

Hawaii Wage and Tax Facts

MINIMUM WAGE

Minimum Wage:	\$	9.25
Minimum Cash Wage:	\$	8.50
(Tipped Employee)		
Maximum Tip Credit:	\$	0.75
Effective: 1/1/17		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	No Provision

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings:	\$	44,000
Employee Deduction:		None
Employer 2016 Tax Rates:		0.0 - 5.6%
Standard 2016 New Employer Rate:		2.40%
Voluntary Contribution Permitted:		No

DISABILITY INSURANCE

Maximum Weekly Wage Base:	\$	1,023.31
Employee Deduction:		0.5% of wages
maximum deduction of \$5.12/wk		
Employer Contribution:		Difference between cost and employee contribution

LOCAL INCOME TAXES

None

RECIPROCITY RULES

None

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Temp/Perm

<http://files.hawaii.gov/tax/legal/taxfacts/tf2015-37-1.pdf>

AGENCY WEBSITES

Dept of Taxation: <http://tax.hawaii.gov>

Dept of Labor: <http://labor.hawaii.gov>

New Hire Reporting:

<http://hawaii.gov/ag/csea/main/pis/locate#NDNH>