after tax credits by filing status for tax year 2022.

Table 5A
Hawai'i AGI and Tax Liability of Residents by Filing Status for Tax Year 2022
(Dollar amounts are in millions)

Filing Status	No. of Returns	% of Total	Hawai'i AGI (+)	% of Total	Hawai'i AGI (-)	% of Total	Before Credits		After Credits	
							Tax Liability	% of Total	Tax Liability	% of Total
Married Filing Jointly	216,358	34.1%	\$26,551	55.6%	-\$422	58.8%	\$1,674	55.3%	\$1,551	55.5%
Single	335,198	52.8%	\$14,297	29.9%	-\$250	34.8%	\$864	28.5%	\$818	29.3%
Married Fil. Separately	16,007	2.5%	\$3,149	6.6%	-\$27	3.8%	\$289	9.5%	\$249	8.9%
Head of Household	67,393	10.6%	\$3,744	7.8%	-\$19	2.6%	\$202	6.7%	\$177	6.3%
Qualifying Widow(er)	161	0.0%	\$9	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
TOTAL	635,117	100%	\$47,750	100%	-\$718	100%	\$3,029	100%	\$2,795	100%

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

Table 5B shows the distribution of the number of returns, Hawai'i AGI, and tax liability of resident taxpayers before and after credits by filing status for tax year 2021 and the percentage change of these figures between tax years 2021 and 2022.

The Hawai'i AGI and tax liability of taxpayers declined for tax year 2022 along with the number of returns. The positive Hawai'i AGI of Hawai'i residents for tax year 2022 was \$47.8 billion, down by 4.3% compared to the \$49.9 billion for tax year 2021. The tax liability of Hawai'i residents before tax credits for tax year 2022 was \$3 billion, down by 4% from \$3.2 billion for tax year 2021. Similarly, the tax liability of Hawai'i residents after tax credits for tax year 2022 was \$2.8 billion, down by 3.7% from \$2.9 billion for tax year 2021.⁴

⁴ Please see Appendix Table A-2 for more detailed data on resident tax returns by filing status broken down by Hawai'i AGI class.

Table 5B
Hawai'i AGI and Tax Liability of Residents by Filing Status for Tax Year 2021
and Percentage Change between Tax Years 2021 and 2022

(Dollar amounts are in millions)

Filing Status	2021 No. of Returns	2021 to 2022 % Change	2021 Hawai'i AGI (+)	2021 to 2022 % Change	2021 Hawai'i AGI (-)	2022 to 2022 % Change	Before Credits		After Credits	
							2021 Tax Liability	21-22 % Change	2021 Tax Liability	21-22 % Change
Married Filing Jointly	218,942	-1.2%	\$28,977	-8.4%	-\$414	2.0%	\$1,826	-8.3%	\$1,696	-8.6%
Single	340,272	-1.5%	\$14,351	-0.4%	-\$218	14.6%	\$867	-0.3%	\$819	-0.1%
Married Fil. Separately	16,124	-0.7%	\$2,834	11.1%	-\$31	-11.6%	\$260	11.0%	\$213	16.7%
Head of Household	68,004	-0.9%	\$3,711	0.9%	-\$18	4.7%	\$201	0.3%	\$174	1.7%
Qualifying Widow(er)	311	-48.2%	\$17	-44.9%	-\$2	-93.8%	\$1	-46.6%	\$1	-46.3%
TOTAL	643,653	-1.3%	\$49,890	-4.3%	-\$682	5.3%	\$3,155	-4.0%	\$2,903	-3.7%

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

Table 6A shows the distribution of the number of returns, Hawai'i AGI, and tax liability of nonresident taxpayers before and after tax credits by filing status for tax year 2022.

For tax year 2022, nonresident taxpayers with 'Married Filing Jointly' status accounted for 52.1% of the total positive Hawai'i AGI followed by 'Single' status (26.1%). Similar shares by filing status were reflected in total nonresident tax liability before and after tax credits as well.

Table 6B shows the distribution of the number of returns, Hawai'i AGI, and tax liability of nonresident taxpayers before and after tax credits by filing status for tax year 2021 and the percentage change of these figures between tax years 2021 and 2022.

The positive Hawai'i AGI of Hawai'i nonresidents for tax year 2022 was \$4.7 billion, down by 1.2% from tax year 2021. The tax liability of Hawai'i nonresidents before tax credits for tax year 2022 was \$300 million, down by 7.3% from tax year 2021. However, the tax liability of Hawai'i nonresidents after tax credits for tax year 2022 was \$271 million, up by 3.3% over tax year 2021.

Table 6A
Hawai'i AGI and Tax Liability of Nonresidents by Filing Status for Tax Year 2022
(Dollar amounts are in millions)

Filing Status	No. of Returns	% of Total	Hawai'i AGI (+)	% of Total	Hawai'i AGI (-)	% of Total	Before Credits		After Credits	
							Tax Liability	% of Total	Tax Liability	% of Total
Married Filing Jointly	50,872	47.1%	\$2,446	52.1%	-\$1,071	67.2%	\$161	53.5%	\$142	52.5%
Single	43,852	40.6%	\$1,226	26.1%	-\$275	17.3%	\$80	26.5%	\$74	27.3%
Married Fil. Separately	6,909	6.4%	\$321	6.8%	-\$181	11.4%	\$23	7.8%	\$21	7.7%
Head of Household	4,305	4.0%	\$149	3.2%	-\$39	2.4%	\$9	3.1%	\$8	2.9%
Qualifying Widow(er)	26	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	-\$1	-0.2%
Composite	2,028	1.9%	\$555	11.8%	-\$27	1.7%	\$28	9.2%	\$26	9.7%
TOTAL	107,992	100%	\$4,697	100%	-\$1,592	100%	\$300	100%	\$271	100%

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

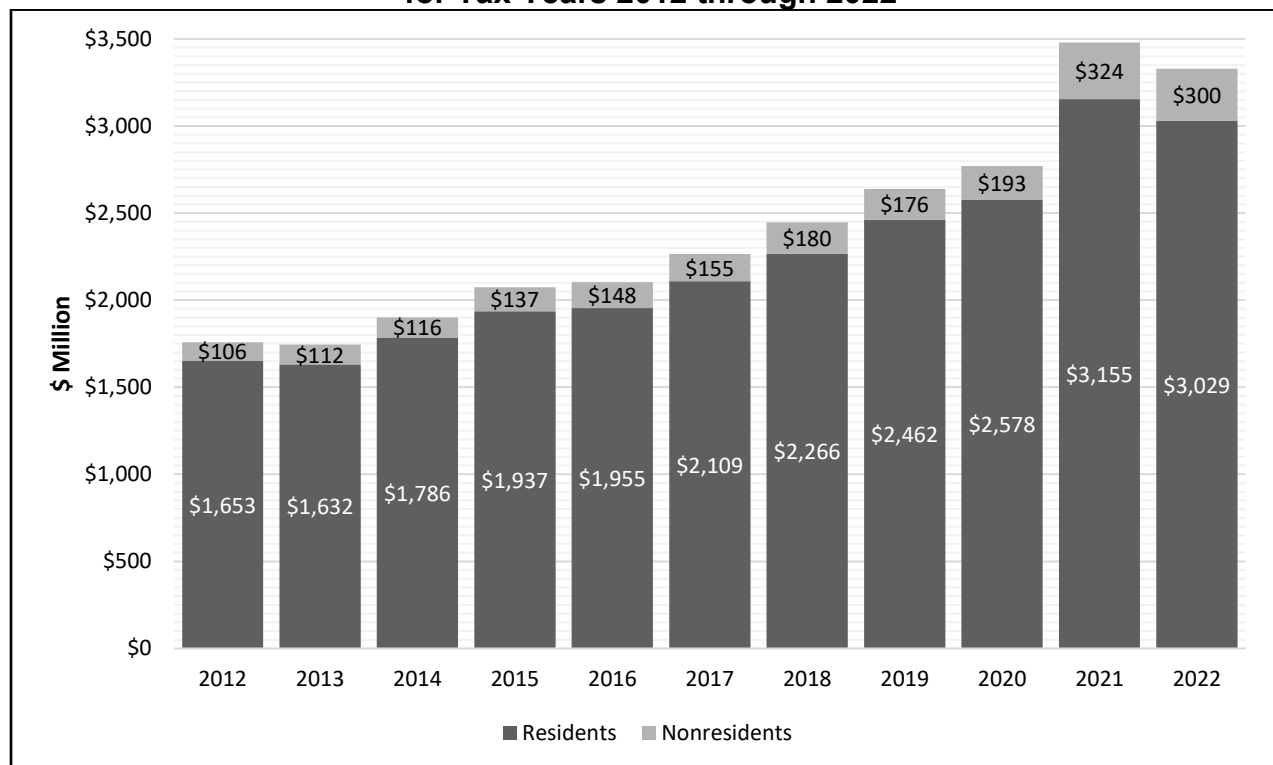
Table 6B
Hawai'i AGI and Tax Liability of Nonresidents by Filing Status for Tax Year 2021 and Percentage Change between Tax Years 2021 and 2022
(Dollar amounts are in millions)

Filing Status	2021 No. of Returns	2021 to 2022 % Change	2021 Hawai'i AGI (+)	2021 to 2022 % Change	2021 Hawai'i AGI (-)	2021 to 2022 % Change	Before Credits		After Credits	
							2021 Tax Liability	21-22 % Change	2021 Tax Liability	21-22 % Change
Married Filing Jointly	50,297	1.1%	\$2,893	-15.4%	-\$1,124	-4.8%	\$197	-18.4%	\$143	-0.4%
Single	43,922	-0.2%	\$1,173	4.4%	-\$292	-5.8%	\$76	4.5%	\$72	2.9%
Married Fil. Separately	7,126	-3.0%	\$288	11.4%	-\$143	26.7%	\$22	5.8%	\$21	0.6%
Head of Household	4,277	0.7%	\$171	-13.0%	-\$44	-12.5%	\$11	-15.1%	\$10	-23.5%
Qualifying Widow(er)	30	-13.3%	\$1	-61.7%	\$0	339.2%	\$0	-73.5%	\$0	-837.5%
Composite	2,039	-0.5%	\$229	142.6%	-\$12	120.9%	\$18	52.6%	\$16	60.0%
TOTAL	107,691	0.3%	\$4,755	-1.2%	-\$1,615	-1.4%	\$324	-7.3%	\$262	3.3%

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

The total gross (before credits) tax liability of resident taxpayers has risen continually between tax years 2013 and 2021 but declined for tax year 2022. Figure 2 shows the gross (before credits) tax liability of Hawai'i resident and nonresident taxpayers for tax years 2012 through 2022. The total state individual income gross tax liability increased from \$1.76 billion for tax year 2012 to \$3.33 billion for tax year 2022 with an average yearly compound growth rate of 6.6%. Among which, resident gross tax liability increased from \$1.65 billion for tax year 2012 to \$3.03 billion for tax year 2022 (6.3% yearly increase); and nonresident gross tax liability rose from \$106 million for tax year 2012 to \$300 million for tax year 2022 (11.0% yearly increase).

Figure 2
Gross Tax Liability of Residents and Nonresidents
for Tax Years 2012 through 2022

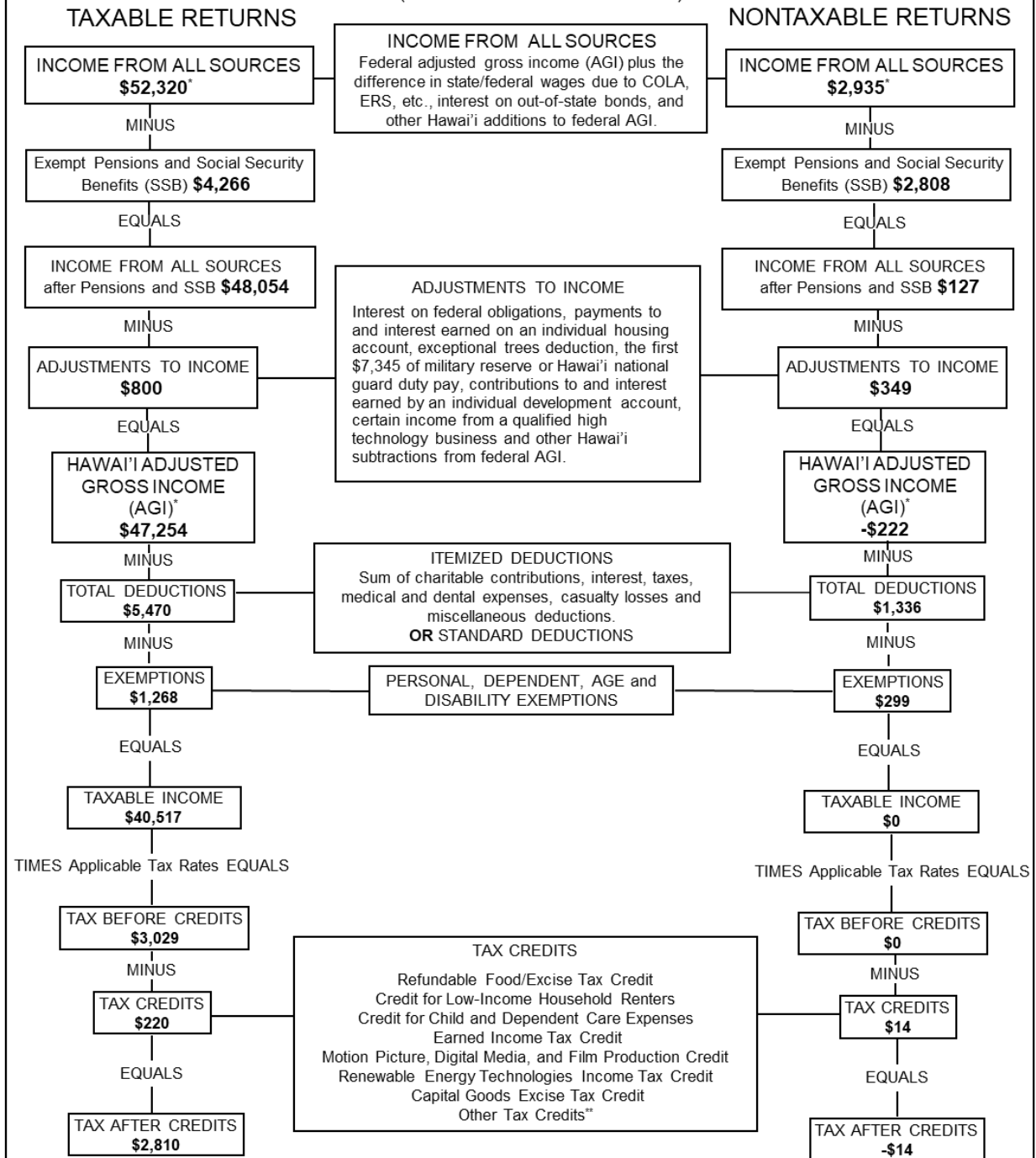


6. RESIDENT RETURN STATISTICS

6.1. RESIDENT INCOME AND ADJUSTMENTS

Hawai'i AGI is, in general, lower than Federal AGI due to allowable Hawai'i 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 2022.

Figure 3
Components of Resident Tax Returns for Tax Year 2022
(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 Hawai'i taxable income on Forms N-11 for residents. Hawai'i AGI is derived by subtracting income that is taxed by the federal government but not by Hawai'i and adding income that is taxed by Hawai'i but not by the federal government. The largest income items subtracted from federal AGI are Social Security benefits and certain employer-provided pensions. Although pension income after retirement is not taxed, Hawai'i taxes employee contributions to the pension plans such as the Employees' Retirement System (ERS) during working years. The largest income items added to federal AGI are the cost-of-living allowances for civilian federal employees and interest on out-of-state bonds in addition to these employee pension contributions.

Residents with taxable income reported an aggregate income of \$52.3 billion from all sources, an aggregate Hawai'i AGI of \$47.3 billion, total deductions of \$5.5 billion, total exemptions of \$1.3 billion, total taxable income of \$40.5 billion, total tax liability before credits of \$3 billion, and total tax liability after credits of \$2.8 billion on their Hawai'i income tax returns for 2022.

Residents with nontaxable income reported an aggregate income of \$2.9 billion from all sources, aggregate Hawai'i AGI of -\$222 million, total deductions of \$1.3 billion, total exemptions of \$299 million, total taxable income of \$0 by definition, total tax liability before credits of \$0, and total tax liability after credits of -\$14 million (due to refundable tax credits) on their Hawai'i income tax returns for tax year 2022.

Table 7A
Differences Between Federal AGI and Hawai'i AGI for Residents for Tax Year 2022
(Dollar amounts are in millions)

	Taxable Returns		Nontaxable Returns	
	No. of Returns	Amount	No. of Returns	Amount
Federal AGI	528,747	\$50,664	106,369	\$2,813
<i>MINUS</i>				
Hawai'i Subtractions from Federal AGI	132,893	\$5,066	59,088	\$3,157
Exempt Pensions Taxed Federally	65,010	\$2,609	52,235	\$2,135
Social Security Benefits Taxed Federally	76,693	\$1,657	39,790	\$673
Other Subtractions from Federal AGI*	51,559	\$800	11,194	\$349
<i>PLUS</i>				
Hawai'i Additions to Federal AGI**	163,430	\$1,656	12,097	\$121
<i>EQUALS</i>				
Hawai'i AGI	528,747	\$47,254	106,369	-\$222

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

* Includes the first \$7,345 of military reserve or Hawai'i 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, Hawai'i 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 Hawai'i AGI on Forms N-11, and also the number of tax returns on which the adjustments were reported for tax year 2022.

Allowable Hawai'i subtractions net of Hawai'i additions reduced Hawai'i AGI by \$6.45 billion relative to Federal AGI. For residents, in tax year 2022, Federal AGI was \$50.7 billion for those with Hawai'i State taxable income and \$2.8 billion for those without Hawai'i State taxable income. The bulk of the difference between Federal AGI and Hawai'i AGI was accounted for by Social Security benefits and pensions that are taxed federally but exempt from Hawai'i income tax. Together, these items totaled \$4.3 billion for residents with Hawai'i taxable income and \$2.8 billion for residents without Hawai'i taxable income. Items subtracted from Federal AGI for tax year 2022 totaled \$8.22 billion whereas items added totaled only \$1.78 billion overall.

Table 7B shows the adjustments that residents made to their Federal AGI to calculate their Hawai'i AGI on Forms N-11 for tax year 2021 and the percentage change between tax years 2021 and 2022.

Table 7B
Differences Between Federal AGI and Hawai'i AGI for Residents for Tax Year 2021
and Percentage Change between Tax Years 2021 and 2022

(Dollar amounts are in millions)

	2021				% Change: 2021 - 2022			
	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	539,672	\$52,404	103,981	\$2,397	-2.0%	-3.3%	2.3%	17.4%
<i>MINUS</i>								
Hawai'i Subtractions from Federal AGI	137,681	\$5,035	54,445	\$2,798	-3.5%	0.6%	8.5%	12.8%
Exempt Pensions Taxed Federally	68,688	\$2,665	48,740	\$1,899	-5.4%	-2.1%	7.2%	12.4%
Social Security Benefits Taxed Federally	80,006	\$1,588	35,840	\$558	-4.1%	4.3%	11.0%	20.6%
Other Subtractions from Federal AGI*	54,227	\$783	10,872	\$342	-4.9%	2.2%	3.0%	2.2%
<i>PLUS</i>								
Hawai'i Additions to Federal AGI**	162,999	\$2,087	10,650	\$154	0.3%	-20.7%	13.6%	-21.2%
<i>EQUALS</i>								
Hawai'i AGI	539,672	\$49,456	103,981	-\$248	-2.0%	-4.5%	2.3%	-10.4%

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 Hawai'i national guard duty pay (in 2021), 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, Hawai'i tax refunds, excluded income earned outside of the United States, certain depreciation amounts, and other adjustments.

Table 8A shows the median Federal AGI on resident returns by filing status, taxation district and year. Similarly, Appendix Table A-15 provides median Federal AGI statistics for residents but expanded to each geographic area and Appendix Table A-16 does the same by zip code.

Table 8B
Differences in Median Hawai'i Adjusted Gross Income for Residents
by Filing Status and Taxation District* for Tax Year 2022 versus 2021

Taxation District	Filing Status: All			Filing Status: Joint			Filing Status: Not Joint**		
	2022	2021	% Ch.	2022	2021	% Ch.	2022	2021	% Ch.
All Resident Returns***									
O'ahu	\$42,118	\$40,619	3.7%	\$86,633	\$85,599	1.2%	\$32,207	\$30,440	5.8%
Maui	\$43,080	\$40,487	6.4%	\$84,520	\$81,733	3.4%	\$34,256	\$31,793	7.7%
Hawai'i	\$35,135	\$33,352	5.3%	\$62,408	\$62,430	0.0%	\$28,011	\$26,021	7.6%
Kaua'i	\$42,149	\$39,630	6.4%	\$81,790	\$79,114	3.4%	\$33,401	\$30,826	8.4%
STATE	\$41,182	\$39,417	4.5%	\$82,464	\$81,300	1.4%	\$31,915	\$29,967	6.5%
Taxable Resident Returns									
O'ahu	\$52,819	\$50,702	4.2%	\$103,635	\$100,261	3.4%	\$39,702	\$37,447	6.0%
Maui	\$51,453	\$47,697	7.9%	\$97,693	\$92,875	5.2%	\$40,693	\$36,938	10.2%
Hawai'i	\$45,374	\$42,715	6.2%	\$82,379	\$79,091	4.2%	\$36,068	\$33,440	7.9%
Kaua'i	\$50,714	\$47,478	6.8%	\$97,074	\$91,370	6.2%	\$40,061	\$36,120	10.9%
STATE	\$51,364	\$48,800	5.3%	\$99,496	\$95,661	4.0%	\$39,320	\$36,709	7.1%

* Excludes returns without Hawai'i zip codes.

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

*** Contains returns with negative Hawai'i AGI values (losses).

Kaimukī to Hawai'i Kai geographic area on O'ahu has the highest median resident income in Hawai'i. As shown in Table A-15, the highest median Federal AGI figures amongst returns with identified Hawai'i zip codes were in the Kaimukī to Hawai'i Kai geographic area on O'ahu: \$143,220 for joint filers and \$41,583 for non-joint filers in 2022. The lowest median Federal AGI for joint filers was in the Puna to Ka'ū area on the Big Island with \$58,609 and the lowest for non-joint filers was in Moloka'i with \$23,641. The highest percentage increase in median Federal AGI from tax year 2021 to 2022 was in the Lāhainā area on Maui by 6.8% for joint filers and Hāmākua Coast area on the Big Island by 13% for non-joint filers.

The median income of joint filers is more than twice the median income of the rest of the taxpayers as married filers tend to be in the higher earning years of their life cycle. The median Federal AGI across the State increased by 4.1% for joint filers and by 7.7% for non-joint filers while 1.3% fewer resident returns were filed for tax year 2022.

Table 8B shows the median Hawai'i AGI instead of Federal AGI in resident returns by filing status, taxation district and year unlike Table 8A.

