

Hawaii Wage and Tax Facts 2025

MINIMUM WAGE

Minimum Wage:	\$	14.00
Minimum Cash Wage:	\$	12.75
(Tipped Employee)		
Maximum Tip Credit:	\$	1.25
Effective: 1/1/24		

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	62,000
Employee Deduction:	None	
Employer Tax Rates:	0.0 - 5.6%	
Standard New Employer Rate:	2.40%	
Voluntary Contribution Permitted:	No	

DISABILITY INSURANCE

Maximum Taxable Weekly Earnings:	\$	1,441.72
Employee Deduction:	0.5% of wages maximum deduction of \$7.21/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:

<https://health.hawaii.gov/newhire/>