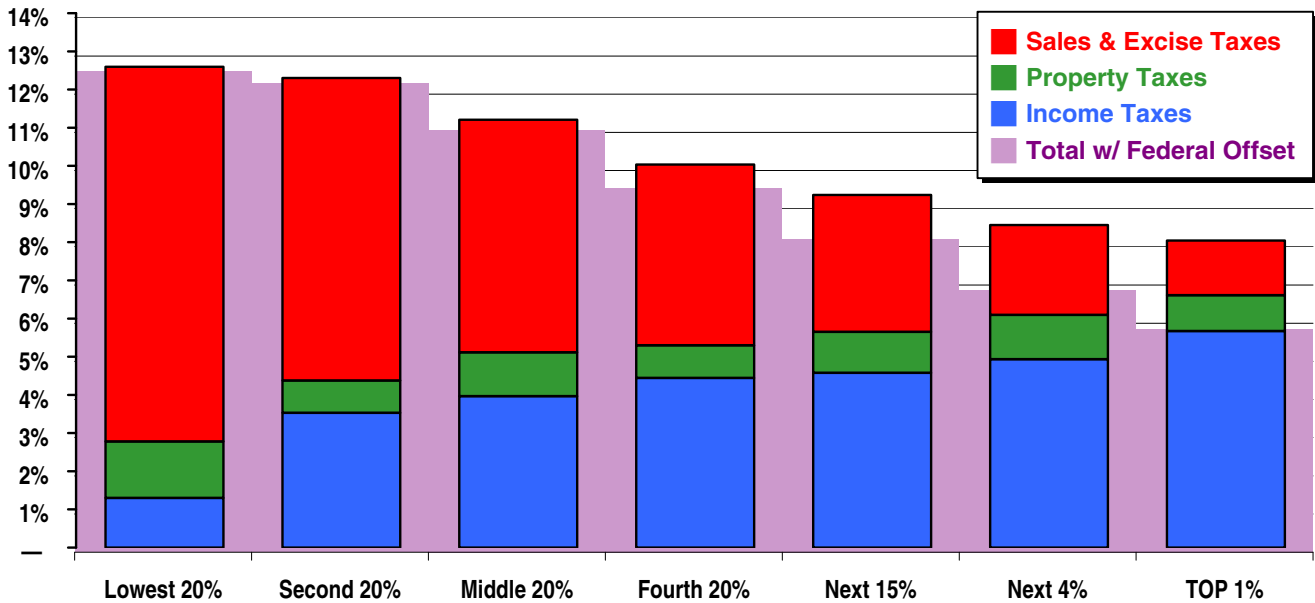


Hawaii

State & Local Taxes in 2002

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$14,000	\$14,000 – \$27,000	\$27,000 – \$42,000	\$42,000 – \$68,000	\$68,000 – \$124,000	\$124,000 – \$238,000	\$238,000 or more
Average Income in Group	\$8,400	\$20,200	\$33,100	\$52,500	\$89,200	\$163,500	\$458,400
Sales & Excise Taxes	9.8%	7.9%	6.1%	4.7%	3.6%	2.4%	1.4%
General Sales—Individuals	4.4%	3.6%	2.8%	2.1%	1.6%	1.0%	0.6%
Other Sales & Excise—Ind.	1.9%	1.4%	1.0%	0.8%	0.5%	0.3%	0.2%
Sales & Excise on Business	3.5%	3.0%	2.3%	1.8%	1.5%	1.0%	0.7%
Property Taxes	1.5%	0.8%	1.1%	0.9%	1.1%	1.2%	0.9%
Property Taxes on Families	1.4%	0.8%	1.1%	0.8%	0.9%	0.9%	0.5%
Other Property Taxes	0.1%	0.0%	0.1%	0.1%	0.2%	0.3%	0.5%
Income Taxes	1.3%	3.5%	4.0%	4.4%	4.6%	4.9%	5.7%
Personal Income Tax	1.3%	3.5%	4.0%	4.4%	4.6%	4.9%	5.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
TOTAL TAXES	12.6%	12.3%	11.2%	10.0%	9.2%	8.4%	8.0%
Federal Deduction Offset	-0.0%	-0.0%	-0.2%	-0.5%	-1.0%	-1.6%	-2.2%
TOTAL AFTER OFFSET	12.6%	12.3%	11.1%	9.5%	8.2%	6.9%	5.8%

Note: Table shows 2002 tax law at 2000 income levels.

