

Hawaii Wage and Tax Facts 2023

MINIMUM WAGE

Minimum Wage:	\$	12.00
Minimum Cash Wage:	\$	11.00
(Tipped Employee)		
Maximum Tip Credit:	\$	1.00
Effective: 10/1/22		

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	56,700
Employee Deduction:	None	
Employer Tax Rates:	0.0 - 6.2%	
Standard New Employer Rate:	4.00%	
Voluntary Contribution Permitted:	No	

DISABILITY INSURANCE

Maximum Taxable Weekly Earnings:	\$	1,318.48
Employee Deduction:	0.5% of wages maximum deduction of \$6.59/wk	

Employer Contribution:	Difference between cost and employee contribution
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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>