Table 8B
Differences in Median Hawai'i Adjusted Gross Income for Residents
by Filing Status and Taxation District* for Tax Year 2022 versus 2021

Taxation District	Filing Status: All			Filing Status: Joint			Filing Status: Not Joint**		
	2022	2021	% Ch.	2022	2021	% Ch.	2022	2021	% Ch.
All Resident Returns***									
O'ahu	\$42,118	\$40,619	3.7%	\$86,633	\$85,599	1.2%	\$32,207	\$30,440	5.8%
Maui	\$43,080	\$40,487	6.4%	\$84,520	\$81,733	3.4%	\$34,256	\$31,793	7.7%
Hawai'i	\$35,135	\$33,352	5.3%	\$62,408	\$62,430	0.0%	\$28,011	\$26,021	7.6%
Kaua'i	\$42,149	\$39,630	6.4%	\$81,790	\$79,114	3.4%	\$33,401	\$30,826	8.4%
STATE	\$41,182	\$39,417	4.5%	\$82,464	\$81,300	1.4%	\$31,915	\$29,967	6.5%
Taxable Resident Returns									
O'ahu	\$52,819	\$50,702	4.2%	\$103,635	\$100,261	3.4%	\$39,702	\$37,447	6.0%
Maui	\$51,453	\$47,697	7.9%	\$97,693	\$92,875	5.2%	\$40,693	\$36,938	10.2%
Hawai'i	\$45,374	\$42,715	6.2%	\$82,379	\$79,091	4.2%	\$36,068	\$33,440	7.9%
Kaua'i	\$50,714	\$47,478	6.8%	\$97,074	\$91,370	6.2%	\$40,061	\$36,120	10.9%
STATE	\$51,364	\$48,800	5.3%	\$99,496	\$95,661	4.0%	\$39,320	\$36,709	7.1%

* Excludes returns without Hawai'i zip codes.

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

*** Contains returns with negative Hawai'i AGI values (losses).

The median Hawai'i AGI figures were lower than Federal AGI figures across the board. For instance, in tax year 2022, the median Hawai'i AGI in all Hawai'i resident returns with joint filing status and a Hawai'i zip code was \$82,464 (as opposed to \$104,257 median Federal AGI), which was up by 1.4% over the \$81,300 figure for tax year 2021.

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 for tax year 2022 were the same as they had been since tax year 2013, when they were last increased. Table 9 displays Hawaii's standard deduction amounts by filing status over time.

Unlike the federal standard deduction amounts, which are adjusted annually for inflation, the Hawai'i standard deduction amounts are fixed by statute and may be infrequently changed. Although it was not effective in tax year 2022 yet, Act 46, SLH 2024, doubles Hawaii's standard deduction amounts effective tax year 2024 (11 years after the last change). Under Act 46, the standard deduction amounts are scheduled to gradually increase by almost sixfold to \$12,000/\$18,000/\$24,000 by tax year 2031.

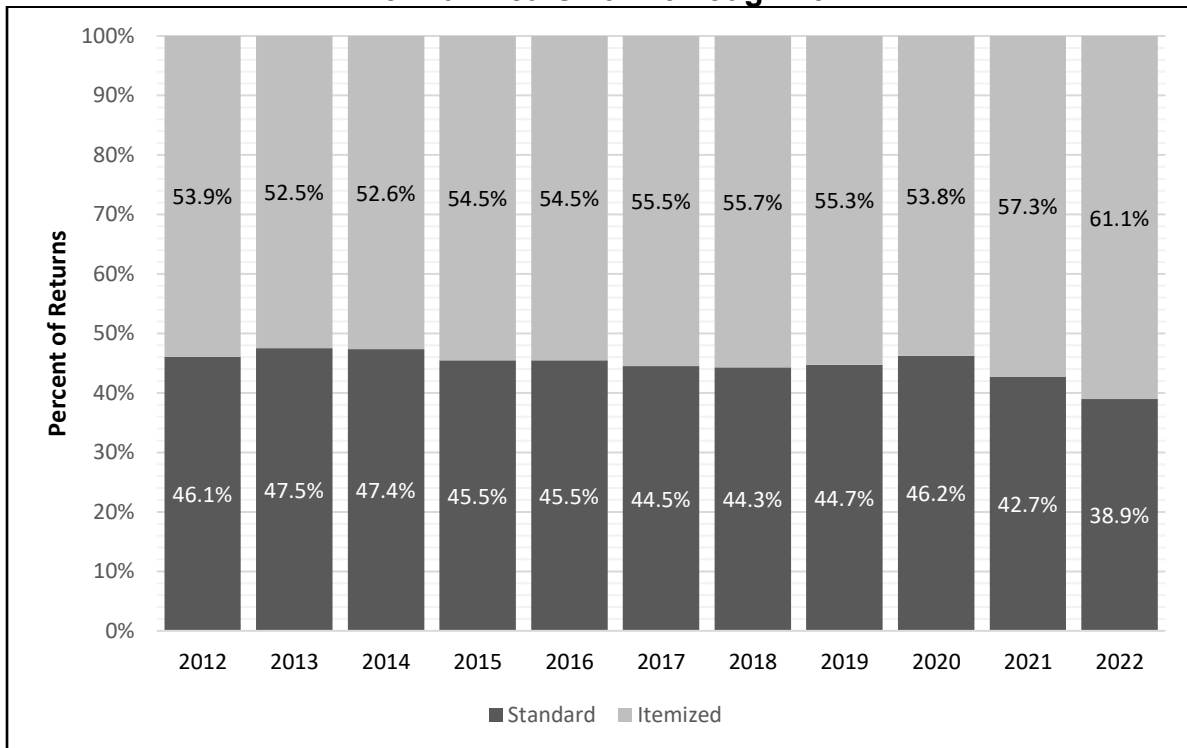
Table 9
Changes in Hawaii's Standard Deduction Amounts Over Time

Filing Status	1982	1987	1989	2007	2013-2023
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

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 tax years 2013 and 2022 (except in tax year 2020). The percentage went down from 47.5% in tax year 2013 to 38.9% in tax year 2022.

Figure 4
Percent of Resident Returns with Itemized versus Standard Deductions for Tax Years 2012 through 2022



Taxpayers may choose to itemize their deductions rather than take the standard deduction. As displayed in Figure 4, a majority of Hawai'i residents itemize their deductions. 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.⁵ Only the part of medical and dental expenses over 7.5% of Hawai'i 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.⁶ There is an income limit to be able to claim deductions for certain taxes paid: Federal AGI has to be less than \$100,000 for a taxpayer who is single or married filing separately; or less than \$150,000 if the taxpayer is a head of household; or less than \$200,000 if the taxpayer is married filing jointly or a qualifying widow(er).

Furthermore, Act 27, SLH 2018, does not adopt the federal provision that suspends the overall limitation on itemized deductions for tax years 2018 through 2025. Taxpayers with Hawai'i AGI 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 2022. Similarly, Table 10B has data for tax year 2021 in comparison with the tax year 2022 figures.⁷

For tax year 2022, the most-commonly-claimed itemized deduction category was “Taxes Paid” which also represented 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.

⁵ Act 27, SLH 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.

⁶ Act 27, SLH 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, SLH 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.

⁷ Appendix Table A-4 shows the types and amounts of deductions claimed by residents by Hawai'i AGI class and by nonresidents overall for tax year 2022. Appendix Table A-11 provides the amount of itemized and standard deductions claimed on all returns for tax years 2012 through 2022. Appendix Table A-12 contains information on the types and amounts of deductions claimed by residents broken down by taxation district for tax year 2022.

Table 10A
Itemized and Standard Deductions Claimed by Residents
in Tax Year 2022

(Dollar amounts are in millions)

Deduction Type	No. of Returns	% of All Returns	Amount	% of Allowable Deductions
Medical and Dental Expenses	89,859	14.1%	\$740	10.9%
Taxes	379,349	59.7%	\$2,217	32.6%
Interest Expense	159,151	25.1%	\$1,962	28.8%
Charitable Contributions	209,975	33.1%	\$924	13.6%
Casualty and Theft Losses	160	0.0%	\$8	0.1%
Miscellaneous Deductions	93,767	14.8%	\$520	7.6%
Total Itemized Deductions Reported	387,743	61.1%	\$6,371	93.6%
Less: Disallowed Itemized Deductions	41,372	6.5%	\$248	3.6%
Total Allowable Itemized Deductions	387,743	61.1%	\$6,124	90.0%
Total Standard Deductions	247,374	38.9%	\$682	10.0%
TOTAL ALLOWABLE DEDUCTIONS	635,116	100.0%	\$6,806	100.0%

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

Table 10B
Itemized and Standard Deductions Claimed by Residents
in Tax Year 2021
and the Percentage Change between Tax Years 2021 and 2022

(Dollar amounts are in millions)

Deduction Type	2021		% Change: 2021-2022	
	No. of Returns	Amount	No. of Returns	Amount
Medical and Dental Expenses	80,865	\$693	11.1%	6.9%
Taxes	361,013	\$2,154	5.1%	2.9%
Interest Expense	160,053	\$1,944	-0.6%	0.9%
Charitable Contributions	212,148	\$1,340	-1.0%	-31.0%
Casualty and Theft Losses	149	\$3	7.4%	148.6%
Miscellaneous Deductions	88,639	\$490	5.8%	6.2%
Total Itemized Deductions Reported	368,746	\$6,624	5.2%	-3.8%
Less: Disallowed Itemized Deductions	40,249	\$293	2.8%	-15.6%
Total Allowable Itemized Deductions	368,746	\$6,331	5.2%	-3.3%
Total Standard Deductions	274,907	\$774	-10.0%	-11.8%
TOTAL ALLOWABLE DEDUCTIONS	643,653	\$7,104	-1.3%	-4.2%

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

6.3. RESIDENT PERSONAL EXEMPTIONS

All individuals filing a Hawai'i state individual 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 for tax year 2022.⁸ 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 for tax year 2022 versus 2021.

Table 11
Exemptions Claimed by Residents in Tax Year 2022 versus 2021

	2022	2021	% Change
Total Number of Tax Returns	635,117	643,653	-1.33%
Number of Tax Returns with Exemptions	608,973	618,656	-1.57%
Number of Total Exemptions	1,349,590	1,362,968	-0.98%
Number of Regular Exemptions*	1,122,179	1,138,480	-1.43%
Regular Exemptions per Return	1.7669	1.7688	-0.11%
Number of Age Exemptions	223,504	220,219	1.49%
Age Exemptions per Return	0.35	0.34	2.86%
Number of Disability Exemptions	3,907	4,269	-8.48%
Disability Exemptions per Return	0.01	0.01	-7.25%
Number of Returns with Dependents	169,370	172,216	-1.65%
Ratio of Returns with Dependents	26.7%	26.8%	-0.33%
Number of Dependents	299,848	304,440	-1.51%
Avg # of Dep.s in Returns with Dependents	1.77	1.77	0.15%
Dependents per Return - All	0.47	0.47	-0.18%
Total Exemption Amount (\$ Million)	\$1,567	\$1,584	-1.10%

* 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,

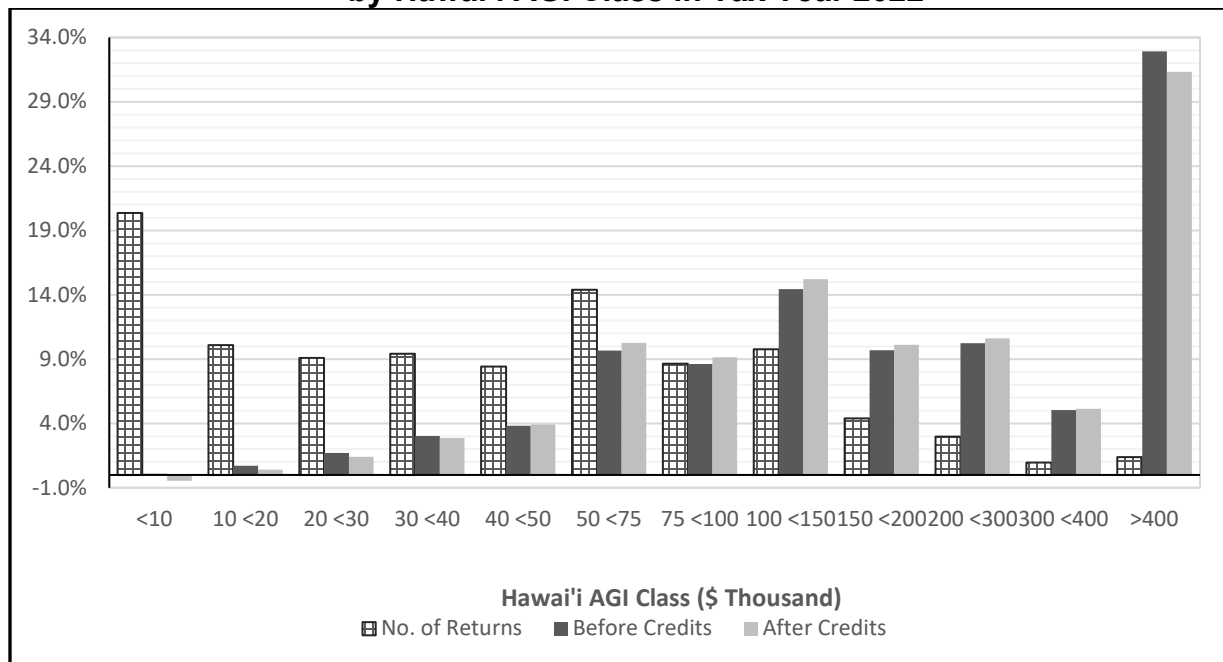
⁸ Personal exemption multiplier was last raised from \$1,040 (Act 78, SLH 1985) to \$1,144 effective tax year 2013 by Act 60, SLH 2009.

2010, with an average growth rate of 3.5% annually while Hawaii’s overall population has only grown by 4.1% since the same period, with an average annual growth rate of 0.4%. For tax year 2022, resident taxpayers reported a total of 1.35 million exemptions (including the age and disability exemptions) on 608,973 Hawai’i state income tax returns or on 95.9% of the total number of resident returns, for an average of 2.12 exemptions per return. The total amount of exemptions claimed by residents was \$1.57 billion. For tax year 2022, there were 0.35 age exemptions, 0.006 disability exemptions, and 0.47 dependents per resident return. On returns that reported dependents, the average number of dependents was 1.77.⁹

6.4. RESIDENT TAX LIABILITY BY INCOME CLASS

Filers with Hawai’i AGI over \$400,000 carried 32.9% of the gross tax burden but represented only 1.4% of the resident taxpayers in tax year 2022. Figure 5 shows resident tax liability distribution by Hawai’i AGI class.

**Figure 5
Tax Liability of Residents Before and After Tax Credits and Their
Number of Returns as a Percentage of the Total
by Hawai’i AGI Class in Tax Year 2022**



⁹ The number, type, and amount of the exemptions claimed by residents is further broken down by Hawai’i AGI class in Appendix Table A-5. Then the number of returns filed by number of regular and age exemptions claimed and by Hawai’i AGI class is presented in Appendix Table A-6.

In tax year 2022, residents with \$100,000 or more in Hawai'i AGI represented 19.5% of all resident returns and were liable for \$2.19 billion or 72.4% of the total taxes before tax credits and \$2.02 billion or 72.4% of the total taxes after tax credits. Residents with \$200,000 or more in Hawai'i AGI represented 5.3% of all resident returns and were liable for \$1.46 billion or 48.2% of the total taxes before tax credits and \$1.32 billion or 47.1% of the total taxes after tax credits.

The lowest income groups have on the average negative tax liabilities due to targeted tax credits. Table 12A shows the tax liability of residents before and after tax credits by Hawai'i AGI class for tax year 2022 and Table 12B shows the change in the resident tax liabilities between tax years 2021 and 2022. The income class for Hawai'i AGI under \$10,000 (including tax returns showing losses) contained the most returns representing 20.4% of total resident returns with an average \$21 tax liability before credits and an average -\$100 tax liability after credits per return. Part of the explanation for this Hawai'i AGI group representing the largest share is that Hawai'i does not tax Social Security benefits and certain employer-provided pensions. 47,275 resident taxpayers out of the 129,376 in this Hawai'i AGI class (or 36.5%) and 154,328 resident taxpayers overall (or 24.3% of total) obtain Social Security and/or pension income that is not taxed.

Table 12A
Tax Liability of Residents Before and After Tax Credits
by Hawai'i Adjusted Gross Income (AGI) Class in Tax Year 2022

Hawai'i 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	129,376	20.4%	\$3	0.1%	\$21	-\$13	-0.5%	-\$100
\$10,000 to under \$20,000	64,160	10.1%	\$21	0.7%	\$333	\$12	0.4%	\$185
\$20,000 to under \$30,000	57,835	9.1%	\$51	1.7%	\$889	\$40	1.4%	\$686
\$30,000 to under \$40,000	59,827	9.4%	\$92	3.0%	\$1,533	\$81	2.9%	\$1,347
\$40,000 to under \$50,000	53,555	8.4%	\$116	3.8%	\$2,166	\$110	3.9%	\$2,046
\$50,000 to under \$75,000	91,459	14.4%	\$293	9.7%	\$3,201	\$287	10.3%	\$3,136
\$75,000 to under \$100,000	54,976	8.7%	\$261	8.6%	\$4,751	\$256	9.1%	\$4,651
\$100,000 to under \$150,000	62,065	9.8%	\$438	14.5%	\$7,055	\$426	15.2%	\$6,857
\$150,000 to under \$200,000	27,976	4.4%	\$294	9.7%	\$10,496	\$282	10.1%	\$10,095
\$200,000 to under \$300,000	18,937	3.0%	\$310	10.2%	\$16,391	\$297	10.6%	\$15,666
\$300,000 to under \$400,000	6,076	1.0%	\$153	5.0%	\$25,119	\$144	5.1%	\$23,618
\$400,000 and over	8,875	1.4%	\$998	32.9%	\$112,416	\$876	31.3%	\$98,685
TOTAL	635,117	100%	\$3,029	100%	\$4,770	\$2,795	100%	\$4,401

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

Most taxpayers are distributed around the middle of the income distribution. The Hawai'i AGI class of \$50,000 to under \$75,000 contained the second highest number of returns representing 14.4% of total resident returns with an average \$3,201 tax liability before credits and an average \$3,136 tax liability after credits per return for tax year 2022.

The average tax liability after tax credits declined for residents with Hawai'i AGI between \$20,000 and \$50,000, between 150,000 and \$200,000, and over \$300,000 for tax year 2022 as compared with tax year 2021. In addition, the average tax liability before tax credits declined for residents with Hawai'i AGI between \$10,000 and \$50,000, and over \$300,000. However, average tax liabilities increased for all other Hawai'i AGI classes before and after credits.¹⁰

**Table 12B
Change in Tax Liability of Residents Before and After Tax Credits
by Hawai'i AGI Class in Tax Year 2022 versus 2021**

Hawai'i AGI Class	2021 Number of Returns	% Change between 2021 and 2022					
		No. of Returns	Before Credits		After Credits		
			Amount (\$ Mil)	Average (\$)	Amount (\$ Mil)	Average (\$)	
Less than \$10,000	128,894	0.4%	1.3%	0.9%	6.0%	5.6%	
\$10,000 to under \$20,000	66,306	-3.2%	-9.4%	-6.4%	-0.4%	2.9%	
\$20,000 to under \$30,000	66,253	-12.7%	-14.6%	-2.2%	-15.9%	-3.6%	
\$30,000 to under \$40,000	64,620	-7.4%	-7.8%	-0.5%	-9.3%	-2.0%	
\$40,000 to under \$50,000	53,670	-0.2%	0.4%	0.6%	-0.3%	-0.1%	
\$50,000 to under \$75,000	88,479	3.4%	4.0%	0.6%	3.7%	0.3%	
\$75,000 to under \$100,000	54,500	0.9%	1.8%	0.9%	1.8%	0.9%	
\$100,000 to under \$150,000	60,343	2.9%	3.1%	0.2%	2.8%	0.0%	
\$150,000 to under \$200,000	26,542	5.4%	5.2%	-0.2%	4.7%	-0.7%	
\$200,000 to under \$300,000	18,249	3.8%	4.1%	0.3%	3.8%	0.1%	
\$300,000 to under \$400,000	6,147	-1.2%	-1.2%	0.0%	-2.0%	-0.9%	
\$400,000 and over	9,650	-8.0%	-13.9%	-6.3%	-13.6%	-6.1%	
TOTAL	643,653	-1.3%	-4.0%	-2.7%	-3.7%	-2.4%	

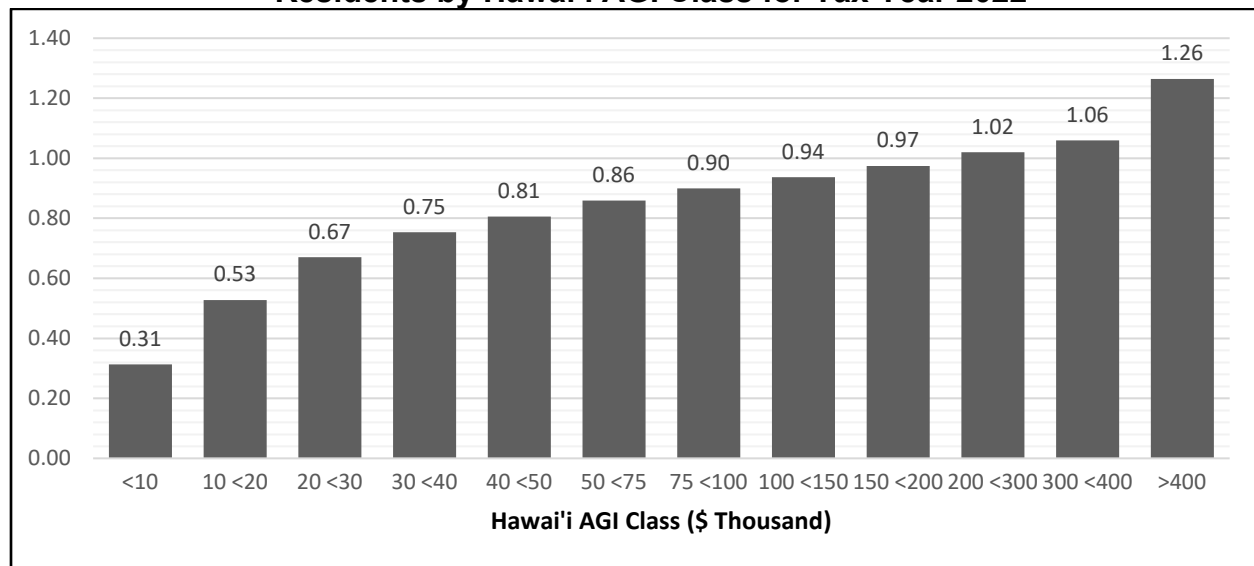
¹⁰ Appendix Table A-7 provides data on Hawai'i State income tax withheld, payments of declaration, amounts due and refunds and amounts credited by Hawai'i AGI class for residents and overall, for nonresidents for tax year 2022. Appendix Table A-13 provides Hawai'i AGI and tax liability statistics for residents by geographic area and Appendix Table A-14 does the same by zip code. The highest median Hawai'i AGI and the highest percentage of returns with itemized deductions amongst returns with Hawai'i zip codes were in the Kaimukī to Hawai'i Kai geographic area on O'ahu. The highest median tax liability figures were in Lāhainā on Maui.

6.5. RESIDENT TAXABLE INCOME AND TAX LIABILITY

Of the tax returns filed by residents, 16.7% had no taxable income for tax year 2022. Residents with taxable income reported total tax liabilities of \$3.03 billion before tax credits and \$2.81 billion after tax credits for tax year 2022.¹¹

Higher income groups carry a relatively higher individual income tax burden in Hawai'i. Figure 6 shows the ratio of the share of gross (before credits) tax liability to share of taxable income of residents by Hawai'i AGI class for tax year 2022. 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 Hawai'i AGI class is the same as their share of taxable income.

