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June 3, 2024

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2024-03

RE: Act 46, Session Laws of Hawaiʻi 2024, Relating to Income Tax

On June 3, 2024, H.B. 2404, H.D. 1, S.D. 1, C.D. 1 was signed into law by Governor Josh Green, M.D. and became Act 46, Session Laws of Hawaiʻi 2024. Act 46 is effective upon approval and applies to taxable years beginning after December 31, 2023.

Act 46 increases the standard deduction amounts, with amendments taking effect in tax years 2024, 2026, 2028, 2030, and 2031. Act 46 also amends the income tax brackets by increasing the income limits in each bracket, with amendments taking effect in tax years 2025, 2027, and 2029. The specific amendments that apply in each tax year are summarized below.

The Department will be amending Form HW-4, Employee's Withholding Allowance and Status Certificate, and Booklet A, Employer's Tax Guide, later this year for tax years 2025 and beyond. Form HW-4 and Booklet A will not be amended for tax year 2024.

Tax Year 2024

For tax year 2024, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2024)	
Filing Status	**Amount**
Joint or Surviving Spouse	$8,800
Head of Household	$6,424
Single or Married Filing Separate	$4,400

The income tax brackets will be the same as in tax year 2023.

Tax Year 2025

For tax year 2025, the standard deduction amounts will be the same as in tax year 2024. The income tax brackets will be as follows:

Joint or Surviving Spouse (effective tax year 2025)	
Taxable Income	**Tax**
Not Over $19,200	1.4% of taxable income
Over $19,200 but not over $28,800	$269 plus 3.2% of excess over $19,200
Over $28,800 but not over $38,400	$576 plus 5.5% of excess over $28,800
Over $38,400 but not over $48,000	$1,104 plus 6.4% of excess over $38,400
Over $48,000 but not over $72,000	$1,718 plus 6.8% of excess over $48,000
Over $72,000 but not over $96,000	$3,350 plus 7.2% of excess over $72,000
Over $96,000 but not over $250,000	$5,078 plus 7.6% of excess over $96,000
Over $250,000 but not over $350,000	$16,782 plus 7.9% of excess over $250,000
Over $350,000 but not over $450,000	$24,682 plus 8.25% of excess over $350,000
Over $450,000 but not over $550,000	$32,932 plus 9% of excess over $450,000
Over $550,000 but not over $650,000	$41,932 plus 10% of excess over $550,000
Over $650,000	$51,932 plus 11% of excess over $650,000

Head of Household (effective tax year 2025)	
Taxable Income	**Tax**
Not over $14,400	1.4% of taxable income
Over $14,400 but not over $21,600	$202 plus 3.2% of excess over $14,400
Over $21,600 but not over $28,800	$432 plus 5.5% of excess over $21,600
Over $28,800 but not over $36,000	$828 plus 6.4% of excess over $28,800
Over $36,000 but not over $54,000	$1,289 plus 6.8% of excess over $36,000
Over $54,000 but not over $72,000	$2,513 plus 7.2% of excess over $54,000
Over $72,000 but not over $187,500	$3,809 plus 7.6% of excess over $72,000
Over $187,500 but not over $262,500	$12,587 plus 7.9% of excess over $187,500
Over $262,500 but not over $337,500	$18,512 plus 8.25% of excess over $262,500
Over $337,500 but not over $412,500	$24,699 plus 9% of excess over $337,500
Over $412,500 but not over $487,500	$31,449 plus 10% of excess over $412,500
Over $487,500	$38,949 plus 11% of excess over $487,500

Single or Married Filing Separate (effective tax year 2025)	
Taxable Income	**Tax**
Not over $9,600	1.4% of taxable income
Over $9,600 but not over $14,400	$134 plus 3.2% of excess over $9,600
Over $14,400 but not over $19,200	$288 plus 5.5% of excess over $14,400
Over $19,200 but not over $24,000	$552 plus 6.4% of excess over $19,200
Over $24,000 but not over $36,000	$859 plus 6.8% of excess over $24,000
Over $36,000 but not over $48,000	$1,675 plus 7.2% of excess over $36,000
Over $48,000 but not over $125,000	$2,539 plus 7.6% of excess over $48,000
Over $125,000 but not over $175,000	$8,391 plus 7.9% of excess over $125,000
Over $175,000 but not over $225,000	$12,341 plus 8.25% of excess over $175,000
Over $225,000 but not over $275,000	$16,466 plus 9% of excess over $225,000
Over $275,000 but not over $325,000	$20,966 plus 10% of excess over $275,000
Over $325,000	$25,966 plus 11% of excess over $325,000

