

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		

STATE INCOME TAX

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

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

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

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/>