Figure 6
Ratio of the Share of Gross Tax Liability to Share of Taxable Income of Residents by Hawai'i AGI Class for Tax Year 2022



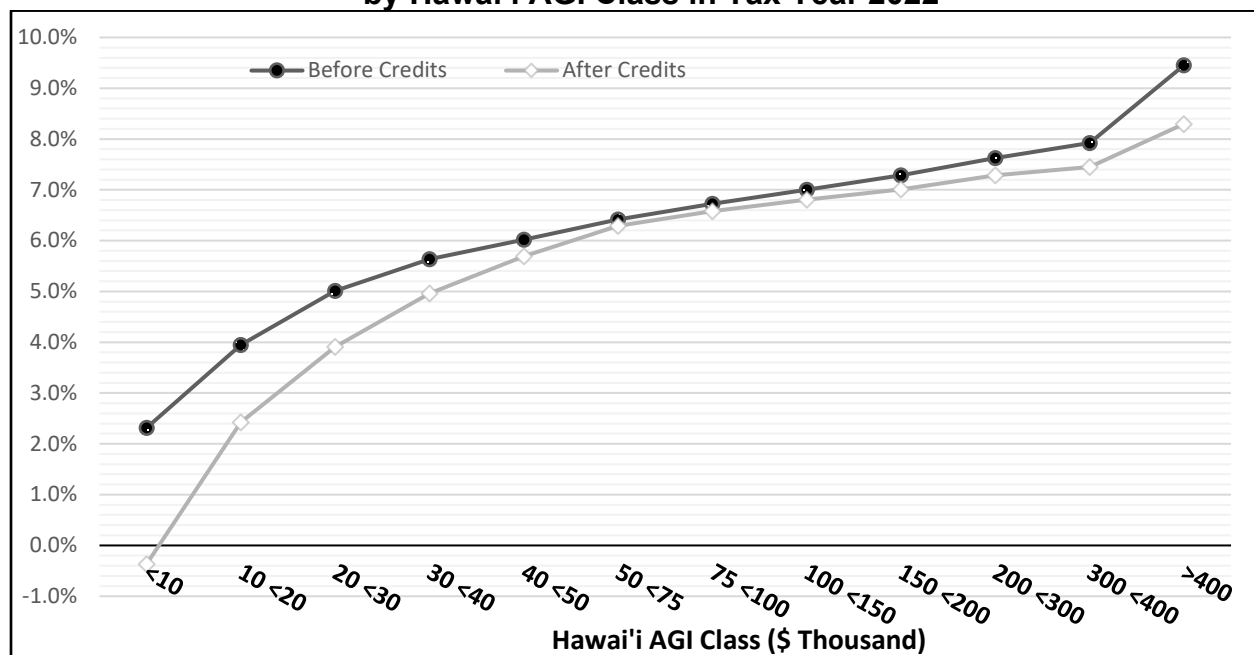
For tax year 2022, the ratio ranged from 0.31 for the Hawai'i AGI class of less than \$10,000 to 1.26 for the Hawai'i AGI class of \$400,000 and over. The ratio exceeded '1' for all Hawai'i AGI classes above \$200,000 suggesting that the shares of gross tax liabilities of higher-income taxpayers were higher than their shares of taxable income. For instance, the share of gross tax liabilities of taxpayers with Hawai'i AGI of \$400,000 and above was 26% larger than their share of taxable income in total resident taxable income.

¹¹ Please refer to Appendix Table A-1 for more details.

Lower income groups, while much higher in number, pay a lower percentage of the tax burden as a share of their income. Residents with Hawai'i AGI under \$40,000 filed 49% of the total number of resident returns but represented 10.2% of the total nonnegative Hawai'i AGI, 5.5% of total resident tax liability before credits and 4.3% of total resident tax liability after credits.¹²

Figure 7 shows the average effective tax rates on taxable income of residents by Hawai'i AGI class for tax year 2022. Average effective tax rate on taxable income is computed as the total tax liability divided by total taxable income of an income class, before or after tax credits.

**Figure 7
Average Effective Tax Rates on Taxable Income of Residents
by Hawai'i AGI Class in Tax Year 2022**



The differential between the average effective tax rate before and after credits is the greatest at the lower and higher ends of the income distribution. The decline in the average effective tax rate on taxable income due tax credits was greatest for residents with Hawai'i AGI less than \$10,000, where tax credits caused the average effective rate to drop by 2.7 percentage points from positive 2.3% to negative 0.4%. The average

¹² Appendix Table A-9 has detailed data on tax liabilities and effective tax rates of residents by Hawai'i AGI class and filing status with a specific focus on the lower end of the income distribution.

effective tax rate on taxable income reached a maximum of 9.9% before credits and 8.4% after credits for the \$1 million and over Hawai'i AGI class (Table A-8).¹³

Hawai'i 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 \$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 Hawai'i, 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 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 Hawai'i, the average effective tax rate rises with income, both before and after tax credits, indicating that Hawaii's individual income tax structure is progressive. The effective tax rate after credits is negative 0.4% for the lowest income tier and reaches 8.3% for taxpayers with Hawai'i AGI of \$400,000 and over.

¹³ Please refer to Appendix Table A-8 which has detailed data on tax liabilities and effective tax rates based on taxable income and Hawai'i AGI for an extended number of Hawai'i AGI classes.

Hawai'i 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 for tax year 2022 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 for Tax Year 2022
(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	82,072	1.40%	1.45%	-41.53%
Over	\$2,400	to	\$4,800	13,773	3.20%	2.02%	0.06%
Over	\$4,800	to	\$9,600	24,317	5.50%	3.35%	1.94%
Over	\$9,600	to	\$14,400	20,638	6.40%	4.39%	3.54%
Over	\$14,400	to	\$19,200	18,647	6.80%	5.03%	4.45%
Over	\$19,200	to	\$24,000	18,863	7.20%	5.47%	5.01%
Over	\$24,000	to	\$36,000	47,514	7.60%	6.03%	5.89%
Over	\$36,000	to	\$48,000	40,454	7.90%	6.51%	6.45%
Over	\$48,000	to	\$150,000	76,914	8.25%	7.23%	7.12%
Over	\$150,000	to	\$175,000	2,060	9.00%	7.76%	7.47%
Over	\$175,000	to	\$200,000	1,220	10.00%	7.91%	7.57%
	Over		\$200,000	4,733	11.00%	9.87%	8.57%
TOTAL				351,205		7.64%	7.07%

The tax bracket thresholds were last expanded by 20% for tax year 2007 and the top three tax rates (9%, 10%, and 11%) were added temporarily between tax years 2009 and 2015 and permanently since tax year 2018. Although it was not effective for tax year 2022 yet, Act 46, SLH 2024, significantly expands the tax bracket thresholds for tax years 2025, 2027, and 2029, especially for the lower tax brackets. The tax bracket expansion means that effective tax rates will be reduced for all Hawai'i taxpayers. However, the tax cut under Act 46, SLH 2024 will be proportionally larger the lower the taxable income of taxpayers.

Table 13B
Marginal and Average Effective Tax Rates
for Residents by Taxable Income for Tax Year 2022
(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		40,236	1.40%	1.54%	-56.19%
Over	\$4,800 to	\$9,600		5,632	3.20%	2.00%	-0.47%
Over	\$9,600 to	\$19,200		10,798	5.50%	3.37%	1.64%
Over	\$19,200 to	\$28,800		11,317	6.40%	4.40%	2.96%
Over	\$28,800 to	\$38,400		11,443	6.80%	5.03%	4.20%
Over	\$38,400 to	\$48,000		10,914	7.20%	5.47%	5.10%
Over	\$48,000 to	\$72,000		27,330	7.60%	6.03%	5.80%
Over	\$72,000 to	\$96,000		26,226	7.90%	6.51%	6.30%
Over	\$96,000 to	\$300,000		62,358	8.25%	7.24%	6.97%
Over	\$300,000 to	\$350,000		2,401	9.00%	7.75%	7.30%
Over	\$350,000 to	\$400,000		1,588	10.00%	7.91%	7.41%
	Over	\$400,000		6,115	11.00%	9.09%	8.11%
TOTAL				216,358		7.49%	6.94%

Table 13C
Marginal and Average Effective Tax Rates
for Residents by Taxable Income for Tax Year 2022
(Filing Status: Head of Household)

Taxable Income				Number of Returns	Marginal Tax Rate	Average Effective Tax Rate	
						Before Credits	After Credits
	Not over	\$3,600		6,671	1.40%	1.40%	-48.28%
Over	\$3,600 to	\$7,200		2,619	3.20%	2.00%	-2.84%
Over	\$7,200 to	\$14,400		5,543	5.50%	3.37%	-0.16%
Over	\$14,400 to	\$21,600		5,904	6.40%	4.41%	0.86%
Over	\$21,600 to	\$28,800		7,376	6.80%	5.03%	2.49%
Over	\$28,800 to	\$36,000		7,732	7.20%	5.47%	4.16%
Over	\$36,000 to	\$54,000		13,878	7.60%	6.00%	5.68%
Over	\$54,000 to	\$72,000		7,835	7.90%	6.50%	6.37%
Over	\$72,000 to	\$225,000		9,117	8.25%	7.14%	6.96%
Over	\$225,000 to	\$262,500		176	9.00%	7.76%	7.49%
Over	\$262,500 to	\$300,000		118	10.00%	7.97%	7.64%
	Over	\$300,000		424	11.00%	9.27%	8.15%
TOTAL				67,393		6.59%	5.79%

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 Hawai'i 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 107,992 Hawai'i individual income tax returns, or approximately 14.5% of the total number of returns filed for tax year 2022. This indicated an increase of 301 returns or 0.3% over tax year 2021.

The nonresident population changes frequently, so the income for nonresidents can fluctuate from year to year. Table 14 shows Hawai'i sources of income reported by Hawai'i nonresident taxpayers for tax years 2022 and 2021.

Table 14
Hawai'i Sources of Income Reported by Nonresident Taxpayers
in Tax Year 2022 versus 2021
(Dollar amounts are in millions)

	2022	2021	Difference	
			Amount	% Change
TOTAL	\$2,966	\$3,185	-\$219	-6.9%
Salaries and Wages	\$1,548	\$1,942	-\$394	-20.3%
Interest Income	\$23	\$20	\$3	13.8%
Ordinary Dividends	\$38	\$36	\$2	5.8%
Business Income	\$67	\$68	\$0	-0.4%
Capital and Supplemental Gains/Losses	\$1,721	\$1,888	-\$167	-8.9%
Pensions and Annuities	\$28	\$38	-\$10	-25.4%
Rents, Partnerships, Estates, etc.	\$773	\$342	\$431	125.9%
Unemployment Compensation	\$6	\$57	-\$51	-89.9%
All Other Sources	-\$1,238	-\$1,206	-\$32	-2.7%

Hawai'i nonresidents reported \$2.97 billion in total income net of losses from Hawai'i sources for tax year 2022, a decrease of 6.9% from the \$3.19 billion in total net income for tax year 2021. Salaries and wages totaled \$1.55 billion, accounting for 52.2% of total net income. Capital and Supplemental Gains/Losses were \$1.72 billion, and nonresidents

reported \$1.24 billion in losses from Hawai'i sources in the other income category for tax year 2022.¹⁴

Table 15 shows the total (worldwide) AGI, Hawai'i AGI and Hawai'i taxable income of nonresidents, by total AGI class for tax year 2022. Of the 107,992 tax returns filed by nonresidents, 34.4% had no Hawai'i taxable income and the total nonresident taxable income reported was \$4.17 billion for tax year 2022.

Table 15
Selected Nonresident Income Data
by Total (Worldwide) Adjusted Gross Income Class for Tax Year 2022
(Dollar amounts are in millions)

Total AGI Class			No. of Returns	% of Total	Total AGI	% of Taxable	Hawai'i AGI	% of Taxable	Taxable Income	% of Total
TAXABLE NONRESIDENT RETURNS										
Loss			274	0.3%	-\$465	-0.6%	\$34	0.7%	\$27	0.6%
\$0	to under	\$10,000	4,279	4.0%	\$28	0.0%	\$20	0.4%	\$11	0.3%
\$10,000	to under	\$20,000	6,003	5.6%	\$89	0.1%	\$53	1.2%	\$39	0.9%
\$20,000	to under	\$30,000	5,405	5.0%	\$135	0.2%	\$72	1.6%	\$59	1.4%
\$30,000	to under	\$40,000	4,594	4.3%	\$160	0.2%	\$77	1.7%	\$66	1.6%
\$40,000	to under	\$50,000	3,799	3.5%	\$170	0.2%	\$76	1.7%	\$65	1.6%
\$50,000	to under	\$75,000	7,793	7.2%	\$482	0.6%	\$197	4.4%	\$168	4.0%
\$75,000	to under	\$100,000	5,958	5.5%	\$518	0.6%	\$190	4.2%	\$163	3.9%
\$100,000	to under	\$150,000	8,200	7.6%	\$1,006	1.2%	\$339	7.5%	\$298	7.1%
\$150,000	to under	\$200,000	4,978	4.6%	\$861	1.0%	\$255	5.6%	\$223	5.4%
\$200,000	to under	\$300,000	5,244	4.9%	\$1,276	1.6%	\$365	8.1%	\$336	8.1%
\$300,000	to under	\$400,000	2,847	2.6%	\$983	1.2%	\$257	5.7%	\$241	5.8%
\$400,000	and over		9,943	9.2%	\$52,351	63.8%	\$2,181	48.3%	\$2,092	50.2%
Taxable Composite Returns*			1,504	1.4%	\$24,504	29.8%	\$401	8.9%	\$378	9.1%
TOTAL TAXABLE RETURNS*			70,821	65.6%	\$82,098	100.0%	\$4,514	100.0%	\$4,168	100%
NONTAXABLE NONRESIDENT RETURNS*										
Loss			2,419	2.2%	-\$1,196	N/A	-\$226	N/A	\$0	0.0%
\$0	to under	\$5,000	4,273	4.0%	\$3	N/A	-\$2	N/A	\$0	0.0%
\$5,000	to under	\$10,000	760	0.7%	\$6	N/A	-\$4	N/A	\$0	0.0%
\$10,000	and over		29,195	27.0%	\$44,774	N/A	-\$1,305	N/A	\$0	0.0%
Nontaxable Composite Returns			524	0.5%	\$966	N/A	\$127	N/A	\$0	0.0%
TOTAL NONTAXABLE RETURNS			37,171	34.4%	\$44,552	N/A	-\$1,409	N/A	\$0	0.0%
TOTAL - ALL NONRES. RETURNS*			107,992	100%	\$126,650	N/A	\$3,105	N/A	\$4,168	100%

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

* Contains sums of both positive and negative values.

¹⁴ The "other income" category losses are mainly Net Operating Loss (NOL) carryforward amounts of nonresident taxpayers.

The total (worldwide) net AGI of the nonresidents was \$126.7 billion, that is, almost three times the total net Hawai'i AGI of all residents for tax year 2022. The largest number of the taxable nonresident tax returns was in the \$400,000 and over total AGI class representing 9.2% of all nonresident returns, 63.8% of the aggregate nonresident total AGI, and 50.2% of the nonresident taxable income.¹⁵

Table 16 shows the Hawai'i AGI of nonresidents in tax year 2022 versus 2021 by total AGI class. The number of taxable nonresident returns filed was 70,821 for tax year 2022, an increase of 3.3% from the 68,548 filed for tax year 2021. Total Hawai'i AGI reported on taxable nonresident returns amounted to \$4.51 billion for tax year 2022, down by 4.3% from tax year 2021.

Table 16
Nonresident Hawai'i AGI
by Total (Worldwide) AGI Class in Tax Year 2022 versus 2021
(Dollar amounts are in millions)

Total AGI Class	2022		2021		Difference: 2021-2022			
	No. of Returns	Hawai'i AGI	No. of Returns	Hawai'i AGI	No. of Returns	% Change	Hawai'i AGI	% Change
TAXABLE NONRESIDENT RETURNS								
Loss	274	\$34	246	\$42	28	11.4%	-\$8	-20.1%
\$0 to under \$10,000	4,279	\$20	4,126	\$18	153	3.7%	\$1	8.3%
\$10,000 to under \$20,000	6,003	\$52.6	5,993	\$50.7	10	0.2%	\$1.9	3.8%
\$20,000 to under \$30,000	5,405	\$72	5,602	\$73	-197	-3.5%	-\$1	-1.8%
\$30,000 to under \$40,000	4,594	\$77	4,853	\$83	-259	-5.3%	-\$6	-7.2%
\$40,000 to under \$50,000	3,799	\$76	3,803	\$75	-4	-0.1%	\$1	1.2%
\$50,000 to under \$75,000	7,793	\$197	7,533	\$190	260	3.5%	\$7	3.4%
\$75,000 to under \$100,000	5,958	\$190	5,593	\$179	365	6.5%	\$11	6.4%
\$100,000 to under \$150,000	8,200	\$339	7,619	\$321	581	7.6%	\$18	5.7%
\$150,000 to under \$200,000	4,978	\$255	4,698	\$250	280	6.0%	\$5	1.8%
\$200,000 to under \$300,000	5,244	\$365	4,818	\$347	426	8.8%	\$18	5.2%
\$300,000 to under \$400,000	2,847	\$257	2,452	\$235	395	16.1%	\$22	9.4%
\$400,000 and over	9,943	\$2,181	9,689	\$2,628	254	2.6%	-\$447	-17.0%
Taxable Composite Returns*	1,504	\$401	1,523	\$226	-19	-1.2%	\$175	77.2%
TOTAL TAXABLE RETURNS*	70,821	\$4,514	68,548	\$4,717	2,273	3.3%	-\$203	-4.3%
NONTAXABLE NONRESIDENT RETURNS*								
Loss	2,419	-\$226	2,492	-\$299	-73	-2.9%	\$73	24.5%
\$0 to under \$5,000	4,273	-\$1.8	4,883	-\$2.5	-610	-12.5%	\$0.7	26.9%
\$5,000 to under \$10,000	760	-\$3.7	824	-\$2.2	-64	-7.8%	-\$1.5	-68.5%
\$10,000 and over	29,195	-\$1,305	30,428	-\$1,264	-1233	-4.1%	-\$41	-3.3%
Nontaxable Composite Returns	524	\$127	516	-\$10	8	1.6%	\$137	1435.3%
TOTAL NONTAXABLE RETURNS	37,171	-\$1,409	39,143	-\$1,577	-1972	-5.0%	\$168	10.7%
TOTAL - ALL NONRES. RETURNS*	107,992	\$3,105	107,691	\$3,140	301	0.3%	-\$35	-1.1%

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

* Contains sums of both positive and negative values.

¹⁵ Appendix Table A-3 provides selected statistics from nonresident tax returns by Hawai'i AGI class. The information includes the number of returns, total AGI, Hawai'i AGI, taxable income, tax liability before and after credits, as well as information on exemptions and deductions.

7.2. NONRESIDENT DEDUCTIONS AND EXEMPTIONS

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

As shown in Appendix Table A-4, in tax year 2022, 36,507 nonresident tax returns (or 33.8% of total) used the standard deduction and 38,728 nonresident tax returns (or 35.9% of total) had allowable itemized deductions. Of the \$404.5 million of prorated itemized deductions claimed by nonresidents, \$18.4 million was not allowed, while prorated standard deductions amounted to \$47 million. The allowable itemized deductions plus the standard deductions totaled \$433 million.

As shown in Appendix Table A-3 broken down by Hawai'i AGI class, in tax year 2022, nonresidents claimed a total of 203,847 regular personal exemptions and their prorated exemptions totaled \$62.7 million.¹⁶

7.3. NONRESIDENT TAX LIABILITY

The total Hawai'i tax liability of nonresidents before tax credits was \$300 million, of which \$168 million (or 55.8%) 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 for tax year 2022. Nonresidents had total Hawai'i tax liability after tax credits of \$271 million, including negative amounts of tax owed by nonresidents with nontaxable returns. The average tax liability before tax credits was \$2,782 and the average net tax liability after tax credits was \$2,506 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 tax year 2022 versus 2021. There were 0.3% more returns for tax year 2022. The total nonresident tax liability decreased by 7.4% before tax credits but increased by 3.3% after tax credits as compared to tax year 2021.

¹⁶ The total number, type, and amount of the exemptions claimed by nonresidents appear in Appendix Table A-5. There were 1.9 regular exemptions, 0.3 age exemptions, and 0.5 dependents per nonresident return. The number of returns filed by the 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) AGI Class in Tax Year 2022

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	12,005	11.1%	\$2	0.8%	\$201	\$1	0.5%	\$117
\$10,000 to under \$20,000	7,205	6.7%	\$1	0.5%	\$199	\$1.2	0.5%	\$173
\$20,000 to under \$30,000	6,665	6.2%	\$3	0.9%	\$402	\$2	0.9%	\$368
\$30,000 to under \$40,000	5,869	5.4%	\$3	1.1%	\$558	\$3	1.1%	\$519
\$40,000 to under \$50,000	4,966	4.6%	\$3	1.1%	\$691	\$3	1.2%	\$653
\$50,000 to under \$75,000	10,582	9.8%	\$9	3.1%	\$884	\$9	3.4%	\$860
\$75,000 to under \$100,000	8,407	7.8%	\$10	3.2%	\$1,144	\$9	3.4%	\$1,104
\$100,000 to under \$150,000	12,068	11.2%	\$18	6.1%	\$1,530	\$18	6.5%	\$1,465
\$150,000 to under \$200,000	7,726	7.2%	\$14	4.8%	\$1,856	\$14	5.1%	\$1,778
\$200,000 to under \$300,000	8,628	8.0%	\$23	7.6%	\$2,658	\$22	8.1%	\$2,549
\$300,000 to under \$400,000	4,806	4.5%	\$17	5.7%	\$3,570	\$15	5.7%	\$3,218
\$400,000 and over	17,037	15.8%	\$168	55.8%	\$9,841	\$146	53.8%	\$8,543
Composite Returns	2,028	1.9%	\$28	9.2%	\$13,644	\$26	9.7%	\$13,002
TOTAL NONRESIDENT	107,992	100%	\$300	100%	\$2,782	\$271	100%	\$2,506

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 (Worldwide) AGI Class in Tax Year 2022 versus 2021

Total AGI Class	2021 Number of Returns	% Change between 2021 and 2022					
		No. of Returns	Before Credits		After Credits		
			Amount (\$ Mil)	Average (\$)	Amount (\$ Mil)	Average (\$)	
Less than \$10,000	12,571	-4.5%	-17.1%	-13.2%	9.5%	14.6%	
\$10,000 to under \$20,000	7,437	-3.1%	8.2%	11.7%	47.1%	51.8%	
\$20,000 to under \$30,000	7,158	-6.9%	0.8%	8.3%	21.0%	29.9%	
\$30,000 to under \$40,000	6,375	-7.9%	-6.8%	1.2%	-7.9%	0.0%	
\$40,000 to under \$50,000	4,977	-0.2%	3.1%	3.3%	4.0%	4.2%	
\$50,000 to under \$75,000	10,405	1.7%	4.3%	2.6%	5.9%	4.1%	
\$75,000 to under \$100,000	8,096	3.8%	8.4%	4.4%	9.9%	5.8%	
\$100,000 to under \$150,000	11,379	6.1%	5.0%	-1.0%	5.3%	-0.8%	
\$150,000 to under \$200,000	7,429	4.0%	0.9%	-3.0%	6.2%	2.1%	
\$200,000 to under \$300,000	8,193	5.3%	4.0%	-1.3%	5.4%	0.1%	
\$300,000 to under \$400,000	4,334	10.9%	8.4%	-2.2%	3.6%	-6.6%	
\$400,000 and over	17,298	-1.5%	-18.1%	-16.9%	-4.5%	-3.0%	
Composite Returns	2,039	-0.5%	52.6%	53.4%	60.0%	60.9%	
TOTAL NONRESIDENT	107,691	0.3%	-7.3%	-7.6%	3.3%	3.0%	

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 for tax year 2022 are shown in Table 18. A total of 223,504 age exemptions were claimed on 166,841 resident tax returns (or 26.3% of total) with a total age exemption amount of \$256 million for tax year 2022. The tax returns with the age exemption showed total net Hawai'i AGI of \$11.4 billion (or 24.2% of total) and total taxable income of \$9.75 billion. Around 56% of tax returns claiming an age exemption reported Hawai'i taxable income. Income tax liability on the returns totaled \$805 million before tax credits and \$706 million after tax credits. The tax returns showed a total of \$157 million in standard deductions and a total of \$2.27 billion in itemized deductions.

