

Hawaii Wage and Tax Facts 2018

MINIMUM WAGE

Minimum Wage:	\$	10.10
Minimum Cash Wage:	\$	9.35
(Tipped Employee)		
Maximum Tip Credit:	\$	0.75
Effective: 1/1/18		

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	45,900
Employee Deduction:	None	
Employer Tax Rates:	0.0 - 5.6%	
Standard New Employer Rate:	2.40%	
Voluntary Contribution Permitted:	No	

DISABILITY INSURANCE

Employee Deduction:	0.5% of wages
maximum deduction of \$5.34/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>