

**Table 9.6-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER  
RESIDENT TAXPAYERS: TAX YEAR 2004**

Source of income	Total	Elderly	All others
Salaries & wages	17,490,299	836,578	16,653,721
Taxable dividends	360,226	183,123	177,103
Interest	341,741	179,398	162,343
Sole proprietorships	851,369	92,897	758,472
Capital assets and other property	1,203,951	452,772	751,179
Rents and royalties	84,511	103,513	-19,002
Partnerships	534,077	63,434	470,643
Estates and trusts	47,733	26,743	20,990
Pensions & annuities	2,219,778	1,463,072	756,706
Taxable IRA payouts	349,353	218,862	130,491
Taxable Social Security	554,092	478,346	75,746
All other sources	1,488,359	270,416	1,217,943
<b>Total reportable income for Federal purposes</b>	<b>25,525,489</b>	<b>4,369,154</b>	<b>21,156,335</b>
Plus: Items taxed by Hawaii but not federal <u>1/</u>	532,858	68,384	464,474
Less: Items taxed by federal but not by Hawaii <u>2/</u>	2,908,619	2,017,152	891,467
<b>Total reportable income for Hawaii purposes</b>	<b>23,149,728</b>	<b>2,420,386</b>	<b>20,729,342</b>

1/ Includes COLA for federal employees, employee retirement contributions of state and county employees, and interest from municipal bonds.

2/ Includes Social security benefits, most pensions, and interest on federal bonds.

Source: Hawaii State Department of Business, Economic Development and Tourism, Website:

<http://www.hawaii.gov/dbedt/>