Table 18
Resident Tax Returns with At Least One Age Exemption in Tax Year 2022
(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	92,971	73,870	166,841
Number of Taxpayers with Self Age Exemption	88,213	72,658	160,871
Number of Taxpayers with Spousal Age Exemption	36,796	25,837	62,633
Total Age Exemptions	125,009	98,495	223,504
Total Age Exemption Amount	\$143	\$113	\$256
Hawai'i AGI*	\$11,494	-\$98	\$11,396
Standard Deductions	\$80	\$77	\$157
Itemized Deductions	\$1,343	\$925	\$2,267
Taxable Income	\$9,752	\$0	\$9,752
Tax Liability Before Credits	\$805	\$0	\$805
Tax Liability After Credits	\$715	-\$9	\$706

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

* Contains sums of both positive and negative values.

Age exemptions continued to increase, in line with the trend of Hawaii's aging population, as discussed in Section 6.3. Resident tax returns that included an age exemption showed \$3.84 billion in pension income that was exempt from Hawai'i income tax and an additional \$2.2 billion in exempt Social Security benefits for tax year 2022, equivalent to 39.4% and 22.6% of their taxable income, respectively. Overall, the tax returns averaged \$68,307 in net Hawai'i AGI per return and \$4,233 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 then taxpayers with disabilities may not claim any additional exemptions for dependents or age. Therefore, the maximum allowable exemption amount on a joint tax return of two taxpayers with disabilities is \$14,000.

Disability exemption claims continued to decline in tax year 2022. Selected data from resident tax returns with at least one disability exemption for tax year 2022 are shown in Table 19. In tax year 2022, 3,816 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 \$27 million.

Table 19
Resident Tax Returns with Disabilities in Tax Year 2022
(Dollar amounts are in millions)

	Taxable Returns	Nontaxable Returns	Total
Number of Tax Returns	2,096	1,720	3,816
Number of Taxpayers with Self Disability	1,377	1,354	2,731
Number of Taxpayers with Spousal Disability	759	417	1,176
Total Disability Exemptions	2,136	1,771	3,907
Total Disability Exemption Amount	\$15	\$12	\$27
Above Regular Exemption Amount*	\$11	\$9	\$19
Hawai'i AGI**	\$181	\$12	\$193
Standard Deductions	\$2	\$2	\$4
Itemized Deductions	\$29	\$32	\$61
Taxable Income	\$133	\$0	\$133
Tax Liability Before Credits	\$9	\$0	\$9
Tax Liability After Credits	\$8	\$0	\$8

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” refers to the additional exemption amount taken for disability as opposed to taking personal exemptions, which amounted to \$19 million. These tax returns showed net Hawai'i AGI of \$193 million (or 0.4% of total), Hawai'i taxable income of \$133 million, and Hawai'i income tax liabilities of \$9 million before and \$8 million after tax credits. Their standard deductions totaled \$4 million, whereas their itemized deductions totaled \$61 million. Overall, the tax returns averaged \$50,485 in net Hawai'i AGI per return and \$2,080 per return in tax liability after tax credits.

10. DEPENDENT RESIDENT TAXPAYERS

As shown in Table 20, a total of 26,144 dependents filed tax returns for tax year 2022 which was an increase of 4.6% from tax year 2021. 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 amount for their filing status).

Table 20
Resident Dependent Tax Returns in Tax Year 2022 versus 2021
(Dollar amounts are in millions)

	2022	2021	% Change
Number of Tax Returns	26,144	25,001	4.6%
Hawai'i AGI*	\$262.5	\$241.7	8.6%
Standard Deductions	\$48.7	\$46.6	4.5%
Itemized Deductions	\$8.2	\$5.9	39.5%
Taxable Income	\$211.0	\$192.3	9.7%
Tax Liability Before Credits	\$10.2	\$9.2	10.4%
Tax Liability After Credits	\$10.0	\$9.0	10.2%

* Contains sums of both positive and negative values.

Dependent returns represented around 4.1% of the total number of resident returns in tax year 2022. 26,008 or 99.5% of the resident tax returns by dependents were filed by those with a single filing status. In tax year 2022, the net Hawai'i AGI of dependent residents was \$263 million (or 0.6% of total), an increase of 8.6% from tax year 2021 and their taxable income was \$211 million, an increase of 9.7% compared to tax year 2021. Their standard deductions totaled \$48.7 million, whereas their itemized deductions were \$8.2 million in total. Dependent returns had a tax liability before tax credits of \$10.2 million and tax liability after tax credits of \$10 million. The increase in dependent tax liabilities was around 10% for tax year 2022 compared to tax year 2021. Overall, the tax returns averaged \$10,039 in net Hawai'i AGI per return and \$381 per return in tax liability after tax credits.

11. STATISTICS ON NET LONG-TERM CAPITAL GAINS

Hawai'i taxes net long-term capital gains at the 7.25% rate or the taxpayer's marginal tax rate on ordinary taxable income, whichever is less. Income from long-term capital gains constituted 9.9% of the total taxable income of all returns for tax year 2022.

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

Table 21 shows the distribution of net long-term capital gains by Hawai'i AGI class for Hawai'i residents and nonresidents for tax year 2022.

Table 21
Income Eligible for the Tax Rate on Net Long-Term Capital Gains
by Hawai'i AGI Class in Tax Year 2022
(Dollar amounts are in millions)

Hawai'i AGI Class	Net Long-Term Capital Gains				Percent of Total Taxable Income	
	Residents		Nonresidents		Residents	Nonresidents
	Number	Amount	Number	Amount	%	%
Less than \$10,000	34	\$0.5	33	\$5.9	0.5%	6.9%
\$10,000 to under \$20,000	13	\$0.0	22	\$0.8	0.0%	0.5%
\$20,000 " \$30,000	234	\$0.3	78	\$0.3	0.03%	0.2%
\$30,000 " \$40,000	1,616	\$3.6	137	\$1.8	0.2%	1.2%
\$40,000 " \$50,000	2,045	\$7.7	144	\$1.3	0.4%	1.0%
\$50,000 " \$75,000	6,044	\$30.1	503	\$7.2	0.7%	2.7%
\$75,000 " \$100,000	6,067	\$46.0	433	\$13.6	1.2%	6.5%
\$100,000 " \$150,000	9,146	\$112.0	690	\$39.2	1.8%	12.3%
\$150,000 " \$200,000	6,095	\$126.0	423	\$41.9	3.1%	20.2%
\$200,000 " \$300,000	5,577	\$242.0	576	\$96.6	5.9%	33.8%
\$300,000 " \$400,000	2,384	\$216.9	410	\$108.5	11.3%	49.3%
\$400,000 and over	4,188	\$2,210.3	1,018	\$900.3	20.9%	56.2%
Composite Returns	n/a	n/a	20	\$208.3	n/a	55.1%
TOTAL	43,443	\$2,995	4,487	\$1,426	7.4%	34.2%

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

Net long-term capital gains comprised 20.9% of the total taxable income of residents and 56.2% of the total taxable income of nonresidents with Hawai'i AGI over \$400,000 for tax year 2022. 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%.

APPENDIX

STATISTICAL TABLES

TABLE A-1
SELECTED DATA FROM RESIDENT TAX RETURNS BY HAWAI'I ADJUSTED GROSS INCOME (AGI) CLASS - 2022
(Dollar amounts are in millions)

Hawai'i AGI CLASS	Number of Returns		Hawai'i 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	36,836	5.8%	\$240	0.5%	\$114	0.3%	\$3	0.1%	-\$0.4	-0.01%	
\$10,000 to under \$20,000	56,049	8.8%	\$836	1.8%	\$542	1.3%	\$21	0.7%	\$13.1	0.5%	
\$20,000 to under \$30,000	54,966	8.7%	\$1,377	2.9%	\$1,025	2.5%	\$51	1.7%	\$40.1	1.4%	
\$30,000 to under \$40,000	58,598	9.2%	\$2,050	4.3%	\$1,627	4.0%	\$92	3.0%	\$80.7	2.9%	
\$40,000 to under \$50,000	52,983	8.3%	\$2,375	5.0%	\$1,927	4.8%	\$116	3.8%	\$109.7	3.9%	
\$50,000 to under \$75,000	90,877	14.3%	\$5,567	11.8%	\$4,561	11.3%	\$293	9.7%	\$286.9	10.3%	
\$75,000 to under \$100,000	54,756	8.6%	\$4,744	10.0%	\$3,884	9.6%	\$261	8.6%	\$255.7	9.1%	
\$100,000 to under \$150,000	61,913	9.7%	\$7,525	15.9%	\$6,253	15.4%	\$438	14.5%	\$425.6	15.2%	
\$150,000 to under \$200,000	27,926	4.4%	\$4,796	10.1%	\$4,030	9.9%	\$294	9.7%	\$282.4	10.1%	
\$200,000 to under \$300,000	18,911	3.0%	\$4,517	9.6%	\$4,072	10.0%	\$310	10.2%	\$296.7	10.6%	
\$300,000 to under \$400,000	6,065	1.0%	\$2,079	4.4%	\$1,926	4.8%	\$153	5.0%	\$143.5	5.1%	
\$400,000 and over	8,867	1.4%	\$11,149	23.6%	\$10,556	26.1%	\$998	32.9%	\$876	31.3%	
TOTAL RESIDENT TAXABLE	528,747	83.3%	\$47,254	100.0%	\$40,517	100.0%	\$3,029	100.0%	\$2,810	100.5%	
NONTAXABLE RETURNS											
Loss	14,091	2.2%	-\$718		NOT APPLICABLE				-\$2.8	-0.1%	
\$0 to under \$5,000	67,843	10.7%	\$70						-\$8.1	-0.3%	
\$5,000 to under \$10,000	10,606	1.7%	\$76						-\$1.6	-0.1%	
\$10,000 and over	13,830	2.2%	\$350						-\$1.9	-0.1%	
TOTAL RESIDENT NONTAXABLE	106,370	16.7%	-\$222 *						-\$14.5	-0.5%	
TOTAL - ALL RESIDENT RETURNS	635,117	100.0%	\$47,032 *		\$40,517	100.0%	\$3,029	100.0%	\$2,795	100.0%	

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

* Includes returns with negative Hawai'i AGI.

TABLE A-2
SELECTED DATA FROM RESIDENT TAX RETURNS BY FILING STATUS AND HAWAI'I AGI CLASS - 2022
(Dollar amounts are in millions)

Hawai'i AGI CLASS	Number of Returns						Hawai'i 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	848	0.4%	34,202	9.7%	1,786	2.6%	\$8	\$218	\$14
\$10,000 to under \$20,000	7,454	3.4%	41,592	11.8%	7,003	10.4%	\$115	\$615	\$106
\$20,000 to under \$30,000	9,685	4.5%	37,376	10.6%	7,905	11.7%	\$243	\$935	\$199
\$30,000 to under \$40,000	11,010	5.1%	37,725	10.7%	9,863	14.6%	\$386	\$1,318	\$346
\$40,000 to under \$50,000	11,149	5.2%	32,754	9.3%	9,080	13.4%	\$501	\$1,467	\$406
\$50,000 to under \$75,000	26,333	12.2%	50,995	14.5%	13,549	20.1%	\$1,641	\$3,101	\$825
\$75,000 to under \$100,000	25,234	11.7%	22,969	6.5%	6,553	9.7%	\$2,207	\$1,974	\$563
\$100,000 to under \$150,000	40,262	18.6%	16,755	4.8%	4,896	7.2%	\$4,947	\$1,995	\$583
\$150,000 to under \$200,000	22,528	10.4%	4,308	1.2%	1,090	1.6%	\$3,876	\$734	\$186
\$200,000 to under \$300,000	15,602	7.2%	2,728	0.8%	581	0.9%	\$3,722	\$656	\$139
\$300,000 to under \$400,000	4,815	2.2%	1,042	0.3%	208	0.3%	\$1,649	\$358	\$71
\$400,000 and over	6,893	3.2%	1,694	0.5%	280	0.4%	\$6,992	\$3,867	\$290
TOTAL RESIDENT TAXABLE	181,813	84.0%	284,140	80.9%	62,794	93.0%	\$26,286	\$17,239	\$3,729
NONTAXABLE RETURNS									
Loss	5,055	2.3%	8,511	2.4%	525	0.8%	-\$422	-\$277	-\$19
\$0 to under \$5,000	15,718	7.3%	49,223	14.0%	2,902	4.3%	\$19	\$46	\$5
\$5,000 to under \$10,000	5,529	2.6%	4,297	1.2%	780	1.2%	\$40	\$31	\$5
\$10,000 and over	8,243	3.8%	5,034	1.4%	553	0.8%	\$206	\$131	\$14
TOTAL RESIDENT NONTAXABLE	34,545	16.0%	67,065	19.1%	4,760	7.0%	-\$157 ***	-\$70 ***	\$5 ***
TOTAL - ALL RESIDENT RETURNS	216,358	100.0%	351,205	100.0%	67,554	100.0%	\$26,129 ***	\$17,169 ***	\$3,734 ***

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 Hawai'i AGI.

TABLE A-2 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY FILING STATUS AND HAWAII AGI CLASS - 2022
(Dollar amounts are in millions)

Hawai'i 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	\$4	\$0.01	\$3	\$0.06	-\$0.2	\$0.2	-\$0.4
\$10,000 to under \$20,000	\$42	\$440	\$60	\$0.9	\$19	\$2	-\$0.6	\$14	-\$0.6
\$20,000 to under \$30,000	\$128	\$753	\$144	\$4.4	\$41	\$6	\$2	\$37	\$1
\$30,000 to under \$40,000	\$241	\$1,113	\$272	\$10.4	\$67	\$14	\$7	\$66	\$8
\$40,000 to under \$50,000	\$340	\$1,256	\$330	\$16.8	\$80	\$19	\$14	\$80	\$16
\$50,000 to under \$75,000	\$1,222	\$2,659	\$679	\$69.0	\$182	\$42	\$66	\$180	\$41
\$75,000 to under \$100,000	\$1,737	\$1,685	\$463	\$108.6	\$122	\$31	\$105	\$120	\$30
\$100,000 to under \$150,000	\$3,983	\$1,792	\$478	\$269.1	\$135	\$34	\$260	\$132	\$33
\$150,000 to under \$200,000	\$3,199	\$666	\$164	\$229.8	\$52	\$12	\$221	\$50	\$12
\$200,000 to under \$300,000	\$3,340	\$605	\$127	\$250.9	\$50	\$10	\$240	\$47	\$9
\$300,000 to under \$400,000	\$1,528	\$332	\$66	\$118.4	\$29	\$5	\$111	\$27	\$5
\$400,000 and over	\$6,593	\$3,684	\$278	\$596.2	\$375	\$26	\$532	\$321	\$23
TOTAL RESIDENT TAXABLE	\$22,355	\$15,096	\$3,065	\$1,674.4	\$1,153	\$202	\$1,558	\$1,073	\$179
NONTAXABLE RETURNS									
Loss							-\$1.4	-\$1.3	-\$0.1
\$0 to under \$5,000							-\$2.9	-\$4.4	-\$0.8
\$5,000 to under \$10,000							-\$1.0	-\$0.4	-\$0.2
\$10,000 and over							-\$1.5	-\$0.3	-\$0.1
TOTAL RESIDENT NONTAXABLE							-\$6.7	-\$6.5	-\$1.3
TOTAL - ALL RESIDENT RETURNS	\$22,355	\$15,096	\$3,065	\$1,674	\$1,153	\$202	\$1,551	\$1,067	\$177

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 HAWAI'I ADJUSTED GROSS INCOME (AGI) CLASS - 2022
(Dollar amounts are in millions)

Hawai'i AGI CLASS	Number of Returns		Total AGI		Hawai'i AGI		Total Exemptions	Total Deductions
	Number	% of total	Amount	% of taxable	Amount	% of taxable	Amount	Amount
TAXABLE RETURNS								
\$0 to under \$10,000	25,539	23.6%	\$14,964	18.2%	\$109	2.4%	\$6.8	\$16
\$10,000 to under \$20,000	12,643	11.7%	\$6,945	8.5%	\$182	4.0%	\$8.9	\$21
\$20,000 to under \$30,000	7,413	6.9%	\$3,529	4.3%	\$183	4.0%	\$6.8	\$19
\$30,000 to under \$40,000	4,977	4.6%	\$2,492	3.0%	\$173	3.8%	\$5.5	\$18
\$40,000 to under \$50,000	3,412	3.2%	\$1,407	1.7%	\$153	3.4%	\$4.2	\$15
\$50,000 to under \$75,000	5,026	4.7%	\$3,185	3.9%	\$307	6.8%	\$7.1	\$30
\$75,000 to under \$100,000	2,720	2.5%	\$2,851	3.5%	\$235	5.2%	\$4.4	\$21
\$100,000 to under \$150,000	2,865	2.7%	\$3,353	4.1%	\$349	7.7%	\$4.9	\$26
\$150,000 to under \$200,000	1,291	1.2%	\$2,862	3.5%	\$223	4.9%	\$2.4	\$13
\$200,000 to under \$300,000	1,238	1.1%	\$2,209	2.7%	\$303	6.7%	\$2.5	\$14
\$300,000 to under \$400,000	663	0.6%	\$1,500	1.8%	\$229	5.1%	\$1.4	\$8
\$400,000 and over	1,530	1.4%	\$12,298	15.0%	\$1,668	36.9%	\$3.5	\$63
Taxable Composite Returns	1,504	1.4%	\$24,504	29.8%	\$401	8.9%	n/a	n/a
TOTAL TAXABLE	70,821	65.6%	\$82,098 *	100.0%	\$4,514	100.0%	\$58.4	\$265
NONTAXABLE RETURNS								
Loss	13,037	12.1%	\$29,033		-\$1,565		\$0.0	\$55
\$0 to under \$5,000	22,403	20.7%	\$13,805		\$5		\$2.6	\$59
\$5,000 to under \$10,000	550	0.5%	\$100		\$4		\$0.7	\$10
\$10,000 and over	657	0.6%	\$648		\$20		\$0.9	\$44
Nontaxable Composite Returns	524	0.5%	\$966		\$127		n/a	n/a
TOTAL NONTAXABLE	37,171	34.4%	\$44,552 *		-\$1,409 *		\$4.2	\$168
TOTAL - NONRESIDENT RETURNS	107,992	100.0%	\$126,650 *		\$3,105 *		\$62.7	\$433

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 - 2022
(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	43,255	5,517	1.7	0.2	\$86	2.1%	\$2	0.6%	\$2	0.6%
\$10,000 to under \$20,000	21,655	2,759	1.7	0.2	\$152	3.6%	\$6	2.0%	\$6	2.0%
\$20,000 to under \$30,000	13,455	1,552	1.8	0.2	\$157	3.8%	\$8	2.6%	\$7	2.7%
\$30,000 to under \$40,000	9,471	1,032	1.9	0.2	\$149	3.6%	\$8	2.7%	\$8	2.9%
\$40,000 to under \$50,000	6,840	676	2.0	0.2	\$134	3.2%	\$8	2.6%	\$8	2.8%
\$50,000 to under \$75,000	10,807	1,142	2.2	0.2	\$270	6.5%	\$17	5.7%	\$16	6.0%
\$75,000 to under \$100,000	5,938	736	2.2	0.3	\$210	5.0%	\$14	4.7%	\$14	5.0%
\$100,000 to under \$150,000	6,507	861	2.3	0.3	\$318	7.6%	\$22	7.4%	\$21	7.8%
\$150,000 to under \$200,000	2,932	475	2.3	0.4	\$208	5.0%	\$15	5.1%	\$14	5.3%
\$200,000 to under \$300,000	2,742	619	2.2	0.5	\$286	6.9%	\$21	7.1%	\$20	7.5%
\$300,000 to under \$400,000	1,416	432	2.1	0.7	\$220	5.3%	\$17	5.6%	\$15	5.6%
\$400,000 and over	3,253	1,139	2.1	0.7	\$1,601	38.4%	\$134	44.7%	\$120	44.2%
Taxable Composite Returns	n/a	n/a	n/a	n/a	\$378	9.1%	\$28	9.2%	\$26	9.7%
TOTAL TAXABLE	128,271	16,940	1.8	0.2	\$4,168	100.0%	\$300	100.0%	\$277	102.2%
NONTAXABLE RETURNS										
Loss	27,392	8,622	2.1	0.7	NOT APPLICABLE				-\$4.6	-1.7%
\$0 to under \$5,000	45,356	8,252	2.0	0.4					-\$1.3	-0.5%
\$5,000 to under \$10,000	1,276	322	2.3	0.6					-\$0.1	0.0%
\$10,000 and over	1,552	382	2.4	0.6					-\$0.1	0.0%
Nontaxable Composite Returns	n/a	n/a	n/a	n/a					\$0.0	0.0%
TOTAL NONTAXABLE	75,576	17,578	2.0	0.5	-\$6.1	-2.2%				
TOTAL - NONRESIDENT RETURNS	203,847	34,518	1.9	0.3	\$4,168	100.0%	\$300	100.0%	\$271	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 - 2022
(Dollar amounts are in millions)

Hawai'i 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	1,642	\$4	2,403	\$3	263	\$1	1,209	\$1	823	\$1
\$10,000 to under \$20,000	6,559	\$20	10,350	\$23	2,523	\$11	6,505	\$10	3,343	\$6
\$20,000 to under \$30,000	6,972	\$27	15,029	\$43	4,444	\$28	9,712	\$18	4,779	\$13
\$30,000 to under \$40,000	5,750	\$28	29,407	\$91	6,027	\$45	14,329	\$26	6,633	\$21
\$40,000 to under \$50,000	4,641	\$25	39,060	\$141	7,396	\$63	16,611	\$31	7,344	\$25
\$50,000 to under \$75,000	7,068	\$45	77,409	\$381	20,368	\$187	35,592	\$74	15,295	\$60
\$75,000 to under \$100,000	3,664	\$30	50,843	\$346	20,036	\$206	27,063	\$67	10,981	\$51
\$100,000 to under \$150,000	3,203	\$35	52,981	\$455	33,069	\$390	34,524	\$108	13,154	\$77
\$150,000 to under \$200,000	1,144	\$17	24,902	\$292	18,782	\$251	17,821	\$71	5,474	\$40
\$200,000 to under \$300,000	578	\$13	13,826	\$78	12,848	\$204	11,395	\$65	3,114	\$35
\$300,000 to under \$400,000	153	\$6	4,216	\$24	3,940	\$74	3,592	\$29	861	\$16
\$400,000 and over	122	\$10	5,586	\$80	5,168	\$237	5,037	\$307	1,235	\$102
TOTAL RESIDENT TAXABLE	41,496	\$261	326,012	\$1,959	134,864	\$1,695	183,390	\$806	73,036	\$447
NONTAXABLE RESIDENT RETURNS										
Loss	6,902	\$55	8,089	\$49	3,925	\$44	582	\$2	3,402	\$12
\$0 to under \$5,000	23,556	\$150	24,078	\$58	9,087	\$69	10,918	\$10	8,328	\$7
\$5,000 to under \$10,000	6,889	\$55	7,798	\$27	3,478	\$43	5,186	\$9	3,344	\$6
\$10,000 and over	11,016	\$221	13,372	\$124	7,797	\$110	9,899	\$96	5,745	\$56
TOTAL RESIDENT NONTAXABLE	48,363	\$480	53,337	\$258	24,287	\$267	26,585	\$118	20,819	\$81
TOTAL - ALL RESIDENT RETURNS	89,859	\$740	379,349	\$2,217	159,151	\$1,962	209,975	\$924	93,855	\$528
TOTAL - ALL NONRESIDENT RETURNS	4,354	\$25	31,292	\$125	8,063	\$125	15,901	\$91	3,213	\$38
GRAND TOTAL - ALL RETURNS	94,213	\$766	410,641	\$2,342	167,214	\$2,087	225,876	\$1,015	97,068	\$566