Tax Year 2026

For tax year 2026, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2026)	
Filing Status	**Amount**
Joint or Surviving Spouse	$16,000
Head of Household	$12,000
Single or Married Filing Separate	$8,000

The income tax brackets will be the same as in tax year 2025.

Tax Year 2027

For tax year 2027, the standard deductions amounts will be the same as in tax year 2026. The income tax brackets will be as follows:

Joint or Surviving Spouse (effective tax year 2027)	
Taxable Income	**Tax**
Not over $28,800	1.4% of taxable income
Over $28,800 but not over $38,400	$403 plus 3.2% of excess over $28,800
Over $38,400 but not over $48,000	$710 plus 5.5% of excess over $38,400
Over $48,000 but not over $72,000	$1,238 plus 6.4% of excess over $48,000
Over $72,000 but not over $96,000	$2,774 plus 6.8% of excess over $72,000
Over $96,000 but not over $250,000	$4,406 plus 7.2% of excess over $96,000
Over $250,000 but not over $350,000	$15,494 plus 7.6% of excess over $250,000
Over $350,000 but not over $450,000	$23,094 plus 7.9% of excess over $350,000
Over $450,000 but not over $550,000	$30,994 plus 8.25% of excess over $450,000
Over $550,000 but not over $650,000	$39,244 plus 9% of excess over $550,000
Over $650,000 but not over $800,000	$48,244 plus 10% of excess over $650,000
Over $800,000	$63,244 plus 11% of excess over $800,000

Head of Household (effective tax year 2027)	
Taxable Income	**Tax**
Not over $21,600	1.4% of taxable income
Over $21,600 but not over $28,800	$302 plus 3.2% of excess over $21,600
Over $28,800 but not over $36,000	$533 plus 5.5% of excess over $28,800
Over $36,000 but not over $54,000	$929 plus 6.4% of excess over $36,000
Over $54,000 but not over $72,000	$2,081 plus 6.8% of excess over $54,000
Over $72,000 but not over $187,500	$3,305 plus 7.2% of excess over $72,000
Over $187,500 but not over $262,500	$11,621 plus 7.6% of excess over $187,500
Over $262,500 but not over $337,500	$17,321 plus 7.9% of excess over $262,500
Over $337,500 but not over $412,500	$23,246 plus 8.25% of excess over $337,500
Over $412,500 but not over $487,500	$29,433 plus 9% of excess over $412,500
Over $487,500 but not over $600,000	$36,183 plus 10% of excess over $487,500
Over $600,000	$47,433 plus 11% of excess over $600,000

Single or Married Filing Separate (effective tax year 2027)	
Taxable Income	**Tax**
Not over $14,400	1.4% of taxable income
Over $14,400 but not over $19,200	$202 plus 3.2% of excess over $14,400
Over $19,200 but not over $24,000	$355 plus 5.5% of excess over $19,200
Over $24,000 but not over $36,000	$619 plus 6.4% of excess over $24,000
Over $36,000 but not over $48,000	$1,387 plus 6.8% of excess over $36,000
Over $48,000 but not over $125,000	$2,203 plus 7.2% of excess over $48,000
Over $125,000 but not over $175,000	$7,747 plus 7.6% of excess over $125,000
Over $175,000 but not over $225,000	$11,547 plus 7.9% of excess over $175,000
Over $225,000 but not over $275,000	$15,497 plus 8.25% of excess over $225,000
Over $275,000 but not over $325,000	$19,622 plus 9% of excess over $275,000
Over $325,000 but not over $400,000	$24,122 plus 10% of excess over $325,000
Over $400,000	$31,622 plus 11% of excess over $400,000

Tax Year 2028

For tax year 2028, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2028)	
Filing Status	**Amount**
Joint or Surviving Spouse	$18,000
Head of Household	$13,500
Single or Married Filing Separate	$9,000

The income tax brackets will be the same as in tax year 2027.

