

**Table 9.3-- ESTIMATED TAX BURDEN FOR A FOUR-PERSON FAMILY
ON OAHU: 1970, 1988 AND 1999**

(In dollars and percent. For 1970 and 1988, based on a gross family income equivalent to four times the per capita personal income estimated for Hawaii. For 1999, salary income is estimated at \$81,000 for Alfie (a full- and a part-time jobs) and Anita (a full-time job) plus \$1,840 other family income from rental of a condominium unit, dividends from stocks, and interest on bank certificates of deposit. For other underlying assumptions, see sources.)

Subject	1970 (dollars)	1988 (dollars)	1999 (dollars)	1999 as percent of total	
				Tax burden	Gross family income
Total tax burden	5,559	25,610	31,107	100.0	37.6
Federal income	2,130	8,096	6,623	21.3	8.0
State income	693	3,693	3,477	11.2	4.2
Social security <u>1/</u>	1,247	7,758	12,394	39.8	15.0
General excise	304	1,207	3,580	11.5	4.3
Real property	366	1,006	1,099	3.5	1.3
Employment <u>2/</u>	527	3,301	3,112	10.0	3.8
Specific excise <u>3/</u>	67	161	200	0.6	0.2
Automobile	225	388	622	2.0	0.8
Direct tax bill	4,342	18,432	19,288	62.0	23.3
Indirect tax bill	1,217	7,178	11,819	38.0	14.3
Gross family income	16,408	62,716	82,840	NA	100.0
After taxes	10,898	37,106	51,733	NA	62.4

NA = Not applicable.

1/ The sum of the amount the Alohas paid for retirement benefits and Medicare and the equal amount paid by their employers on their behalf.

2/ Unemployment compensation, temporary disability insurance, and workers' compensation.

3/ Alcohol, tobacco, telephone and cell.

Source: Tax Foundation of Hawaii, The Tax Burden of the Arnie Aloha Family (November 1989); The Tax Burden of the Aloha Family (June 2001); and Hawaii State Department of Business, Economic Development & Tourism, Website: <http://www.state.hi.us/dbedt/>