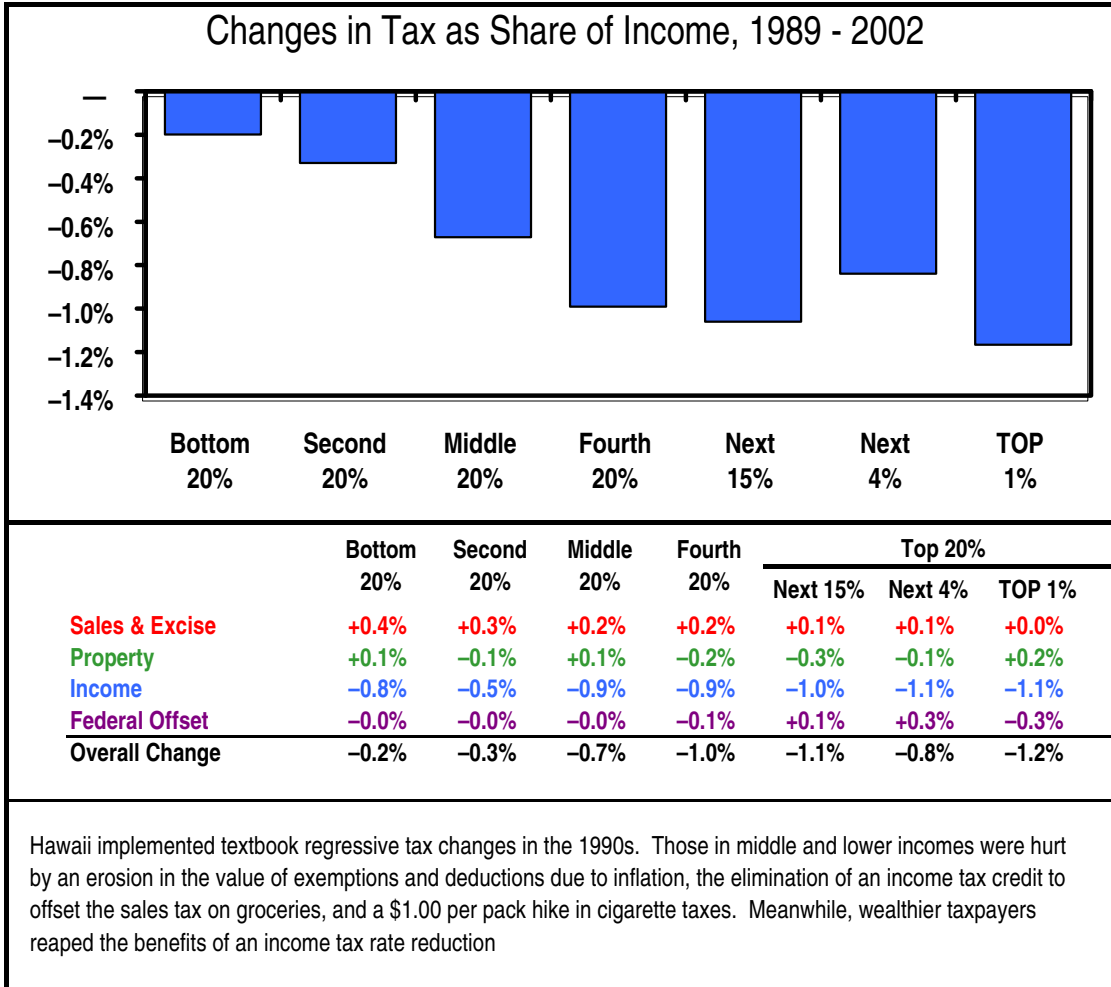
Hawaii Details

Progressive Features

- ✓ Refundable low income credits
- ✓ Property tax homestead exemption

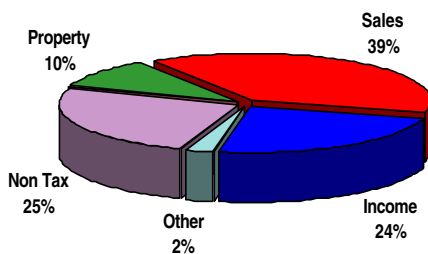
Regressive Features

- ✗ Food subject to sales tax
- ✗ Income tax not indexed
- ✗ Utilities taxed

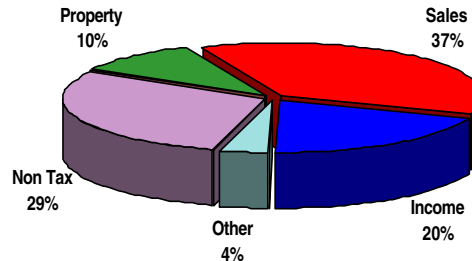


Composition of Revenues

1989



2000



Source: Government Finances, US Department of Census