

**Table 9.2—FEDERAL TAX COLLECTIONS, BY SOURCE:
2004 TO 2008**

(In thousands of dollars. For fiscal year ending September 30. Receipts shown for the State of Hawaii does not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one state from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more other state(s). Collections are gross, i.e. not net of refunds. Collections relate to the given fiscal year for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount.)

Source	2004	2005 <u>1/</u>	2006 <u>1/</u>	2007 <u>1/</u>	2008 <u>1/</u>
Federal collections	8,394,777	6,680,481	7,122,326	7,666,494	8,489,937
Corporate income	460,777	582,688	655,818	677,846	735,937
Individual income and employment	7,746,147	5,837,659	6,184,056	6,761,439	7,500,971
Income tax not withheld and SECA <u>2/</u>	1,227,918	1,479,138	1,820,109	1,878,985	2,022,680
Income tax withheld and FICA <u>3/</u>	6,497,866	4,335,866	4,341,029	4,858,699	5,452,573
Railroad retirement	-	-	-	<u>4/</u>	<u>4/</u>
Unemployment insurance	20,363	22,655	22,918	23,755	25,719
Estate	77,875	89,479	93,711	93,328	97,607
Gift	2,853	3,998	3,604	2,997	30,260
Excise <u>5/</u>	107,125	166,658	185,136	130,884	125,161

1/ Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

2/ SECA Self-employment Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on self-employment income.

3/ FICA Federal Insurance Contributions Act, includes old-age, survivors, disability, and hospital insurance taxes on wages and salaries.

4/ Less than \$500.

5/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: State Department of Business, Economic Development and Tourism, Website:
<http://www.hawaii.gov/dbedt/>