Tax Year 2029

For tax year 2029, the standard deduction amounts will the same as in tax year 2028. The income tax brackets for tax year 2029 and thereafter will be as follows:

Joint or Surviving Spouse (effective tax year 2029)	
Taxable Income	**Tax**
Not over $38,400	1.4% of taxable income
Over $38,400 but not over $48,000	$538 plus 3.2% of excess over $38,400
Over $48,000 but not over $72,000	$845 plus 5.5% of excess over $48,000
Over $72,000 but not over $96,000	$2,165 plus 6.4% of excess over $72,000
Over $96,000 but not over $250,000	$3,701 plus 6.8% of excess over $96,000
Over $250,000 but not over $350,000	$14,173 plus 7.2% of excess over $250,000
Over $350,000 but not over $450,000	$21,373 plus 7.6% of excess over $350,000
Over $450,000 but not over $550,000	$28,973 plus 7.9% of excess over $450,000
Over $550,000 but not over $650,000	$36,873 plus 8.25% of excess over $550,000
Over $650,000 but not over $800,000	$45,123 plus 9% of excess over $650,000
Over $800,000 but not over $950,000	$58,623 plus 10% of excess over $800,000
Over $950,000	$73,623 plus 11% of excess over $950,000

Head of Household (effective tax Year 2029)	
Taxable Income	**Tax**
Not over $28,800	1.4% of taxable income
Over $28,800 but not over $36,000	$403 plus 3.2% of excess over $28,800
Over $36,000 but not over $54,000	$634 plus 5.5% of excess over $36,000
Over $54,000 but not over $72,000	$1,624 plus 6.4% of excess over $54,000
Over $72,000 but not over $187,500	$2,776 plus 6.8% of excess over $72,000
Over $187,500 but not over $262,500	$10,630 plus 7.2% of excess over $187,500
Over $262,500 but not over $337,500	$16,030 plus 7.6% of excess over $262,500
Over $337,500 but not over $412,500	$21,730 plus 7.9% of excess over $337,500
Over $412,500 but not over $487,500	$27,655 plus 8.25% of excess over $412,500
Over $487,500 but not over $600,000	$33,842 plus 9% of excess over $487,500
Over $600,000 but not over $712,500	$43,967 plus 10% of excess over $600,000
Over $712,500	$55,217 plus 11% of excess over $712,500

Single or Married Filing Separate (effective tax year 2029)	
Taxable Income	**Tax**
Not over $19,200	1.4% of taxable income
Over $19,200 but not over $24,000	$269 plus 3.2% of excess over $19,200
Over $24,000 but not over $36,000	$422 plus 5.5% of excess over $24,000
Over $36,000 but not over $48,000	$1,082 plus 6.4% of excess over $36,000
Over $48,000 but not over $125,000	$1,850 plus 6.8% of excess over $48,000
Over $125,000 but not over $175,000	$7,086 plus 7.2% of excess over $125,000
Over $175,000 but not over $225,000	$10,686 plus 7.6% of excess over $175,000
Over $225,000 but not over $275,000	$14,486 plus 7.9% of excess over $225,000
Over $275,000 but not over $325,000	$18,436 plus 8.25% of excess over $275,000
Over $325,000 but not over $400,000	$22,561 plus 9% of excess over $325,000
Over $400,000 but not over $475,000	$29,311 plus 10% of excess over $400,000
Over $475,000	$36,811 plus 11% of excess over $475,000

Tax Year 2030

For tax year 2030, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2030)	
Filing Status	**Amount**
Joint or Surviving Spouse	$20,000
Head of Household	$15,000
Single or Married Filing Separate	$10,000

Tax Year 2031

For tax years 2031 and thereafter, the standard deduction amounts will be as follows:

Standard Deduction (effective tax year 2031)	
Filing Status	**Amount**
Joint or Surviving Spouse	$24,000
Head of Household	$18,000
Single or Married Filing Separate	$12,000

If you have any questions about this Tax Announcement or Act 46, please contact the Rules Office at 808-587-1530, or via email at Tax.Rules.Office@hawaii.gov.

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