

**Table 9.6-- SOURCE OF INCOME REPORTED FOR STATE INCOME TAX RETURNS,
BY NUMBER OF RETURNS AND AMOUNT,
HAWAII COUNTY: 1997 TO 2002**

| Sources of income | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 |
|---------------------------------|----------|--------|--------|--------|--------|--------|
| NUMBER OF RETURNS: | | | | | | |
| Salaries & wages | 43,927 | 44,334 | 45,322 | 44,718 | 47,278 | 48,686 |
| Taxable dividends | 11,749 | 11,792 | 12,921 | 12,828 | 13,260 | 13,176 |
| Interest | 37,336 | 37,183 | 37,186 | 36,910 | 37,956 | 36,158 |
| Business & professions | | | | | | |
| Net profit | NA | NA | 8,246 | 7,719 | 8,030 | 7,900 |
| Net loss | NA | NA | 3,750 | 3,680 | 3,926 | 3,939 |
| Sale capital assets | | | | | | |
| Net gain | 7,091 | 7,381 | 8,519 | 8,663 | 5,586 | 4,921 |
| Net loss | 2,122 | 2,031 | 2,446 | 2,799 | 4,341 | 4,750 |
| Rents and royalties | | | | | | |
| Net profit | 2,539 | 2,704 | 2,823 | 2,886 | 3,172 | 3,081 |
| Net loss | 2,772 | 2,577 | 2,447 | 2,557 | 2,424 | 2,302 |
| Partnerships & S-Corporations | | | | | | |
| Net profit | 1,355 | 1,476 | 1,537 | 1,504 | 1,757 | 1,802 |
| Net loss | 897 | 769 | 799 | 839 | 752 | 720 |
| Estates and trusts | 289 | 345 | 333 | 262 | 361 | 340 |
| Unemployment compensation | NA | NA | 4,813 | 3,461 | 4,525 | 4,655 |
| Pensions & annuities | 9,271 | 9,662 | 9,724 | 9,851 | 11,173 | 11,794 |
| Taxable IRA distributions | 2,817 | 3,568 | 4,045 | 4,018 | 4,491 | 3,773 |
| All other sources <u>1/</u> | | | | | | |
| Income less loss | (20,328) | 12,207 | 11,844 | 14,773 | 12,218 | 16,087 |
| Total income | 58,179 | 58,675 | 59,273 | 60,491 | 60,801 | 61,761 |
| Less adjustments to income | 10,342 | 10,832 | 11,339 | 10,882 | 11,257 | 11,801 |
| Adjusted gross income <u>2/</u> | 58,179 | 58,675 | 59,273 | 60,491 | 60,801 | 61,761 |

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| Sources of income | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| AMOUNT (\$1,000): | | | | | | |
| Salaries & wages | 1,169,888 | 1,199,659 | 1,279,552 | 1,334,604 | 1,465,901 | 1,543,113 |
| Taxable dividends | 31,472 | 29,209 | 33,706 | 38,642 | 34,504 | 25,652 |
| Interest | 62,033 | 67,643 | 61,389 | 63,441 | 69,389 | 52,494 |
| Business & professions | | | | | | |
| Net profit | NA | NA | 114,082 | 114,725 | 124,703 | 124,619 |
| Net loss | NA | NA | (18,413) | (22,515) | (25,578) | (23,531) |
| Sale of capital assets | | | | | | |
| Net gain | 68,448 | 96,729 | 113,094 | 125,373 | 96,168 | 86,488 |
| Net loss | (7,792) | (5,989) | (8,732) | (11,394) | (11,866) | (12,719) |
| Rents and royalties | | | | | | |
| Net profit | 20,218 | 20,382 | 20,977 | 23,177 | 29,507 | 24,790 |
| Net loss | (19,465) | (16,370) | (15,597) | (19,102) | (14,204) | (12,660) |
| Partnerships & S-corporations | | | | | | |
| Net profit | 34,050 | 34,029 | 40,487 | 44,977 | 57,066 | 55,711 |
| Net loss | (8,862) | (6,828) | (7,122) | (11,785) | (16,198) | (25,252) |
| Estates and trusts | 6,012 | 11,131 | 4,724 | 6,229 | 6,352 | 4,754 |
| Unemployment compensation | NA | NA | 15,065 | 10,178 | 13,478 | 18,757 |
| Pensions & annuities | 140,317 | 144,560 | 156,600 | 160,006 | 185,870 | 195,525 |
| Taxable IRA distributions | 18,432 | 22,189 | 33,612 | 37,993 | 33,850 | 29,483 |
| All other sources <u>1/</u> | | | | | | |
| Income less loss | (20,328) | 12,478 | 118 | 93,735 | (28,910) | (11,059) |
| Total income | 1,495,696 | 1,590,899 | 1,690,768 | 1,836,302 | 2,075,839 | 2,133,617 |
| Less adjustments to income | 19,775 | 21,288 | 24,052 | 25,196 | 26,193 | 30,526 |
| Adjusted gross income <u>2/</u> | 1,475,920 | 1,569,610 | 1,666,716 | 1,811,105 | 1,835,858 | 1,887,442 |

NA = Not available.

1/ Includes alimony received, other income, and unknown sources (detail unavailable on both state and federal returns).

2/ Includes losses.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns, Individuals (annual).