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

TABLE A-4 (CONTINUED)
TYPES OF DEDUCTIONS BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2022
(Dollar amounts are in millions)

Hawai'i 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	-	-	2,588	\$9	34,248	\$77	36,836	\$87
\$10,000 to under \$20,000	-	-	10,690	\$70	45,359	\$117	56,049	\$187
\$20,000 to under \$30,000	-	-	15,222	\$129	39,744	\$106	54,966	\$235
\$30,000 to under \$40,000	-	-	29,552	\$212	29,046	\$84	58,598	\$296
\$40,000 to under \$50,000	-	-	39,198	\$285	13,785	\$46	52,983	\$331
\$50,000 to under \$75,000	-	-	77,709	\$747	13,168	\$48	90,877	\$795
\$75,000 to under \$100,000	714	\$0.2	51,126	\$701	3,630	\$12	54,756	\$713
\$100,000 to under \$150,000	773	\$1	54,341	\$1,064	7,572	\$19	61,913	\$1,083
\$150,000 to under \$200,000	14,689	\$7	25,446	\$663	2,480	\$7	27,926	\$671
\$200,000 to under \$300,000	14,708	\$32	14,723	\$363	4,188	\$16	18,911	\$379
\$300,000 to under \$400,000	4,449	\$23	4,459	\$126	1,606	\$6	6,065	\$132
\$400,000 and over	5,959	\$184	5,972	\$552	2,895	\$11	8,867	\$563
TOTAL RESIDENT TAXABLE	41,292	\$247	331,026	\$4,920	197,721	\$550	528,747	\$5,470
NONTAXABLE RESIDENT RETURNS								
Loss	-	-	8,537	\$162	5,554	\$15	14,091	\$177
\$0 to under \$5,000	-	-	26,311	\$295	41,532	\$107	67,843	\$401
\$5,000 to under \$10,000	-	-	8,114	\$141	2,492	\$10	10,606	\$151
\$10,000 and over	80	\$0.3	13,755	\$607	75	\$0	13,830	\$607
TOTAL RESIDENT NONTAXABLE	80	\$0.3	56,717	\$1,204	49,653	\$132	106,370	\$1,336
TOTAL - ALL RESIDENT RETURNS	41,372	\$248	387,743	\$6,124	247,374	\$682	635,117	\$6,806
TOTAL - ALL NONRESIDENT RETURNS	1,897	\$18	38,728	\$386	36,507	\$47	75,235	\$433
GRAND TOTAL - ALL RETURNS	43,269	\$266	426,471	\$6,510	283,881	\$729	710,352	\$7,239

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

TABLE A-5
EXEMPTIONS CLAIMED BY HAWAII ADJUSTED GROSS INCOME (AGI) CLASS - 2022
(Dollar amounts are in millions)

Hawai'i AGI CLASS	Total 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	36,836	28,574	4,043	5,193	33,773	0.8	0.1	0.1	0.9	\$39
\$10,000 to under \$20,000	56,049	77,138	19,975	15,209	92,571	1.4	0.4	0.3	1.7	\$107
\$20,000 to under \$30,000	54,966	85,324	22,741	15,470	101,048	1.6	0.4	0.3	1.8	\$117
\$30,000 to under \$40,000	58,598	96,168	27,328	13,933	110,353	1.6	0.5	0.2	1.9	\$128
\$40,000 to under \$50,000	52,983	89,025	25,333	11,748	101,037	1.7	0.5	0.2	1.9	\$117
\$50,000 to under \$75,000	90,877	161,501	44,732	20,478	182,405	1.8	0.5	0.2	2.0	\$211
\$75,000 to under \$100,000	54,756	114,032	34,246	12,177	126,457	2.1	0.6	0.2	2.3	\$146
\$100,000 to under \$150,000	61,913	151,239	49,265	12,824	164,297	2.4	0.8	0.2	2.7	\$189
\$150,000 to under \$200,000	27,926	76,627	26,260	6,277	82,997	2.7	0.9	0.2	3.0	\$95
\$200,000 to under \$300,000	18,911	52,203	17,747	5,165	57,431	2.8	0.9	0.3	3.0	\$66
\$300,000 to under \$400,000	6,065	15,883	5,030	2,351	18,261	2.6	0.8	0.4	3.0	\$21
\$400,000 and over	8,867	22,571	6,855	4,184	26,800	2.5	0.8	0.5	3.0	\$31
TOTAL RESIDENT TAXABLE	528,747	970,285	283,555	125,009	1,097,430	1.8	0.5	0.2	2.1	\$1,268
NONTAXABLE RESIDENT RETURNS										
Loss	14,091	20,789	2,083	11,792	32,749	1.5	0.1	0.8	2.3	\$38
\$0 to under \$5,000	67,843	87,212	7,732	58,152	146,189	1.3	0.1	0.9	2.2	\$172
\$5,000 to under \$10,000	10,606	19,221	3,366	12,089	31,584	1.8	0.3	1.1	3.0	\$38
\$10,000 and over	13,830	24,672	3,112	16,462	41,638	1.8	0.2	1.2	3.0	\$51
TOTAL RESIDENT NONTAXABLE	106,370	151,894	16,293	98,495	252,160	1.4	0.2	0.9	2.4	\$299
TOTAL - ALL RESIDENT RETURNS	635,117	1,122,179	299,848	223,504	1,349,590	1.8	0.5	0.4	2.1	\$1,567
TOTAL - ALL NONRESIDENT RETURNS	107,992	203,847	50,631	34,518	238,477	1.9	0.5	0.3	2.2	\$63
GRAND TOTAL - ALL RETURNS	743,109	1,326,026	350,479	258,022	1,588,067	1.8	0.5	0.3	2.1	\$1,629

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 THE NUMBER OF EXEMPTIONS CLAIMED AND BY HAWAI'I AGI CLASS - 2022

Hawai'i 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	14,091	8,129	4,702	484	261	87	49	5,646	3,073
\$0 to under \$10,000	115,285	69,060	24,217	3,029	1,127	446	255	43,428	16,003
\$10,000 to under \$20,000	64,160	36,063	14,584	3,950	1,936	745	431	12,200	6,580
\$20,000 to under \$30,000	57,835	34,533	13,382	4,339	2,114	919	488	8,684	5,105
\$30,000 to under \$40,000	59,827	36,140	13,655	4,887	2,740	1,086	613	7,111	4,068
\$40,000 to under \$50,000	53,555	31,903	12,658	4,437	2,514	1,104	611	5,821	3,274
\$50,000 to under \$75,000	91,459	50,195	24,117	8,513	4,976	2,171	1,189	9,545	5,734
\$75,000 to under \$100,000	54,976	22,739	17,372	6,789	4,887	2,045	1,051	5,397	3,486
\$100,000 to under \$150,000	62,065	16,611	21,750	10,080	8,687	3,384	1,487	5,515	3,722
\$150,000 to under \$200,000	27,976	4,277	10,075	5,454	5,616	1,891	631	2,613	1,856
\$200,000 to under \$300,000	18,937	2,716	6,911	3,555	4,122	1,203	404	1,923	1,634
\$300,000 to under \$400,000	6,076	1,043	2,405	1,010	1,149	357	101	835	763
\$400,000 and over	8,875	1,678	3,679	1,275	1,595	488	143	1,460	1,365
TOTAL - ALL RESIDENT RETURNS	635,117	315,087	169,507	57,802	41,724	15,926	7,453	110,178	56,663
TOTAL - ALL NONRESIDENT RETURNS	107,992	45,729	32,556	9,296	9,514	3,572	1,440	13,470	10,524
GRAND TOTAL - ALL RETURNS	743,109	360,816	202,063	67,098	51,238	19,498	8,893	123,648	67,187

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 HAWAI'I AGI CLASS - 2022

(Dollar amounts are in millions)

Hawai'i 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	26,827	\$7.9	810	\$0.5	3,661	\$0.2	32,337	\$9.0
\$10,000 to under \$20,000	40,612	\$29.7	2,627	\$2.4	10,501	\$2.6	44,169	\$21.7
\$20,000 to under \$30,000	44,757	\$59.8	3,529	\$4.8	9,635	\$5.0	44,145	\$29.5
\$30,000 to under \$40,000	51,491	\$102.5	3,591	\$6.6	9,684	\$6.6	48,427	\$35.1
\$40,000 to under \$50,000	48,012	\$127.9	3,402	\$7.7	8,641	\$7.2	44,089	\$33.1
\$50,000 to under \$75,000	83,212	\$310.6	6,988	\$21.4	18,384	\$19.0	72,188	\$64.1
\$75,000 to under \$100,000	50,662	\$267.9	5,115	\$20.8	13,205	\$17.9	41,405	\$51.0
\$100,000 to under \$150,000	57,651	\$426.6	7,202	\$39.3	18,882	\$31.7	42,849	\$72.0
\$150,000 to under \$200,000	25,775	\$266.0	4,846	\$35.8	8,942	\$24.7	18,884	\$44.0
\$200,000 to under \$300,000	16,868	\$235.1	5,572	\$61.8	8,851	\$35.8	9,976	\$36.0
\$300,000 to under \$400,000	5,038	\$91.0	2,851	\$50.7	3,126	\$22.5	2,899	\$20.7
\$400,000 and over	6,862	\$226.2	5,884	\$729.9	4,339	\$101.3	4,441	\$181.5
TOTAL RESIDENT TAXABLE	457,767	\$2,151.2	52,417	\$981.6	117,851	\$274.5	405,809	\$597.6
NONTAXABLE RESIDENT RETURNS								
Loss	2,109	\$4.4	909	\$5.0	-	-	10,447	\$12.3
\$0 to under \$5,000	10,968	\$1.8	1,075	\$1.4	-	-	51,924	\$11.3
\$5,000 to under \$10,000	2,815	\$1.2	613	\$1.1	-	-	7,176	\$4.0
\$10,000 and over	4,329	\$6.4	2,193	\$9.1	-	-	8,824	\$17.5
TOTAL RESIDENT NONTAXABLE	20,221	\$13.9	4,790	\$16.7	11	\$0.0	78,371	\$45.1
TOTAL - ALL RESIDENT RETURNS	477,988	\$2,165.1	57,207	\$998.3	117,862	\$274.6	484,180	\$642.7
TOTAL - ALL NONRESIDENT RETURNS	48,222	\$119.0	14,027	\$329.9	19,910	\$62.1	57,448	\$240.6
GRAND TOTAL - ALL RETURNS	526,210	\$2,284.2	71,234	\$1,328.2	137,772	\$336.7	541,628	\$883.3

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 2023 estimated taxes plus check-box donations to Hawai'i schools repairs and maintenance fund, Hawai'i 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 HAWAI'I AGI CLASS - 2022

Hawai'i AGI CLASS	Number of Returns	Tax Liability				Effective Tax Rates (%) Based on			
		Before Credits		After Credits		Taxable Income		Hawai'i AGI	
		Total (\$ Million)	Average (\$)	Total (\$ Million)	Average (\$)	Before Credits	After Credits	Before Credits	After Credits
Loss	14,091	\$0	\$0	-\$3	-\$202	n/a	n/a	n/a	n/a
\$0 to under \$10,000	115,285	\$3	\$0	-\$10	-\$88	2.3%	-8.8%	0.7%	-2.6%
\$10,000 to under \$20,000	64,160	\$21	\$333	\$12	\$185	3.9%	2.2%	2.2%	1.2%
\$20,000 to under \$30,000	57,835	\$51	\$889	\$40	\$686	5.0%	3.9%	3.6%	2.7%
\$30,000 to under \$40,000	59,827	\$92	\$1,533	\$81	\$1,347	5.6%	5.0%	4.4%	3.9%
\$40,000 to under \$50,000	53,555	\$116	\$2,166	\$110	\$2,046	6.0%	5.7%	4.8%	4.6%
\$50,000 to under \$75,000	91,459	\$293	\$3,201	\$287	\$3,136	6.4%	6.3%	5.2%	5.1%
\$75,000 to under \$100,000	54,976	\$261	\$4,751	\$256	\$4,651	6.7%	6.6%	5.5%	5.4%
\$100,000 to under \$150,000	62,065	\$438	\$7,055	\$426	\$6,857	7.0%	6.8%	5.8%	5.6%
\$150,000 to under \$200,000	27,976	\$294	\$10,496	\$282	\$10,095	7.3%	7.0%	6.1%	5.9%
\$200,000 to under \$300,000	18,937	\$310	\$16,391	\$297	\$15,666	7.6%	7.3%	6.9%	6.6%
\$300,000 to under \$400,000	6,076	\$153	\$25,119	\$144	\$23,618	7.9%	7.4%	7.3%	6.9%
\$400,000 to under \$500,000	2,926	\$101	\$34,513	\$95	\$32,393	8.3%	7.8%	7.8%	7.3%
\$500,000 to under \$750,000	2,991	\$149	\$49,973	\$140	\$46,782	8.7%	8.2%	8.3%	7.8%
\$750,000 to under \$1,000,000	1,134	\$85	\$74,611	\$78	\$68,557	9.1%	8.4%	8.7%	8.0%
\$1,000,000 and over	1,824	\$663	\$363,282	\$563	\$308,869	9.9%	8.4%	9.3%	7.9%
TOTAL - ALL RESIDENT RETURNS	635,117	\$3,029	\$4,770	\$2,795	\$4,401	7.5%	6.9%	6.3%	5.9%

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 HAWAI'I AGI UNDER \$150,000 BY FILING STATUS - 2022

Hawai'i AGI CLASS	Number of Returns	Hawai'i 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	14,091	-\$718	\$0.0	\$0.0	-\$2.8	-\$202.1	n/a	n/a	
Equal to \$0	19,285	\$0	\$0.0	\$0.0	-\$2.4	-\$123.8	n/a	n/a	
\$1 to under \$1,000	24,022	\$6	\$0.0	\$0.0	-\$2.7	-\$110.3	n/a	n/a	
\$1,000 to under \$5,000	34,608	\$101	\$0.2	\$5.5	-\$3.3	-\$94.0	1.7%	-28.6%	
\$5,000 to under \$10,000	37,370	\$279	\$2.5	\$66.2	-\$1.8	-\$48.3	2.4%	-1.8%	
\$10,000 to under \$15,000	33,741	\$420	\$7.7	\$227.5	\$3.0	\$88.6	3.5%	1.4%	
\$15,000 to under \$20,000	30,419	\$531	\$13.7	\$450.5	\$8.9	\$292.1	4.2%	2.7%	
\$20,000 to under \$30,000	57,835	\$1,447	\$51.4	\$889.0	\$39.7	\$686.2	5.0%	3.9%	
\$30,000 to under \$40,000	59,827	\$2,092	\$91.7	\$1,532.8	\$80.6	\$1,347.3	5.6%	5.0%	
\$40,000 to under \$50,000	53,555	\$2,400	\$116.0	\$2,166.2	\$109.6	\$2,046.3	6.0%	5.7%	
\$50,000 to under \$60,000	43,320	\$2,374	\$121.4	\$2,801.9	\$118.7	\$2,740.4	6.3%	6.2%	
\$60,000 to under \$75,000	48,139	\$3,228	\$171.4	\$3,560.9	\$168.1	\$3,492.3	6.5%	6.4%	
\$75,000 to under \$100,000	54,976	\$4,762	\$261.2	\$4,751.0	\$255.7	\$4,650.5	6.7%	6.6%	
\$100,000 to under \$125,000	37,559	\$4,196	\$241.2	\$6,420.9	\$234.8	\$6,252.1	6.9%	6.8%	
\$125,000 to under \$150,000	24,506	\$3,348	\$196.7	\$8,027.4	\$190.7	\$7,783.5	7.1%	6.9%	
TOTAL	573,253	\$25,183 *	\$1,275.1	\$2,224.2	\$1,196.9	\$2,087.9	6.4%	6.0%	
ALL RESIDENT RETURNS	635,117	\$47,750 *	\$3,029.4	\$4,769.8	\$2,795.3	\$4,401.2	7.5%	6.9%	
Ratio of HI AGI<\$150K to All Res (%)	90.3%	52.7%	42.1%	46.6%	42.8%	47.4%	85.6%	87.0%	

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

* Excludes returns with negative Hawai'i AGI in the summation.

TABLE A-9 (CONTINUED)

SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAI'I AGI UNDER \$150,000 BY FILING STATUS - 2022

Hawai'i AGI CLASS	Number of Returns	Hawai'i 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	5,055	-\$422	\$0.0	\$0.0	-\$1.4	-\$273.5	n/a	n/a	
Equal to \$0	3,641	\$0	\$0.0	\$0.0	-\$0.7	-\$200.5	n/a	n/a	
\$1 to under \$1,000	5,806	\$1	\$0.0	\$0.0	-\$1.0	-\$173.9	n/a	n/a	
\$1,000 to under \$5,000	6,274	\$18	\$0.0	\$1.8	-\$1.1	-\$182.7	n/a	n/a	
\$5,000 to under \$10,000	6,374	\$48	\$0.0	\$2.2	-\$1.2	-\$187.0	n/a	n/a	
\$10,000 to under \$15,000	6,181	\$77	\$0.2	\$30.6	-\$1.0	-\$163.4	1.6%	-8.4%	
\$15,000 to under \$20,000	6,043	\$105	\$0.7	\$112.1	-\$0.5	-\$84.8	2.2%	-1.7%	
\$20,000 to under \$30,000	11,515	\$288	\$4.4	\$380.1	\$1.4	\$125.0	3.4%	1.1%	
\$30,000 to under \$40,000	11,769	\$412	\$10.4	\$887.1	\$6.4	\$547.0	4.3%	2.7%	
\$40,000 to under \$50,000	11,478	\$516	\$16.8	\$1,461.2	\$13.7	\$1,194.5	4.9%	4.0%	
\$50,000 to under \$60,000	10,984	\$604	\$23.1	\$2,099.9	\$21.6	\$1,971.0	5.4%	5.0%	
\$60,000 to under \$75,000	15,637	\$1,054	\$46.0	\$2,940.5	\$44.3	\$2,832.8	5.8%	5.6%	
\$75,000 to under \$100,000	25,352	\$2,217	\$108.6	\$4,282.7	\$105.3	\$4,152.4	6.3%	6.1%	
\$100,000 to under \$125,000	22,833	\$2,560	\$135.5	\$5,936.4	\$131.2	\$5,745.9	6.6%	6.4%	
\$125,000 to under \$150,000	17,519	\$2,398	\$133.5	\$7,620.7	\$129.1	\$7,366.6	6.9%	6.7%	
TOTAL	166,461	\$10,297 **	\$479.2	\$2,878.5	\$446.1	\$2,679.8	6.2%	5.8%	
ALL JOINT* RESIDENT RETURNS	216,358	\$26,551 **	\$1,674.4	\$7,739.1	\$1,550.9	\$7,168.3	7.5%	6.9%	
Ratio of HI AGI<\$150K to All Joint (%)	76.9%	38.8%	28.6%	37.2%	28.8%	37.4%	83.1%	83.6%	

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 Hawai'i AGI in the summation.

TABLE A-9 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2022

Hawai'i AGI CLASS	Number of Returns	Hawai'i 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	8,511	-\$277	\$0.0	\$0.0	-\$1.3	-\$157.5	n/a	n/a
Equal to \$0	15,020	\$0	\$0.0	\$0.0	-\$1.5	-\$100.7	n/a	n/a
\$1 to under \$1,000	17,486	\$4	\$0.0	\$0.0	-\$1.5	-\$84.3	n/a	n/a
\$1,000 to under \$5,000	26,777	\$79	\$0.2	\$6.7	-\$1.7	-\$62.2	1.6%	-14.7%
\$5,000 to under \$10,000	28,439	\$211	\$2.4	\$84.5	\$0.1	\$1.9	2.4%	0.1%
\$10,000 to under \$15,000	24,064	\$299	\$7.0	\$292.2	\$4.5	\$186.8	3.8%	2.4%
\$15,000 to under \$20,000	20,539	\$359	\$11.7	\$568.4	\$9.6	\$465.1	4.6%	3.8%
\$20,000 to under \$30,000	38,309	\$957	\$40.6	\$1,060.8	\$36.9	\$964.3	5.4%	4.9%
\$30,000 to under \$40,000	38,147	\$1,333	\$67.1	\$1,758.4	\$65.8	\$1,723.8	6.0%	5.9%
\$40,000 to under \$50,000	32,973	\$1,477	\$80.5	\$2,440.1	\$79.7	\$2,415.9	6.4%	6.3%
\$50,000 to under \$60,000	25,632	\$1,403	\$80.2	\$3,128.9	\$79.5	\$3,102.9	6.7%	6.6%
\$60,000 to under \$75,000	25,632	\$1,714	\$101.4	\$3,956.2	\$100.3	\$3,914.4	6.9%	6.9%
\$75,000 to under \$100,000	23,060	\$1,982	\$121.7	\$5,276.3	\$120.1	\$5,206.7	7.2%	7.1%
\$100,000 to under \$125,000	11,380	\$1,263	\$84.3	\$7,405.5	\$82.8	\$7,273.2	7.5%	7.3%
\$125,000 to under \$150,000	5,430	\$739	\$50.6	\$9,324.3	\$49.4	\$9,103.5	7.6%	7.4%
TOTAL	341,399	\$11,819 **	\$647.7	\$1,897.0	\$622.6	\$1,823.7	6.6%	6.3%
ALL SINGLE* RESIDENT RETURNS	351,205	\$17,446 **	\$1,152.9	\$3,282.8	\$1,067.0	\$3,038.0	7.6%	7.1%
Ratio of HI AGI<\$150K to All Single (%)	97.2%	67.7%	56.2%	57.8%	58.4%	60.0%	86.5%	89.8%

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 Hawai'i AGI in the summation.

TABLE A-9 (CONTINUED)

SELECTED DATA FROM RESIDENT TAX RETURNS WITH HAWAI'I AGI UNDER \$150,000 BY FILING STATUS - 2022

Hawai'i AGI CLASS	Number of Returns	Hawai'i 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	525	-\$19	\$0.0	\$0.0	-\$0.1	-\$238.7	n/a	n/a	
Equal to \$0	624	\$0	\$0.0	\$0.0	-\$0.1	-\$232.3	n/a	n/a	
\$1 to under \$1,000	730	\$0	\$0.0	\$0.0	-\$0.2	-\$229.9	n/a	n/a	
\$1,000 to under \$5,000	1,557	\$5	\$0.0	\$0.0	-\$0.4	-\$283.7	n/a	n/a	
\$5,000 to under \$10,000	2,557	\$20	\$0.1	\$21.6	-\$0.7	-\$261.1	1.5%	-17.7%	
\$10,000 to under \$15,000	3,496	\$44	\$0.5	\$130.5	-\$0.5	-\$141.8	2.3%	-2.5%	
\$15,000 to under \$20,000	3,837	\$67	\$1.4	\$352.2	-\$0.2	-\$40.6	3.4%	-0.4%	
\$20,000 to under \$30,000	8,011	\$201	\$6.4	\$798.7	\$1.3	\$162.7	4.5%	0.9%	
\$30,000 to under \$40,000	9,911	\$347	\$14.2	\$1,431.0	\$8.4	\$848.8	5.2%	3.1%	
\$40,000 to under \$50,000	9,104	\$407	\$18.8	\$2,063.0	\$16.2	\$1,781.8	5.7%	4.9%	
\$50,000 to under \$60,000	6,704	\$367	\$18.1	\$2,701.9	\$17.5	\$2,615.3	6.0%	5.8%	
\$60,000 to under \$75,000	6,870	\$460	\$24.0	\$3,498.4	\$23.5	\$3,418.2	6.3%	6.2%	
\$75,000 to under \$100,000	6,564	\$564	\$30.9	\$4,714.0	\$30.3	\$4,620.4	6.7%	6.6%	
\$100,000 to under \$125,000	3,346	\$372	\$21.3	\$6,378.5	\$20.9	\$6,233.1	7.0%	6.9%	
\$125,000 to under \$150,000	1,557	\$211	\$12.6	\$8,080.5	\$12.3	\$7,871.3	7.2%	7.0%	
TOTAL	65,393	\$3,066 **	\$148.3	\$2,266.9	\$128.2	\$1,960.4	6.1%	5.3%	
ALL H/H* RESIDENT RETURNS	67,554	\$3,753 **	\$202.0	\$2,990.6	\$177.4	\$2,626.1	6.6%	5.8%	
Ratio of HI AGI<\$150K to All H/H (%)	96.8%	81.7%	73.4%	75.8%	72.3%	74.6%	92.6%	91.2%	

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 Hawai'i AGI in the summation.

