

How Do I Update My Hawaii Tax Tables?

Where do I find the tax tables?

For HI tax tables, you will need the current "[Booklet A Employer's Tax Guide](#)" from the [HI Department of Taxation](#).

Which tables do I use?

Use the annual income tax withholding tables found in Part 1 of the Appendix. Figure 1 shows an example.

Note that the figures shown in this document are for demonstration purposes only, and may not be current. Please consult the current publication for the most up-to-date information. Though the figures change periodically, the method of calculation should remain the same. If the calculation method has changed for this state please notify the [webmaster](#).

ANNUAL PAYROLL PERIOD			
A. SINGLE PERSONS — INCLUDING UNMARRIED HEADS OF HOUSEHOLD			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Over	But not over		
\$ 0	\$ 2,400		1.40% of excess over \$ 0
\$ 2,400	\$ 4,800	\$ 34.00 plus	3.20% of excess over \$ 2,400
\$ 4,800	\$ 9,600	\$ 110.00 plus	5.50% of excess over \$ 4,800
\$ 9,600	\$ 14,400	\$ 374.00 plus	6.40% of excess over \$ 9,600
\$ 14,400	\$ 19,200	\$ 682.00 plus	6.80% of excess over \$ 14,400
\$ 19,200	\$ 24,000	\$ 1,008.00 plus	7.20% of excess over \$ 19,200
\$ 24,000	\$ 36,000	\$ 1,354.00 plus	7.60% of excess over \$ 24,000
\$ 36,000		\$ 2,266.00 plus	7.90% of excess over \$ 36,000
B. MARRIED PERSONS			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Over	But not over		
\$ 0	\$ 4,800		1.40% of excess over \$ 0
\$ 4,800	\$ 9,600	\$ 67.00 plus	3.20% of excess over \$ 4,800
\$ 9,600	\$ 19,200	\$ 221.00 plus	5.50% of excess over \$ 9,600
\$ 19,200	\$ 28,800	\$ 749.00 plus	6.40% of excess over \$ 19,200
\$ 28,800	\$ 38,400	\$ 1,363.00 plus	6.80% of excess over \$ 28,800
\$ 38,400	\$ 48,000	\$ 2,016.00 plus	7.20% of excess over \$ 38,400
\$ 48,000	\$ 72,000	\$ 2,707.00 plus	7.60% of excess over \$ 48,000
\$ 72,000		\$ 4,531.00 plus	7.90% of excess over \$ 72,000

Figure 1 - Annual Percentage Tables (2013)

How to setup/update the tables in PowerChurch Plus

To setup/update PowerChurch Plus with the state tax tables shown in Figure 1 above, select the Accounting menu, Payroll, Setup, then Maintain Tax Tables. A separate table will need to be created for the single and married table rates.

Click Add to enter a new table, or use the Find/Locate buttons to select an existing HI tax table to update. When adding a new table, you will be prompted for the type of tax table you're adding. Select State: Hawaii. For each table, enter the following information:

- **Description:** Enter a unique name to identify the tax table (for example, "HI State Tax - Single").
- **Tax type:** The type of tax in which this table applies. In this instance, select State Tax.
- **Withholding allowance:** Enter the annual amount for one withholding allowance. This rate is shown in the example of annualized income tax withholding in part 1 of the Appendix.

ANNUALIZED INCOME TAX WITHHOLDING	
Annualized Income Tax Withholding: You may determine the tax to be withheld on the basis of annualized wages (using the tax computation method for annual payroll periods), then prorate the tax on the basis of the payroll period actually used. Employers with more than one payroll period (for instance, part-timers paid weekly; full-timers paid semi-monthly) may find this method helpful for conserving computer memory capacity. Only the annual rates below, wage brackets and allowance values need to be stored.	
Example: An employee who is single and has only one job, is paid \$375 a week. He claims three withholding allowances (one personal exemption, an allowance since he is single and has only one job, and an allowance for his estimated itemized deductions) on the Employee's Withholding Allowance and Status Certificate (Form HW-4) on file with you.	
1. Multiply weekly wage of \$375 x 52 weeks to determine annual wage	\$ 19,500.00
2. Subtract withholding allowances (\$1,144 x 3)	<u>3,432.00</u>
3. Amount subject to withholding (line 1 minus line 2)	<u>\$ 16,068.00</u>
4. Compute withholding tax on \$16,068 using the WITHHOLDING TAX RATES below for a single person, annual payroll period:	
Tax on first \$14,400.....	\$ 682.00
Tax on remaining \$1,668 at 6.8%	<u>113.42</u>
Annual withholding tax.....	<u>\$ 795.42</u>
5. Compute Weekly withholding tax (\$795.42 /52 weeks).....	\$ 15.30

Figure 2 - Withholding Allowance (2013)

- **Round tax to nearest whole dollar:** If required, check this box to round the calculated tax amount to the nearest whole dollar.
- **Annual Rate Table:** Click the Annual Rate Table tab. From the Single Persons table (table A in Figure 1), enter the figures under the "But not over" column followed by the tax rate percentage for each bracket.

When you are done, the screen should look like this:

Maintain Tax Tables

Add Delete Find Locate Next Previous Close

Description: HI State Tax - Single

Tax type: HI State Tax [How is this used?](#)

Deduction and Exemption Information Annual Rate Table

[Click here for more information on how to complete the tax table setup.](#)

Withholding allowance: 1144.00

Round tax to nearest whole dollar

NOTE: You only need to enter annual tax information. PowerChurch Plus will use the annual amounts to calculate the taxes for other pay periods as needed.

Hawaii

Last Updated: / / : : AM by

Save Cancel

Figure 3a - HI State Single Tax Table (Deduction and Exemption Information)

Maintain Tax Tables

Add Delete Find Locate Next Previous Close

Description: HI State Tax - Single

Tax type: HI State Tax [How is this used?](#)

Deduction and Exemption Information Annual Rate Table

	Over:	But not over:	Amount of tax to withhold is:			of excess over:
1.	0	2,400	0.00	plus	1.400 %	0
2.	2,400	4,800	33.60	plus	3.200 %	2,400
3.	4,800	9,600	110.40	plus	5.500 %	4,800
4.	9,600	14,400	374.40	plus	6.400 %	9,600
5.	14,400	19,200	681.60	plus	6.800 %	14,400
6.	19,200	24,000	1,008.00	plus	7.200 %	19,200
7.	24,000	36,000	1,353.60	plus	7.600 %	24,000
8.	36,000	9,999,999	2,265.60	plus	7.900 %	36,000
9.	0	0	0.00	plus	0.000 %	0
10.	0	0	0.00	plus	0.000 %	0
11.	0	0	0.00	plus	0.000 %	0
12.	0	0	0.00	plus	0.000 %	0
13.	0	0	0.00	plus	0.000 %	0
14.	0	0	0.00	plus	0.000 %	0
15.	0	0	0.00	plus	0.000 %	0

Last Updated: // : : AM by

Save Cancel

Figure 3b - HI State Single Tax Table (Annual Rate Table)

Follow the instructions just described for the married withholding tables.

Created: 12/03/2009
Last updated: 09/05/2019