

Hawaii Wage and Tax Facts

2026

MINIMUM WAGE		
Minimum Wage:	\$	16.00
Minimum Cash Wage:	\$	14.75
(Tipped Employee)		
Maximum Tip Credit:	\$	1.25
Effective: 1/1/26		

LOCAL INCOME TAXES		
		None

STATE INCOME TAX		
Wage Withholding:	Tables	
Supplemental Wage/Bonus Rate:	No Provision	

RECIPROCITY RULES		
		None

UNEMPLOYMENT INSURANCE		
Maximum Taxable Earnings:	\$	64,500
Employee Deduction:		None
Employer Tax Rates:		0.0 - 5.6%
Standard New Employer Rate:		2.40%
Voluntary Contribution Permitted:		No

WORKERS' COMPENSATION		
		Please contact your insurance provider for details

DISABILITY INSURANCE		
Maximum Taxable Weekly Earnings:	\$	1,500.21
Employee Deduction:		0.5% of wages
maximum deduction of \$7.50/wk		
Employer Contribution:		
Difference between cost and employee contribution		

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/		