TABLE A-10

SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2022

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	13,037	-\$1,565	\$0.0	\$0.0	-\$4.6	-\$350.8	n/a	n/a
Equal to \$0	19,392	\$0	\$0.0	\$0.0	-\$1.2	-\$62.7	n/a	n/a
\$1 to under \$1,000	5,812	\$2	\$0.0	\$3.6	-\$0.2	-\$28.8	1.4%	-10.9%
\$1,000 to under \$5,000	12,524	\$36	\$0.4	\$30.8	\$0.2	\$15.7	1.6%	0.8%
\$5,000 to under \$10,000	10,764	\$79	\$1.5	\$141.9	\$1.3	\$116.6	2.6%	2.1%
\$10,000 to under \$15,000	7,669	\$95	\$2.7	\$353.1	\$2.4	\$315.9	3.6%	3.2%
\$15,000 to under \$20,000	5,373	\$93	\$3.3	\$613.8	\$3.1	\$569.5	4.3%	4.0%
\$20,000 to under \$30,000	7,530	\$186	\$7.7	\$1,027.2	\$7.3	\$965.0	4.9%	4.6%
\$30,000 to under \$40,000	5,032	\$174	\$8.2	\$1,632.8	\$7.9	\$1,567.2	5.5%	5.3%
\$40,000 to under \$50,000	3,442	\$154	\$7.9	\$2,285.9	\$7.5	\$2,184.2	5.9%	5.6%
\$50,000 to under \$60,000	2,471	\$136	\$7.2	\$2,927.8	\$7.0	\$2,832.6	6.1%	5.9%
\$60,000 to under \$75,000	2,583	\$173	\$9.7	\$3,774.2	\$9.3	\$3,609.2	6.4%	6.1%
\$75,000 to under \$100,000	2,734	\$236	\$14.1	\$5,158.7	\$13.5	\$4,954.8	6.7%	6.5%
\$100,000 to under \$125,000	1,704	\$190	\$11.9	\$6,995.8	\$11.2	\$6,576.7	7.0%	6.5%
\$125,000 to under \$150,000	1,167	\$159	\$10.4	\$8,947.9	\$10.0	\$8,575.2	7.1%	6.8%
TOTAL	101,234	\$1,713 **	\$85.3	\$841.8	\$74.7	\$738.2	5.8%	5.1%
ALL* NONRESIDENT RETURNS	105,964	\$4,142 **	\$272.8	\$2,574.1	\$244.2	\$2,304.7	7.2%	6.4%
Ratio of HI AGI<\$150K to All NR (%)	95.5%	41.4%	31.3%	32.7%	30.6%	32.0%	80.3%	78.6%

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 - 2022

Hawai'i AGI CLASS	Number of Returns	Hawai'i 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	8,221	-\$1,071	\$0.0	\$0.0	-\$3.7	-\$453.7	n/a	n/a
Equal to \$0	10,569	\$0	\$0.0	\$0.0	-\$1.0	-\$96.9	n/a	n/a
\$1 to under \$1,000	2,834	\$1	\$0.0	\$3.8	-\$0.2	-\$53.5	1.4%	-19.5%
\$1,000 to under \$5,000	4,453	\$13	\$0.1	\$28.9	\$0.0	\$3.3	1.4%	0.2%
\$5,000 to under \$10,000	3,724	\$27	\$0.4	\$101.8	\$0.2	\$64.0	1.9%	1.2%
\$10,000 to under \$15,000	2,773	\$34	\$0.7	\$256.3	\$0.6	\$205.4	2.7%	2.2%
\$15,000 to under \$20,000	2,039	\$35	\$1.0	\$483.5	\$0.9	\$426.2	3.5%	3.1%
\$20,000 to under \$30,000	2,997	\$74	\$2.5	\$833.3	\$2.2	\$740.5	4.1%	3.7%
\$30,000 to under \$40,000	2,218	\$77	\$3.0	\$1,363.7	\$2.8	\$1,252.8	4.8%	4.4%
\$40,000 to under \$50,000	1,649	\$74	\$3.3	\$2,005.8	\$3.1	\$1,864.4	5.3%	4.9%
\$50,000 to under \$60,000	1,348	\$74	\$3.6	\$2,641.2	\$3.4	\$2,525.4	5.6%	5.4%
\$60,000 to under \$75,000	1,442	\$97	\$5.0	\$3,442.1	\$4.6	\$3,192.0	6.0%	5.6%
\$75,000 to under \$100,000	1,616	\$140	\$7.7	\$4,794.3	\$7.4	\$4,572.0	6.4%	6.1%
\$100,000 to under \$125,000	1,106	\$123	\$7.3	\$6,605.8	\$6.7	\$6,061.0	6.7%	6.2%
\$125,000 to under \$150,000	748	\$102	\$6.4	\$8,557.2	\$6.1	\$8,118.8	7.0%	6.6%
TOTAL	47,737	\$872 **	\$41.1	\$859.5	\$33.0	\$691.9	5.6%	4.5%
ALL JOINT* NONRESIDENT RETURNS	50,872	\$2,446 **	\$160.6	\$3,156.9	\$142.1	\$2,793.5	7.2%	6.4%
Ratio of HI AGI<\$150K to All Joint (%)	93.8%	35.6%	25.6%	27.2%	23.2%	24.8%	77.4%	70.4%

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 Hawai'i AGI in the summation.

TABLE A-10 (CONTINUED)

SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2022

Hawai'i AGI CLASS	Number of Returns	Hawai'i 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	4,387	-\$456	\$0.0	\$0.0	-\$0.3	-\$61.0	n/a	n/a
Equal to \$0	8,212	\$0	\$0.0	\$0.0	-\$0.1	-\$17.1	n/a	n/a
\$1 to under \$1,000	2,795	\$1	\$0.0	\$3.5	\$0.0	-\$4.2	n/a	n/a
\$1,000 to under \$5,000	7,540	\$22	\$0.2	\$32.2	\$0.2	\$23.9	1.7%	1.3%
\$5,000 to under \$10,000	6,544	\$48	\$1.1	\$167.0	\$1.0	\$153.8	3.0%	2.7%
\$10,000 to under \$15,000	4,517	\$56	\$1.9	\$417.9	\$1.8	\$394.6	4.1%	3.9%
\$15,000 to under \$20,000	3,058	\$53	\$2.2	\$708.9	\$2.1	\$684.9	4.8%	4.7%
\$20,000 to under \$30,000	4,112	\$101	\$4.9	\$1,179.9	\$4.7	\$1,155.0	5.5%	5.4%
\$30,000 to under \$40,000	2,549	\$88	\$4.8	\$1,879.9	\$4.7	\$1,859.1	6.1%	6.0%
\$40,000 to under \$50,000	1,614	\$72	\$4.2	\$2,577.9	\$4.1	\$2,514.5	6.5%	6.3%
\$50,000 to under \$60,000	1,011	\$55	\$3.4	\$3,314.6	\$3.3	\$3,260.6	6.7%	6.6%
\$60,000 to under \$75,000	1,032	\$69	\$4.4	\$4,246.1	\$4.3	\$4,183.5	7.0%	6.9%
\$75,000 to under \$100,000	1,008	\$87	\$5.8	\$5,767.2	\$5.6	\$5,573.0	7.2%	7.0%
\$100,000 to under \$125,000	545	\$61	\$4.2	\$7,787.0	\$4.2	\$7,619.5	7.4%	7.3%
\$125,000 to under \$150,000	366	\$50	\$3.6	\$9,704.2	\$3.4	\$9,421.8	7.5%	7.3%
TOTAL	49,290	\$763 **	\$40.6	\$822.7	\$39.0	\$791.7	6.0%	5.8%
ALL SINGLE* NONRESIDENT RETURNS	50,761	\$1,546 **	\$102.9	\$2,026.8	\$94.7	\$1,865.1	7.2%	6.7%
Ratio of HI AGI<\$150K to All Single (%)	97.1%	49.4%	39.5%	40.6%	41.2%	42.4%	83.4%	87.2%

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 Hawai'i AGI in the summation.

TABLE A-10 (CONTINUED)

SELECTED DATA FROM NONRESIDENT TAX RETURNS WITH HAWAII AGI UNDER \$150,000 BY FILING STATUS - 2022

Hawai'i AGI CLASS	Number of Returns	Hawai'i 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	429	-\$39	\$0.0	\$0.0	-\$0.6	-\$1,340.3	n/a	n/a
Equal to \$0	611	\$0	\$0.0	\$0.0	-\$0.1	-\$82.8	n/a	n/a
\$1 to under \$1,000	183	\$0	\$0.0	\$3.9	\$0.0	-\$23.3	n/a	n/a
\$1,000 to under \$5,000	531	\$2	\$0.0	\$27.2	\$0.0	\$2.5	1.5%	0.1%
\$5,000 to under \$10,000	496	\$4	\$0.1	\$111.8	\$0.0	\$19.7	2.2%	0.4%
\$10,000 to under \$15,000	379	\$5	\$0.1	\$287.9	\$0.1	\$185.6	3.1%	2.0%
\$15,000 to under \$20,000	276	\$5	\$0.1	\$522.6	\$0.1	\$350.4	3.9%	2.6%
\$20,000 to under \$30,000	421	\$10	\$0.4	\$916.7	\$0.3	\$707.0	4.6%	3.6%
\$30,000 to under \$40,000	265	\$9	\$0.4	\$1,507.6	\$0.4	\$1,390.5	5.3%	4.9%
\$40,000 to under \$50,000	179	\$8	\$0.4	\$2,233.0	\$0.4	\$2,151.9	5.8%	5.6%
\$50,000 to under \$60,000	112	\$6	\$0.3	\$2,885.8	\$0.3	\$2,666.5	6.1%	5.7%
\$60,000 to under \$75,000	109	\$7	\$0.4	\$3,699.2	\$0.4	\$3,691.4	6.4%	6.4%
\$75,000 to under \$100,000	110	\$9	\$0.5	\$4,935.3	\$0.5	\$4,914.1	6.8%	6.7%
\$100,000 to under \$125,000	53	\$6	\$0.4	\$6,999.8	\$0.4	\$6,617.6	7.1%	6.7%
\$125,000 to under \$150,000	53	\$7	\$0.5	\$9,239.0	\$0.5	\$9,170.6	7.3%	7.2%
TOTAL	4,207	\$78 **	\$3.7	\$865.0	\$2.7	\$636.6	5.6%	4.1%
ALL H/H* NONRESIDENT RETURNS	4,331	\$149 **	\$9.3	\$2,141.3	\$7.4	\$1,714.8	7.0%	5.6%
Ratio of HI AGI<\$150K to All H/H (%)	97.1%	52.4%	39.8%	40.4%	36.1%	37.1%	79.5%	73.1%

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

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

** Excludes returns with negative Hawai'i AGI in the summation.

TABLE A-11
AMOUNTS OF ITEMIZED AND STANDARD DEDUCTIONS CLAIMED ON ALL RETURNS - 2012 THROUGH 2022
(Dollar amounts are in millions)

Deduction Type	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Medical and Dental Expenses	\$552	\$536	\$548	\$564	\$600	\$615	\$665	\$621	\$676	\$713	\$766
Taxes	\$1,543	\$1,687	\$1,914	\$1,933	\$1,793	\$1,916	\$1,965	\$2,067	\$2,026	\$2,281	\$2,342
Interest Expense	\$2,488	\$2,457	\$2,566	\$2,418	\$2,253	\$2,663	\$2,322	\$2,395	\$2,095	\$2,075	\$2,087
Charitable Contributions	\$761	\$915	\$958	\$1,238	\$1,074	\$1,185	\$1,168	\$1,415	\$1,214	\$1,557	\$1,015
Casualty and Theft Losses	\$5	\$5	\$9	\$6	\$5	\$12	\$53	\$4	\$4	\$3	\$9
Miscellaneous Deductions	\$579	\$640	\$660	\$587	\$642	\$686	\$527	\$506	\$453	\$521	\$557
Total Itemized Deductions Reported	\$5,929	\$6,241	\$6,655	\$6,746	\$6,368	\$7,076	\$6,701	\$7,007	\$6,467	\$7,150	\$6,776
Less: Disallowed Itemized Deductions	\$763	\$697	\$925	\$990	\$152	\$182	\$183	\$227	\$213	\$325	\$266
Total Allowable Itemized Deductions	\$5,166	\$5,543	\$5,730	\$5,756	\$6,216	\$6,894	\$6,518	\$6,781	\$6,254	\$6,825	\$6,510
Total Standard Deductions	\$761	\$882	\$881	\$860	\$839	\$828	\$831	\$852	\$873	\$823	\$729
TOTAL ALLOWABLE DEDUCTIONS	\$5,927	\$6,425	\$6,612	\$6,616	\$7,054	\$7,722	\$7,349	\$7,632	\$7,128	\$7,648	\$7,239

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 - 2022

(Dollar amounts are in millions)

	O'ahu* (District 1)			Maui (District 2)			Hawai'i (District 3)			Kaua'i (District 4)		
	Number	Amount	% of State	Number	Amount	% of State	Number	Amount	% of State	Number	Amount	% of State
Total Number of Tax Returns	439,013		69%	76,146		12%	86,074		14%	33,884		5%
Hawai'i AGI (+)	430,518	\$34,445	72%	74,097	\$5,599	12%	83,392	\$5,283	11%	33,019	\$2,424	5%
Hawai'i AGI (-)	8,495	-\$406	57%	2,049	-\$129	18%	2,682	-\$142	20%	865	-\$40	6%
Hawai'i AGI (Net)	439,013	\$34,039	72%	76,146	\$5,469	12%	86,074	\$5,141	11%	33,884	\$2,384	5%
Itemized Deductions:												
Medical and Dental Expenses	60,796	\$534	72%	11,001	\$80	11%	13,296	\$95	13%	4,766	\$33	4%
Taxes	264,775	\$1,575	71%	46,653	\$252	11%	47,622	\$271	12%	20,299	\$119	5%
Interest Expense	110,521	\$1,426	73%	18,276	\$222	11%	22,246	\$220	11%	8,108	\$94	5%
Charitable Contributions	150,758	\$713	77%	26,294	\$99	11%	23,197	\$76	8%	9,726	\$36	4%
Casualty Losses & Misc. Ded.	67,217	\$375	71%	12,822	\$75	14%	9,939	\$56	11%	3,877	\$23	4%
Disallowed Itemized Ded.	31,310	\$200	81%	4,295	\$22	9%	3,830	\$17	7%	1,937	\$9	4%
Allowable Itemized Ded.	270,668	\$4,423	72%	47,664	\$707	12%	48,680	\$699	11%	20,731	\$295	5%
Standard Deductions	168,345	\$461	68%	28,482	\$79	12%	37,394	\$106	16%	13,153	\$37	5%
Total Allowable Deductions	439,013	\$4,884	72%	76,146	\$785	12%	86,074	\$805	12%	33,884	\$332	5%
Total Exemptions	419,654	\$1,075	69%	73,227	\$185	12%	83,607	\$223	14%	32,486	\$84	5%
Taxable Income	366,881	\$29,279	72%	64,300	\$4,752	12%	69,134	\$4,425	11%	28,432	\$2,061	5%
Tax Liability Before Credits	439,013	\$2,212	73%	76,146	\$351	12%	86,074	\$317	10%	33,884	\$150	5%
Tax Liability After Credits	439,013	\$2,048	73%	76,146	\$321	11%	86,074	\$288	10%	33,884	\$138	5%
Tax Withheld	335,361	\$1,591	74%	57,300	\$244	11%	60,020	\$226	10%	25,307	\$104	5%

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

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

**TABLE A-13
SELECTED DATA FROM RESIDENT TAX RETURNS BY GEOGRAPHIC AREA - 2022**

GEOGRAPHIC AREA	Number of Returns	Hawai'i 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 & Nu'uano	55,216	\$4,095	\$38,297	\$269	\$1,748	\$250	\$1,645	80.4%	72.0%	55.9%
Kaimukī to Hawai'i Kai	48,065	\$5,347	\$48,514	\$377	\$2,302	\$352	\$2,177	82.2%	76.6%	67.2%
Makiki to Waikīkī	48,313	\$3,415	\$40,977	\$225	\$1,979	\$210	\$1,911	82.7%	75.8%	59.3%
Airport, Kalihi	35,941	\$1,985	\$38,545	\$113	\$1,744	\$106	\$1,622	85.2%	75.6%	57.6%
'Aiea, Pearl City	35,682	\$2,253	\$41,511	\$131	\$1,928	\$125	\$1,813	81.0%	74.6%	66.4%
Waipahu	34,297	\$1,915	\$41,200	\$103	\$1,875	\$98	\$1,766	85.0%	77.2%	62.9%
Kapolei, Ewa	50,986	\$3,509	\$48,358	\$197	\$2,309	\$187	\$2,194	87.2%	80.0%	66.0%
Wahiawā, Mililani	34,950	\$2,355	\$44,390	\$136	\$2,097	\$129	\$1,976	83.2%	76.6%	65.9%
Wai'anae Coast	18,066	\$859	\$34,401	\$45	\$1,485	\$42	\$1,224	84.4%	71.3%	51.8%
Kailua, Kāne'ohe	46,331	\$3,928	\$46,026	\$255	\$2,173	\$239	\$2,054	82.1%	76.0%	66.9%
O'ahu North Shore	11,889	\$796	\$35,071	\$51	\$1,478	\$46	\$1,297	83.8%	73.1%	54.7%
O'AHU TOTAL	419,736	\$30,457	\$42,118	\$1,901	\$1,964	\$1,784	\$1,852	83.2%	75.7%	62.3%
Wailuku, Kahului	29,803	\$1,914	\$43,471	\$115	\$2,079	\$105	\$1,987	86.0%	78.7%	62.7%
Kīhei	12,482	\$969	\$44,606	\$64	\$2,078	\$57	\$1,977	84.0%	76.4%	65.4%
Lāhainā	9,932	\$816	\$49,387	\$56	\$2,469	\$53	\$2,402	88.0%	81.8%	65.8%
Rural Maui	19,507	\$1,554	\$40,000	\$105	\$1,810	\$95	\$1,639	81.8%	73.1%	61.2%
Moloka'i	2,801	\$121	\$26,487	\$7	\$869	\$6	\$494	73.4%	60.4%	47.9%
Lāna'i	1,621	\$95	\$45,879	\$5	\$2,414	\$5	\$2,365	84.5%	79.8%	60.5%
MAUI COUNTY TOTAL	76,146	\$5,469	\$43,080	\$351	\$2,029	\$321	\$1,915	84.4%	76.7%	62.6%
Hilo	24,737	\$1,351	\$34,300	\$78	\$1,470	\$73	\$1,247	80.0%	70.3%	54.7%
Hāmākua Coast	6,030	\$315	\$35,142	\$18	\$1,470	\$16	\$1,245	78.1%	68.3%	57.8%
Kohala	11,714	\$1,103	\$44,948	\$79	\$2,089	\$72	\$1,977	82.9%	75.6%	66.4%
Kona	24,173	\$1,601	\$40,029	\$100	\$1,751	\$90	\$1,592	83.2%	73.4%	60.3%
Puna-Ka'ū	19,420	\$771	\$26,168	\$41	\$871	\$37	\$542	76.0%	61.7%	48.0%
HAWAII COUNTY TOTAL	86,074	\$5,141	\$35,135	\$317	\$1,470	\$288	\$1,246	80.2%	69.8%	56.6%
Līhu'e	8,936	\$583	\$43,136	\$36	\$2,073	\$34	\$1,980	85.2%	78.1%	60.3%
North Kaua'i	13,340	\$954	\$40,114	\$61	\$1,817	\$54	\$1,656	82.7%	74.1%	60.5%
Kōloa-Po'ipū	2,652	\$269	\$44,018	\$19	\$2,070	\$17	\$1,955	84.2%	76.1%	61.5%
West Kaua'i	8,956	\$577	\$43,906	\$35	\$2,090	\$33	\$1,988	84.0%	77.6%	63.0%
KAUA'I COUNTY TOTAL	33,884	\$2,384	\$42,149	\$150	\$1,987	\$138	\$1,863	83.8%	76.3%	61.2%
TOTAL - HAWAII ADDRESSES	615,840	\$43,451	\$41,182	\$2,719	\$1,899	\$2,531	\$1,778	83.0%	75.0%	61.4%
Other/Unidentified	19,277	\$3,582	\$37,279	\$310	\$1,729	\$264	\$1,611	89.3%	81.0%	48.5%
TOTAL - ALL RES. RETURNS	635,117	\$47,032	\$41,055	\$3,029	\$1,892	\$2,795	\$1,770	83.2%	75.2%	61.1%

* Contains negative values.

**TABLE A-14
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2022**

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawai'i 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 (\$)		
	O'AHU									
96801	Downtown & Nu'uano	43	\$4	\$53,672	\$0.2	\$2,695	\$0.2	\$2,695	79.1%	76.7%
96802	Downtown & Nu'uano	111	\$12	\$50,101	\$0.8	\$2,157	\$0.8	\$1,689	80.2%	74.8%
96803	Downtown & Nu'uano	55	\$7	\$54,401	\$0.5	\$2,177	\$0.5	\$2,177	92.7%	87.3%
96804	Downtown & Nu'uano	56	\$6	\$69,803	\$0.4	\$4,231	\$0.4	\$4,231	89.3%	89.3%
96805	Downtown & Nu'uano	42	\$6	\$31,755	\$0.5	\$1,363	\$0.5	\$1,350	66.7%	66.7%
96806	Downtown & Nu'uano	58	\$7	\$54,545	\$0.5	\$2,373	\$0.4	\$2,286	82.8%	75.9%
96807	Downtown & Nu'uano	380	\$6	\$0	\$0.3	\$0	\$0.3	-\$110	13.9%	13.2%
96808	Downtown & Nu'uano	63	\$10	\$45,096	\$0.8	\$2,131	\$0.8	\$2,131	81.0%	79.4%
96809	Downtown & Nu'uano	60	\$5	\$44,056	\$0.3	\$1,976	\$0.3	\$1,976	78.3%	76.7%
96810	Downtown & Nu'uano	43	\$3	\$58,158	\$0.2	\$2,774	\$0.2	\$2,701	74.4%	72.1%
96811	Downtown & Nu'uano	40	\$4	\$49,011	\$0.2	\$827	\$0.2	\$705	65.0%	62.5%
96812	Downtown & Nu'uano	166	\$15	\$49,931	\$0.9	\$2,455	\$0.9	\$2,339	79.5%	74.7%
96813	Downtown & Nu'uano	13,540	\$1,260	\$45,958	\$84.7	\$2,307	\$76.6	\$2,227	81.5%	75.3%
96814	Downtown & Nu'uano	12,972	\$1,151	\$45,922	\$79.5	\$2,241	\$75.6	\$2,192	83.4%	76.4%
96817	Downtown & Nu'uano	27,049	\$1,513	\$32,495	\$91.4	\$1,330	\$86.0	\$1,133	79.2%	68.7%
96820	Downtown & Nu'uano	538	\$89	\$59,051	\$7.4	\$3,117	\$6.6	\$3,084	85.5%	82.2%
96816	Kaimukī to Hawai'i Kai	24,433	\$2,312	\$42,740	\$160.7	\$2,007	\$149.7	\$1,897	82.6%	75.9%
96821	Kaimukī to Hawai'i Kai	9,101	\$1,438	\$59,094	\$108.1	\$2,829	\$101.2	\$2,637	82.3%	77.5%
96824	Kaimukī to Hawai'i Kai	303	\$48	\$61,505	\$3.5	\$3,110	\$3.0	\$3,094	87.5%	82.5%
96825	Kaimukī to Hawai'i Kai	14,228	\$1,550	\$55,258	\$104.6	\$2,693	\$98.5	\$2,523	81.5%	77.0%
96815	Makiki to Waikīkī	12,643	\$944	\$41,811	\$65.6	\$2,013	\$58.4	\$1,926	82.0%	75.3%
96822	Makiki to Waikīkī	19,150	\$1,545	\$44,994	\$102.8	\$2,215	\$97.6	\$2,145	83.7%	77.7%
96823	Makiki to Waikīkī	742	\$63	\$47,981	\$4.4	\$2,343	\$4.3	\$2,299	81.5%	76.8%
96826	Makiki to Waikīkī	14,023	\$740	\$35,806	\$42.9	\$1,664	\$41.3	\$1,588	82.3%	73.7%
96828	Makiki to Waikīkī	489	\$43	\$49,778	\$2.9	\$2,604	\$2.8	\$2,562	83.8%	78.3%
96830	Makiki to Waikīkī	550	\$34	\$41,977	\$2.3	\$1,985	\$2.2	\$1,898	78.2%	72.4%
96836	Makiki to Waikīkī	84	\$6	\$51,744	\$0.4	\$2,829	\$0.3	\$2,748	81.0%	77.4%
96837	Makiki to Waikīkī	268	\$11	\$40,441	\$1.3	\$1,934	\$1.2	\$1,839	82.1%	73.5%
96839	Makiki to Waikīkī	257	\$27	\$67,849	\$1.9	\$3,777	\$1.8	\$3,769	82.5%	79.8%
96848	Makiki to Waikīkī	107	\$3	\$21,108	\$0.1	\$905	\$0.1	\$850	95.3%	86.0%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2022

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawai'i 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 (\$)		
	O'AHU (CONT.)									
96818	Airport, Kalihi	14,909	\$903	\$42,933	\$52.4	\$2,044	\$50.3	\$1,960	84.1%	77.4%
96819	Airport, Kalihi	21,032	\$1,082	\$36,220	\$60.2	\$1,576	\$56.0	\$1,405	86.0%	74.4%
96701	'Aiea, Pearl City	18,861	\$1,301	\$44,080	\$78.0	\$2,070	\$74.2	\$1,970	82.3%	76.0%
96782	'Aiea, Pearl City	16,804	\$951	\$38,938	\$52.9	\$1,778	\$50.5	\$1,641	79.5%	73.0%
96860	'Aiea, Pearl City	17	\$1	\$29,908	\$0.0	\$1,309	\$0.0	\$1,254	100.0%	100.0%
96797	Waipahu	34,297	\$1,915	\$41,200	\$103.3	\$1,875	\$98.0	\$1,766	85.0%	77.2%
96706	Kapolei, Ewa	32,650	\$2,193.8	\$47,747	\$120.8	\$2,264	\$114.5	\$2,150	87.6%	80.1%
96707	Kapolei, Ewa	18,038	\$1,293	\$49,244	\$74.7	\$2,374	\$71.0	\$2,264	86.6%	79.8%
96709	Kapolei, Ewa	298	\$23	\$59,300	\$1.3	\$3,150	\$1.3	\$2,989	89.3%	83.2%
96759	Wahiawā, Mililani	222	\$8	\$25,595	\$0.4	\$809	\$0.3	\$313	83.8%	59.5%
96786	Wahiawā, Mililani	10,522	\$508	\$35,335	\$27.1	\$1,545	\$25.4	\$1,374	83.5%	73.8%
96789	Wahiawā, Mililani	24,191	\$1,839	\$51,248	\$108.4	\$2,529	\$103.2	\$2,418	83.0%	77.9%
96857	Wahiawā, Mililani	15	\$0	\$26,979	\$0.0	\$1,287	\$0.0	\$1,232	100.0%	100.0%
96792	Wai'anae Coast	18,066	\$859	\$34,401	\$45.3	\$1,485	\$41.5	\$1,224	84.4%	71.3%
96734	Kailua, Kāne'ohe	17,447	\$1,814	\$49,765	\$125.2	\$2,332	\$115.3	\$2,162	81.9%	76.2%
96744	Kailua, Kāne'ohe	24,553	\$1,874	\$46,033	\$116.0	\$2,200	\$110.1	\$2,101	82.0%	76.4%
96795	Kailua, Kāne'ohe	4,331	\$240	\$36,585	\$14.2	\$1,664	\$13.4	\$1,490	83.3%	73.5%
96712	O'ahu North Shore	3,026	\$240	\$39,419	\$16.9	\$1,858	\$15.4	\$1,738	82.6%	74.4%
96717	O'ahu North Shore	1,619	\$94	\$39,467	\$5.1	\$1,755	\$4.7	\$1,580	86.3%	75.5%
96730	O'ahu North Shore	648	\$49	\$46,467	\$3.1	\$2,245	\$2.9	\$2,208	79.3%	73.9%
96731	O'ahu North Shore	1,182	\$71	\$39,082	\$3.9	\$1,692	\$3.4	\$1,443	83.4%	73.1%
96762	O'ahu North Shore	2,104	\$127	\$14,840	\$8.5	\$364	\$7.3	\$216	88.5%	68.1%
96791	O'ahu North Shore	3,310	\$216	\$36,883	\$13.2	\$1,626	\$12.1	\$1,482	81.7%	73.8%
	MAUI COUNTY									
96732	Wailuku, Kahului	12,639	\$731	\$41,600	\$43.5	\$1,987	\$38.1	\$1,903	86.5%	79.2%
96733	Wailuku, Kahului	1,459	\$105	\$48,850	\$6.4	\$2,454	\$6.1	\$2,380	85.9%	79.6%
96784	Wailuku, Kahului	362	\$25	\$40,819	\$1.6	\$1,939	\$1.6	\$1,774	82.6%	75.7%
96793	Wailuku, Kahului	15,343	\$1,054	\$44,953	\$63.2	\$2,154	\$59.4	\$2,039	85.7%	78.3%
96753	Kīhei	12,482	\$969	\$44,606	\$63.7	\$2,078	\$57.2	\$1,977	84.0%	76.4%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2022

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawai'i 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	Lāhainā	9,714	\$803	\$49,485	\$54.6	\$2,473	\$51.8	\$2,413	88.1%	82.0%
96767	Lāhainā	218	\$13	\$44,708	\$0.9	\$2,116	\$0.8	\$2,071	81.7%	75.2%
96708	Rural Maui	4,105	\$315	\$34,620	\$21.9	\$1,476	\$19.5	\$1,236	80.2%	68.8%
96713	Rural Maui	789	\$37	\$32,164	\$2.0	\$1,319	\$1.8	\$925	79.2%	68.1%
96768	Rural Maui	8,296	\$580	\$41,159	\$36.9	\$1,932	\$34.6	\$1,814	82.8%	75.2%
96779	Rural Maui	1,699	\$216	\$39,009	\$16.6	\$1,774	\$13.8	\$1,584	82.4%	73.3%
96788	Rural Maui	648	\$41	\$44,110	\$2.4	\$2,118	\$2.2	\$1,978	83.5%	74.7%
96790	Rural Maui	3,970	\$365	\$44,506	\$24.9	\$1,911	\$23.2	\$1,727	81.5%	73.8%
96729	Moloka'i	464	\$17	\$26,552	\$0.9	\$894	\$0.8	\$547	76.3%	62.1%
96742	Moloka'i	17	\$1	\$47,848	\$0.0	\$2,511	\$0.0	\$2,458	88.2%	82.4%
96748	Moloka'i	1,872	\$79	\$26,169	\$4.2	\$860	\$3.9	\$512	73.0%	60.5%
96757	Moloka'i	263	\$12	\$28,288	\$0.6	\$1,139	\$0.6	\$590	75.3%	61.6%
96770	Moloka'i	185	\$12	\$23,310	\$0.8	\$348	\$0.8	\$48	66.5%	51.4%
96763	Lāna'i	1,621	\$95	\$45,879	\$5.5	\$2,414	\$5.3	\$2,365	84.5%	79.8%
HAWAII COUNTY										
96720	Hilo	23,155	\$1,269	\$34,113	\$73.8	\$1,451	\$69.1	\$1,232	79.7%	70.2%
96721	Hilo	1,582	\$83	\$36,942	\$4.6	\$1,632	\$4.2	\$1,426	83.4%	72.1%
96710	Hāmākua Coast	204	\$12	\$26,453	\$0.7	\$924	\$0.7	\$754	75.0%	62.3%
96727	Hāmākua Coast	2,295	\$124	\$39,883	\$7.0	\$1,824	\$6.6	\$1,732	80.9%	73.0%
96728	Hāmākua Coast	306	\$18	\$32,845	\$1.1	\$1,203	\$0.9	\$893	73.9%	65.0%
96764	Hāmākua Coast	401	\$21	\$35,256	\$1.2	\$1,365	\$1.0	\$1,102	76.6%	65.1%
96773	Hāmākua Coast	105	\$7	\$25,866	\$0.4	\$939	\$0.4	\$866	70.5%	61.9%
96774	Hāmākua Coast	66	\$2	\$33,896	\$0.1	\$1,453	\$0.1	\$1,035	72.7%	63.6%
96776	Hāmākua Coast	589	\$27	\$33,105	\$1.5	\$1,392	\$1.3	\$1,164	77.8%	67.9%
96780	Hāmākua Coast	249	\$16	\$29,606	\$1.0	\$1,100	\$0.9	\$458	68.3%	57.0%
96781	Hāmākua Coast	793	\$39	\$33,052	\$2.2	\$1,443	\$2.0	\$1,232	79.8%	69.6%
96783	Hāmākua Coast	1,022	\$48	\$29,928	\$2.7	\$1,143	\$2.3	\$814	76.9%	63.9%
96719	Kohala	833	\$47	\$37,312	\$2.6	\$1,595	\$2.4	\$1,385	80.4%	72.3%
96738	Kohala	3,334	\$237	\$47,052	\$14.3	\$2,236	\$12.9	\$2,102	84.5%	76.9%
96743	Kohala	5,859	\$735	\$47,223	\$57.7	\$2,222	\$51.9	\$2,090	83.2%	76.2%
96755	Kohala	1,688	\$84	\$38,805	\$4.7	\$1,725	\$4.3	\$1,582	79.9%	72.1%

* Contains negative values.

TABLE A-14 (CONTINUED)
SELECTED DATA FROM RESIDENT TAX RETURNS BY ZIP CODE - 2022

ZIP CODE	GEOGRAPHIC AREA	Number of Returns	Hawai'i 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	2,367	\$123	\$32,382	\$7.7	\$1,211	\$6.8	\$978	77.3%	66.5%
96725	Kona	1,511	\$114	\$41,150	\$7.2	\$1,797	\$6.5	\$1,645	82.4%	73.1%
96726	Kona	521	\$22	\$26,940	\$1.2	\$858	\$1.1	\$523	77.5%	60.5%
96739	Kona	272	\$21	\$41,088	\$1.3	\$2,147	\$1.3	\$2,115	79.8%	74.6%
96740	Kona	14,145	\$986	\$41,122	\$61.8	\$1,814	\$55.9	\$1,675	83.9%	74.5%
96745	Kona	2,741	\$196	\$45,460	\$12.9	\$2,173	\$11.4	\$2,051	85.8%	77.2%
96750	Kona	2,616	\$139	\$37,003	\$8.0	\$1,592	\$7.3	\$1,407	83.6%	72.4%
96718	Puna-Ka'u	192	\$10	\$30,359	\$0.6	\$1,172	\$0.6	\$849	72.9%	66.7%
96737	Puna-Ka'u	942	\$31	\$18,850	\$1.6	\$459	\$1.3	\$47	69.0%	51.9%
96749	Puna-Ka'u	6,766	\$297	\$29,589	\$16.2	\$1,159	\$14.8	\$846	78.2%	66.1%
96760	Puna-Ka'u	1,381	\$59	\$25,693	\$3.1	\$827	\$2.9	\$514	76.8%	62.6%
96771	Puna-Ka'u	1,722	\$66	\$23,853	\$3.4	\$757	\$3.1	\$455	75.9%	60.5%
96772	Puna-Ka'u	1,000	\$36	\$25,913	\$2.0	\$754	\$1.8	\$442	73.9%	58.6%
96777	Puna-Ka'u	683	\$24	\$30,423	\$1.2	\$1,241	\$1.1	\$1,015	79.8%	65.6%
96778	Puna-Ka'u	5,534	\$194	\$22,432	\$10.0	\$657	\$8.7	\$288	74.8%	57.8%
96785	Puna-Ka'u	1,200	\$55	\$27,174	\$3.0	\$884	\$2.7	\$676	74.0%	63.0%
KAUAI COUNTY										
96715	Līhu'e	141	\$6	\$37,277	\$0.3	\$1,712	\$0.3	\$1,640	81.6%	73.0%
96766	Līhu'e	8,795	\$577	\$43,350	\$35.2	\$2,086	\$33.3	\$1,987	85.3%	78.2%
96703	North Kaua'i	973	\$56	\$34,914	\$3.5	\$1,584	\$2.6	\$1,335	85.3%	72.7%
96714	North Kaua'i	852	\$105	\$35,721	\$7.4	\$1,443	\$6.7	\$1,195	82.6%	71.5%
96722	North Kaua'i	884	\$105	\$42,719	\$7.6	\$1,553	\$6.3	\$1,307	78.6%	71.3%
96746	North Kaua'i	8,501	\$522	\$40,737	\$31.4	\$1,907	\$29.2	\$1,782	83.0%	75.1%
96751	North Kaua'i	205	\$12	\$35,236	\$0.7	\$1,295	\$0.6	\$1,092	75.1%	64.9%
96754	North Kaua'i	1,925	\$155	\$41,097	\$10.8	\$1,831	\$8.8	\$1,664	82.6%	73.9%
96756	Kōloa-Po'ipū	2,652	\$269	\$44,018	\$18.8	\$2,070	\$16.7	\$1,955	84.2%	76.1%
96705	West Kaua'i	1,356	\$94	\$46,516	\$6.0	\$2,259	\$5.8	\$2,165	85.2%	79.9%
96716	West Kaua'i	1,077	\$62	\$45,078	\$3.4	\$2,203	\$3.3	\$2,133	85.7%	78.6%
96741	West Kaua'i	2,561	\$205	\$46,177	\$13.1	\$2,180	\$12.4	\$2,059	83.7%	78.1%
96747	West Kaua'i	342	\$16	\$44,126	\$0.9	\$2,094	\$0.9	\$2,084	88.6%	83.3%
96752	West Kaua'i	1,315	\$67	\$39,908	\$3.7	\$1,785	\$3.5	\$1,687	81.9%	74.8%
96765	West Kaua'i	1,039	\$65	\$43,534	\$3.9	\$2,070	\$3.7	\$1,979	83.7%	77.0%
96769	West Kaua'i	239	\$13	\$41,830	\$0.7	\$2,067	\$0.7	\$1,934	88.7%	79.5%
96796	West Kaua'i	1,027	\$54.7	\$39,459	\$3.0	\$1,854	\$2.9	\$1,683	82.0%	74.1%

* Contains negative values.

TABLE A-15

MEDIAN FEDERAL ADJUSTED GROSS INCOME (AGI) OF RESIDENTS BY FILING STATUS AND GEOGRAPHIC AREA – 2022 VERSUS 2021

GEOGRAPHIC AREA	2022						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 & Nu'uuanu	55,216	\$45,493	16,511	\$92,610	38,705	\$36,333	55,962	\$43,632	16,647	\$89,185	39,315	\$34,347
Kaimukī to Hawai'i Kai	48,065	\$67,089	18,663	\$143,220	29,402	\$41,583	48,641	\$65,258	18,872	\$141,186	29,769	\$39,683
Makiki to Waikīkī	48,313	\$50,175	13,353	\$103,369	34,960	\$40,314	49,165	\$48,000	13,584	\$100,497	35,581	\$37,957
Airport, Kalihi	35,941	\$44,351	11,575	\$86,954	24,366	\$34,836	36,677	\$41,512	11,774	\$82,355	24,903	\$31,915
'Aiea, Pearl City	35,682	\$57,562	12,484	\$114,095	23,198	\$41,302	36,284	\$55,049	12,741	\$110,530	23,543	\$38,570
Waipahu	34,297	\$48,211	12,175	\$92,063	22,122	\$35,762	34,574	\$44,662	12,286	\$87,450	22,288	\$33,057
Kapolei, Ewa	50,986	\$55,766	19,629	\$111,791	31,357	\$37,899	50,877	\$52,877	19,660	\$106,885	31,217	\$34,981
Wahiawā, Mililani	34,950	\$59,470	13,403	\$120,828	21,547	\$38,488	35,570	\$56,747	13,607	\$117,318	21,963	\$35,844
Wai'anae Coast	18,066	\$38,512	5,321	\$81,325	12,745	\$30,772	18,843	\$35,645	5,479	\$78,323	13,364	\$27,385
Kailua, Kāne'ohe	46,331	\$63,212	17,326	\$131,599	29,005	\$40,836	47,373	\$60,957	17,662	\$128,413	29,711	\$38,562
O'ahu North Shore	11,889	\$41,816	4,203	\$93,144	7,686	\$28,052	11,785	\$41,093	4,199	\$88,597	7,586	\$28,018
O'AHU TOTAL	419,736	\$52,502	144,643	\$109,548	275,093	\$37,718	425,751	\$49,948	146,511	\$105,905	279,240	\$35,240
Wailuku, Kahului	29,803	\$49,239	9,773	\$99,577	20,030	\$37,971	29,500	\$45,457	9,720	\$93,830	19,780	\$34,244
Kīhei	12,482	\$51,287	4,070	\$102,019	8,412	\$39,332	12,362	\$48,783	4,088	\$98,494	8,274	\$36,151
Lāhainā	9,932	\$53,654	3,099	\$102,473	6,833	\$42,462	11,024	\$49,156	3,379	\$95,943	7,645	\$38,877
Rural Maui	19,507	\$47,720	6,549	\$102,917	12,958	\$34,284	19,532	\$44,919	6,470	\$98,205	13,062	\$32,168
Moloka'i	2,801	\$32,768	967	\$63,712	1,834	\$23,641	2,941	\$30,932	1,014	\$62,591	1,927	\$21,833
Lāna'i	1,621	\$50,498	556	\$95,214	1,065	\$39,111	1,640	\$47,543	568	\$93,759	1,072	\$36,778
MAUI COUNTY TOTAL	76,146	\$49,257	25,014	\$99,732	51,132	\$37,438	76,999	\$45,853	25,239	\$94,709	51,760	\$34,275
Hilo	24,737	\$43,292	7,940	\$95,340	16,797	\$32,317	25,311	\$40,049	7,979	\$93,332	17,332	\$29,490
Hāmākua Coast	6,030	\$41,656	2,153	\$78,671	3,877	\$32,438	6,142	\$38,023	2,153	\$74,384	3,989	\$28,710
Kohala	11,714	\$53,884	4,405	\$103,729	7,309	\$38,892	11,690	\$50,463	4,433	\$98,638	7,257	\$36,387
Kona	24,173	\$47,318	8,645	\$91,644	15,528	\$36,053	24,372	\$44,169	8,647	\$87,143	15,725	\$33,100
Puna-Ka'ū	19,420	\$32,168	6,784	\$58,609	12,636	\$24,956	19,807	\$29,900	6,702	\$56,879	13,105	\$22,918
HAWAII COUNTY TOTAL	86,074	\$42,722	29,927	\$85,411	56,147	\$32,232	87,322	\$39,755	29,914	\$82,154	57,408	\$29,460
Līhu'e	8,936	\$48,944	2,838	\$101,218	6,098	\$38,012	9,077	\$46,024	2,897	\$95,560	6,180	\$34,406
North Kaua'i	13,340	\$46,953	4,504	\$97,092	8,836	\$34,802	13,420	\$44,006	4,499	\$92,368	8,921	\$32,109
Kōloa-Po'ipū	2,652	\$52,136	897	\$106,465	1,755	\$37,796	2,634	\$48,564	899	\$103,079	1,735	\$33,711
West Kaua'i	8,956	\$51,462	3,202	\$100,684	5,754	\$38,333	8,970	\$49,134	3,228	\$95,195	5,742	\$35,349
KAUA'I COUNTY TOTAL	33,884	\$49,143	11,441	\$99,843	22,443	\$37,022	34,101	\$46,202	11,523	\$94,817	22,578	\$33,796
TOTAL - HAWAII ADDRESSES	615,840	\$50,361	211,025	\$104,257	404,815	\$36,841	624,173	\$47,512	213,187	\$100,193	410,986	\$34,197
Other/Unidentified	19,277	\$40,849	5,333	\$88,315	13,943	\$32,115	19,480	\$39,643	5,755	\$86,222	13,725	\$30,493
TOTAL - ALL RES. RETURNS	635,117	\$50,030	216,358	\$103,923	418,758	\$36,668	643,653	\$47,248	218,942	\$99,903	424,711	\$34,066

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 – 2022 VERSUS 2021

GEOGRAPHIC AREA	DIFFERENCE BETWEEN 2022 AND 2021						PERCENTAGE CHANGE BETWEEN 2021 AND 2022					
	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 & Nu'uauu	-746	\$1,861	-136	\$3,425	-610	\$1,986	-1.3%	4.3%	-0.8%	3.8%	-1.6%	5.8%
Kaimukī to Hawai'i Kai	-576	\$1,831	-209	\$2,034	-367	\$1,900	-1.2%	2.8%	-1.1%	1.4%	-1.2%	4.8%
Makiki to Waikīkī	-852	\$2,175	-231	\$2,873	-621	\$2,357	-1.7%	4.5%	-1.7%	2.9%	-1.7%	6.2%
Airport, Kalihi	-736	\$2,839	-199	\$4,600	-537	\$2,921	-2.0%	6.8%	-1.7%	5.6%	-2.2%	9.2%
'Aiea, Pearl City	-602	\$2,514	-257	\$3,565	-345	\$2,732	-1.7%	4.6%	-2.0%	3.2%	-1.5%	7.1%
Waipahu	-277	\$3,549	-111	\$4,613	-166	\$2,705	-0.8%	7.9%	-0.9%	5.3%	-0.7%	8.2%
Kapolei, Ewa	109	\$2,889	-31	\$4,907	140	\$2,918	0.2%	5.5%	-0.2%	4.6%	0.4%	8.3%
Wahiawā, Mililani	-620	\$2,724	-204	\$3,510	-416	\$2,644	-1.7%	4.8%	-1.5%	3.0%	-1.9%	7.4%
Wai'anae Coast	-777	\$2,867	-158	\$3,002	-619	\$3,387	-4.1%	8.0%	-2.9%	3.8%	-4.6%	12.4%
Kailua, Kāne'ohe	-1,042	\$2,255	-336	\$3,186	-706	\$2,274	-2.2%	3.7%	-1.9%	2.5%	-2.4%	5.9%
O'ahu North Shore	104	\$723	4	\$4,547	100	\$34	0.9%	1.8%	0.1%	5.1%	1.3%	0.1%
O'AHU TOTAL	-6,015	\$2,554	-1,868	\$3,643	-4,147	\$2,478	-1.4%	5.1%	-1.3%	3.4%	-1.5%	7.0%
Wailuku, Kahului	303	\$3,783	53	\$5,747	250	\$3,728	1.0%	8.3%	0.5%	6.1%	1.3%	10.9%
Kīhei	120	\$2,504	-18	\$3,525	138	\$3,181	1.0%	5.1%	-0.4%	3.6%	1.7%	8.8%
Lāhainā	-1,092	\$4,498	-280	\$6,530	-812	\$3,585	-9.9%	9.1%	-8.3%	6.8%	-10.6%	9.2%
Rural Maui	-25	\$2,802	79	\$4,713	-104	\$2,116	-0.1%	6.2%	1.2%	4.8%	-0.8%	6.6%
Moloka'i	-140	\$1,836	-47	\$1,121	-93	\$1,808	-4.8%	5.9%	-4.6%	1.8%	-4.8%	8.3%
Lāna'i	-19	\$2,956	-12	\$1,455	-7	\$2,334	-1.2%	6.2%	-2.1%	1.6%	-0.7%	6.3%
MAUI COUNTY TOTAL	-853	\$3,404	-225	\$5,023	-628	\$3,164	-1.1%	7.4%	-0.9%	5.3%	-1.2%	9.2%
Hilo	-574	\$3,243	-39	\$2,008	-535	\$2,828	-2.3%	8.1%	-0.5%	2.2%	-3.1%	9.6%
Hāmākua Coast	-112	\$3,633	0	\$4,287	-112	\$3,728	-1.8%	9.6%	0.0%	5.8%	-2.8%	13.0%
Kohala	24	\$3,422	-28	\$5,091	52	\$2,505	0.2%	6.8%	-0.6%	5.2%	0.7%	6.9%
Kona	-199	\$3,149	-2	\$4,501	-197	\$2,953	-0.8%	7.1%	0.0%	5.2%	-1.3%	8.9%
Puna-Ka'ū	-387	\$2,268	82	\$1,730	-469	\$2,038	-2.0%	7.6%	1.2%	3.0%	-3.6%	8.9%
HAWAII COUNTY TOTAL	-1,248	\$2,967	13	\$3,257	-1,261	\$2,773	-1.4%	7.5%	0.0%	4.0%	-2.2%	9.4%
Līhu'e	-141	\$2,920	-59	\$5,658	-82	\$3,606	-1.6%	6.3%	-2.0%	5.9%	-1.3%	10.5%
North Kaua'i	-80	\$2,947	5	\$4,724	-85	\$2,693	-0.6%	6.7%	0.1%	5.1%	-1.0%	8.4%
Kōloa-Po'ipū	18	\$3,572	-2	\$3,386	20	\$4,085	0.7%	7.4%	-0.2%	3.3%	1.2%	12.1%
West Kaua'i	-14	\$2,329	-26	\$5,489	12	\$2,985	-0.2%	4.7%	-0.8%	5.8%	0.2%	8.4%
KAUA'I COUNTY TOTAL	-217	\$2,941	-82	\$5,026	-135	\$3,226	-0.6%	6.4%	-0.7%	5.3%	-0.6%	9.5%
TOTAL - HAWAII ADDRESSES	-8,333	\$2,849	-2,162	\$4,064	-6,171	\$2,644	-1.3%	6.0%	-1.0%	4.1%	-1.5%	7.7%
Other/Unknown	-203	\$1,206	-422	\$2,093	218	\$1,622	-1.0%	3.0%	-7.3%	2.4%	1.6%	5.3%
TOTAL - ALL RES. RETURNS	-8,536	\$2,782	-2,584	\$4,021	-5,953	\$2,602	-1.3%	5.9%	-1.2%	4.0%	-1.4%	7.6%

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 – 2022 VERSUS 2021

ZIP CODE	GEOGRAPHIC AREA	2022						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
	O'AHU												
96801	Downtown & Nu'uano	43	\$65,365	13	\$141,941	30	\$48,981	47	\$66,930	13	\$170,991	34	\$51,859
96802	Downtown & Nu'uano	111	\$60,346	23	\$117,412	88	\$55,398	148	\$40,718	27	\$122,410	121	\$31,950
96803	Downtown & Nu'uano	55	\$62,996	s	s	s	s	56	\$71,264	s	s	s	s
96804	Downtown & Nu'uano	56	\$78,419	15	\$227,354	41	\$61,699	66	\$66,808	17	\$165,308	49	\$54,566
96805	Downtown & Nu'uano	42	\$56,765	13	\$175,337	29	\$11,712	57	\$62,018	14	\$148,087	43	\$43,140
96806	Downtown & Nu'uano	58	\$63,586	16	\$131,281	42	\$49,599	63	\$70,658	18	\$136,676	45	\$58,072
96807	Downtown & Nu'uano	380	\$0	21	\$161,409	359	\$0	385	\$0	22	\$139,574	363	\$0
96808	Downtown & Nu'uano	63	\$48,441	21	\$171,465	42	\$37,349	76	\$40,669	22	\$147,889	54	\$32,752
96809	Downtown & Nu'uano	60	\$49,395	16	\$147,445	44	\$32,517	69	\$68,707	16	\$136,278	53	\$53,200
96810	Downtown & Nu'uano	43	\$75,419	14	\$96,211	29	\$58,158	45	\$79,587	16	\$85,796	29	\$67,309
96811	Downtown & Nu'uano	40	\$71,974	s	s	s	s	45	\$65,093	s	s	s	s
96812	Downtown & Nu'uano	166	\$61,812	50	\$121,918	116	\$48,648	181	\$60,615	55	\$152,134	126	\$48,929
96813	Downtown & Nu'uano	13,540	\$55,696	3,905	\$118,731	9,635	\$42,280	13,720	\$53,319	3,929	\$115,680	9,791	\$40,269
96814	Downtown & Nu'uano	12,972	\$53,628	3,887	\$100,421	9,085	\$42,377	12,856	\$51,308	3,838	\$97,086	9,018	\$40,405
96817	Downtown & Nu'uano	27,049	\$38,485	8,315	\$76,077	18,734	\$31,422	27,563	\$36,945	8,453	\$73,447	19,110	\$29,516
96820	Downtown & Nu'uano	538	\$71,492	189	\$130,866	349	\$53,102	585	\$71,481	194	\$123,112	391	\$50,851
96816	Kaimukī to Hawai'i Kai	24,433	\$54,908	8,120	\$121,051	16,313	\$39,277	24,824	\$52,917	8,257	\$118,947	16,567	\$36,878
96821	Kaimukī to Hawai'i Kai	9,101	\$86,707	4,004	\$182,255	5,097	\$45,735	9,151	\$84,942	4,011	\$181,279	5,140	\$44,673
96824	Kaimukī to Hawai'i Kai	303	\$73,896	97	\$159,581	206	\$49,668	321	\$65,489	104	\$163,232	217	\$43,574
96825	Kaimukī to Hawai'i Kai	14,228	\$82,907	6,442	\$151,085	7,786	\$45,967	14,345	\$82,055	6,500	\$147,688	7,845	\$43,907
96815	Makiki to Waikīkī	12,643	\$51,056	3,554	\$95,764	9,089	\$41,350	12,775	\$48,584	3,584	\$94,537	9,191	\$39,000
96822	Makiki to Waikīkī	19,150	\$56,856	5,814	\$124,084	13,336	\$43,055	19,391	\$55,321	5,925	\$120,168	13,466	\$40,549
96823	Makiki to Waikīkī	742	\$59,142	200	\$129,954	542	\$42,165	824	\$54,963	217	\$127,507	607	\$41,801
96826	Makiki to Waikīkī	14,023	\$41,731	3,329	\$76,036	10,694	\$36,478	14,279	\$39,795	3,384	\$74,899	10,895	\$34,601
96828	Makiki to Waikīkī	489	\$59,510	137	\$124,213	352	\$47,361	525	\$54,385	144	\$117,900	381	\$43,331
96830	Makiki to Waikīkī	550	\$49,419	144	\$108,773	406	\$37,444	617	\$43,623	146	\$103,595	471	\$34,496
96836	Makiki to Waikīkī	84	\$59,993	19	\$108,358	65	\$50,577	99	\$49,824	20	\$116,051	79	\$41,933
96837	Makiki to Waikīkī	268	\$46,400	61	\$111,333	207	\$39,486	305	\$42,212	74	\$90,901	231	\$34,909
96839	Makiki to Waikīkī	257	\$80,907	84	\$157,092	173	\$60,306	279	\$79,160	84	\$141,711	195	\$54,901
96848	Makiki to Waikīkī	107	\$20,964	11	\$32,364	96	\$20,878	71	\$20,212	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 2022 VERSUS 2021

ZIP CODE	GEOGRAPHIC AREA	2022						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
	O'AHU (CONT.)												
96818	Airport, Kalihi	14,909	\$51,775	5,062	\$99,010	9,847	\$39,225	15,031	\$49,895	5,109	\$94,723	9,922	\$37,216
96819	Airport, Kalihi	21,032	\$40,354	6,513	\$79,251	14,519	\$32,442	21,646	\$37,266	6,665	\$74,362	14,981	\$29,355
96701	'Aiea, Pearl City	18,861	\$61,123	6,662	\$120,889	12,199	\$43,298	19,277	\$58,752	6,798	\$118,245	12,479	\$40,288
96782	'Aiea, Pearl City	16,804	\$54,212	5,822	\$106,611	10,982	\$39,448	16,974	\$51,830	5,942	\$103,649	11,032	\$37,019
96860	'Aiea, Pearl City	17	\$29,908	s	s	s	s	33	\$27,770	s	s	s	s
96797	Waipahu	34,297	\$48,211	12,175	\$92,063	22,122	\$35,762	34,574	\$44,662	12,286	\$87,450	22,288	\$33,057
96706	Kapolei, Ewa	32,650	\$54,032	12,535	\$108,574	20,115	\$37,388	32,356	\$51,010	12,428	\$103,394	19,928	\$34,455
96707	Kapolei, Ewa	18,038	\$58,772	6,979	\$116,977	11,059	\$38,858	18,190	\$56,551	7,115	\$112,730	11,075	\$36,070
96709	Kapolei, Ewa	298	\$69,023	115	\$119,471	183	\$44,100	331	\$58,158	117	\$108,122	214	\$38,409
96759	Wahiawā, Mililani	222	\$27,726	74	\$33,919	148	\$21,976	223	\$26,835	70	\$35,659	153	\$22,180
96786	Wahiawā, Mililani	10,522	\$42,026	3,175	\$85,786	7,347	\$32,852	10,947	\$38,668	3,298	\$82,370	7,649	\$29,835
96789	Wahiawā, Mililani	24,191	\$71,435	10,154	\$132,656	14,037	\$42,590	24,377	\$68,675	10,238	\$129,417	14,139	\$40,660
96857	Wahiawā, Mililani	15	\$26,979	s	s	s	s	23	\$28,505	s	s	s	s
96792	Wai'anae Coast	18,066	\$38,512	5,321	\$81,325	12,745	\$30,772	18,843	\$35,645	5,479	\$78,323	13,364	\$27,385
96734	Kailua, Kāne'ohe	17,447	\$70,931	6,981	\$146,998	10,466	\$42,072	17,926	\$68,158	7,100	\$145,476	10,826	\$39,527
96744	Kailua, Kāne'ohe	24,553	\$64,058	9,115	\$128,015	15,438	\$41,993	25,025	\$62,473	9,328	\$125,083	15,697	\$40,035
96795	Kailua, Kāne'ohe	4,331	\$42,073	1,230	\$86,935	3,101	\$33,383	4,422	\$39,515	1,234	\$81,746	3,188	\$31,280
96712	O'ahu North Shore	3,026	\$49,390	1,070	\$102,415	1,956	\$33,590	3,109	\$45,508	1,059	\$94,682	2,050	\$31,512
96717	O'ahu North Shore	1,619	\$44,436	629	\$87,385	990	\$31,793	1,659	\$41,528	604	\$83,855	1,055	\$29,507
96730	O'ahu North Shore	648	\$56,570	253	\$122,245	395	\$36,907	657	\$54,433	248	\$120,885	409	\$37,101
96731	O'ahu North Shore	1,182	\$43,468	455	\$84,750	727	\$31,856	1,228	\$40,337	486	\$77,928	742	\$28,566
96762	O'ahu North Shore	2,104	\$16,970	734	\$79,713	1,370	\$11,245	1,804	\$23,746	706	\$82,957	1,098	\$11,478
96791	O'ahu North Shore	3,310	\$44,777	1,062	\$93,235	2,248	\$32,988	3,328	\$42,788	1,096	\$88,699	2,232	\$31,541
	MAUI COUNTY												
96732	Wailuku, Kahului	12,639	\$45,751	3,956	\$89,666	8,683	\$36,365	12,474	\$41,590	3,920	\$83,754	8,554	\$32,633
96733	Wailuku, Kahului	1,459	\$55,815	467	\$101,144	992	\$44,263	1,544	\$49,400	474	\$98,461	1,070	\$39,982
96784	Wailuku, Kahului	362	\$47,265	109	\$100,688	253	\$38,603	394	\$48,256	116	\$94,691	278	\$37,084
96793	Wailuku, Kahului	15,343	\$52,292	5,241	\$108,853	10,102	\$38,991	15,088	\$49,283	5,210	\$103,527	9,878	\$35,199
96753	Kīhei	12,482	\$51,287	4,070	\$102,019	8,412	\$39,332	12,362	\$48,783	4,088	\$98,494	8,274	\$36,151

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 2022 VERSUS 2021

ZIP CODE	GEOGRAPHIC AREA	2022						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
	MAUI COUNTY (CONT.)												
96761	Lāhainā	9,714	\$53,757	3,039	\$102,583	6,675	\$42,517	10,422	\$41,322	3,227	\$79,903	7,195	\$33,578
96767	Lāhainā	218	\$47,355	60	\$91,256	158	\$39,544	558	\$41,024	158	\$81,423	400	\$33,723
96708	Rural Maui	4,105	\$41,802	1,289	\$92,663	2,816	\$28,845	4,143	\$32,881	1,256	\$76,286	2,887	\$22,939
96713	Rural Maui	789	\$37,942	247	\$68,134	542	\$29,824	893	\$28,603	262	\$58,626	631	\$22,923
96768	Rural Maui	8,296	\$49,093	2,771	\$104,764	5,525	\$36,174	8,237	\$42,304	2,732	\$89,074	5,505	\$30,903
96779	Rural Maui	1,699	\$44,084	478	\$98,390	1,221	\$33,367	1,844	\$35,889	491	\$75,266	1,353	\$27,629
96788	Rural Maui	648	\$51,618	210	\$102,973	438	\$39,705	724	\$43,908	238	\$85,808	486	\$32,803
96790	Rural Maui	3,970	\$55,361	1,554	\$117,996	2,416	\$35,828	4,032	\$45,310	1,550	\$98,070	2,482	\$28,514
96729	Molokaʻi	464	\$30,699	170	\$51,125	294	\$23,467	474	\$28,050	167	\$48,447	307	\$19,018
96742	Molokaʻi	17	\$49,874	s	s	s	s	26	\$45,937	s	s	s	s
96748	Molokaʻi	1,872	\$33,705	618	\$68,400	1,254	\$23,517	2,007	\$28,788	665	\$66,533	1,342	\$19,647
96757	Molokaʻi	263	\$36,040	105	\$61,042	158	\$25,677	278	\$32,393	117	\$61,613	161	\$18,417
96770	Molokaʻi	185	\$27,435	73	\$61,168	112	\$15,591	200	\$21,549	81	\$46,390	119	\$14,233
96763	Lānaʻi	1,621	\$50,498	556	\$95,214	1,065	\$39,111	1,626	\$43,942	572	\$85,757	1,054	\$34,918
	HAWAII COUNTY												
96720	Hilo	23,155	\$43,379	7,482	\$96,025	15,673	\$32,216	23,765	\$37,081	7,515	\$87,691	16,250	\$26,752
96721	Hilo	1,582	\$42,034	458	\$82,547	1,124	\$32,961	1,710	\$34,665	465	\$75,404	1,245	\$26,426
96710	Hāmākua Coast	204	\$48,973	93	\$100,568	111	\$25,820	208	\$38,721	97	\$76,634	111	\$23,175
96727	Hāmākua Coast	2,295	\$45,239	818	\$83,973	1,477	\$36,501	2,345	\$36,848	820	\$68,688	1,525	\$28,376
96728	Hāmākua Coast	306	\$39,373	117	\$85,767	189	\$24,990	320	\$33,080	110	\$64,329	210	\$24,227
96764	Hāmākua Coast	401	\$44,435	163	\$84,403	238	\$32,412	409	\$40,015	172	\$71,474	237	\$29,477
96773	Hāmākua Coast	105	\$62,164	52	\$100,609	53	\$34,191	99	\$55,063	45	\$88,874	54	\$28,168
96774	Hāmākua Coast	66	\$37,960	21	\$57,207	45	\$34,348	70	\$33,059	24	\$56,927	46	\$22,114
96776	Hāmākua Coast	589	\$40,429	216	\$78,197	373	\$31,110	587	\$32,161	206	\$61,802	381	\$24,882
96780	Hāmākua Coast	249	\$41,220	102	\$70,763	147	\$28,856	245	\$32,279	88	\$51,271	157	\$29,451
96781	Hāmākua Coast	793	\$38,756	234	\$74,741	559	\$32,187	853	\$32,900	248	\$60,696	605	\$26,408
96783	Hāmākua Coast	1,022	\$35,215	337	\$67,074	685	\$28,181	1,103	\$27,752	353	\$54,865	750	\$20,775
96719	Kohala	833	\$45,715	301	\$85,897	532	\$34,096	862	\$35,174	295	\$70,362	567	\$27,064
96738	Kohala	3,334	\$59,012	1,365	\$104,792	1,969	\$41,431	3,300	\$48,653	1,347	\$89,067	1,953	\$35,444
96743	Kohala	5,859	\$56,026	2,198	\$113,453	3,661	\$39,358	5,888	\$46,340	2,224	\$97,720	3,664	\$32,546
96755	Kohala	1,688	\$44,171	541	\$78,020	1,147	\$34,576	1,705	\$37,486	566	\$66,546	1,139	\$28,925

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 2022 VERSUS 2021

ZIP CODE	GEOGRAPHIC AREA	2022						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
HAWAI'I COUNTY (CONT.)													
96704	Kona	2,367	\$40,688	841	\$82,067	1,526	\$32,013	2,387	\$34,801	854	\$69,055	1,533	\$26,093
96725	Kona	1,511	\$47,398	550	\$89,789	961	\$35,270	1,521	\$38,954	535	\$76,646	986	\$29,133
96726	Kona	521	\$32,044	181	\$45,799	340	\$26,572	553	\$27,316	181	\$42,205	372	\$21,934
96739	Kona	272	\$46,260	84	\$86,347	188	\$37,178	362	\$39,066	114	\$72,995	248	\$29,619
96740	Kona	14,145	\$49,222	5,194	\$98,017	8,951	\$36,602	13,687	\$40,361	4,975	\$82,256	8,712	\$29,432
96745	Kona	2,741	\$50,549	909	\$87,422	1,832	\$40,234	3,065	\$41,356	1,043	\$75,163	2,022	\$33,863
96750	Kona	2,616	\$44,651	886	\$81,055	1,730	\$34,001	2,688	\$37,384	881	\$71,801	1,807	\$29,556
96718	Puna-Ka'u	192	\$50,569	74	\$93,723	118	\$38,261	180	\$49,838	66	\$79,637	114	\$41,364
96737	Puna-Ka'u	942	\$25,389	356	\$39,233	586	\$19,740	1,002	\$20,256	336	\$29,628	666	\$16,095
96749	Puna-Ka'u	6,766	\$35,465	2,469	\$65,752	4,297	\$27,900	7,048	\$31,141	2,503	\$57,655	4,545	\$23,430
96760	Puna-Ka'u	1,381	\$34,563	531	\$63,064	850	\$23,808	1,456	\$28,101	532	\$57,718	924	\$18,802
96771	Puna-Ka'u	1,722	\$29,441	588	\$57,946	1,134	\$21,478	1,798	\$25,088	593	\$49,724	1,205	\$17,667
96772	Puna-Ka'u	1,000	\$31,960	393	\$47,271	607	\$27,131	998	\$28,362	376	\$49,191	622	\$21,804
96777	Puna-Ka'u	683	\$32,899	221	\$51,870	462	\$29,870	725	\$27,733	227	\$49,904	498	\$23,756
96778	Puna-Ka'u	5,534	\$27,534	1,713	\$49,594	3,821	\$20,966	5,411	\$23,003	1,587	\$41,943	3,824	\$17,564
96785	Puna-Ka'u	1,200	\$42,085	439	\$73,917	761	\$29,226	1,189	\$33,185	434	\$63,142	755	\$23,438
KAUA'I COUNTY													
96715	Līhu'e	141	\$39,055	39	\$67,771	102	\$32,186	154	\$33,832	37	\$75,115	117	\$25,829
96766	Līhu'e	8,795	\$49,098	2,799	\$101,481	5,996	\$38,193	8,919	\$42,734	2,892	\$86,942	6,027	\$32,378
96703	North Kaua'i	973	\$38,571	288	\$87,308	685	\$31,468	1,005	\$34,318	294	\$76,331	711	\$26,843
96714	North Kaua'i	852	\$40,875	244	\$95,680	608	\$29,344	859	\$30,291	246	\$70,572	613	\$22,520
96722	North Kaua'i	884	\$58,520	393	\$122,547	491	\$32,666	901	\$40,817	389	\$94,372	512	\$26,451
96746	North Kaua'i	8,501	\$48,243	2,841	\$95,575	5,660	\$36,663	8,487	\$40,865	2,824	\$82,247	5,663	\$30,524
96751	North Kaua'i	205	\$38,785	71	\$79,085	134	\$32,032	225	\$35,805	72	\$72,284	153	\$29,547
96754	North Kaua'i	1,925	\$45,458	667	\$98,164	1,258	\$31,852	1,970	\$37,396	657	\$82,366	1,313	\$26,932
96756	Kōloa-Po'ipū	2,652	\$52,136	897	\$106,465	1,755	\$37,796	2,598	\$42,638	898	\$88,006	1,700	\$32,124
96705	West Kaua'i	1,356	\$51,909	478	\$101,082	878	\$39,553	1,348	\$44,038	490	\$88,385	858	\$31,652
96716	West Kaua'i	1,077	\$51,350	396	\$94,974	681	\$39,861	1,061	\$46,169	385	\$86,231	676	\$34,632
96741	West Kaua'i	2,561	\$57,394	1,011	\$115,987	1,550	\$38,360	2,502	\$48,587	990	\$101,623	1,512	\$30,657
96747	West Kaua'i	342	\$46,507	93	\$86,526	249	\$38,200	354	\$37,583	107	\$69,065	247	\$30,258
96752	West Kaua'i	1,315	\$46,093	440	\$87,031	875	\$37,233	1,319	\$41,927	450	\$80,426	869	\$31,792
96765	West Kaua'i	1,039	\$52,032	368	\$104,072	671	\$38,123	1,021	\$43,108	362	\$92,082	659	\$32,227
96769	West Kaua'i	239	\$42,384	71	\$63,177	168	\$39,072	233	\$35,472	79	\$52,186	154	\$32,205
96796	West Kaua'i	1,027	\$49,833	345	\$103,374	682	\$36,975	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).

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